



May 19, 2026

**Proposal for Chargemaster And Pricing Services**

# Nebraska Department of Health and Human Services

Submitted By:

Eide Bailly LLP  
**Rachel Pugliano, RHIT, CHC, CRCR**  
Managing Director

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## Executive Summary

# Meeting Your Needs with Proficiency

Eide Bailly values the opportunity to support Nebraska Department of Health and Human Services (DHHS) with your chagemaster and pricing services and in achieving your objectives for success. We understand that DHHS is seeking a qualified firm to conduct a comprehensive review of each hospital's professional and facility Chagemaster to ensure accuracy, optimize pricing, and enhance reimbursement strategies. This engagement is designed to enhance the accuracy of coding and documentation, strengthen compliance, ensure revenue integrity, and allow for strategic pricing.

### Our Experience in Healthcare

Eide Bailly has served the healthcare industry for over 100 years, partnering with rural hospitals and health systems across the country. Healthcare is one of our largest industry groups, and we proudly serve more than 3,500 healthcare organizations nationwide. Our team includes over 400 professionals dedicated to healthcare, with expertise in assurance, third-party reimbursement, tax, financing, operational improvement, revenue cycle, compliance, medical record support, strategic reimbursement, and information technology.

We've significantly expanded our healthcare practice to meet the evolving needs of industry, making it one of the top practice areas within our firm and among CPA firms nationally. Our client base includes community and critical access hospitals (CAHs), health systems, rural health clinics, long-term care facilities, clinics and physician groups, home health agencies, and independent living facilities. We proactively support our clients not only as auditors, but also as strategic advisors—ready to assist when new standards, regulations, or opportunities arise.

### Helping You Perform, Protect, and Prosper

Our approach is collaborative, responsive, and tailored to your specific goals. With Eide Bailly, DHHS will benefit from:

- **Experienced professionals** who understand healthcare operations and compliance.
- **Access to national resources**, including 3,500+ professionals across the firm.
- **Consistent communication** and partner involvement throughout the engagement.
- **Timely, customized service** with clear expectations and no surprises.

### A Trusted Partnership

We've developed the following proposal with DHHS in mind. We'll get to know you and your staff while taking the time to understand your specific challenges and opportunities. As our highly valued client, we'll build a trusting and impactful relationship with your team, delivering solutions that create real value. Please contact me if you would like to discuss any aspect of this proposal.

Sincerely,



**Rachel Pugliano, RHIT, CHC, CRCR** | Managing Director  
612.253.6770 | rpugliano@eidebailly.com

# Corporate Overview

## Bidder Identification and Information

With offices throughout 18 states, Eide Bailly LLP does not have a traditional home office or headquarters; our leadership is spread throughout the firm. However, we are domiciled in Minnesota as a limited liability partnership.

**Eide Bailly LLP**  
U.S. Bancorp Center  
800 Nicollet Mall, Ste. 1300 | Minneapolis, MN 55402-7033

At Eide Bailly, we believe every organization has untapped potential. With more than 100 years of service and a team of over 3,500 professionals, we align our strengths with your ambitions to move you forward. Whether you're navigating today's challenges or preparing for what's next, our mission is to help you optimize performance, safeguard what you have built, and plan for future growth so your business is stronger today, and even stronger tomorrow.

Your experience with Eide Bailly will be different than working with other CPA and advisory firms. Yes, accounting is about numbers — but our business is about relationships. When you work with us, you'll feel the difference in how we collaborate, communicate, and genuinely care about your success. We deliver personalized service at a service-line level, while offering access to deep industry and service expertise across our national firm. Our professionals work with you to bring clarity, strategic thinking, and practical solutions to every engagement.

### Financial Stability

Eide Bailly is financially stable and will be able to finance the project as described in the proposal with our current resources. As a partnership, we do not have audited financial statements, and it is the firm's policy not to disclose financial statements or tax returns of the firm. Our Dun & Bradstreet report details our excellent financial viability and low business risk; a full report can be requested from Dun & Bradstreet.

We continue to grow substantially, including adding locations in Virginia, Illinois, Ohio, California, Washington and Nebraska. Over the last three years, Eide Bailly's net fees have grown from \$617,000,000 to \$761,000,000. This growth indicates the value we bring to our clients through our industry-focused professionals and services.

We've been excited to have other firms become part of Eide Bailly recently, including Wall, Einhorn & Chernitzer (December 2025), Traner Smith (June 2025), Hamilton Tharp, Roycon and Volpe Brown & Co. LLC (May 2025). Though Eide Bailly is committed to intentional growth, we do not have any planned significant developments such as changes in ownership, structure, or personnel in the next year.



### Dun & Bradstreet DUNS: 09-709-8065



Low

Overall Business Risk



1R3

Employee Size



98 (Low Risk)

Financial Stress Score



0.03%

Probability of Failure



BMO Commercial Bank  
50 South 6<sup>th</sup> St, Suite 1000  
Minneapolis, MN 55402

3/13/2026

To Whom It May Concern:

Eide Bailly, LLP has been a client of BMO Bank N.A. since 2025. The company maintains deposit accounts with our bank that carry a year-to-date average balance of medium seven figures.

We make available to Eide Bailly a \$100 Million revolver with \$99,585,349.71 available to draw.

All accounts have been handled satisfactorily, and we have a high regard for the company's management team. Please contact me at [jack.meeks@bmo.com](mailto:jack.meeks@bmo.com) if you would like any additional information.

Sincerely,

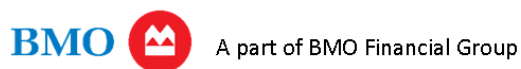
A handwritten signature in black ink that reads "Jack Meeks".

Jack Meeks

Client Delivery Specialist

BMO Bank

As of 3/13/2026 the above information is accurate for BMO Bank, N.A.



## Change of Ownership

There are no anticipated changes in ownership or control of the firm during the 12 months following the proposal due date. We will notify the State of any change of ownership.

## Office Location

You will work with a specialized service team that will meet your needs, along with providing impactful conversations and revenue cycle best practices for chargemaster services. We operate as one firmwide team and pool the best professional resources throughout all our offices for providing services. This strategy allows us to focus specifically on your needs resulting in greater efficiency and effectiveness during our consulting engagements.

Eide Bailly's local office is at 18081 Burt Street, Ste. 200 in Omaha, Nebraska 68022-4722. Although we anticipate leveraging our secure client portal to receive and send financial records, this office can be used to physically deliver financial records, if deemed necessary.

Your Engagement Lead, **Rachel Pugliano**, is located in our Minnesota office:

Eide Bailly LLP | 800 Nicollet Mall, Ste. 1300 | Minneapolis, MN 55402-7033

## Relationship with the State

Professionals from our Omaha, Nebraska office have compiled Nebraska Cost Allocation Reports – Cash Basis for the Nebraska Department of Health and Human Services through contract number 95116-04.

In addition, our insurance regulatory practice has provided services through multiple contracts with the State of Nebraska's Department of Insurance over the past several years, but as of January 2023 our regulatory insurance practice, who performed these services, transitioned to the Indianapolis-based insurance regulatory consulting firm, Noble Consulting Services Inc. and is no longer part of Eide Bailly.

## Bidder's Employee Relations to the State

No such relationships exist between the proposed engagement team and the State. We have the experience and capacity to perform the requested chargemaster review and strategic pricing services. We do not plan, nor do we have the need to subcontract any aspects of this contract to other firms.

## Contract Performance

Failure to complete a contract can happen for a variety of reasons, often confidential for the client. It is the policy of the firm not to discuss these matters, or any client-related matters, outside of the firm. It is the firm's opinion that none of these activities have a material impact to the firm or in the performance of these services.

**Litigation/Disciplinary Actions:** The firm and its partners, as well as our clients, may periodically be the subject of investigations, formal or informal inquiries, or requests for information from a variety of regulatory agencies. It is the policy of the firm not to discuss these matters, or any client-related matters, outside of the firm. It is the firm's opinion that none of these activities have a material impact to the firm.

## Summary of Bidder's Corporate Experience

# Experience to meet your needs

### Chargemaster Review & Strategic Pricing Analysis

Eide Bailly has over 30 years of experience working in the Revenue Cycle, Revenue Integrity, Coding, Billing and Compliance space. Our seasoned revenue cycle team has experience in the mid-revenue cycle specifically as it relates to the chargemaster and strategic pricing. With experience in the full Revenue Cycle continuum, our team is ready to assist you through the assessment of the chargemaster, strategic pricing, and implementation of solutions.

Our service team includes the following relevant experience:

#### Hands-On Experience:

- Director of Revenue Integrity, Critical Access Hospital
- Interim Management
  - Director of Revenue Integrity, Chargemaster and Charge Capture, Academic Medical Center
  - Chargemaster Coordinator, Academic Cancer Hospitals

#### Consulting Project Experience:

- Chargemaster reviews for organizations on many different EMRs (i.e., Epic, Cerner, Meditech, CPSI).
- Strategic pricing.
- Charge Capture Assessments and Coding Compliance.
- Training and education.
- Implementation Support following chargemaster assessments.

These revenue cycle specialists are further augmented by additional specialists working with patient access processes and procedures, claims processing and accounts receivable, denials management, financial reporting and benchmarking metrics. This blend of service specialties and resources will add value through ensuring compliance and quality as best practices are identified and centralized processes are implemented.

### Examples

On average, we conduct approximately twenty chargemaster reviews per year. Each chargemaster review includes a charge capture component to provide a comprehensive assessment of the chargemaster functionality and charge capture processes. 90% of the chargemaster reviews we perform are for CAH's that include RHC's.

This past year we have performed over fifteen pricing analyses for critical access hospitals. In many cases, the pricing analysis is performed in conjunction with the chargemaster review.

The following examples were performed by Eide Bailly LLP. No subcontractors were used.

## Example #1: Clearwater Valley Health/St. Mary's Hospital (Idaho)

- a) Time period February – April 2026
- b) Completion dates: April 10, 2026
- c) Responsibilities: Chargemaster Review for 2 Facilities
- d) Contact Jyl Ruland, Chief Financial Officer | 208.476.8062 | [jyl.ruland@kh.org](mailto:jyl.ruland@kh.org)
- e) Project description: Onsite chargemaster review that included analysis of the chargemaster file, revenue and usage reports, charge capture review and onsite meetings with clinical department leaders, revenue cycle, finance and compliance.

## Example #2: Livingston Healthcare (Montana)

- a) Time period August 2025 - Present
- b) Completion dates: Chargemaster: August 2025, Pricing Analysis: January 2026, Support: Ongoing
- c) Responsibilities: Chargemaster Review, Strategic Pricing Analysis, Interim Revenue Cycle Support
- d) Contact Matthew Groenig, Chief Financial Officer | 406.222.3541 | [Matthew.groenig@livhc.org](mailto:Matthew.groenig@livhc.org)
- e) Project description: Chargemaster review performed in August 2025. Pricing Analysis performed in January 2026. Interim revenue cycle support to include education and training, along with implementation of chargemaster review findings

## Example #3: Rivers Edge Hospital & Clinic (Minnesota)

- a) Time period August – September 2025
- b) Completion dates: September 10, 2025
- c) Responsibilities: Chargemaster Review & Pricing Analysis
- d) Contact Stacey Lee, Chief Financial Officer | 507.934.7689 | [slee@rehc.org](mailto:slee@rehc.org)
- e) Project description: Onsite chargemaster review that included analysis of the chargemaster file, revenue and usage reports, charge capture review and onsite meetings with clinical department leaders, revenue cycle, finance and compliance. Market pricing analysis performed following the chargemaster review.

## Sample Deliverables

We have included sample deliverables in [Appendix A](#).

## Summary of Personnel and Management Approach

You'll work with a team that has extensive knowledge and experience in the healthcare industry. The following is an overview of your engagement team, and we've included profiles of the leadership team on the following pages.



### Rachel Pugliano, RHIT, CHC, CRCR

Rachel is a Managing Director with 30 years of experience related to coding, charge capture, chargemaster maintenance and revenue integrity leadership.

Rachel will lead the engagement and be responsible for directing the activities of the team, coordinating all services, and ensuring the timely delivery of quality services. Rachel will assist with the chargemaster review and subsequent implementation support.

### Joy Krush, RHIT, CCS, CCS-P, CDIP, CRHCP

Joy is a Director with more than 30 years of experience in the healthcare industry with an emphasis in coding, charge capture, and chargemaster maintenance best practices.

Joy will assist with chargemaster review and subsequent implementation activities.

### Dyan Torgerson, RHIT, CCS

Dyan is a Manager with more than 15 years of healthcare and coding experience. Dyan's coding expertise includes hospital outpatient services to include surgery, emergency department, provider-base clinics and other outpatient service lines.

Dyan will assist with the charge capture reviews related to the chargemaster portion of the project.

### RJ Potter

RJ is a Manager within Eide Bailly's revenue cycle services area and his expertise includes data analytics and Robotic Process Automation (RPA) and the creation of tools and models to assist clients with making informed pricing decisions.

RJ will perform the strategic pricing analysis.

### Bev Fiferlick

Bev is a seasoned healthcare finance executive with over 20 years of progressive leadership experience across hospitals, health systems, and healthcare consulting. She currently serves as Healthcare Consulting & Reimbursement Senior Manager at Eide Bailly LLP, advising healthcare organizations on payor strategies, reimbursement optimization, and regulatory compliance.

Bev will assist with the strategic pricing analysis.

## Supervisory Review and Quality Control Procedures

We make staff assignments based on the amount of experience and skill level associated with each workstream. The directors and managers assigned have extensive experience in servicing similar clients.

- **Managers/Sr. Managers:** Provide engagement direction and supervision, perform tasks outlined in this proposal, provide constant communication with DHHS/hospital's personnel and coordinate open items.
- **Directors/Managing Directors:** Provide direction for the overall chargemaster reviews and pricing analysis and take ultimate responsibility for the engagement performance. Managing Directors will also maintain communication throughout the project with key personnel.

# Rachel Pugliano, RHIT, CHC, CRCR

Managing Director

*I believe in genuine interaction with my colleagues as well as my clients. We're all striving to navigate effectively through our ever-changing environment. The best way to accomplish this is to be honest, real and true in our relationships to help achieve the best possible outcomes.*

612.253.6770 | rpugliano@eidebailly.com

Rachel assists clients with the improvement of their revenue cycle functions as well as maintaining compliance with the current regulatory environment. Her specific expertise is in the mid-cycle of the revenue cycle, which includes revenue integrity, chargemaster maintenance, charge capture and coding.

When working with Rachel, clients can expect a collaborative approach to solving revenue cycle challenges. Rachel will listen to the issues, validate with data and uncover the root cause of the problem. She realizes that there is not a "one-size-fits-all" solution and that every organization is unique.

Rachel is part of the military community through her husband's active duty service in the Army. Support of new military spouses, new arrivals to military installations and contributing to a sense of belonging for this unique population is a fulfilling way to give back to those who serve.

## Client Work

More than 25 years of experience with a focus on compliance in all aspects of the revenue cycle as well as proper code/charge assignment and billing practices. Assesses the overall health and capabilities of an organization's revenue cycle functions.

Develops process improvement strategies for key areas of the revenue cycle focusing on charge capture and coding.

Provides project management services for organizations implementing new processes and systems.

Provides compliance services to include overall compliance program assessments, risk assessments, workplan development and support for the organization's compliance function.



## Memberships

American Health Information Management Association

National Association of Healthcare Revenue Integrity

Healthcare Financial Management Association

Association of Healthcare Internal Auditors

Health Care Compliance Association

## Designation/Licensures

Registered Health Information Technician

Certified in Healthcare Compliance

Certified Revenue Cycle Representative

## Education

Associate Certificate - Moorhead State University, Moorhead, MN

## Community

Surge for Water

Past President, South Texas HFMA Chapter

# Joy Krush, RHIT, CCS, CCS-P, CDIP

Director

*I find great fulfillment in helping our clients navigate the multitude of rules and regulations in healthcare, and I do so with sincerity and integrity.*

701.239.8571 | jkrush@eidebailly.com

Joy assists clients with their day-to-day reimbursement challenges. She's experienced with the revenue mid-cycle, including documentation improvement, charge capture and coding, and she helps clients maintain compliant practices. Joy also has experience with managing denials on the back end.

When you work with Joy, you can expect her to listen to your issues and work to find a solution which makes sense to your organization. She will help you navigate the revenue cycle challenges which occur with documentation, coding, and charge capture.

Outside of work, Joy loves to spend time with her family and attend school and community events. She also loves to travel, both within and outside of the U.S.

## Client Work

More than 30 years of experience in health care industry with an emphasis in coding, health information management, compliance, charge capture and documentation improvement.

Provides coding and documentation reviews for appropriateness of MS-DRG, APR-DRG, and APC assignment. Assists clients in determining impact on compliance and reimbursement with documentation, coding and charge capture. Trained in Clinical Documentation Improvement and has previous experience managing a facilities CDI program.

Provides reviews of facilities chargemaster to evaluate overall accuracy of coding, revenue codes and line item descriptions. Assists with implementation of chargemaster recommendations. Provides assistance to help manage and write appeals to RAC and other payers for DRG and APC denials. Experienced with performing Clinical Documentation Improvement for inpatient and outpatient encounters.

Trained in ICD-10-CM and PCS, and has extensive experience in CPT coding.

Has served as president of the North Dakota Health Information Management Association, and in several other positions with NDHIMA. Currently a member of AHIMA Revenue Cycle Practice Council.



## Memberships

American Health Information Management Association

North Dakota Health Information Management Association

Association of Clinical Documentation Improvement Specialists

National Association of Healthcare Revenue Integrity

## Designation/Licensures

Registered Health Information Technician

Certified Coding Specialist

Certified Coding Specialist Physician Based

Certified Documentation Improvement Practitioner

## Education

Associate of Arts - North Dakota State College of Science, Wahpeton

# Dyan Torgerson, RHIT, CCS

Manager

*I'm a healthcare consultant who helps healthcare systems with their coding and revenue cycle challenges to help improve their accuracy and bottom line.*

701.239.8629 | dtorgerson@eidebailly.com



With more than 15 years of healthcare experience, Dyan helps clients by providing revenue cycle support for hospital outpatient settings within multiple EHR systems.

When working with Dyan, you can expect her to take the time to understand your needs and help to work towards your goals.

Outside of work, Dyan enjoys spending time outdoors, camping, hiking and spending time with family and friends.

## Client Work

Provides coding and documentation reviews for appropriateness of ICD-10-CM and CPT code assignment.

Provides proper evaluation and management codes to obtain accurate reimbursement.

Experience providing ICD-10-CM and CPT coding education for coding staff and providers.

Researches different revenue cycle issues that clients experience in multiple areas of the revenue cycle, including the hospital outpatient setting, home health, hospice and any other area that may be a pain point.

## Memberships

American Health Information Management Association

North Dakota Health Information Management Association

## Designation/Licensures

Registered Health Information Technician

Certified Coding Specialist

## Education

Associate of Applied Science, Health Information Technology - North Dakota State College of Science, Wahpeton

Home Health Coding and Reimbursement Course - AAPC

## Community

Zonta Club of Breckenridge, Wahpeton

NDSCS Health Information Management, Advisory Board Member

# RJ Potter

Manager

*I will be a catalyst for continuous improvement and innovation to serve, engage and respond to clients with focus, dedication, efficiency and integrity.*

612.253.6596 | rpotter@eidebailly.com

RJ utilizes powerful data analytics to find answers and create solutions and insights for clients.

When you work with RJ, you expect him to be attentive to your needs and work diligently to ensure your organization has all the necessary tools to make informed decisions.

Outside of work, RJ enjoys going for a run, reading a good book and playing guitar.

## Client Work

Combines knowledge of finance and accounting with data analytics to create models and analyses that guide clients in making decisions. Previously worked as an Internal Auditor for a major university system, and in accounting roles for various healthcare startup ventures.

Creates competitive market pricing models for clients that aid in creating a defensible pricing strategy.

Creates Price Transparency compliant files health systems.

Assists with in-depth revenue and accounts receivable analysis.

Utilizes Robotic Process Automation tools to generate efficiencies in existing processes.



## Memberships

Healthcare Finance Management Association

## Designation/Licensures

Alteryx Core Designer Certified

## Education

Bachelor of Finance - University of Minnesota, Duluth

## Community

Maple Grove Fire Department

# Bev Fiferlick, MHA, CHFP, CPA (inactive)

Senior Manager

701.476.8323 | bfiferlick@eidebailly.com



Bev helps hospitals and healthcare organizations improve their financial performance and reimbursement results. She advises leaders on payor strategy, cost reporting, and regulatory compliance so they can strengthen margins and support long-term sustainability.

Clients can expect Bev to be a thoughtful, detail-oriented advisor who takes the time to understand their organization. She brings practical insights, clear communication, and data-driven solutions focused on real, measurable results.

Outside of work, Bev enjoys spending time with her family, outdoor photography, exploring nature, and attending live music festivals.

## Client Work

Guides healthcare organizations through Medicare and Medicaid cost reporting, compliance, and audit preparation.

Provides reimbursement and payor strategy advisory services to hospitals to improve margins and cash flow.

Leads managed care contract and pricing analyses to support reimbursement optimization.

Supports CFOs and finance leaders with data-driven insights and strategic decision-making.

## Memberships

Healthcare Financial Management Association

## Designation/Licensures

Certified Public Accountant (Inactive)

Certified Healthcare Financial Professional

## Education

Master of Healthcare Administration - Colorado State University Global Campus, Greenwood Village CO

Bachelor of Science Professional Accounting and Administrative Systems - Northern State University, Aberdeen SD

## Team Member References



### Rachel Pugliano

**Clearwater Valley Health/St. Mary's Hospital** | 301 Cedar St., Orofino, Idaho 83544

Jyl Ruland, Chief Financial Officer | 208.476.8062 | [jyl.ruland@kh.org](mailto:jyl.ruland@kh.org)

**Lakewood Health System** | 49725 County 83, Staples, Minnesota, 56479

Dawn Captain, Business Office Manager | 218.894.8815 | [dawncaptain@lakewoodhealthsystem.com](mailto:dawncaptain@lakewoodhealthsystem.com)

**Rivers Edge Hospital & Clinic** | 1900 N Sunrise Dr., Saint Peter, Minnesota, 56082

Stacey Lee, Chief Financial Officer | 507.934.7689 | [slee@rehc.org](mailto:slee@rehc.org)

### Joy Krush

**Livingston Healthcare** | 320 Alpenglow Ln., Livingston, Montana 59047

Matthew Groenig, Chief Financial Officer | 406.222.3541 | [Matthew.groenig@livhc.org](mailto:Matthew.groenig@livhc.org)

**Lakewood Health System** | 49725 County 83, Staples, Minnesota, 56479

Dawn Captain, Business Office Manager | 218.894.8815 | [dawncaptain@lakewoodhealthsystem.com](mailto:dawncaptain@lakewoodhealthsystem.com)

**Cabinet Peaks Medical Center** | 209 Health Park Drive, Libby, Montana, 59923

Julie Leonard, Chief Financial Officer | 406.283.7219 | [julleo@cabinetpeaks.org](mailto:julleo@cabinetpeaks.org)

### Dyan Torgerson

**Clearwater Valley Health/St. Mary's Hospital** | 301 Cedar St., Orofino, Idaho 83544

Jyl Ruland, Chief Financial Officer | 208.476.8062 | [jyl.ruland@kh.org](mailto:jyl.ruland@kh.org)

**Lakewood Health System** | 49725 County 83, Staples, Minnesota, 56479

Dawn Captain, Business Office Manager | 218.894.8815 | [dawncaptain@lakewoodhealthsystem.com](mailto:dawncaptain@lakewoodhealthsystem.com)

**Rivers Edge Hospital & Clinic** | 1900 N Sunrise Dr., Saint Peter, Minnesota, 56082

Stacey Lee, Chief Financial Officer | 507.934.7689 | [slee@rehc.org](mailto:slee@rehc.org)

### RJ Potter

**Livingston Healthcare** | 320 Alpenglow Ln., Livingston, Montana 59047

Matthew Groenig, Chief Financial Officer | 406.222.3541 | [Matthew.groenig@livhc.org](mailto:Matthew.groenig@livhc.org)

**Concho County Hospital District** | 614 Eaker Street, Eden, Texas 76837

Robert Pascasio, Administrator | 325.869.5911 | [administrator.rp@conchoch.com](mailto:administrator.rp@conchoch.com)

**Rivers Edge Hospital & Clinic** | 1900 N Sunrise Dr., Saint Peter, Minnesota, 56082

Stacey Lee, Chief Financial Officer | 507.934.7689 | [slee@rehc.org](mailto:slee@rehc.org)

### Bev Fiferlick

**Livingston Healthcare** | 320 Alpenglow Ln., Livingston, Montana 59047

Matthew Groenig, Chief Financial Officer | 406.222.3541 | [Matthew.groenig@livhc.org](mailto:Matthew.groenig@livhc.org)

**Concho County Hospital District** | 614 Eaker Street, Eden, Texas 76837

Robert Pascasio, Administrator | 325.869.5911 | [administrator.rp@conchoch.com](mailto:administrator.rp@conchoch.com)

**Rivers Edge Hospital & Clinic** | 1900 N Sunrise Dr., Saint Peter, Minnesota, 56082

Stacey Lee, Chief Financial Officer | 507.934.7689 | [slee@rehc.org](mailto:slee@rehc.org)

## Subcontractors

No subcontractors will be used for this engagement.

# Signed Contractual Agreement Form

## CONTRACTUAL AGREEMENT FORM

**BIDDER MUST COMPLETE THE FOLLOWING**

By signing this Contractual Agreement Form, the bidder guarantees compliance with the provisions stated in this solicitation and agrees to the terms and conditions unless otherwise indicated in writing and certifies that bidder is not owned by the Chinese Communist Party.

Per Nebraska's Transparency in Government Procurement Act, Neb. Rev Stat § 73-603, DAS is required to collect statistical information regarding the number of contracts awarded to Nebraska Vendors. This information is for statistical purposes only and will not be considered for contract award purposes.

RP NEBRASKA VENDOR AFFIDAVIT: Bidder hereby attests that bidder is a Nebraska Vendor. "Nebraska Vendor" shall mean any bidder who has maintained a bona fide place of business and at least one employee within this state for at least the six (6) months immediately preceding the posting date of this Solicitation. All vendors who are not a Nebraska Vendor are considered Foreign Vendors under Neb. Rev Stat § 73-603 (c).

\_\_\_\_\_ I hereby certify that I am a Resident disabled veteran or business located in a designated enterprise zone in accordance with Neb. Rev. Stat. § 73-107 and wish to have preference, if applicable, considered in the award of this contract.

\_\_\_\_\_ I hereby certify that I am a blind person licensed by the Commission for the Blind & Visually Impaired in accordance with Neb. Rev. Stat. § 71-8611 and wish to have preference considered in the award of this contract.

**THIS FORM MUST BE SIGNED MANUALLY IN INK OR BY DOCUSIGN**

COMPANY:	Eide Bailly LLP
ADDRESS:	800 Nicollet Mall, Ste. 1300   Minneapolis, MN 55402-7033
PHONE:	612.253.6770
EMAIL:	rpugliano@eidebailly.com
BIDDER NAME & TITLE:	Rachel Pugliano, Managing Director
SIGNATURE:	Signed by: <i>Rachel Pugliano</i>
DATE:	0EA0538DE4DF4E7... May 18, 2026

<b>VENDOR COMMUNICATION WITH THE STATE CONTACT INFORMATION (IF DIFFERENT FROM ABOVE)</b>	
NAME:	
TITLE:	
PHONE:	
EMAIL:	

# Response to Solicitation Sections II through IV

Bidder should read the Terms and Conditions within this section and must initial either "Accept All Terms and Conditions Within Section as Written" or "Exceptions Taken to Terms and Conditions Within Section as Written" in the table below. If exception is not taken to a provision, it is deemed accepted as stated. If the bidder takes any exceptions, they must provide the following within the "Exceptions" field of the table below (Bidder may provide responses in separate attachment if multiple exceptions are taken):

1. The specific clause, including section reference, to which an exception has been taken;
2. An explanation of why the bidder took exception to the clause; and
3. Provide alternative language to the specific clause within the solicitation response.

By signing the solicitation, bidder agrees to be legally bound by all the accepted terms and conditions, and any proposed alternative terms and conditions submitted with the solicitation response. The State reserves the right to negotiate rejected or proposed alternative language. If the State and bidder fail to agree on the final Terms and Conditions, the State reserves the right to reject the solicitation response. The State reserves the right to reject solicitation responses that attempt to substitute the bidder's commercial contracts and/or documents for this solicitation.

As allowed in the RFP, we have included our suggested modifications to conform with firm policies and professional standards. We are happy to talk about concerns and finalize language that works for both parties.

## Exceptions Taken to Terms and Conditions Within Section as Written

### T.2 Early Termination

... Such termination shall not relieve the Vendor of warranty or other service obligations incurred under the terms of the contract. In the event of termination, the Vendor shall be entitled to payment, determined on a pro rata basis, for products or services ~~satisfactorily~~ performed or provided.

**Comments:** "Satisfactory" and words of similar import are a subjective measure of contract performance. The firm should be held to an objective measure of contract performance, such as the objective terms of an agreement and/or applicable professional standards.

## Exceptions Taken to Vendor Duties Within Section as Written

### I. Ownership of Information and Data/Deliverables

The State shall have the unlimited right to publish, duplicate, use, and disclose all information and data **specifically** developed or obtained by the Vendor on behalf of **and required to be delivered to** the State pursuant to this contract.

The State shall own and hold exclusive title to any deliverable developed as a result of this contract. Vendor shall have no ownership interest or title, and shall not patent, license, or copyright, duplicate, transfer, sell, or exchange, the ~~design, specifications, concept, or~~ deliverable.

**Comments:** This language suggests that all of the firm's work papers will become the client's property.

*There are unnecessary risks and unintended consequences for the firm and client if work papers are subject to state or federal open records laws. Further, the firm is a provider of professional services and must retain the ability to perform similar services for future clients.*

*In lieu of complete transfer of all ownership rights associated with all work performed under the agreement, firm is glad to transfer ownership rights in contract deliverables. It is better for the firm and client that methods, tools, know-how, templates, workpapers, and the like remain the firm's property.*

### J.2 Commercial General Liability Insurance and Commercial Automobile Liability Insurance

The Commercial General Liability Insurance shall be written on an occurrence basis, and provide Premises/Operations, Products/Completed Operations, Independent Vendors, Personal Injury, and Contractual Liability coverage. The policy shall include the State, and others as required by the contract documents. This policy shall be primary, and any insurance or self-insurance carried by the State shall be considered secondary

and non-contributory. The COI shall contain the mandatory COI liability waiver language found hereinafter. The Commercial Automobile Liability Insurance shall be written to cover all ~~Owned~~, Non-owned, and Hired vehicles.

**Comments:** *The firm does not own any vehicles, so coverage extends only to hired and non-owned.*

#### Required Insurance Coverage Table

##### COMMERCIAL GENERAL LIABILITY

Medical Payments \$~~10~~5,000 any one person<sup>1</sup>

Abuse & Molestation ~~Included~~<sup>2</sup>

##### COMMERCIAL AUTOMOBILE LIABILITY

Include All ~~Owned~~, Hired & Non-Owned Automobile liability Included<sup>3</sup>

**Comments:** <sup>1</sup> *Medical limits are \$5k for any one person.*

<sup>2</sup> *The firm does not carry an abuse and molestation policy.*

<sup>3</sup> *The firm does not own any vehicles, so coverage extends only to hired and non-owned.*

#### Q. Disaster Recovery/Back Up Plan

The Vendor shall have a disaster recovery and back-up plan, of which a ~~copy~~ **summary** should be provided upon request to the State, which includes, but is not limited to equipment, personnel, facilities, and transportation, in order to continue delivery of goods and services as specified under the specifications in the contract in the event of a disaster.

**Comments:** *The firm can agree to provide a summary of its disaster recovery plan. The plan itself is considered confidential.*

#### R. Drug Policy

Vendor certifies it maintains a drug free workplace environment to ensure worker safety and workplace integrity. ~~Vendor agrees to provide a copy of its drug free workplace policy at any time upon request by the State.~~

**Comments:** *The firms internal policies are considered confidential to the firm. However, the firm can agree that it maintains a drug-free workplace environment.*

### Exceptions Taken to Payment clauses Within Section as Written

#### G. Right to Audit (First Paragraph is Nonnegotiable)

~~The Parties shall pay their own costs of the audit unless the audit finds a previously undisclosed overpayment by the State.~~ If a previously undisclosed overpayment exceeds one-half of one percent (0.005%) of the total contract billings, or if fraud, material misrepresentations, or non-performance is discovered on the part of the Vendor, the Vendor shall reimburse the State for the total costs of the audit. Overpayments and audit costs owed to the State shall be paid within ninety (90) days of written notice of the claim. The Vendor agrees to correct any material weaknesses or conditions found as a result of the audit.

**Comments:** *Audit rights are onerous as written. If State elects to perform an audit, State should bear the cost of same.*

### Exceptions Taken to Solicitation Response Instructions

#### A.g Contract Performance

If at any time during the past five (5) years, the bidder has had a contract terminated for convenience, non-performance, non-allocation of funds, or any other reason, describe fully all circumstances surrounding such termination, including the name and address of the other contracting Party.

**Comments:** *Client engagements may end for a variety of reasons, however, we do not believe that the termination of an engagement with a public entity will have a material impact on our ability to complete services for the State.*



## Technical Response

The following outlines our methodology and approach to the chargemaster review and strategic pricing analysis.

### Comprehensive Chargemaster Review

**Request Information:** To be prepared prior to the chargemaster review, we request the following information be copied and uploaded to our firm portal for our analysis, so we have a better understanding of the facility:

- The full chargemaster of the hospital and clinics in delimited format if possible. To allow for electronic review of the chargemaster, this file requires all individual chargemaster entries be reported on a single line.
- The revenue and usage/production report by financial class, by line item for the prior year and for the current year-to-date fiscal year.
- An organizational chart identifying all the departments, department heads, and their reporting relationships.
- Copies of any charge sheets used by departments.
- Charge policies specific to the organization.

Upon receipt of this information, we will conduct a review and develop a better understanding of the current configuration and billing arrangements of the facility. We will also identify questions to discuss when we meet with the staff when conducting our remote meetings.

From this, we will then provide you with a template for scheduling our remote meetings which will lay out the departments we will need to meet with and an approximate amount of time for the meeting. This will aid you in setting up the meetings.

**Remote Meetings:** During this review, we will attempt to meet with all revenue-producing departments. We strive to assist the staff to (1) better understand how the hospital is reimbursed for their services, (2) better understand the effects of the chargemaster on reimbursement programs, and (3) start thinking about some of the issues associated with how they can impact the financial outcome of the facility. We will schedule a Zoom/Teams meetings with your facility, to allow for education and discussions with each designated department in your organization. We anticipate these meetings will be completed over 2 days with approximately 8-12 hours of discussion with your staff.

Our work process is to conduct an entrance conference with staff directly involved with the chargemaster and reimbursement activities of the hospital. Typically, this is the Director of Revenue Cycle, Business Office Manager, Chargemaster Coordinator, Compliance Officer, Finance Officer, HIM Director, and the Administrator.

We will conduct an educational session with all department heads which we refer to as Reimbursement/Revenue Cycle 101, whereby we go through the current reimbursement methods of the facility for all of its major payers. This typically involves Medicare, Medicaid, and commercial reimbursement.

During this session, we will explain how the facility is reimbursed for their services. Quite often, we find that departmental staff does not have a clear understanding of how the facility is reimbursed for services. We will provide firsthand information on how the facility is reimbursed and what impact the staff has on the reimbursement.

For the revenue charging/producing departments, we will review the revenue coding, the charge descriptions, and the methodology and theories used for billing of services. We will discuss compliance issues identified during the chargemaster review with the staff and analyze billing practices related to those issues. We will educate the staff on appropriate billing procedures if changes are required.

During each of these sessions, we will strive to accomplish the following:

- To educate individual departments of the responsibility for assuring the chargemaster is reviewed and updated on a recurring basis.
- To address potential problems and provide possible solutions.
- To encourage the staff to re-think their current billing process.
- To offer staff ideas and solutions, which may improve the efficiency of the billing process and enhance customer satisfaction.

Prior to these meetings, we will use automated processes to review all CPT code and revenue code assignments for compliance and accuracy. This analysis will incorporate any Federal and State compliance guidelines and regulations. We will review the overall issue of whether or not CPT codes are required and discuss the process that each department is using to ensure they use the proper CPT codes.

Our chargemaster review will include:

A review of the chargemaster for correct CPT/HCPCS coding:

- Identification of items with missing CPT/HCPCS codes
- Review of the validity and accuracy of the CPT/HCPCS codes to listed item descriptions
- Review for outdated codes and/or CPT/HCPCS code errors
- Evaluation of any 'panels/explosions' being used for compliance with regulations
- Provision of recommendations for missing reimbursable CPT/HCPCS codes
- Evaluation of relevant CPT/HCPCS and revenue code combinations for each clinical department

A review of the chargemaster for correct UB-04/CMS 1500 revenue coding:

- Identification of all items with missing revenue codes
- Determination of the validity and accuracy of revenue codes to listed descriptions
- Determination of the validity, accuracy, and alignment of the revenue codes to listed CPT/HCPCS codes

A review of the chargemaster for description issues:

- Identification of all items with missing descriptions
- Determination if the same description is used more than once in the same department and/or in other departments
- Verification of accuracy and validity of charge descriptions

We will review the chargemaster for modifier issues to include:

- Identification of all items with required modifiers that are missing that are appropriate for hard-coding in the chargemaster
- Determination if assigned modifier is accurate

We will discuss the ongoing maintenance of the facility's chargemaster and provide some best practices examples for the staff.

Our focus on staff education is aimed at providing your staff with the tools to address chargemaster issues in the future rather than just fixing problems that are found during an onsite review.

### Charge Capture Review

Accurate and comprehensive charge capture is vital to maximizing reimbursement while maintaining compliance. The importance of accurate and timely charge capture cannot be stressed enough since this charge capture process drives 100% of revenue generation in a health system. Even with a fully integrated electronic health record and practice management system, the process will always involve some level of human intervention and should be evaluated for effectiveness on a regular basis.

The charge capture review consists of following a charge for patient services from point of origin all the way to bill generation. We will review the charge capture process to identify potential gaps, within the EMR. This process involves a review of the itemized statement and the post-edited bill. This portion of the review will highlight unknown, outdated, or incorrect system routines or billing edits built into the system that may be causing inaccurate charge capture.

We will also review each chart to include, but not limited to:

- All of the services documented are on the itemized statement
- The services on the itemized statement are documented
- Units of service reported are supported

**Request Information:** We will request the following information be scanned and sent to us in our secure client portal:

- Fifteen (15) random, paid outpatient hospital Medicare charts with accompanying itemized statements, and post-edited UB-04 claim forms. Charts should include a representative sample of the various outpatient services provided by the facility. We will work with you to identify the number of encounters for each department. We anticipate utilizing a portion of the records selected during the coding review for this charge capture piece in order to provide efficiency and avoid duplication.
- Charge sheets/tickets (if being utilized) from the various ancillary and outpatient service areas such as ER, Laboratory, Radiology, outpatient surgery, outpatient treatment areas, Observation, nursing floors, and any other areas providing services to outpatients in the hospital or clinic setting.
- A copy of the facility's Emergency Department level criteria.

**Report:** We will provide a written final report with our findings and recommendations from the chargemaster review. In addition to written findings and recommendations from our review, we will provide a final detailed change report indicating revisions, additions, and deletions, including updates to CPT codes, revenue codes, modifiers, and descriptions. A summary of identified issues, risks and recommended corrective actions will be provided within the final report document. Following the issuance of the report, we will work with you to schedule a call to go over the report to clarify any issues/questions you might have relating to the chargemaster review. This call will be between 1-2 hours and will be held by the end of the 3<sup>rd</sup> week following the date of the report.

## **Benchmarking and Pricing Strategy**

**Request Information:** Data will be requested under a separate letter or email for this project. *This will be for hospital services only.* The data may include, but not be limited to, an electronic Excel file of the revenue and usage for the facility. *This report must detail volumes for the most recent fiscal year, by single chargemaster line item. These volumes must also be broken down by financial class. We will also need the average reimbursement by financial class.* Management will also need to define the selected market-area of hospitals that the facility would like to be compared within this analysis.

**Analysis:** We will perform the following:

- We will compare the chargemaster of the facility to market charges in our analysis. The analysis will be conducted for each charge code within the hospital departments.
- This analysis will be for hospital services only.
- The Sensitivity Market Pricing analysis will not consider any professional/practitioner charges.
- The charges for the hospital that have CPT/HCPCS codes assigned will be analyzed against public Medicare data published for selected facilities.
- This data only includes CPT/HCPCS codes that are reported on outpatient hospital claims.
- Outpatient codes where fewer than ten (10) units of service were reported are not available for comparison.
- Items that do not require CPT/HCPCS codes for the hospital (i.e., -supplies and drugs) will be compared using the Medicare cost-to-charge ratios of the comparative cohort of hospitals.
- Room charges for the hospital will also be compared to room charges of the selected market area cohort hospitals.
- We will analyze the effect on gross and net revenue for all hospital departments in the pricing analysis for DHHS.

We require the following data elements as described below:

- Chargemaster in Excel format to include:
  - Charge Code
  - Description
  - CPT/HCPCS
  - Revenue Code
  - Current Charge Amount
- Full fiscal year or revenue and usage by Charge code by financial class (Sensitivity Pricing Study only).
- Average reimbursement percentage by each financial class (Sensitivity Pricing Study only).

If unable to provide this information, we will discuss options to complete the necessary information.

## Report:

- We will provide an electronic worksheet with the following:
  - Market pricing analysis showing the estimated gross and net revenue impact of potential chargemaster rate changes to aggregate market level charges or flat percentage increases.
  - This electronic tool can be used to model various pricing options and the impact they might have on net revenue.
  - Showing the comparative market analysis of each charge code.

A follow-up phone call will be scheduled with the facility following release of the deliverables to answer questions on the Pricing Intelligence Tool.

## Staff Training and Workflow Alignment

Following the completion of the chargemaster review and strategic pricing analysis, we will address staff training needs and provide education related to best practices in charge capture and compliance. Our implementation plan will align with the clinical and administrative workflows discovered during the chargemaster review. We will provide 6 months of post-implementation support to the organization to follow-up on next steps, assist with prioritization of the recommendations and provide guidance on the execution of the implementation plan. A Board presentation will be scheduled to present the findings and recommendations from the chargemaster review and the strategic pricing analysis.

## Reporting

In addition to the report of findings and recommendations issued for the hospital for the chargemaster review and the analysis related to strategic pricing, a narrative progress summary will be provided to DHHS following the kick-off meeting with leadership. A final narrative progress summary will be provided upon completion of each hospital chargemaster review. This final narrative summary will include the impact of the findings, estimated revenue savings and recommendations for ongoing revenue savings and program growth.

## Proposed Project Timelines

We anticipate all three projects will be conducted simultaneously. However, we will adjust these timelines based on mutually agreed upon availability of staff in each organization. The following tables outline the timeframes for each review. Upon engagement, the team will discuss expectations and timelines with DHHS. We believe in clear, up-front and open communication with no surprises.

## Engagement Timelines



Chargemaster Review with Charge Capture	Timing			
	Weeks 1-2	Weeks 3-5	Week 6	Weeks 10-12
Data Collection				
Pre-Work: CDM file analysis & charge capture				
Onsite or Remote Meetings				
Final Reporting & Follow-Up Call				
Ongoing Communication				

Strategic Pricing Analysis	Timing			
	Weeks 1-2	Weeks 3-5	Week 6	Weeks 10-12
Data Collection				
Pricing Analysis				
Final Reporting & Follow Up Call				
Ongoing Communication				

## Use of Technology

### Technology Tools We Use

Eide Bailly staff utilize progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

#### Optum Enterprise Chargemaster Expert

We analyze the chargemaster using the Optum Chargemaster Expert to identify invalid CPT/HCPCS codes, incorrect revenue codes, deleted codes, codes which are valid but not accepted by Medicare, etc.

#### Encoder Software

We use Solventum™ software as a component of our compliance coding and billing reviews. We utilize various references within the software such as:

- AHA Coding Clinic for ICD - 10
- AHA Coding Clinic for HCPCS
- AMA CPT Assistant
- MERCK Manual
- Faye Brown’s Coding Handbook
- Dr. Z’s Interventional Radiology Coding Reference
- Other references such as Clinical Pharmacology and Elsevier’s Anatomy Plates

#### EB Bridge

Our client portal, EB Bridge, is designed to strengthen the relationship between Eide Bailly and our clients, facilitating collaboration and connection between our clients and employees. EB Bridge enables clients to engage effectively throughout their interactions with improved processes, better document management, and a more efficient annual client access review.

#### Artificial Intelligence

Eide Bailly’s approved artificial intelligence (AI) tools are:

- **Microsoft CoPilot:** available to be used throughout the organization to securely automate and enhance processes.

Our approved AI solutions are supported by a rigorous commitment to security, privacy, and compliance. All client data remains within our secure U.S. based environments and is never used to train external models. We leverage trusted platforms and enterprise-grade controls to ensure data protection, transparency, and traceability at every stage.

## **Flexibility to Meet Your Needs**

Eide Bailly performs engagements in a secure, paperless environment designed to support efficiency, transparency, and timely communication. Our approach allows us to collaborate effectively with clients while streamlining coordination and making the best use of everyone's time and resources.

We utilize modern communication and collaboration tools to support day-to-day coordination, document exchange, and real-time discussions as needed. This flexible model allows us to work efficiently with management and engagement teams while maintaining clear visibility into progress and deliverables.

We recognize that each organization has different preferences, and we are comfortable tailoring our approach to fit your needs. Work may be performed remotely, on-site, or through a hybrid approach, depending on what works best for DHHS. We will coordinate with management during planning to determine the most effective approach for each engagement. Our focus is on delivering high-quality services in a manner that is efficient, practical, and aligned with your organization's operations — without unnecessary disruption.

Appendix A:  
**Sample Reports**



# Chargemaster Report Example

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SAMPLE

# Chargemaster Report Example

Department	EB Recommendation	Next Steps	Comments	Resources
Observation	<ul style="list-style-type: none"> <li>*Carve out - review the process in place for performing the observation time carve-out. Establish a policy and procedure and accountability.</li> <li>* See charge capture detail regarding procedures that should be captured and billed during the observation stay.</li> </ul>			
Outpatient Services	<ul style="list-style-type: none"> <li>*Review outpatient facility charges set up under revenue codes under RC 761 and 510. Criteria is outdated and inconsistently applied across various cost centers.</li> </ul>			
Emergency Room	<ul style="list-style-type: none"> <li>* Review with revenue integrity the the set-up and mechanisms for charge capture as errors and discrepancies are noted in the charge capture review.</li> <li>*We have included additional ED charging guidance in the report for reference.</li> </ul>			
OR/Anesthesia/Recovery	<ul style="list-style-type: none"> <li>* Develop a process and mechanism to capture charges for cancelled procedures. Ensure revenue integrity is included in this conversation as well as clinical leaders.</li> <li>*Ensure minutes vs units are reported on the claim form for the billing of professional anesthesia services for Medicare patients.</li> </ul>			
Central Supplies	<ul style="list-style-type: none"> <li>* Develop a supply charging policy and procedure that addresses the bundling and/or reporting of routine supplies, revenue code designation, charging for implants, etc.</li> </ul>			
Pharmacy	<ul style="list-style-type: none"> <li>*Note findings in the charge capture review where the number of medication units billed were incorrect.</li> <li>*See list of self administered drugs found in the CDM that were not set up corrected with the 637 revenue code.</li> </ul>			
Revenue Integrity/Chargemaster Coordinator	<ul style="list-style-type: none"> <li>*Recent turnover and numerous new initiatives have created gaps in knoweldge and processes. Review timelines and expectations related to special projects and level-set with the onboarding of new employees to ensure core revenue integrity responsibilities are primary.</li> <li>*Determine who has access to adjust and make edits in the CDM file. Restrict access to only a few key individuals rather than to the entire department.</li> </ul>			
Policies and Procedures	<ul style="list-style-type: none"> <li>*Update the noted outdated policies and procedures. The list can be found in the report.</li> </ul>			
Chargemaster File Clean up	<ul style="list-style-type: none"> <li>*See CDM file Exhibit Spreadsheet for detailed recommendations for line item revisions</li> <li>*Inactivate the charge lines with no utilization, outdated CPT codes, etc. Also noted in the Exhibit Spreadsheet.</li> </ul>			

# Pricing Analysis Example



Market Sensitivity  
Pricing Study

Study Summary

Dept. Summary

Pricing Options

Study Details

Ratios & Room  
Rates

Percentile Data

Facility Data

CDM Charge  
Increase/Decrease

4.30%

Original Gross  
Revenue

\$51,947,511

New Gross  
Revenue

\$52,974,392

Gross Revenue +/-

\$1,026,880

Net Revenue +/-

\$157,990

Supplies  
Cost to Charge Ratio

Above Market  
Average

Implantables  
Cost to Charge Ratio

Below Market  
Average

Pharmacy  
Cost to Charge Ratio

Above Market  
Average

Inpatient  
Room Rate

Above Market  
Average

Swingbed  
Rate

N/A

## Top 5 Biggest Increases by Dept.

1. ER Services	\$86,959
2. Physical Therapy	\$72,916
3. EKG	\$49,826
4. Occupational Therapy	\$13,192
5. Respiratory Care	\$12,580

## Top 5 Biggest Decreases by Dept.

1. Lab	\$(140,172)
2. Hospital Services	\$(129,532)
3. General Imaging	\$ (26,769)
4. N/A	
5. N/A	

# Pricing Analysis Example

**EideBaily**  
Market Sensitivity Pricing Study

- Study Summary
- Dept. Summary
- Pricing Options
- Study Details**
- Ratios & Room Rates
- Percentile Data
- Facility Data

Charge Code	CPT Code	Rev Code	Description	Department	Current Price	Market Data	Included	Methodology	Peer Count	New Price	Manual Price	Volume
4700025	82962	300	Blood Glucose Monitoring POC	Task	\$ 32.00	Yes	Yes	Market	8.00	\$ 32.96		3890
4700025		300	Blood Glucose Monitoring POC	POC Asmt/Tx/Monitoring	\$ 36.00	No	Yes	Fixed Percent	-	\$ 37.08		3890
4110041	82150	301	Amylase Level	General Lab	\$ 240.00	Yes	Yes	Market	8.00	\$ 247.20		61
4110488	82951	301	.Glucose 1 Hour	General Lab	\$ 108.00	No	Yes	Fixed Percent	-	\$ 111.24		0
4110454	82952	301	.Glucose 2 Hour	General Lab	\$ 51.00	No	Yes	Fixed Percent	-	\$ 52.53		0
4110454	82952	301	.Glucose 3 Hour	General Lab	\$ 46.00	No	Yes	Fixed Percent	-	\$ 47.38		0
4110124	84520	301	Blood Urea Nitrogen	General Lab	\$ 67.00	Yes	Yes	Market	5.00	\$ 69.01		40
4110260	82565	301	Creatinine	General Lab	\$ 189.00	Yes	Yes	Market	15.00	\$ 194.67		370
33111850	82570	301	U Creatinine	General Lab	\$ 74.00	Yes	Yes	Market	15.00	\$ 76.22		27
4110557	80051	301	Lytes	General Lab	\$ 148.00	No	Yes	Fixed Percent	-	\$ 152.44		4
4110736	84295	301	Sodium Level	General Lab	\$ 106.00	Yes	Yes	Market	2.00	\$ 109.18		1
33111846	84300	301	Sodium Urine	General Lab	\$ 97.00	Yes	Yes	Market	3.00	\$ 99.91		29
4110629	84132	301	Potassium Level	General Lab	\$ 106.00	Yes	Yes	Market	7.00	\$ 109.18		634
33111853	84133	301	U Potassium	General Lab	\$ 97.00	Yes	Yes	Market	2.00	\$ 99.91		9
4110200	82435	301	Chloride Level	General Lab	\$ 79.00	Yes	Yes	Market	1.00	\$ 81.37		0
33111848	82436	301	Chloride Urine	General Lab	\$ 64.00	Yes	Yes	Market	2.00	\$ 65.92		9
33111849	82374	301	Carbon Dioxide Level	General Lab	\$ 97.00	No	Yes	Fixed Percent	-	\$ 99.91		0
4130194	82375	301	Carboxyhemoglobin Level	General Lab	\$ 138.00	Yes	Yes	Market	1.00	\$ 142.14		12
4110005	80329	301	Acetaminophen Level	General Lab	\$ 240.00	No	Yes	Fixed Percent	-	\$ 247.20		178
4110710	84460	301	Alanine Aminotransferase	General Lab	\$ 148.00	Yes	Yes	Market	6.00	\$ 152.44		8
4110702	84450	301	AST	General Lab	\$ 51.00	Yes	Yes	Market	8.00	\$ 52.53		5
4110028	82040	301	Albumin	General Lab	\$ 106.00	Yes	Yes	Market	2.00	\$ 109.18		9
4110033	84075	301	Alkaline Phosphatase	General Lab	\$ 106.00	Yes	Yes	Market	2.00	\$ 109.18		0
33111825	82140	300	Ammonia Level	General Lab	\$ 373.00	Yes	Yes	Market	8.00	\$ 384.19		56
4110108	82248	301	Bilirubin Direct	General Lab	\$ 159.00	Yes	Yes	Market	6.00	\$ 163.77		55
4110116	82247	301	Bilirubin Total	General Lab	\$ 106.00	Yes	Yes	Market	2.00	\$ 109.18		57
3740121	82803	300	Blood Gas Arterial	General Lab	\$ 424.00	Yes	Yes	Market	9.00	\$ 436.72		225
4110181	82310	301	Calcium Level	General Lab	\$ 133.00	Yes	Yes	Market	10.00	\$ 136.99		14
33111830	82378	301	Carcinoembryonic Antigen	General Lab	\$ 266.00	Yes	Yes	Market	9.00	\$ 273.98		3
4110225	83718	301	Cholesterol High Density Lipid	General Lab	\$ 51.00	No	Yes	Fixed Percent	-	\$ 52.53		2

## Cost Sheet

### Request for Proposal Number 124273 O3

#### Chargemaster Review Services

Bidder Name: Eide Bailly LLP

**Bidders must complete this form and submit with their Request for Proposal response. Bidder shall bid on the cost for each year of the initial term, and all renewal options.**

Do not alter existing format or content within the Cost Sheet. **Important:** In case of a mathematical error in extension of price, unit price shall govern.

**BASIS OF AWARD OF POINTS:** The Pricing evaluation and point distribution will be based on the sum of Lines **A through F x 2** (estimated annual hospital assignments) for the initial term of one (1) year and the optional four (4) annual renewal periods from **Part I** and **Part II**.

#### Part 1 – Initial Term One (1) Year.

Project section requirements as outlined in Section (V)(A-E) of the Request for Proposal (RFP) document and any related attachments. Bidder to provide pricing for each of the project deliverable categories listed.

Initial (1) Year Term			
Item	Description	Unit of Measure	Cost Dollars Initial Year
<b>A</b>	<b>Per Hospital</b> Fee for Chargemaster review (Includes providing a mid-year narrative progress summary and invoice after initiation of the kick-off meeting and final narrative progress summary and invoice to include results of Chargemaster review and recommendations).	Each	\$24,000
<b>B</b>	<b>Per Hospital</b> Fee for <b>In-Person</b> Presentations to <u>Executive Staff</u> (C-Suite)	Each	\$7,000
<b>C</b>	<b>Per Hospital</b> Fee for <b>Virtual</b> Presentations to <u>Executive Staff</u> (C-Suite)	Each	\$1,200
<b>D</b>	<b>Per Hospital</b> Fee for <b>In-Person</b> Presentations to <u>Board Members</u> for the Hospital	Each	\$7,000
<b>E</b>	<b>Per Hospital</b> Fee for <b>Virtual</b> Presentations to <u>Board Members</u> for the Hospital	Each	\$1,200
<b>F</b>	<b>Per Hospital</b> Fee for Six months post implementation planning support.	Each	\$4,500

**Part II- Optional Renewals after initial contract term**

<b>Optional Four (4) Annual Renewals</b>					
<b>Description</b>	<b>Unit of Measure</b>	<b>Renewal Year One</b>	<b>Renewal Year Two</b>	<b>Renewal Year Three</b>	<b>Renewal Year Four</b>
<b>Per Hospital</b> Fee for Chargemaster review (Includes providing a mid-year narrative progress summary and invoice after initiation of the kick-off meeting and final narrative progress summary and invoice to include results of Chargemaster review and recommendations).	Each	\$ 24,840	\$ 25,710	\$ 26,610	\$ 27,540
<b>Per Hospital</b> Fee for <b>In-Person</b> Presentations to <u>Executive Staff</u> (C-Suite)	Each	\$ 7,245	\$ 7,500	\$ 7,760	\$ 8,000
<b>Per Hospital</b> Fee for <b>Virtual</b> Presentations to <u>Executive Staff</u> (C-Suite)	Each	\$ 1,240	\$ 1,285	\$ 1,330	\$ 1,380
<b>Per Hospital</b> Fee for <b>In-Person</b> Presentations to <u>Board Members</u> for the Hospital	Each	\$ 7,245	\$ 7,500	\$ 7,760	\$ 8,000
<b>Per Hospital</b> Fee for <b>Virtual</b> Presentations to <u>Board Members</u> for the Hospital	Each	\$ 1,240	\$ 1,285	\$ 1,330	\$ 1,380
<b>Per Hospital</b> Fee for Six months post implementation planning support.	Each	\$ 4,660	\$ 4,820	\$ 4,990	\$ 5,160