

# Bartlett Regional Hospital

**FINANCE COMMITTEE MEETING**  
**September 9th, 2022 – Noon**  
**Bartlett Regional Hospital – Zoom Meeting**  
**Agenda**

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**Mission Statement**

**Bartlett Regional Hospital provides its community with quality, patient-centered care in a sustainable manner**

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Public may participate via the following link: <https://bartlethospital.zoom.us/j/94088630653>  
**or** by calling 1-888-788-0099, Meeting ID: 940 8863 0653

**CALL TO ORDER**

**PUBLIC COMMENT**

**APPROVAL OF MINUTES – [August 12, 2022 Minutes](#)**

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1. June 2022 Financial Statement Review

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2. Discussion of BRH Charity Care Program

**Next Meeting: Friday, October 14<sup>th</sup>, 2022 at 12:00 via Zoom**

**Committee member comments / questions**

**ADJOURN**

# Bartlett Regional Hospital

3260 Hospital Drive, Juneau, Alaska 99801 907.796.8900 [www.bartlethospital.org](http://www.bartlethospital.org)

## Finance Committee Meeting Minutes – Zoom Meeting August 12th, 2022 at 12:00pm

**Called to order at 12:00 p.m. by Finance Chair, Deb Johnston.**

**Finance Committee (\*) & Board Members:** Deb Johnston\*, Hal Geiger\*, Max Mertz\*, Brenda Knapp, Iola Young, and Kenny Solomon-Gross.

**Staff & Others:** Robert Tyk, Interim CFO, David Keith, CEO, Kim McDowell, CCO, Tracy Dompeling, CBHO, Dallas Hargrave, HR Director, Blessy Robert, Controller, Sam Muse, Director of Accounting, Beth Mow, Contract Administrator, Tiara Ward, CBJ, and Sarita Knull, CBJ.

**Public Comment:** None

*Ms. Johnson made a MOTION to approve the minutes from the June 17, 2022 and July 8, 2022 Finance Committee Meeting. Mr. Mertz and Mr. Geiger seconded, and they were approved.*

### **June 2022 Financial Review – Bob Tyk**

This month's report is more of an annual comparison of Fiscal Year 2022 and 2021. The numbers for FY21 were more distorted by Covid. Our gross revenue increased by 10% when compared to FY21. 4% of that is the rate increase for salaries and the other 6% is driven by an increase in volumes. Patient stays increased by 17.5% between FY21 and FY22 which is expected coming from our cruise and tourist season starting up again. On the negative side is our deductions in revenue which went up 2.1% comparing year to year which is about \$4.4 million. A portion of that is bad debt and the other portion is our contractual adjustments. The bad debt and contractual allowances are calculated using two different spreadsheets. We have had two issues on the contractual side which had large impacts for May and mostly June. We had claims bounce back to us because the pharmaceutical NDC (National Drug Code) number was wrong, this is partly to Meditech issues and an error in the calculator in the system. To prevent further issues, we put a hold on all Medicaid claims until we could fix the NDC problem. We had Meditech consultants work with our pharmacy department and they will have it fixed in about a week. In the meantime, Tami Churchill, Director of PFS (Patient Finance Services), has been going through specific claims and manually fixing them. Our Accounts Receivable went up because of us holding these claims, which is what partly drove the bad debt and contractual allowance pieces. We also had a separate issue on the Medicare side with billing blood products, which has been corrected. What we should see in July, since we are still holding Medicaid claims, is a similar higher contractual adjustment percentages.

Mr. Tyk said the provider relief money has been booked, the investment money and adjustment has not been booked, and we are waiting for CBJ to give us the adjustment that it will be \$2 million hit that are investments will be reduced by. PERs has been completed. Alaska's traveler fees have gone up 41% statewide.

Mr. Hargrave noted that healthcare labor markets has changed nationwide over the past year. The use and need for travel workers has increased but we hope it won't be a long term solution. He has committed to the Board and Senior Leaders about putting forward some recruitment retention ideas. We are getting a market wave study done and the results of that will help us with a plan.

Ms. Robert confirmed that the audit will start their field work on September 5<sup>th</sup>. For PERs, we did book an estimate of \$280,000 that is included in the financials. The final numbers came after we closed but the adjustment was small about \$24,000.

**Balance Sheet:**

Mr. Tyk, explained the journal entry tracking process for the deprecation of our current assets. Our cash is better than it has been in the past, holding claims is part of the increase.

**Dashboard:**

Mr. Tyk said there are increases over all since last year, this is all positive. We will remove the visit numbers in lab and radiology as those aren't important. Starting in July we will only record the number of tests done in those departments. He is hoping to bring to the committee the use of the website from the Alaska Hospital Association. It provides information from every hospital in Alaska, can sort by different data, and be able to compare yourself with other facilities. Next week Bob will have access to this website.

**Financial Indicators:**

Mr. Tyk said despite the increase in cash spending our numbers are still good. Days in Net Receivables has risen in part because of the Medicare and Medicaid claims being held. The Case Mix Index shows an increase as well, we had more sick in-house Medicaid patients. This part of the report will be modified in the coming months as we utilize the Alaska Hospital Association website to compare ourselves to other Alaskan hospitals.

**Write Offs:**

Mr. Tyk said an area we can try to improve in is the Point of Service Collections. The \$15,000 Mental Health write off is from the patients who we elected not to pursue for payment.

Ms. Johnston asked if there were any updates to the Board Strategic Initiatives assignments and if we can discuss the metrics of item 4.3 and how it can be measured. She would like to have a conversation about this in the next meeting.

Mr. Tyk said regarding the Meditech issue, asked medical staff to submit a list of concerns. These documents were forward to the Meditech consultants. Mr. Keith and Mr. Tyk will be having a conversation with Meditech next week to talk about the issue they have been able to identify and schedule when they will be visiting Juneau.

**Next Meeting: Friday, September 9<sup>th</sup> at Noon, via Zoom**

**Additional Comments:** None

**Adjourned at 12:51 p.m.**

To: BRH Finance Committee  
From: Robert C. Tyk, FHFMA  
Interim Chief Financial Officer

**Re: July Financial Performance**

I am changing the format of my monthly report for the new fiscal year. The report now will have an overview, then the income statement review, balance sheet review and then the dashboard and financial indicators. This will facilitate a better flow during the Finance Committee meeting.

### **Overview**

The month of July began the new fiscal year as a bust. July is the third month in a row where Bartlett Regional Hospital (BRH) lost over a million dollars...\$1,448,768 to be exact. Volumes were for the most part, at or slightly above the budget and better than the prior year. Gross revenues continue to run in the \$18-million-dollar range but deductions from revenue and expenses continue to undermine the gross revenue numbers.

### **Income Statement**

Hospital inpatient and outpatient gross revenues stayed in the same ranges as they have been for the past five months. Gross revenues from BH services decreased while the physician revenues increased significantly. As has been mentioned in prior months, the physician revenue number is tied to the inpatient behavioral health services which is not an accurate classification that will be corrected in the coming months.

Deductions from revenue as a percentage of gross patient revenue grew again to over 50%. As was mentioned last month, bad debt is a calculation based on accounts receivables which grew again in the month of July. Until we can release more Medicaid claims being held for the NDC number issue, this will continue to run at a higher rate.

Salaries/contract labor and benefits though lower than last months on a pure dollar amount, had a higher percentage of total operating revenue. This is a result of the total operating revenue decreasing FTE count is higher than it could

be but we will never know by how much until BRH has a true productivity system by which we can measure ourselves against it. We are currently looking for such a system. The balance of the expenses for the most part were less than what was budgeted.

### **Balance Sheet**

The balance sheet showed some significant changes in July. Cash and cash equivalents increased along with Bonds Payable as the new bond was booked for BRH. Now the cash number is a bit more robust.

Patient AR also increased as was mentioned above because we are still holding a large number of Medicaid claims due to the issue with correct NDC numbers. We were informed by our IT department that the fix has gone through test and was moved to live where PFS staff will be reviewing the fixes. Claims should go out next week which will cause the Patient AR to decrease in September.

Prepaid expenses also increased from prior months though they consistently run in the \$3 million range.

### **Dashboard/Financial Indicators**

On the Dashboard report, the volumes for the most part are comparable to the budget and a bit better than the prior year numbers. One number sticks out as an anomaly and that is Radiology tests. This will be investigated.

On the Financial Indicators page, we can see the increase in Days cash on hand from the booking of the bond issue. Days in AP are good at 37.5 days.

At the bottom of the report we can see that DNFB and DNSP are both above the benchmark again because of the Medicaid claims being held. We will be reviewing the benchmarks in the next few months and making some changes to what is measured and more than likely to the benchmark since these numbers are fairly old.

### **Conclusion**

Some of the same issues that have plagued BRH in the past, continue to be an issue. Mr. Keith has shown that he understands where an organization such as BRH needs to be and will be putting plans in place to make the needed changes.

Respectfully submitted

BARTLETT REGIONAL HOSPITAL  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE MONTH AND YEAR TO DATE OF JULY 2022

MONTH ACTUAL	MONTH BUDGET	MO \$ VAR	MTD % VAR	PR YR MO		YTD ACTUAL	YTD BUDGET	YTD \$ VAR	YTD % VAR	PRIOR YTD ACT	PRIOR YTD % CHG
\$4,215,688	\$5,032,805	-\$817,117	-16.2%	\$4,061,506	1. Inpatient Revenue	\$4,215,688	\$5,032,805	-\$817,117	-16.2%	\$4,061,506	3.8%
\$1,140,316	\$1,315,215	-\$174,899	-13.3%	\$1,088,109	2. Inpatient Ancillary Revenue	\$1,140,316	\$1,315,215	-\$174,899	-13.3%	\$1,088,109	4.8%
\$5,356,004	\$6,348,020	-\$992,016	-15.6%	\$5,149,615	3. Total Inpatient Revenue	\$5,356,004	\$6,348,020	-\$992,016	-15.6%	\$5,149,615	4.0%
\$11,360,235	\$11,691,512	-\$331,277	-2.8%	\$10,954,397	4. Outpatient Revenue	\$11,360,235	\$11,691,512	-\$331,277	-2.8%	\$10,954,397	3.7%
\$16,716,239	\$18,039,532	-\$1,323,293	-7.3%	\$16,104,012	5. Total Patient Revenue - Hospital	\$16,716,239	\$18,039,532	-\$1,323,293	-7.3%	\$16,104,012	3.8%
\$182,885	\$262,822	-\$79,937	-30.4%	\$277,165	6. RRC Patient Revenue	\$182,885	\$262,822	-\$79,937	-30.4%	\$277,165	-34.0%
\$199,460	\$493,818	-\$294,359	-59.6%	\$379,236	7. BHOPS Patient Revenue	\$199,460	\$493,818	-\$294,359	-59.6%	\$379,236	-47.4%
\$1,205,276	\$1,202,027	\$3,249	0.3%	\$887,205	8. Physician Revenue	\$1,205,276	\$1,202,027	\$3,249	0.3%	\$887,205	35.9%
\$18,303,860	\$19,998,199	-\$1,694,340	-8.5%	\$17,647,618	9. Total Gross Patient Revenue	\$18,303,860	\$19,998,199	-\$1,694,340	-8.5%	\$17,647,618	3.7%
\$3,188,205	\$3,095,143	-\$93,062	-3.0%	\$2,926,642	10. Inpatient Contractual Allowance	\$3,188,205	\$3,095,143	-\$93,062	-3.0%	\$2,926,642	8.9%
-\$350,000	-\$350,000	\$0		-\$308,333	10a. Rural Demonstration Project	-\$350,000	-\$350,000	\$0		-\$308,333	
\$4,768,716	\$4,660,180	-\$108,536	-2.3%	\$3,209,053	11. Outpatient Contractual Allowance	\$4,768,716	\$4,660,180	-\$108,536	-2.3%	\$3,209,053	48.6%
\$719,575	\$591,002	-\$128,573	-21.8%	\$532,233	12. Physician Service Contractual Allowance	\$719,575	\$591,002	-\$128,573	-21.8%	\$532,233	35.2%
\$25,242	\$25,480	\$238	0.9%	\$27,490	13. Other Deductions	\$25,242	\$25,480	\$238	0.9%	\$27,490	0.0%
\$64,841	\$121,457	-\$56,616	-46.6%	\$68,924	14. Charity Care	\$64,841	\$121,457	-\$56,616	-46.6%	\$68,924	-5.9%
\$766,855	\$297,203	-\$469,652	-158.0%	\$494,245	15. Bad Debt Expense	\$766,855	\$297,203	-\$469,652	-158.0%	\$494,245	55.2%
\$9,183,434	\$8,440,465	-\$742,969	-8.8%	\$6,950,254	16. Total Deductions from Revenue	\$9,183,434	\$8,440,465	-\$742,969	-8.8%	\$6,950,254	32.1%
45.5%	41.7%			37.8%	% Contractual Allowances / Total Gross Patient Revenue	45.5%	41.7%			36.0%	
4.5%	2.1%			3.2%	% Bad Debt & Charity Care / Total Gross Patient Revenue	4.5%	2.1%			3.2%	
50.2%	42.2%			39.4%	% Total Deductions / Total Gross Patient Revenue	50.2%	42.2%			39.4%	
\$9,120,426	\$11,557,734	-\$2,437,309	-21.1%	\$10,697,364	17. Net Patient Revenue	\$9,120,426	\$11,557,734	-\$2,437,309	-21.1%	\$10,697,364	-14.7%
\$365,270	\$385,034	-\$19,764	-5.1%	\$384,737	18. Other Operating Revenue	\$365,270	\$385,034	-\$19,764	-5.1%	\$384,737	-5.1%
\$9,485,696	\$11,942,768	-\$2,457,072	-20.6%	\$11,082,101	19. Total Operating Revenue	\$9,485,696	\$11,942,768	-\$2,457,072	-20.6%	\$11,082,101	-14.4%
\$4,400,364	\$4,919,528	-\$519,164	10.6%	\$4,287,441	20. Salaries & Wages	\$4,400,364	\$4,919,528	-\$519,164	10.6%	\$4,287,441	2.6%
\$267,548	\$441,174	-\$173,626	39.4%	\$340,047	21. Physician Wages	\$267,548	\$441,174	-\$173,626	39.4%	\$340,047	-21.3%
\$633,674	\$79,325	-\$554,349	-698.8%	\$260,085	22. Contract Labor	\$633,674	\$79,325	-\$554,349	-698.8%	\$260,085	143.6%
\$2,374,084	\$2,634,592	-\$260,509	9.9%	\$2,391,791	23. Employee Benefits	\$2,374,084	\$2,634,592	-\$260,509	9.9%	\$2,391,791	-0.7%
\$7,675,670	\$8,074,619	-\$398,950	4.9%	\$7,279,364	24. Total Operating Expenses	\$7,675,670	\$8,074,619	-\$398,950	4.9%	\$7,279,364	5.4%
80.9%	67.6%			65.7%	% Salaries and Benefits / Total Operating Revenue	80.9%	67.6%			65.7%	
\$38,713	\$74,616	-\$35,903	48.1%	\$47,612	24. Medical Professional Fees	\$38,713	\$74,616	-\$35,903	48.1%	\$47,612	-18.7%
\$326,821	\$406,221	-\$79,400	19.5%	\$370,966	25. Physician Contracts	\$326,821	\$406,221	-\$79,400	19.5%	\$370,966	-11.9%
\$221,282	\$224,542	-\$3,260	1.5%	\$115,394	26. Non-Medical Professional Fees	\$221,282	\$224,542	-\$3,260	1.5%	\$115,394	91.8%
\$1,305,218	\$1,341,083	-\$35,865	2.7%	\$1,578,544	27. Materials & Supplies	\$1,305,218	\$1,341,083	-\$35,865	2.7%	\$1,578,544	-17.3%
\$121,693	\$149,550	-\$27,857	18.6%	\$126,518	28. Utilities	\$121,693	\$149,550	-\$27,857	18.6%	\$126,518	-3.8%
\$426,346	\$420,978	-\$5,368	-1.3%	\$422,017	29. Maintenance & Repairs	\$426,346	\$420,978	-\$5,368	-1.3%	\$422,017	1.0%
\$86,650	\$67,006	-\$19,644	-29.3%	\$51,930	30. Rentals & Leases	\$86,650	\$67,006	-\$19,644	-29.3%	\$51,930	66.9%
\$74,882	\$80,114	-\$5,232	6.5%	\$81,323	31. Insurance	\$74,882	\$80,114	-\$5,232	6.5%	\$81,323	-7.9%
\$594,379	\$667,571	-\$73,192	11.0%	\$610,049	32. Depreciation & Amortization	\$594,379	\$667,571	-\$73,192	11.0%	\$610,049	-2.6%
\$32,973	\$112,179	-\$79,206	70.6%	\$49,359	33. Interest Expense	\$32,973	\$112,179	-\$79,206	70.6%	\$49,359	-33.2%
\$93,683	\$149,128	-\$55,445	37.2%	\$126,611	34. Other Operating Expenses	\$93,683	\$149,128	-\$55,445	37.2%	\$126,611	-26.0%
\$10,998,310	\$11,767,607	-\$769,298	6.5%	\$10,859,687	35. Total Expenses	\$10,998,310	\$11,767,607	-\$769,298	6.5%	\$10,859,687	-1.3%
-\$1,512,614	\$175,161	-\$1,687,775	-963.6%	\$222,414	36. Income (Loss) from Operations	-\$1,512,614	\$175,161	-\$1,687,775	-963.6%	\$222,414	-780.1%
\$1,988	\$45,124	-\$43,136	-95.6%	\$100,378	37. Interest Income	\$1,988	\$45,124	-\$43,136	-95.6%	\$100,378	-98.0%
\$61,858	\$63,351	-\$1,493	-2.4%	\$132,744	38. Other Non-Operating Income	\$61,858	\$63,351	-\$1,493	-2.4%	\$132,744	-53.4%
\$63,846	\$108,475	-\$44,629	-41.1%	\$233,122	39. Total Non-Operating Revenue	\$63,846	\$108,475	-\$44,629	-41.1%	\$233,122	-72.6%
-\$1,448,768	\$283,636	-\$1,732,404	-610.8%	\$455,536	40. Net Income (Loss)	-\$1,448,768	\$283,636	-\$1,732,404	-610.8%	\$455,536	418.0%
-15.95%	1.47%			2.01%	Income from Operations Margin	-15.95%	1.47%			2.01%	
-15.27%	2.37%			4.11%	Net Income	-15.27%	2.37%			4.11%	



BARTLETT REGIONAL HOSPITAL  
BALANCE SHEET  
July 31, 2022

	<u>July-22</u>	<u>June-22</u>	<u>July-21</u>	<u>CHANGE FROM PRIOR FISCAL YEAR</u>
<b>ASSETS</b>				
Current Assets:				
1. Cash and cash equivalents	22,211,019	25,960,461	18,147,141	4,063,878
2. Board designated cash	28,944,179	28,737,198	32,902,802	(3,958,624)
3. Patient accounts receivable, net	20,620,575	18,966,587	17,024,913	3,595,662
4. Other receivables	1,346,190	1,490,648	4,289,693	(2,943,503)
5. Inventories	3,236,548	3,613,561	3,312,784	(76,236)
6. Prepaid Expenses	3,371,478	1,717,382	3,021,672	349,806
7. Other assets	32,939	32,935	30,378	2,561
8. Total current assets	79,762,928	80,518,772	78,729,383	1,033,544
Appropriated Cash:				
9. CIP Appropriated Funding	28,560,714	28,560,714	14,298,992	14,261,723
Property, plant & equipment				
10. Land, bldgs & equipment	153,308,451	153,025,325	149,852,618	3,455,833
11. Construction in progress	18,209,189	18,510,117	10,432,601	7,776,588
12. Total property & equipment	171,517,640	171,535,442	160,285,219	11,232,421
13. Less: accumulated depreciation	(109,403,986)	(108,913,879)	(102,194,394)	(7,209,592)
14. Net property and equipment	62,113,654	62,621,568	58,090,831	4,022,830
15. Deferred outflows/Contribution to Pension Plan	12,654,846	12,654,846	12,654,846	-
<b>16. Total assets</b>	<b>183,092,142</b>	<b>184,355,896</b>	<b>163,774,048</b>	<b>19,318,097</b>
<b>LIABILITIES &amp; FUND BALANCE</b>				
Current liabilities:				
17. Payroll liabilities	3,322,640	2,849,971	997,915	2,324,724
18. Accrued employee benefits	4,650,759	4,822,998	5,158,114	(507,355)
19. Accounts payable and accrued expenses	4,030,238	4,609,541	3,157,168	873,070
20. Due to 3rd party payors	2,708,665	2,708,665	1,894,462	814,203
21. Deferred revenue	1,123,835	649,002	1,128,835	(5,000)
22. Interest payable	16,175	105,323	-	16,175
23. Note payable - current portion	1,030,000	1,030,000	910,000	120,000
24. Other payables	83,469	1,000	182,945	(99,476)
25. Total current liabilities	16,965,781	16,776,500	13,429,439	3,536,341
Long-term Liabilities:				
26. Bonds payable	35,005,000	35,005,000	17,350,000	17,655,000
27. Bonds payable - premium/discount	2,796,398	2,800,664	125,783	2,670,615
28. Net Pension Liability	62,063,897	62,063,897	62,063,897	-
29. Deferred In-Flows	4,884,297	4,884,297	4,884,297	-
30. Total long-term liabilities	104,749,592	104,753,858	84,423,977	20,325,615
31. Total liabilities	121,715,373	121,530,358	97,853,416	23,861,956
32. Fund Balance	61,376,769	62,825,538	65,920,630	(4,543,861)
<b>33. Total liabilities and fund balance</b>	<b>183,092,142</b>	<b>184,355,896</b>	<b>163,774,048</b>	<b>19,318,097</b>



BARTLETT REGIONAL HOSPITAL  
12 MONTH ROLLING BALANCE SHEET  
FOR THE PERIOD JULY 21 THRU JULY 22

	July-21	August-21	September-21	October-21	November-21	December-21	January-22	February-22	March-22	April-22	May-22	June-22	July-22
<b>ASSETS</b>													
Current Assets:													
1. Cash and cash equivalents	20,222,641	18,285,324	18,422,022	16,455,972	19,700,052	22,950,807	22,205,736	21,662,275	7,464,732	5,045,343	7,271,871	5,967,974	22,211,019
2. Board designated cash	34,296,146	33,094,973	32,232,554	30,435,406	30,341,553	30,266,907	29,706,760	30,174,095	29,552,067	29,926,473	27,375,730	27,374,717	28,944,179
3. Patient accounts receivable, net	17,050,534	17,748,521	17,440,451	19,597,839	17,302,598	15,965,465	16,652,127	16,843,857	16,560,522	17,502,612	18,180,691	18,966,587	20,620,575
4. Other receivables	3,664,168	31,400	1,264,736	1,371,110	906,110	588,186	684,114	584,230	1,236,682	1,583,406	1,323,543	1,501,123	1,346,190
5. Inventories	3,312,784	3,367,771	3,511,679	3,714,914	3,985,020	3,803,022	3,763,829	3,681,705	3,531,828	3,537,649	3,642,059	3,613,561	3,236,548
6. Prepaid Expenses	3,134,789	2,922,731	3,075,080	3,086,651	2,939,487	2,801,467	2,653,187	2,800,205	2,453,787	2,203,501	1,893,949	1,717,382	3,371,478
7. Other assets	30,377	30,377	30,377	31,937	31,937	31,937	31,937	31,937	31,937	31,937	31,937	31,937	32,939
<b>8. Total current assets</b>	<b>81,711,439</b>	<b>75,481,097</b>	<b>75,976,899</b>	<b>74,693,829</b>	<b>75,206,757</b>	<b>76,407,791</b>	<b>75,697,690</b>	<b>75,778,304</b>	<b>60,831,555</b>	<b>59,830,921</b>	<b>59,719,780</b>	<b>59,174,281</b>	<b>79,762,928</b>
Appropriated Cash:													
9. CIP Appropriated Funding	11,932,679	18,854,017	18,854,017	19,406,354	18,853,710	18,301,848	17,244,030	17,164,683	32,263,003	32,229,681	29,145,697	28,560,714	28,560,714
Property, plant & equipment													
10. Land, bldgs & equipment	149,599,849	149,897,827	151,396,219	151,850,022	152,031,616	152,194,817	152,409,795	152,463,783	152,782,632	152,973,023	153,025,175	153,025,325	153,308,451
11. Construction in progress	8,767,880	10,769,368	9,724,991	10,696,859	11,100,753	11,827,784	12,743,862	12,846,504	13,572,285	14,423,945	17,812,831	18,510,117	18,209,189
12. Total property & equipment	158,367,729	160,667,195	161,121,210	162,546,881	163,132,369	164,022,601	165,153,657	165,310,287	166,354,917	167,396,968	170,838,006	171,535,442	171,517,640
13. Less: accumulated depreciation	(102,194,394)	(102,791,929)	(103,434,220)	(104,075,498)	(104,715,882)	(105,356,299)	(105,939,110)	(106,539,343)	(107,146,246)	(107,744,366)	(108,329,760)	(108,913,879)	(109,403,986)
<b>14. Net property and equipment</b>	<b>56,173,335</b>	<b>57,875,266</b>	<b>57,686,990</b>	<b>58,471,383</b>	<b>58,416,487</b>	<b>58,666,302</b>	<b>59,214,547</b>	<b>58,770,944</b>	<b>59,208,671</b>	<b>59,652,602</b>	<b>62,508,246</b>	<b>62,621,563</b>	<b>62,113,654</b>
15. Deferred outflows/Contribution to Pension Plan	12,403,681	12,403,681	12,654,846	12,654,846	12,654,846	12,654,846	12,654,846	12,654,846	12,654,846	12,654,846	12,654,846	12,654,846	12,654,846
<b>16. Total assets</b>	<b>162,221,134</b>	<b>164,614,061</b>	<b>165,172,752</b>	<b>165,226,409</b>	<b>165,131,800</b>	<b>166,030,788</b>	<b>164,811,114</b>	<b>164,368,778</b>	<b>164,958,074</b>	<b>164,368,049</b>	<b>164,028,570</b>	<b>163,011,403</b>	<b>183,092,142</b>
<b>LIABILITIES &amp; FUND BALANCE</b>													
Current liabilities:													
17. Payroll liabilities	997,915	1,435,323	1,700,778	2,411,287	2,523,324	832,124	1,236,761	1,312,176	1,744,778	2,118,075	2,580,462	2,849,971	3,322,640
18. Accrued employee benefits	5,158,329	5,197,548	5,161,912	5,108,615	4,974,135	4,792,357	4,713,630	5,154,183	5,183,342	5,312,132	5,368,868	4,822,998	4,650,759
19. Accounts payable and accrued expenses	2,703,162	3,007,066	3,172,598	2,307,757	2,613,628	3,469,843	3,693,454	3,328,898	2,792,501	2,027,105	3,390,582	4,609,541	4,030,238
20. Due to 3rd party payors	99,234	2,152,164	4,046,626	2,226,263	2,367,164	2,341,398	2,315,632	2,289,866	2,702,887	2,704,813	2,706,739	2,708,665	2,708,665
21. Deferred revenue	654,388	611,221	1,042,502	999,335	956,168	913,002	869,835	826,668	783,502	740,335	697,168	649,002	1,123,835
22. Interest payable	(30,075)	63,059	126,119	189,178	445,609	120,490	(72,885)	53,414	90,653	127,892	165,131	105,323	16,175
23. Note payable - current portion	910,000	910,000	910,000	910,000	910,000	910,000	1,030,000	1,030,000	1,030,000	1,030,000	1,030,000	1,030,000	1,030,000
24. Other payables	182,945	1,097,658	321,793	404,654	456,756	160,707	242,979	244,290	325,418	375,354	458,446	1,000	83,469
<b>25. Total current liabilities</b>	<b>10,675,898</b>	<b>14,474,039</b>	<b>16,482,328</b>	<b>14,557,089</b>	<b>15,246,784</b>	<b>13,539,921</b>	<b>14,029,406</b>	<b>14,239,495</b>	<b>14,653,081</b>	<b>14,435,706</b>	<b>16,397,396</b>	<b>16,776,500</b>	<b>16,965,781</b>
Long-term Liabilities:													
26. Bonds payable	16,350,000	16,350,000	17,350,000	17,350,000	17,350,000	17,350,000	16,230,000	16,230,000	16,230,000	16,230,000	16,230,000	16,230,000	35,005,000
27. Bonds payable - premium/discount	1,040,075	1,026,169	97,971	84,065	111,164	105,471	99,779	95,512	91,246	86,979	82,713	78,446	2,796,398
28. Net Pension Liability	64,954,569	64,954,569	62,063,897	62,063,897	62,063,897	62,063,897	62,063,897	62,063,897	62,063,897	62,063,897	62,063,897	62,063,897	62,063,897
29. Deferred In-Flows	4,318,200	4,318,200	4,884,297	4,884,297	4,884,297	4,884,297	4,884,297	4,884,297	4,884,297	4,884,297	4,884,297	4,884,297	4,884,297
<b>30. Total long-term liabilities</b>	<b>86,662,844</b>	<b>86,648,938</b>	<b>84,396,165</b>	<b>84,382,259</b>	<b>84,409,358</b>	<b>84,403,665</b>	<b>83,277,973</b>	<b>83,273,706</b>	<b>83,269,440</b>	<b>83,265,173</b>	<b>83,260,907</b>	<b>83,256,640</b>	<b>104,749,592</b>
<b>31. Total liabilities</b>	<b>97,338,742</b>	<b>101,122,977</b>	<b>100,878,493</b>	<b>98,939,348</b>	<b>99,656,142</b>	<b>97,943,586</b>	<b>97,307,379</b>	<b>97,513,201</b>	<b>97,922,521</b>	<b>97,700,879</b>	<b>99,658,303</b>	<b>100,033,140</b>	<b>121,715,373</b>
32. Fund Balance	64,882,392	63,491,084	64,294,259	66,287,061	65,475,658	68,087,202	67,503,735	66,855,577	67,035,553	66,667,170	64,370,267	62,978,263	61,376,769
<b>33. Total liabilities and fund balance</b>	<b>162,221,134</b>	<b>164,614,061</b>	<b>165,172,752</b>	<b>165,226,409</b>	<b>165,131,800</b>	<b>166,030,788</b>	<b>164,811,114</b>	<b>164,368,778</b>	<b>164,958,074</b>	<b>164,368,049</b>	<b>164,028,570</b>	<b>163,011,403</b>	<b>183,092,142</b>

**Bartlett Regional Hospital  
Dashboard Report for July 2022**

Facility Utilization:	CURRENT MONTH					YEAR TO DATE			
	Actual	Budget	% Over (Under) Budget	Prior Year	% Over (Under) Pr Yr	Actual	Budget	% Over (Under) Budget	Prior Year
<b>Hospital Inpatient: Patient Days</b>									
Patient Days - Med/Surg	536	558	-4%	470	14.0%	536	558	-4%	470
Patient Days - Critical Care Unit	93	100	-7%	92	1.1%	93	100	-7%	92
Avg. Daily Census - Acute	20.3	21.2	-4%	18.1	12.1%	20.3	21.2	-4%	18.1
Patient Days - Obstetrics	73	64	14%	83	-12.0%	73	64	14%	83
<b>Total Hospital Patient Days</b>	<b>702</b>	<b>721</b>	<b>-3%</b>	<b>645</b>	<b>8.8%</b>	<b>702</b>	<b>721</b>	<b>-3%</b>	<b>645</b>
Births	29	25	15%	29	0.0%	29	25	15%	29
Patient Days - Nursery	62	49	26%	65	-4.6%	62	49	26%	65
<b>Mental Health Unit</b>									
Patient Days - Mental Health Unit	101	159	-36%	161	-37.3%	101	159	-36%	161
Avg. Daily Census - MHU	3.3	5.1	-36%	5.2	-37.3%	3.3	5.1	-36%	5.2
<b>Rain Forest Recovery:</b>									
Patient Days - RRC	169	167	1%	200	-15.5%	169	167	1%	200
Avg. Daily Census - RRC	5	5.4	1%	6	-15.5%	5	5.4	1%	6
Outpatient visits	49	44	12%	45	8.9%	49	44	12%	45
<b>Inpatient: Admissions</b>									
Med/Surg	70	68	3%	70	0.0%	70	68	3%	70
Critical Care Unit	47	59	-20%	39	20.5%	47	59	-20%	39
Obstetrics	28	27	2%	33	-15.2%	28	27	2%	33
Nursery	31	25	23%	29	6.9%	31	25	23%	29
Mental Health Unit	15	25	-39%	25	-40.0%	15	25	-39%	25
<b>Total Admissions - Inpatient Status</b>	<b>191</b>	<b>204</b>	<b>-6%</b>	<b>196</b>	<b>-2.6%</b>	<b>191</b>	<b>204</b>	<b>-6%</b>	<b>196</b>
<b>Admissions - "Observation" Status</b>									
Med/Surg	57	73	-22%	83	-31.3%	57	73	-22%	83
Critical Care Unit	35	25	38%	21	66.7%	35	25	38%	21
Mental Health Unit	3	4	-16%	4	-25.0%	3	4	-16%	4
Obstetrics	11	15	-28%	20	-45.0%	11	15	-28%	20
<b>Total Admissions to Observation</b>	<b>106</b>	<b>117</b>	<b>-10%</b>	<b>128</b>	<b>-19.1%</b>	<b>106</b>	<b>117</b>	<b>-10%</b>	<b>128</b>
<b>Surgery:</b>									
Inpatient Surgery Cases	59	49	21%	60	-1.7%	59	49	21%	60
Endoscopy Cases	95	89	7%	83	14.5%	95	89	7%	83
Same Day Surgery Cases	96	104	-8%	102	-5.9%	96	104	-8%	102
<b>Total Surgery Cases</b>	<b>250</b>	<b>242</b>	<b>3%</b>	<b>245</b>	<b>2.0%</b>	<b>250</b>	<b>242</b>	<b>3%</b>	<b>245</b>
Total Surgery Minutes	17,639	16,168	9%	17,204	2.5%	17,639	16,168	9%	17,204
<b>Outpatient:</b>									
Total Outpatient Visits (Hospital)									
Emergency Department Visits	1,181	1,030	15%	1,236	-4.4%	1,181	1,030	15%	1,236
Cardiac Rehab Visits	115	32	262%	99	16.2%	115	32	262%	99
Lab Tests	10,113	10,003	1%	10,226	-1.1%	10,113	10,003	1%	10,226
Radiology Tests	931	2,398	-61%	2,376	-60.8%	931	2,398	-61%	2,376
Sleep Study Visits	7	21	-67%	29	-75.9%	7	21	-67%	29
<b>Physician Clinics:</b>									
Hospitalists	246	245	1%	244	0.8%	246	245	1%	244
Bartlett Oncology Clinic	100	97	3%	96	4.2%	100	97	3%	96
Ophthalmology Clinic	125	73	70%	78	60.3%	125	73	70%	78
Behavioral Health Outpatient visits	626	666	-6%	575	8.9%	626	666	-6%	575
Bartlett Surgery Specialty Clinic visits	276	231	20%	205	34.6%	276	231	20%	205
<b>Total Physician Clinics</b>	<b>1,373</b>	<b>1,312</b>	<b>5%</b>	<b>1,198</b>	<b>14.6%</b>	<b>1,373</b>	<b>1,312</b>	<b>5%</b>	<b>1,198</b>
<b>Other Operating Indicators:</b>									
Dietary Meals Served	7,479	17,757	-58%	15,699	-36.0%	7,479	17,757	-58%	15,699
Laundry Pounds (Per 100)	390	577	-32%	398	-4.8%	390	577	-32%	398

**Bartlett Regional Hospital  
Financial Indicators for July 2022**

Facility Utilization:	CURRENT MONTH				YEAR TO DATE			
	Actual	Budget	% Over (Under) Budget	Prior Year	Actual	Budget	% Over (Under) Budget	Prior Year
<b>Financial Indicators:</b>								
Revenue Per Adjusted Patient Day	5,180	5,790	-10.5%	4,697	5,180	5,790	-10.5%	4,697
Contractual Allowance %	45.5%	40.0%	13.8%	36.0%	45.5%	40.0%	13.8%	36.0%
Bad Debt & Charity Care %	4.5%	2.1%	117.0%	3.2%	4.5%	2.1%	117.0%	3.2%
Wages as a % of Net Revenue	58.1%	47.1%	23.5%	45.7%	58.1%	47.1%	23.5%	45.7%
Productive Staff Hours Per Adjusted Patient Day	26.4	26.6	-0.8%	22.5	26.4	26.6	-0.8%	22.5
Non-Productive Staff Hours Per Adjusted Patient Day	4.0	4.1	-2.8%	3.7	4.0	4.1	-2.8%	3.7
Overtime/Premium % of Productive	8.20%	7.92%	3.5%	6.96%	8.20%	7.92%	3.5%	6.96%
Days Cash on Hand	66	62	6.7%	77	66	62	6.7%	77
Board Designated Days Cash on Hand	171	161	6.7%	143	171	161	6.7%	143
Days in Net Receivables	68.1	68	0.0%	48	68.1	68	0.0%	48
Days in Accounts Payable	37.5	38	0.0%	362	37.5	38	0.0%	362
Total CMI	1.25							
MCR CMI	1.39							
MCD CMI	1.12							
					<b>Actual</b>	<b>Benchmark</b>	<b>% Over (Under)</b>	<b>Prior Year Month</b>
Total debt-to-capitalization (with PERS)					63.1%	33.7%	87.1%	56.9%
Total debt-to-capitalization (without PERS)					25.7%	33.7%	-23.8%	14.5%
Current Ratio					4.70	2.00	135.1%	3.53
Debt-to-Cash Flow (with PERS)					(10.83)	2.7	-501.1%	16.26
Debt-to-Cash Flow (without PERS)					(4.41)	2.7	-263.5%	4.14
Aged A/R 90 days & greater					49.3%	19.8%	148.8%	47.4%
Bad Debt Write off					1.4%	0.8%	78.6%	-0.6%
Cash Collections					74.1%	99.4%	-25.4%	85.8%
Charity Care Write off					0.4%	1.4%	-74.1%	0.3%
Cost of Collections (Hospital only)					6.0%	2.8%	115.4%	5.2%
Discharged not Final Billed (DNFB)					11.2	4.7%	23694.9%	10.6%
Unbilled & Claims on Hold (DNSP)					17.4	5.1%	34048.2%	13.0%
Claims final billed not submitted to payor (FBNS)					4.24	0.2%	211887.0%	0.00%
POS Cash Collection					1.8%	21.3%	-91.4%	6.2%

The Case Mix Index (CMI) is the average relative DRG weight of a hospital's inpatient discharges, calculated by summing the Medicare Severity-Diagnosis Related Group (MSDRG) weight for each discharge and dividing the total number of discharges.

# Bartlett Regional Hospital

## Write-Offs July 2022

One Time PPD Ins		
RRC/MCR NO Enrollment		
Compliance/Risk/Adminstrative		
SP Prompt Pay Disc	\$16,903.79	180
Medicare Patient <120 days		
Authorization/Alert Missing	\$10,837.75	5
1115 Waiver Svcs on Commercial Ins	\$7,464.00	24
Denied Appeals /Exhausted/Timely	\$73,939.54	10
BOPS Provider NOT Eligible to Bill		
Mental Health BD MHU, RRC BOPS		
No Provider Enrollment		
	\$109,145.08	219
<b>Collections</b>		
One Time Ins PPD		
Collections SPPPD	\$96,272.59	180

### July 2022 ME Totals

- Charity \$64,300.32
- Claims on hold 67 \$2.5 Million (NDC Issue)
- POS Collections \$6,205,32
- Cares Adjustments \$39,697.94
- HRSA PMTS \$0.00

Molecular Lab Revenue \$141,100.00