

AR report definition and review

Aggregate process worksheet. Keep account evidence and patient information in approved systems.

Snapshot date and report owner

Aging origin and account population

Balance basis and payer or practice scope

Exclusions and comparison period

Record the aging distribution

Bucket	Balance	Share of defined total
0-30 days		
31-60 days		
61-90 days		
91-120 days		
Over 120 days		
Total		

Over 90 days = 91-120 plus over 120. Keep the same starting date and boundaries.

Net days in AR uses net AR and average daily net patient-service revenue. Record the actual period and calendar days. Do not replace net AR with a gross billed balance.

Backlog action and reconciliation

Use a fixed opening cohort. Separate actual cash from non-cash changes.

Cohort definition and opening date

Priority reason and deadline source

Actual status and missing evidence

Next permitted action and responsible owner

Client decision needed and next review date

Reconcile the opening cohort

Opening balance	_____
Less cash received and applied	_____
Less approved contractual adjustments	_____
Less approved write-offs	_____
Plus or minus other explained movements	_____
Closing balance	_____

Cash share = cash applied / opening balance. Balance reduction can include non-cash items. Report reversals, transfers and corrected charges on separate lines.

Original Actigy BPO worksheet. The article provides sourced definitions and worked examples. No generic recovery probability is assumed.