

Estimate Reserves at the Patient Account at Any Point in Time

Estimating Reserves

Net revenue management is more challenging as health plan benefits designs get more complex. The result can be an unpredictable cash flow and accounts receivables. Crowe RCA tells you exactly where you stand at any one point in time and accelerates your month-end closing process.

Hindsight Trending Sample Report

HINDSIGHT TRENDING		Oakbrook Medical Center		
Analysis Date:		01/31/2017	02/28/2017	03/31/2017
Activity through Date:		01/31/2018	02/28/2018	03/31/2018
GROSS DEBIT AR BALANCE RECON	Gross debit balance A/R	\$175,633,387	\$174,792,918	\$167,078,458
	G/L - MRA Storage	\$175,633,387	\$174,792,918	\$167,078,458
	Difference	\$0	\$0	\$0
	% Difference	0.00%	0.00%	0.00%
CONTRACTUAL ALLOWANCE RECON	Contractual allowances	(\$92,200,921)	(\$90,894,554)	(\$85,932,748)
	Administrative adjustments	(\$6,726,175)	(\$6,210,102)	(\$5,441,233)
	Denials	(\$9,247,445)	(\$9,148,383)	(\$8,417,273)
	Total	(\$108,174,542)	(\$106,253,038)	(\$99,791,254)
	G/L - MRA Storage	(\$104,451,526)	(\$102,472,895)	(\$96,576,533)
	Difference Over (Under) Reserved	(\$3,723,016)	(\$3,780,143)	(\$3,214,720)
	% Difference	3.56%	3.69%	3.33%
CHARITY CARE ALLOWANCE RECON	Charity care	(\$1,017,929)	(\$1,005,533)	(\$882,446)
	G/L - MRA Storage	(\$1,661,817)	(\$1,600,324)	(\$1,467,490)
	Difference Over (Under) Reserved	\$643,888	\$594,791	\$585,044
	% Difference	-38.75%	-37.17%	-39.87%
DOUBTFUL ACCOUNTS ALLOWANCE RECON	Bad debt write-offs	(\$10,059,252)	(\$10,734,053)	(\$11,097,417)
	Total Debit Variance	\$520,821	\$472,529	\$562,164
	Remaining balances	(\$12,687,153)	(\$12,942,479)	(\$12,059,181)
	Total B/D	(\$22,225,584)	(\$23,204,003)	(\$22,594,434)
	G/L - MRA Storage	(\$24,014,237)	(\$24,939,278)	(\$24,299,199)
	Difference Over (Under) Reserved	\$1,788,653	\$1,735,275	\$1,704,765
	% Difference	-7.45%	-6.96%	-7.02%
DEBIT NET AR RECON	Payments	(\$44,215,331)	(\$44,330,343)	(\$43,810,325)
	RCA - MRA Net A/R	\$45,505,806	\$45,780,421	\$44,735,236
	Difference	(\$1,290,475)	(\$1,450,078)	(\$924,911)
	% Difference	-2.84%	-3.17%	-2.07%
INACTIVE NET AR RECON	Recovery/Takeback Accrual - RCA	(\$1,255,936)	(\$1,272,308)	(\$1,256,682)
	Actual Recoveries	(\$3,794,746)	(\$3,899,142)	(\$3,991,296)
	Actual Takebacks	\$1,968,395	\$1,865,779	\$2,039,916
	Difference	\$570,415	\$761,056	\$694,698
	% Difference	45.42%	59.82%	55.28%
	CREDIT NET AR RECON	Credit Gross AR	\$0	(\$1,290,850)
	MRA RCA Net Credit	\$0	(\$307,907)	(\$297,783)
	Actual			(\$299,566)