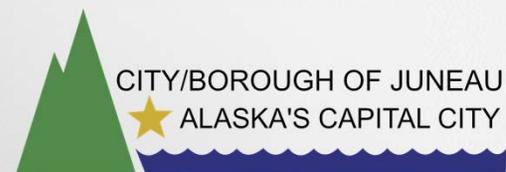




# Finance Committee

## January 17, 2020

**Bartlett**  
Regional Hospital



# Bartlett Regional Hospital

FINANCE COMMITTEE MEETING  
January 17, 2020 – Noon  
Bartlett Regional Hospital – Boardroom  
Agenda

---

Mission Statement

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

---

CALL TO ORDER

PUBLIC COMMENT

APPROVAL OF MINUTES – [December 11, 2019](#)

Page 2

<u>Old or New</u>	<u>Desired Response</u>
-----------------------	-----------------------------

1. November 2019 Financial Statements Review

New

Action

- A. [November Financial Review](#)
- B. [Statistics](#)
- C. [Financial Indicators](#)
- D. [Income Statement](#)
- E. [Revenue Worksheet](#)
- F. [Wages](#)
- G. [Balance Sheet](#)
- H. [Accounts Receivable](#)
- I. [Write-Offs](#)

Page 4  
Page 5  
Page 6  
Page 7  
Page 8  
Page 9  
Page 10  
Page 11  
Page 12

2. Other

- A. Deferred Maintenance
- B. [Capital Improvement Projects \(CIP\)](#)
- C. [FY2021 Budget Calendar](#)

Page 13  
Page 14

**Next Meeting: To be determined in BRH Boardroom**

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 BRH Boardroom – December 11, 2019

**Called to order at 7:00 a.m. by Finance Committee Chair, Dr. Bob Urata.**

**Finance Committee & Board Members:** Dr. Bob Urata (Chair), Mark Johnson (phone), Deb Johnston, Iola Young (will join Board in January)

**Staff:** Kevin Benson, CFO, Chuck Bill, CEO, Bradley Grigg, CBHO, William Gardner, COO, Rose Lawhorne, CNO, Dallas Hargrave, HR Director, Blessy Robert, Director of Accounting, and Megan Rinkenberger, Executive Assistant.

***Mr. Johnson made a MOTION to approve the minutes from the November 13, 2019 Finance Committee Meeting. Dr. Urata noted no objections and they were approved.***

### **FY2019 Audit Report – Sarah Griffith, Elgee Rehfeld**

There were three adjustments made to the financial statements related to specific circumstances that have already been corrected. There were no findings related to the BRH financial statement audit. There was one finding in the entity-wide audit in state grants related to the DHSS Sobering Center internal controls regarding compliance. The grant was over-reported to include costs from FY20, resulting in a small amount paid back to the state.

A new addition to the report this year is management's analysis on the financial statements, which they reviewed for reasonableness. In the independent auditor's report, they expressed an unmodified opinion on the financial statements, and they found the statements to be materially correct. The statement of net position, or balance sheet, shows a net worth of \$53 million. Pension-related accruals and liabilities totaled \$64 million. *(There was a discussion on the affect this had, or didn't have, on our credit and ability to borrow. Mr. Benson stated that in his experience banks recognize this as common and it didn't reflect on interest rates.)* Total net position for the year was \$4 million.

### **October 2019 Finance Review – Kevin Benson, CFO**

October was the first month after the cruise ship season, and BRH was still strong, financially. Areas were generally at or above budget, resulting in \$1.1 million over budget in operating revenue, expenses were \$846,000 over budget, for an operating income of about \$400,000, compared to a non-operating revenue of \$633,000 – almost twice budget expectations. YTD \$3.8 million. The Rural Demonstration Project impact on operations revealed \$4.8 million in increased reimbursement, compared to Low Volume PPS provider reimbursement of \$1.5 million, so net impact was \$3.2 million. RDP is still with the Senate, and is set to expire the end of June. Next year's budget plan if RDP is not renewed is to break even. Low volume designation application would be

due in March 2020. The Board would need to provide input on budget guidelines if RDP does not get renewed, and new board finance chair will need to be kept informed of this.

### **Medicare Cost Report – Dr. Bob Urata**

The Medicare Cost Report is now complete, so now we can complete the efficiency study (the analysis should arrive next month), and implement any necessary changes to support profitable departments and make other departments as efficient as possible.

Mr. Johnson asked for clarification on a report that BRH didn't qualify for DSH funding. Mr. Benson stated that he and Mr. Bill looked into that as well, and it is the acute care side that didn't qualify, but that it hasn't in years. Behavioral Health did qualify, but the payments drastically decreased, although this was expected with the expansion of Medicaid.

### **Capital Improvement Update – Kevin Benson**

The city's process wasn't syncing up with our process for identifying projects. Mr. Bill discussed with Mr. Watt, city manager, our campus plan, and street and parking improvement plans, regarding restricted access to the campus. This will affect trucks and buses most. BRH will need to build an access from Egan to Wildflower Court parking lot. There is \$90,000 in next year's CIP to reflect engineering and study to get it on their books. The decision is yet to be made whether to make it a temporary road, restricted access or a permanent road for greater cost. CBJ has allowed us to delay submitting projects until we have completed our budget process. Mr. Johnson suggested talking to DOT to see if funds can be made available for an access road, although the property belongs to CBJ.

**Next Meeting:** January 8, 2020 at 7:00 a.m. in BRH Boardroom

Dr. Urata expressed his gratitude for the work of the Finance Committee as he concludes his work with the committee for 2019.

**Adjourned – 7:44 a.m.**

# Bartlett Regional Hospital

3260 Hospital Drive, Juneau, Alaska 99801

907.796.8900

[www.bartletthospital.org](http://www.bartletthospital.org)

DATE: January 8, 2019  
TO: BRH Finance Committee  
FROM: Kevin Benson, Chief Financial Officer  
RE: November Financial Performance

After 4 months of increased activity and revenues, November saw slower a reduction to more normal budget levels. Inpatient days were 7% less than budget yielding revenues that were 3% less than budget. Outpatient volumes were both over and under budget and resulted in outpatient revenues that were 3% over budget. Total hospital revenue finished almost right on budget exceeding expected revenue by \$52,000 (0.4%). BOPS revenue exceeded budget by \$74,000 (39%) which offset decreased revenues from Rainforest Recovery and Physician revenues. This resulted in total revenues of \$15,040,000 that were \$55,000 (0.4%) greater than budget.

Deductions were less than budget by \$349,000 or 5%. An analysis of deductions show that BRH is benefiting from improvements made in the revenue cycle process. Other Revenue was over budget by \$337,000 this resulted in Total Operating Revenues that were \$741,000 greater than budget.

Expenses exceeded budget by \$636,000 or 7.5%. This variance was driven by increased staff costs and benefits. This resulted in an Operating Income of \$147,000 or a 1.6% Margin. After Non-Operating Income the final Net Income is \$383,000 or a Net Income percent of 4.1%. For the year BRH has a Net Income of \$4.2 million or 8.57% well in excess of budget (\$1.5 million) and the prior year (\$1.8 million).

#### Other Significant Items:

- 340B revenue for the month grew to \$145,000. After expenses BRH saw a net benefit of \$125,000.
- Contract labor continues to decrease as first year nursing staff gain proficiency. In the four previous months the variance was \$151,000 and for November was \$58,000.
- On-Behalf payments made by the State of Alaska on behalf of BRH are now made on a monthly basis. This funding is now being recorded on a monthly basis and reflects an unbudgeted increase of \$95,000 of Benefit Costs and an offsetting unbudgeted corresponding amount to Non-Operating Revenue.

**Bartlett Regional Hospital**  
**Dashboard Report for November 2019**

Facility Utilization:	CURRENT MONTH					YEAR TO DATE			
	Actual	Budget	% Over (Under) Budget	Prior Year	Prior Month (October)	Actual	Budget	% Over (Under) Budget	Prior Year
<b>Hospital Inpatient: Patient Days</b>									
Patient Days - Med/Surg	420	412	2%	415	400	2,146	2,130	1%	2,075
Patient Days - Critical Care Unit	80	89	-10%	80	101	492	460	7%	457
Patient Days - Swing Beds	0	0	0%	0	0	0	0	-100%	0
Avg. Daily Census - Acute	16.7	16.7	0%	17	16.2	17.2	16.9	2%	16.5
Patient Days - Obstetrics	47	67	-30%	52	67	347	345	1%	341
Patient Days - Nursery	38	62	-39%	52	47	272	310	-12%	314
<b>Total Hospital Patient Days</b>	<b>585</b>	<b>631</b>	<b>-7%</b>	<b>599</b>	<b>615</b>	<b>3,257</b>	<b>3,245</b>	<b>0%</b>	<b>3,187</b>
Births	19	26	-27%	22	23	124	170	-27%	141
<b>Mental Health Unit</b>									
Patient Days - Mental Health Unit	268	332	-19%	290	277	1,259	1,495	-16%	1,481
Avg. Daily Census - MHU	8.9	11.1	-19%	9.7	9	8.2	9.8	-16%	9.7
<b>Rain Forest Recovery:</b>									
Patient Days - RRC	321	290	11%	319	274	1,475	1,715	-14%	1,630
Avg. Daily Census - RRC	11	9.7	11%	10.6	9	10	11.2	-14%	10.7
Outpatient visits	17	19	-9%	32	32	123	95	29%	106
<b>Inpatient: Admissions</b>									
Med/Surg	59	69	-15%	61	72	405	360	13%	369
Critical Care Unit	36	40	-9%	44	38	223	205	9%	204
Obstetrics	19	27	-31%	22	27	134	140	-4%	141
Nursery	19	29	-34%	23	23	125	150	-17%	145
Mental Health Unit	42	37	14%	37	35	191	190	1%	181
<b>Total Admissions - Inpatient Status</b>	<b>175</b>	<b>202</b>	<b>-13%</b>	<b>187</b>	<b>195</b>	<b>1,078</b>	<b>1,045</b>	<b>3%</b>	<b>1,040</b>
<b>Admissions - "Observation" Status</b>									
Med/Surg	53	57	-7%	58	54	287	295	-3%	305
Critical Care Unit	23	33	-30%	39	23	154	170	-9%	175
Mental Health Unit	1	2	0%	5	4	11	10	10%	8
Obstetrics	14	19	-25%	18	15	95	95	0%	87
Nursery	0	1	-100%	0	0	1	5	-80%	2
<b>Total Admissions to Observation</b>	<b>91</b>	<b>111</b>	<b>-18%</b>	<b>120</b>	<b>96</b>	<b>548</b>	<b>575</b>	<b>-5%</b>	<b>577</b>
<b>Surgery:</b>									
Inpatient Surgery Cases	48	48	-1%	47	50	272	250	9%	262
Endoscopy Cases	91	97	-6%	86	105	449	500	-10%	479
Same Day Surgery Cases	90	88	2%	82	125	492	455	8%	407
<b>Total Surgery Cases</b>	<b>229</b>	<b>233</b>	<b>-2%</b>	<b>215</b>	<b>280</b>	<b>1,213</b>	<b>1,205</b>	<b>1%</b>	<b>1,148</b>
Total Surgery Minutes	16,775	14,939	12%	14,840	19,060	86,090	74,584	15%	74,584
<b>Outpatient:</b>									
Total Outpatient Visits (Hospital)									
Emergency Department Visits	1,044	1,214	-14%	1,115	1,110	6,172	6,275	-2%	6,308
Cardiac Rehab Visits	45	74	-39%	67	53	332	385	-14%	348
Lab Visits	408	288	42%	253	831	2,067	1,485	39%	1,258
Lab Tests	9,451	9,291	2%	10,067	13,055	54,600	48,005	14%	45,064
Radiology Visits	774	841	-8%	711	916	4,100	4,345	-6%	3,901
Radiology Tests	2,149	2,526	-15%	2,670	2,408	12,674	13,050	-3%	12,912
Sleep Study Visits	29	23	28%	30	33	142	115	23%	117
<b>Physician Clinics:</b>									
Hospitalists	159	205	-22%	154	340	1,146	1,060	8%	914
Bartlett Oncology Clinic	82	81	1%	62	78	425	420	1%	328
Ophthalmology Clinic	58	N/A	N/A	-	83	107	N/A	N/A	-
Behavioral Health Outpatient visits	274	400	-31%	238	83	1,746	1,980	-12%	2,238
Bartlett Surgery Specialty Clinic visits	235	315	-25%	286	382	1,392	1,625	-14%	1,496
	808	1,001	-19%	740	966	4,816	5,085	-5%	4,976
<b>Other Operating Indicators:</b>									
Dietary Meals Served	30,329	25,187	20%	22,365	31,351	146,894	130,135	13%	124,569
Laundry Pounds (Per 100)	354	395	-10%	393	375	1,907	2,040	-7%	2,006

**Bartlett Regional Hospital  
Dashboard Report for Nov 2019**

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	4,399	4,429	-0.7%	4,325	4,867	4,333	12.3%	4,230
Contractual Allowance %	38.9%	41.1%	-5.3%	38.9%	40.4%	41.1%	-1.6%	39.3%
Bad Debt & Charity Care %	2.7%	2.9%	-9.3%	1.9%	2.7%	2.9%	-7.9%	3.1%
Wages as a % of Net Revenue	48.4%	46.2%	4.9%	49.2%	46.0%	46.2%	-0.5%	47.4%
Productive Staff Hours Per Adjusted Patient Day	22.9	24.3	-6.0%	22.1	23.7	23.0	3.1%	22.1
Non-Productive Staff Hours Per Adjusted Patient Day	3.6	3.3	10.9%	3.9	3.7	3.1	20.0%	3.6
Overtime/Premium % of Productive	10.20%	2.80%	263.9%	5.58%	6.96%	2.80%	148.2%	6.04%
Days Cash on Hand	116	126	-8.1%	342	117	126	-7.8%	361
Board Designated Days Cash on Hand	152	165	-8.1%	136	152	165	-7.8%	136
Days in Net Receivables	54.9	55	0.0%	47	54.9	55	0.0%	47
					<b>Actual</b>	<b>Benchmark</b>	<b>% Over (Under)</b>	<b>Prior Year</b>
Total debt-to-capitalization (with PERS)					63.0%	33.7%	86.9%	45.1%
Total debt-to-capitalization (without PERS)					16.4%	33.7%	-51.2%	20.1%
Current Ratio					9.46	2.00	372.8%	6.07
Debt-to-Cash Flow (with PERS)					5.58	2.7	106.5%	8.98
Debt-to-Cash Flow (without PERS)					1.46	2.7	-46.1%	4.00
Aged A/R 90 days & greater					47.5%	19.8%	139.9%	
Cash Collections					72.0%	99.4%	-27.6%	
POS Cash Collection					2.1%	21.3%	-90.1%	
Cost of Collections (Hospital only)					5.3%	2.8%	89.3%	
Charity Care Write off					1.0%	1.4%	-28.6%	
Bad Debt Write off					0.5%	0.8%	-37.5%	
Discharged not Final Billed (DNFB)					9.5%	4.7%	102.1%	
Unbilled & Claims on Hold (DNSP)					9.5%	5.1%	86.3%	
Claims final billed not submitted to payor (FBNS)					0.0%	0.2%	-100.0%	

BARTLETT REGIONAL HOSPITAL  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE MONTH AND YEAR TO DATE OF NOVEMBER 2019

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
Gross Patient Revenue:											
\$4,337,720	\$4,379,973	-\$42,253	-1.0%	\$4,330,526	1. Inpatient Revenue	\$24,060,782	\$22,337,902	\$1,722,880	7.7%	\$21,811,909	10.3%
\$827,133	\$970,546	-\$143,413	-14.8%	\$894,096	2. Inpatient Ancillary Revenue	\$5,100,340	\$4,949,809	\$150,531	3.0%	\$4,827,514	5.7%
\$5,164,853	\$5,350,519	-\$185,666	-3.5%	\$5,224,622	3. Total Inpatient Revenue	\$29,161,122	\$27,287,711	\$1,873,411	6.9%	\$26,639,424	9.5%
\$8,480,540	\$8,242,727	\$237,813	2.9%	\$7,479,251	4. Outpatient Revenue	\$45,966,043	\$42,037,934	\$3,928,109	9.3%	\$40,324,679	14.0%
\$13,645,393	\$13,593,246	\$52,147	0.4%	\$12,703,873	5. Total Patient Revenue - Hospital	\$75,127,166	\$69,325,645	\$5,801,521	8.4%	\$66,964,103	12.2%
\$327,272	\$365,671	-\$38,399	-10.5%	\$350,954	6. RRC Patient Revenue	\$1,536,208	\$1,864,919	-\$328,711	-17.6%	\$1,730,113	-11.2%
\$262,438	\$188,539	\$73,899	39.2%	\$186,568	7. BHOPS Patient Revenue	\$1,299,581	\$961,567	\$338,014	35.2%	\$876,954	48.2%
\$805,401	\$838,359	-\$32,958	-3.9%	\$806,121	8. Physician Revenue	\$5,036,488	\$4,275,618	\$760,870	17.8%	\$3,960,460	27.2%
\$15,040,504	\$14,985,815	\$54,689	0.4%	\$14,047,516	9. Total Gross Patient Revenue	\$82,999,443	\$76,427,749	\$6,571,694	8.6%	\$73,531,629	12.9%
Deductions from Revenue:											
\$2,731,964	\$3,092,636	\$360,672	11.7%	\$2,920,095	10. Inpatient Contractual Allowance	\$16,263,891	\$15,741,600	-\$522,291	-3.3%	\$14,629,574	11.2%
-\$308,333	-\$308,333	\$0		-\$308,333	10a. Rural Demonstration Project	-\$1,541,667	-\$1,541,667	\$0		-\$1,541,667	
\$2,737,114	\$2,976,097	\$238,984	8.0%	\$2,569,965	11. Outpatient Contractual Allowance	\$15,786,748	\$15,178,100	-\$608,648	-4.0%	\$14,044,195	12.4%
\$692,982	\$399,393	-\$293,589	-73.5%	\$289,421	12. Physician Service Contractual Allowance	\$3,060,943	\$2,036,901	-\$1,024,042	-50.3%	\$1,762,135	73.7%
\$12,883	\$16,043	\$3,160	19.7%	\$12,285	13. Other Deductions	\$71,081	\$81,815	\$10,734	13.1%	\$74,610	0.0%
\$148,545	\$122,131	-\$26,414	-21.6%	\$153,897	14. Charity Care	\$274,700	\$622,865	\$348,165	55.9%	\$623,096	-55.9%
\$253,680	\$319,715	\$66,035	20.7%	\$106,696	15. Bad Debt Expense	\$1,978,299	\$1,630,549	-\$347,750	-21.3%	\$1,670,523	18.4%
\$6,268,835	\$6,617,682	\$348,848	5.3%	\$5,744,026	16. Total Deductions from Revenue	\$35,893,994	\$33,750,163	-\$2,143,831	-6.4%	\$31,262,465	14.8%
38.9%	43.2%			41.1%	% Contractual Allowances / Total Gross Patient Revenue	40.4%	43.1%			39.3%	
2.7%	2.9%			1.9%	% Bad Debt & Charity Care / Total Gross Patient Revenue	2.7%	2.9%			3.1%	
41.7%	44.2%			40.9%	% Total Deductions / Total Gross Patient Revenue	43.2%	44.2%			42.5%	
\$8,771,669	\$8,368,133	\$403,537	4.8%	\$8,303,490	17. Net Patient Revenue	\$47,105,449	\$42,677,586	\$4,427,863	10.4%	\$42,269,164	11.4%
\$504,257	\$166,679	\$337,578	202.5%	\$136,908	18. Other Operating Revenue	\$2,181,723	\$850,048	\$1,331,675	156.7%	\$725,751	200.6%
\$9,275,926	\$8,534,812	\$741,114	8.7%	\$8,440,398	19. Total Operating Revenue	\$49,287,171	\$43,527,634	\$5,759,537	13.2%	\$42,994,914	14.6%
Expenses:											
\$3,815,032	\$3,535,584	-\$279,448	-7.9%	\$3,515,041	20. Salaries & Wages	\$19,084,367	\$18,031,480	-\$1,052,887	-5.8%	\$17,268,336	10.5%
\$319,712	\$273,904	-\$45,808	-16.7%	\$281,347	21. Physician Wages	\$1,614,874	\$1,396,914	-\$217,960	-15.6%	\$1,377,662	17.2%
\$114,197	\$56,444	-\$57,753	-102.3%	\$286,033	22. Contract Labor	\$950,727	\$287,853	-\$662,874	-230.3%	\$1,389,088	-31.6%
\$2,104,430	\$1,764,602	-\$339,828	-19.3%	\$1,656,921	23. Employee Benefits	\$9,948,701	\$8,999,521	-\$949,180	-10.5%	\$7,912,899	25.7%
\$6,353,371	\$5,630,534	-\$722,837	-12.8%	\$5,739,342		\$31,598,669	\$28,715,768	-\$2,882,901	-10.0%	\$27,947,985	13.1%
68.5%	66.0%			68.0%	% Salaries and Benefits / Total Operating Revenue	64.1%	66.0%			65.0%	
\$65,018	\$77,240	\$12,222	15.8%	\$78,193	24. Medical Professional Fees	\$380,323	\$393,930	\$13,607	3.5%	\$375,620	1.3%
\$290,686	\$202,736	-\$87,950	-43.4%	\$280,185	25. Physician Contracts	\$1,175,475	\$1,033,945	-\$141,530	-13.7%	\$1,210,753	-2.9%
\$164,867	\$175,391	\$10,524	6.0%	\$141,290	26. Non-Medical Professional Fees	\$754,303	\$894,492	\$140,189	15.7%	\$782,915	-3.7%
\$965,554	\$1,045,302	\$79,748	7.6%	\$1,178,511	27. Materials & Supplies	\$5,652,808	\$5,330,961	-\$321,847	-6.0%	\$5,412,990	4.4%
\$140,207	\$127,959	-\$12,248	-9.6%	\$123,276	28. Utilities	\$620,675	\$652,589	\$31,914	4.9%	\$528,652	17.4%
\$301,472	\$323,080	\$21,608	6.7%	\$255,840	29. Maintenance & Repairs	\$1,826,664	\$1,647,692	-\$178,972	-10.9%	\$1,519,209	20.2%
\$42,213	\$54,891	\$12,678	23.1%	\$45,623	30. Rentals & Leases	\$260,266	\$279,935	\$19,669	7.0%	\$278,500	-6.5%
\$40,882	\$48,967	\$8,085	16.5%	\$89,314	31. Insurance	\$230,874	\$249,739	\$18,865	7.6%	\$315,128	-26.7%
\$586,841	\$646,750	\$59,909	9.3%	\$622,985	32. Depreciation & Amortization	\$2,899,455	\$3,298,427	\$398,972	12.1%	\$3,056,252	-5.1%
\$52,453	\$51,078	-\$1,375	-2.7%	\$53,777	33. Interest Expense	\$262,263	\$260,498	-\$1,765	-0.7%	\$268,884	-2.5%
\$125,222	\$108,748	-\$16,474	-15.1%	\$95,258	34. Other Operating Expenses	\$635,425	\$554,568	-\$80,857	-14.6%	\$423,562	50.0%
\$9,128,787	\$8,492,676	-\$636,110	-7.5%	\$8,703,594	35. Total Expenses	\$46,297,198	\$43,312,544	-\$2,984,656	-6.9%	\$42,120,449	-9.9%
\$147,139	\$42,136	\$105,003	249.2%	-\$263,196	36. Income (Loss) from Operations	\$2,989,973	\$215,090	\$2,774,883	1290.1%	\$874,465	241.9%
\$101,649	\$105,000	-\$3,351	-3.2%	\$29,325	37. Interest Income	\$507,799	\$535,500	-\$27,701	-5.2%	\$144,756	250.8%
\$134,586	\$156,929	-\$22,344	-14.2%	\$215,555	38. Other Non-Operating Income	\$725,156	\$800,341	-\$75,185	-9.4%	\$812,576	-10.8%
\$236,235	\$261,929	-\$25,695	-9.8%	\$244,880	39. Total Non-Operating Revenue	\$1,232,955	\$1,335,841	-\$102,886	-7.7%	\$957,333	28.8%
\$383,373	\$304,065	\$79,308	-26.1%	-\$18,312	40. Net Income (Loss)	\$4,222,927	\$1,550,931	\$2,671,996	-172.3%	\$1,831,799	-130.5%
1.59%	0.49%			-3.12%	Income from Operations Margin	6.07%	0.49%			2.03%	
4.13%	3.56%			-0.22%	Net Income	8.57%	3.56%			4.26%	

**Bartlett Regional Hospital  
November 2019 Financial Operating Summary**

Financial Group	In-Pt Nov		Out-Pt Nov		Physician Division Nov		BRH Total Nov	
	Nov	Nov Budget	Actual	Nov Budget	Actual	Nov Budget	Actual	Nov Budget
Aetna	321,250	444,449	1,530,562	1,360,243	143,535	127,718	1,995,346	1,932,410
Blue Cross	682,701	480,536	1,478,278	1,371,389	198,425	185,909	2,359,404	2,037,834
Comm	98,671	191,583	301,546	344,166	49,665	174,680	449,882	710,429
MCD	2,009,065	1,954,879	1,784,687	1,775,875	224,822	167,450	4,018,574	3,898,204
MCR	2,143,993	2,302,696	2,477,485	2,522,573	209,304	283,281	4,830,782	5,108,550
Other	82,455	69,354	235,990	220,838	5,773	17,283	324,218	307,475
SEARHC	53,647	34,061	174,624	120,672	17,396	4,745	245,667	159,478
Self	8,490	86,682	140,216	196,602	10,120	9,500	158,827	292,784
VA/Cham	91,094	136,531	257,470	245,539	106,883	50,111	455,446	432,181
Worker's	758	9,671	99,682	89,612	-	6,085	100,439	105,368
<b>Grand Total</b>	<b>5,492,124</b>	<b>5,710,442</b>	<b>8,480,540</b>	<b>8,247,509</b>	<b>965,922</b>	<b>1,026,762</b>	<b>14,938,586</b>	<b>14,984,713</b>
Commercial	1,103,380	1,126,239	3,410,067	3,165,410	391,625	494,392	4,905,072	4,786,041
Government	4,380,254	4,497,521	4,930,256	4,885,497	564,177	522,870	9,874,687	9,905,888
Self Pay	8,490	86,682	140,216	196,602	10,120	9,500	158,827	292,784
<b>Total Charges</b>	<b>5,492,124</b>	<b>5,710,442</b>	<b>8,480,540</b>	<b>8,247,509</b>	<b>965,922</b>	<b>1,026,762</b>	<b>14,938,586</b>	<b>14,984,713</b>
% of Hospital Charges	29%	30%	33%	33%	4%	3%	66.1%	66.1%
<b>Prior Month</b>								
Commercial	980,971	1,163,798	3,658,588	3,270,927	427,235	510,874	5,066,794	4,945,599
Government	5,042,360	4,647,428	5,054,893	5,048,366	912,055	540,299	11,009,308	10,236,093
Self Pay	20,296	89,579	353,176	203,153	81,951	9,818	455,423	302,550
<b>Total Charges</b>	<b>6,043,627</b>	<b>5,900,805</b>	<b>9,066,657</b>	<b>8,522,446</b>	<b>1,421,240</b>	<b>1,060,991</b>	<b>16,531,524</b>	<b>15,484,242</b>
% of Hospital Charges	31%	30%	31%	33%	6%	3%	66.6%	66.1%

<u>Description</u>	<u>Nov Actual</u>	<u>Nov Budget</u>	<u>Sep Actual</u>
			<u>(Over) / Under</u> <u>Budget</u>
Mgrs & Supervisors	420,676	429,383	8,707
Techs & Specs	642,295	706,008	63,713
RN's	800,523	858,416	57,893
Clerical & Admin	334,065	353,177	19,113
Clinical - Other	222,733	311,674	88,941
Non-Clinical - Other	203,998	220,442	16,444
Overtime	352,694	113,912	(238,782)
Call Back	49,526	8,163	(41,363)
Shift Differentials	122,565	106,867	(15,698)
On-Call	1,436	17,674	16,238
Non Productive	543,981	409,868	(134,113)
Premium Pay	0	-	-
Bonuses	120,538	0	(120,538)
Grand Total	3,815,032	3,535,584	(279,448)
Physicians	319,712	273,904	(45,808)
Contract Labor	114,197	56,444	(57,753)
Physician Contracts	433,909	330,348	(103,561)

BARTLETT REGIONAL HOSPITAL  
BALANCE SHEET  
November 30, 2019

	<u>November-19</u>	<u>October-19</u>	<u>November-18</u>	<u>CHANGE FROM PRIOR FISCAL YEAR</u>
<b>ASSETS</b>				
Current Assets:				
1. Cash and cash equivalents	33,045,522	36,002,451	36,372,832	(3,327,310)
2. Board designated cash	38,508,116	38,326,130	35,525,624	2,982,492
3. Patient accounts receivable, net	16,783,273	15,407,448	12,838,340	3,944,934
4. Other receivables	2,107,527	2,268,421	2,749,022	(641,495)
5. Inventories	3,081,425	3,036,776	2,636,284	445,141
6. Prepaid Expenses	965,327	1,206,567	2,095,655	(1,130,328)
7. Other assets	28,877	28,877	28,877	-
8. Total current assets	94,520,067	96,276,670	92,246,634	2,273,434
Appropriated Cash:				
9. CIP Appropriated Funding	4,678,117	4,678,117	1,178,300	3,499,817
Property, plant & equipment				
10. Land, bldgs & equipment	151,641,044	151,102,996	148,037,085	3,603,960
11. Construction in progress	1,088,165	1,004,610	209,242	878,923
12. Total property & equipment	152,729,209	152,107,606	148,246,327	4,482,883
13. Less: accumulated depreciation	(100,377,543)	(100,029,241)	(94,086,977)	(6,290,566)
14. Net property and equipment	52,351,666	52,078,367	54,159,351	(1,807,684)
15. Deferred outflows/Contribution to Pension Plan	14,415,000	14,415,000	8,564,873	5,850,127
16. Total assets	165,964,850	167,448,154	156,149,158	9,815,694
<b>LIABILITIES &amp; FUND BALANCE</b>				
Current liabilities:				
17. Payroll liabilities	1,869,093	1,483,992	1,567,324	301,769
18. Accrued employee benefits	3,666,193	3,743,046	3,469,387	196,806
19. Accounts payable and accrued expenses	2,929,113	2,962,314	2,121,454	807,659
20. Due to 3rd party payors	1,908,165	3,713,928	105	1,908,060
21. Deferred revenue	(1,824,686)	(1,391,935)	3,097,034	(4,921,720)
22. Interest payable	272,287	204,216	279,881	(7,593)
23. Note payable - current portion	845,000	845,000	820,000	25,000
24. Other payables	330,626	286,291	294,076	36,551
25. Total current liabilities	9,995,791	11,846,852	11,649,261	(1,653,468)
Long-term Liabilities:				
26. Bonds payable	18,130,000	18,130,000	18,975,000	(845,000)
27. Bonds payable - premium/discount	1,332,842	1,348,462	1,524,617	(191,774)
28. Net Pension Liability	72,600,321	72,600,321	62,996,347	9,603,974
29. Deferred In-Flows	6,172,883	6,172,883	9,841,533	(3,668,650)
30. Total long-term liabilities	98,236,046	98,251,666	93,337,497	4,898,549
31. Total liabilities	108,231,837	110,098,518	104,986,758	3,245,081
32. Fund Balance	57,733,011	57,349,636	51,162,399	6,570,613
33. Total liabilities and fund balance	165,964,850	167,448,154	156,149,158	9,815,694

**Bartlett Regional Hospital  
Accounts Receivable  
11/30/2019**

Aging by Fin Grp	Unbilled A/R	0-30	31-60	61-90	91-120	121-150	151+	A/R Total	Billed & Unbilled	
									11/30/2019	10/30/2019
Aetna	\$146,374	\$291,491	\$317,819	\$308,033	\$14,529	\$22,106	\$425,694	\$1,379,672	\$1,526,045	\$1,488,012
Blue Cross	\$423,407	\$419,591	\$219,660	\$105,535	\$159,528	\$45,183	\$62,895	\$1,012,391	\$1,435,798	\$1,173,249
CB	0	0	0	0	0	0	0	\$0	\$0	\$0
Com	\$35,028	\$64,468	\$132,553	\$246,396	\$136,173	\$71,969	\$290,088	\$941,648	\$976,676	\$1,172,033
Medicaid	\$764,687	\$937,267	\$350,059	\$304,354	\$23,341	\$11,786	\$869,115	\$2,495,922	\$3,260,609	\$3,857,198
Medicare	\$1,312,269	\$1,433,314	\$743,268	\$287,640	\$239,169	\$83,484	\$16,662	\$2,803,538	\$4,115,807	\$4,193,749
Medicare Rep	\$140,549	\$0	\$0	\$93,014	\$90,590	\$37,497	\$31,990	\$253,090	\$393,640	\$293,956
Other	\$21,626	\$60,846	\$53,222	\$78,853	\$12,027	\$15	\$15,040	\$220,004	\$241,630	\$214,659
SEARHC	\$39,465	\$25,676	\$57,826	\$22,471	\$0	\$0	\$27,020	\$132,993	\$172,458	\$205,065
Self	\$0	\$120,110	\$236,076	\$212,431	\$130,801	\$196,899	\$2,740,069	\$3,636,387	\$3,636,387	\$3,769,107
VA	\$177,242	\$104,723	\$110,340	\$83,468	\$78,909	\$1,486	\$249,363	\$628,288	\$805,531	\$733,357
Worker's	\$0	\$0	\$47,167	\$0	\$0	\$0	\$1,642	\$48,809	\$48,809	\$46,804
<b>in-patient Total</b>	<b>\$3,060,647</b>	<b>\$3,457,487</b>	<b>\$2,267,991</b>	<b>\$1,742,196</b>	<b>\$885,067</b>	<b>\$470,424</b>	<b>\$4,729,578</b>	<b>\$13,552,742</b>	<b>\$16,613,389</b>	<b>\$17,147,188</b>
Aetna	\$310,440	\$1,268,375	\$630,299	\$188,202	\$159,808	\$64,597	\$279,042	\$2,590,324	\$2,900,765	\$2,271,201
Blue Cross	\$421,602	\$830,992	\$329,591	\$207,929	\$51,193	\$75,877	\$172,592	\$1,668,174	\$2,089,776	\$1,874,766
CB	0	0	0	0	0	0	0	\$0	\$0	\$0
Com	\$41,947	\$258,577	\$284,135	\$130,143	\$68,594	\$68,698	\$205,642	\$1,015,789	\$1,057,736	\$1,054,302
Medicaid	\$374,943	\$657,036	\$146,593	\$41,521	\$44,142	\$35,605	\$617,382	\$1,542,278	\$1,917,222	\$2,220,850
Medicare	\$706,594	\$1,374,375	\$125,704	\$95,969	\$90,732	\$9,192	\$64,109	\$1,760,082	\$2,466,676	\$2,168,050
Medicare Rep	\$1,438	\$0	\$580	\$17,467	\$2,987	\$0	\$88,245	\$109,279	\$110,716	\$107,106
Other	\$23,846	\$138,069	\$68,112	\$88,941	\$30,757	\$107,439	\$103,937	\$537,255	\$561,101	\$309,964
SEARHC	\$23,193	\$165,799	\$47,668	\$14,857	\$9,049	\$19,339	\$31,139	\$287,851	\$311,044	\$211,604
Self	\$19,461	\$139,955	\$368,025	\$401,117	\$408,699	\$336,233	\$5,313,802	\$6,967,831	\$6,987,292	\$7,054,473
VA	\$83,825	\$352,344	\$195,811	\$182,626	\$20,939	\$53,667	\$148,511	\$953,897	\$1,037,722	\$954,645
Worker's	\$42,019	\$66,448	\$102,879	\$34,750	\$10,507	\$10,066	\$81,087	\$305,737	\$347,756	\$401,929
<b>out-patient Total</b>	<b>\$2,049,307</b>	<b>\$5,251,969</b>	<b>\$2,299,399</b>	<b>\$1,403,522</b>	<b>\$897,406</b>	<b>\$780,713</b>	<b>\$7,105,489</b>	<b>\$17,738,498</b>	<b>\$19,787,805</b>	<b>\$18,628,890</b>
Aetna	\$456,814	\$1,559,866	\$948,118	\$496,236	\$174,337	\$86,703	\$704,736	\$3,969,996	\$4,426,810	\$3,759,213
Blue Cross	\$845,008	\$1,250,582	\$549,251	\$313,464	\$210,721	\$121,060	\$235,487	\$2,680,565	\$3,525,573	\$3,048,015
CB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Com	\$76,975	\$323,046	\$416,688	\$376,540	\$204,767	\$140,667	\$495,730	\$1,957,437	\$2,034,412	\$2,226,335
Medicaid	\$1,139,630	\$1,594,303	\$496,652	\$345,874	\$67,483	\$47,391	\$1,486,497	\$4,038,200	\$5,177,831	\$6,078,048
Medicare	\$2,018,863	\$2,807,689	\$868,972	\$383,610	\$329,902	\$92,676	\$80,771	\$4,563,619	\$6,582,483	\$6,361,798
Medicare Rep	\$141,987	\$0	\$580	\$110,481	\$93,576	\$37,497	\$120,235	\$362,369	\$504,356	\$401,062
Other	\$45,473	\$198,915	\$121,334	\$167,794	\$42,785	\$107,454	\$118,977	\$757,259	\$802,731	\$524,622
SEARHC	\$62,658	\$191,475	\$105,495	\$37,327	\$9,049	\$19,339	\$58,160	\$420,844	\$483,502	\$416,668
Self	\$19,461	\$260,065	\$604,101	\$613,549	\$539,500	\$533,132	\$8,053,871	\$10,604,218	\$10,623,678	\$10,823,580
VA	\$261,068	\$457,066	\$306,152	\$266,094	\$99,847	\$55,153	\$397,874	\$1,582,185	\$1,843,253	\$1,688,002
Worker's	\$42,019	\$66,448	\$150,046	\$34,750	\$10,507	\$10,066	\$82,729	\$354,547	\$396,566	\$448,733
<b>Grand Total</b>	<b>\$5,109,955</b>	<b>\$8,709,455</b>	<b>\$4,567,389</b>	<b>\$3,145,718</b>	<b>\$1,782,474</b>	<b>\$1,251,136</b>	<b>\$11,835,067</b>	<b>\$31,291,240</b>	<b>\$36,401,195</b>	<b>\$35,776,078</b>

Aged Balance excludes Credit Balances

	November-19	October-19
Aging	\$31,291,240	\$29,310,426
Unbilled	\$5,109,955	\$6,465,652
Total	\$36,401,195	\$35,776,078

November 2019 Write Offs - Bartlett Regional Hospital

Notes

Timely Filing	\$1,160.80	1	
Compliance/Risk/Adminstrative	\$100.25	1	
SP Prompt Pay Disc	\$13,921.08	141	
RRC-BOPS/LABS	\$169.00	1	
Demographic Informaiton	\$3,261.27	4	These were old accounts in which were missing demographic information or statement issue
Auth Denials	\$7,698.48	4	No Authoization Obtained/Retro Not authorized
Denied Appeals	\$67,683.19	1	This was a BC 14 Day re-admission related to same DX. Premera denied.
Provider Enrollment BH	\$22,624.50	78	These adjustments are BOPS providers that are not eligible to bill Medicare and Medicare will not pay these services
Mental Health BD Adj	\$4,536.26	23	These adjustments are MH/CD patients that were adjusted to charity and not sent to bad debt per instruction by CBHO
<b>\$121,154.83</b>			

Collections

One Time Ins PPD	\$32,454.32	6
Collections SPPPD	\$72,684.54	141
<b>\$105,138.86</b>		

Bartlett Regional Hospital  
Six Year Capital Improvements Plans

Project	Priority	FY20	FY21	FY22	FY23	FY24	FY25	Future
Asphalt Replacement Drive From Admin to JMC	1	500,000	400,000					
Crises Stabilization	2	3,500,000	5,500,000					
Parking Ramp (200 places)	3		1,000,000					
Master Facility Project	4			\$x,xxx,xxx	\$x,xxx,xxx	\$x,xxx,xxx	\$x,xxx,xxx	
Study to Determine a Secondary Campus Access	5		90,000					
Operating Room Ventilation	6		300,000					
Remodel Laboratory (5000 Sq Ft)	7							3,750,000
Maintenance Building for Equipment	8							750,000
Oxygen Tank (Bulk) Storage	9							500,000
Relocate & Remodel Biomed, Dietary, Laundry, Materials Management Building	10			2,500,000				
Medical Office Building	11				2,000,000	1,000,000		

1. Asphalt Replacement: This is to repair and reconstruct existing campus roadway that is deteriorating. \$500,000 was included in CIP for FY2020. However that is not adequate funding to complete the project. The total cost is currently estimated at \$900,000 so and additional \$400,000 is added to the project. This project is scheduled to begin in the Spring of 2020.

2. Crises Stabilization: This project would create an 8-bed crisis stabilization center at Bartlett Regional Hospital, serving adults (4 beds) and youth (4 beds) from Juneau and the surrounding communities who are experiencing behavioral health crises. This project was included in CIP for FY2020 at \$3,500,000. This project has expanded as the location for the building is located on the site of the existing Behavioral Outpatient Services building which was scheduled to be replaced. The new building would consist of 2 levels with Behavioral Outpatient Services on the first floor with a second floor for Crises Stabilization. Grant dollars of \$1,700,000 have been awarded to the Crises Stabilization project.

3. As part of the Stabilization Project, the option of adding a level for parking to that building is being considered. If viable the lowest level of the Crises Stabilization Building would be for parking bringing the levels of the building to three floors.

4. BRH is completing a Master Facility Campus Plan study that will identify facilities most in need of replacement or upgrade. The board of directors will have a Strategic Planning session where this information along with other materials in the spring. As a result there may be projects identified to be completed in future. The timing and cost is unknown at this time but it is expected a facility plan will be developed in the near future.

5. Secondary Campus Access: To study the feasibility of establishing a second access to BRH campus from Egan.

6. Operating Room Ventilation: The ventilation system in the Operating room needs to be updated. Parts are no longer available for the current equipment. The new system will also provide for redundancy preventing a shutdown of the OR.

DATES	MODULE	DESCRIPTION	STAFF	PHONE	E-MAIL
12/27/2018	PR/HR	Detailed payroll data in excel formatted for one fiscal year (FY18) and current year data (FY19) for July thru December 2019	Karen/Kris	796-8984/796-8462	<a href="mailto:kmuller@bartletthospital.org">kmuller@bartletthospital.org</a> ; <a href="mailto:ktaug@bartletthospital.org">ktaug@bartletthospital.org</a>
12/28/2018	GL/AP	Detailed G/L & A/P Data available in ESS for review to aid in the preparation of Department expense budgets	Karen/Jim	796-8694/796-8456	<a href="mailto:ktaug@bartletthospital.org">ktaug@bartletthospital.org</a> ; <a href="mailto:jslo">jslo</a>
-----					
1/4/2019	ESS	ESS Non-Labor budgets Available for Managers to sign on and begin budgeting			
-----					
1/10/2020	ESS	ESS Payroll/Labor budgets available for Managers to sign on and begin budgeting			
1/16/2020	Contracts	Meet with Beth Mow to verify listing and expense for current contracts in departments (so you know how much to budget)	Beth/Willy	796-8676/796-8984	<a href="mailto:bmow@bartletthospital.org">bmow@bartletthospital.org</a> ; <a href="mailto:wdodd@bartletthospital.org">wdodd@bartletthospital.org</a>
1/13 - 1/17/2020	PR/HR	Finance staff available for one on one training for ESS in HR/PR	Blessy/Kris	796-8984/796-8462	<a href="mailto:kmuller@bartletthospital.org">kmuller@bartletthospital.org</a> ; <a href="mailto:bsrobert@bartletthospital.org">bsrobert@bartletthospital.org</a>
1/17/2020	Finance	Create budget expenses and revenue from City & Borough of Juneau	Kris	796-8462	<a href="mailto:kmuller@bartletthospital.org">kmuller@bartletthospital.org</a>
1/17/2020	Finance	Create budget expenses for Depreciation	Blessy	796-8694	<a href="mailto:bsrobert@bartletthospital.org">bsrobert@bartletthospital.org</a>
1/24/2020	GL/AP	First draft of Departmental Expense Budgets for FY 2021 due to Finance	Managers		
1/24/2020	PR/HR	First draft of Departmental Human Resource/Payroll Budgets for FY 2021 due to Finance	Managers		
1/24/2020	Finance	Combine all Expenses and HR/PR for 1st draft of roll up	Bessy	796-8984/796-8456	<a href="mailto:bsrobert@bartletthospital.org">bsrobert@bartletthospital.org</a>
1/24/2020	Finance	Prepare Statistic Budgets	Kevin	796-8456	<a href="mailto:wwood@bartletthospital.org">wwood@bartletthospital.org</a>
1/28/2020	Finance	Department Roll ups including Payroll - distributed back out to Managers	Willy	796-8984/796-8456	<a href="mailto:wwood@bartletthospital.org">wwood@bartletthospital.org</a>
1/6/20 - 1/31/2020	Finance	Finance staff available for one on one meetings for Budget questions/support	Kevin/Blessy/Jim	796-8402/796-8984/796-8456	<a href="mailto:kbenson@bartletthospital.org">kbenson@bartletthospital.org</a> ; <a href="mailto:bsrobert@bartletthospital.org">bsrobert@bartletthospital.org</a>
1/31/2020	Finance	Revenue Budgets completed	Kevin/Blessy/Tami	796-8984	<a href="mailto:kbenson@bartletthospital.org">kbenson@bartletthospital.org</a> ; <a href="mailto:bsrobert@bartletthospital.org">bsrobert@bartletthospital.org</a>
1/31/2020	Finance	Total Roll up of Revenue & Expenses for FY 2021 budget	Blessy	796-8984	<a href="mailto:bsrobert@bartletthospital.org">bsrobert@bartletthospital.org</a>
1/27-1/31/2020	Finance	Review FY 2021 Budget roll up with Directors for Revisions	Kevin	796-8402	<a href="mailto:kbenson@bartletthospital.org">kbenson@bartletthospital.org</a>
1/15/2020	Finance	Department Managers submit FY 2021 Capital Requests & prepare an estimated 5 year plan	Managers		
2/10/2020	Finance	Review FY 2020 Budget roll up	Kevin/Chuck	796-8402	<a href="mailto:kbenson@bartletthospital.org">kbenson@bartletthospital.org</a>
2/21/2020	Finance	Present Draft FY 2021 Budget to Finance Committee	Kevin	796-8402	<a href="mailto:kbenson@bartletthospital.org">kbenson@bartletthospital.org</a>
2/25/2020	Finance	Last minute revisions & final roll up	Kevin/Jim	796-8402/796-8984	<a href="mailto:kbenson@bartletthospital.org">kbenson@bartletthospital.org</a> ; <a href="mailto:wdodd@bartletthospital.org">wdodd@bartletthospital.org</a>
2/25/2020	Finance	Budget FY 2021 presented to Board of Directors	Kevin/Chuck	796-8402	<a href="mailto:kbenson@bartletthospital.org">kbenson@bartletthospital.org</a>