

Adventist Health Mendocino Coast
Moss Adams process for AR Reconciliation

All processes summed as of December 31, 2020 to account for dates prior to AH purchase of old A/R, then summed from January-June 2021 to account for District Year end of June 30, 2021 and summed for July-December of 2021 to all for AH year end of 12/31/21.

- 1) Received Meditech Cash Receipt Reports (Hospital Payments) posted from July 2020-December 2020 and categorized payments between AH and MCHD based on service dates (DOS as of and prior 6/30/2020 categorized to MCHD and DOS subsequent to 6/30/2020 categorized to AH). Excluded Medicare IP accounts since they are settled through PIP in subsequent step.
- 2) Received Nextgen (Clinic Receipts) posted from July 2020-December 2020 for Clinical AR and categorized between AH and MCHD based on service dates (DOS as of and prior 6/30/2020 categorized to MCHD and DOS subsequent to 6/30/2020 categorized to AH).
- 3) Obtained July 2020 - December 2021 Home Health Bank Statements and split each deposit cash receipt from July 2020-December 2020 between AH and MCHD based on service dates of the claim being paid. (DOS as of and prior to 6/30/2020 categorized to MCHD and DOS subsequent to 6/30/2020 categorized to AH). Categorized all deposits in 2021 to AH as Patient AR was sold as of December 31, 2020.
- 4) Obtained all District bank account monthly statements related to payor insurance payments from July 2020-December 2021 which included Bank of America Core, Bank of America Master, Savings Bank of Mendocino County, and Tri Counties Bank and filtered for all deposits. Categorized all deposits in 2021 to AH as Patient AR was sold as of December 31, 2020.
- 5) From the above listed bank statements in #4, categorized July 2020 - December 2020 Misc Non-AR deposits between AH and MCHD. Examples would be Medical Staff Dues, Insurance Bonus Payments, A/P Vendor refunds, etc.
- 6) From the above listed bank statements in #4, categorized July 2020 - December 2020 340B payments from bank deposits between the two entities based on DOS. (DOS as of and prior to 6/30/2020 categorized to MCHD and DOS subsequent to 6/30/2020 categorized to AH).
- 7) Capitation payments from July 2020-December 2021 separated from AR payments and belonging to AH
- 8) Separated MCare PIP and OP Bad debts (ROE) Deposits and tracked separately from individual patient receipts.
- 9) Created a unreconciled column for Misc Payments between AH and MCHD - unreconciled amounts attributed to MCHD
- 10) Subtracted Wells Fargo Patient A/R Deposits already deposited with AH as they were recorded in Meditech July 2020-December 2020 (Visa payments collected on site, etc.)
- 11) Subtracted all payments made by MCHD to AH from July 2020 - December 2021 against the total payable.