Bartlett Regional Hospital

AGENDA
BOARD OF DIRECTORS MEETING
Tuesday, December 28, 2021; 5:30 p.m.
BRH Boardroom and Zoom/Videoconference

Board members and designated staff will meet in person to the extent possible. Public, staff and Board members wishing to attend virtually may access the meeting via the following link https://bartletthospital.zoom.us/j/93293926195

or call
1-253-215-8782 and enter webinar ID 932 9392 6195

I.	**CALL TO ORDER**		**5:30**
II.	**ROLL CALL**		**5:32**
III.	**APPROVE AGENDA**		**5:34**
IV.	**PUBLIC PARTICIPATION**		**5:35**
V.	**CONSENT AGENDA**		**5:45**
	A. November 23, 2021 Board of Directors Meeting Minutes	(Pg.3)	
	B. October 2021 Financials	(Pg.9)	
VI.	**NEW BUSINESS**		**5:50**
	➢ Financial Audit Review **- ACTION ITEM**	(Pg.14)	
VII.	**OLD BUSINESS**		**6:00**
	➢ Compliance Update		
VIII.	**MEDICAL STAFF REPORT**		**6:05**
	A. Bylaws Revision – Article VIII – **ACTION ITEM**	(Pg.87)	
IX.	**COMMITTEE MINUTES/REPORTS**		**6:10**
	A. November 30, 2021 Draft Physician Recruitment Committee Minutes	(Pg.88)	
	➢ Recruitment of Neurologist and Orthopedic Surgeon – **ACTION ITEM**		
	B. December 3, 2021 Draft Planning Committee minutes	(Pg.91)	
	C. December 9, 2021 Draft Committee of the Whole Minutes	(Pg.93)	
	D. December 10, 2021 Draft Finance Committee Minutes	(Pg.98)	
	E. December 20, 2021 Draft Board Compliance and Audit Minutes	(Pg.101)	
X.	**MANAGEMENT REPORTS**		**6:20**
	A. Legal Management Report	(Pg.102)	
	B. HR Management Report	(Pg.103)	
	C. CNO Management Report	(Pg.104)	

D. CBHO Management Report (Pg.106)
E. COO Management Report (Pg.111)
F. CFO Management Report (Pg.118)
G. CEO Management Report (Pg.122)

XI. CEO REPORT / STRATEGIC DISCUSSION **6:30**

XII. CBJ LIAISON REPORT **6:35**

XIII. PRESIDENT REPORT **6:40**

XIV. ELECTION OF BOARD OFFICERS - *ACTION ITEM **6:45**

XV. BOARD CALENDAR – January 2022 (Pg.123) **6:55**

XVI. BOARD COMMENTS AND QUESTIONS **7:00**

XVII. EXECUTIVE SESSION **7:05**

A. Credentialing Report
B. December 7, 2021 Medical Staff Meeting Minutes
C. Patient Safety Dashboard
D. Legal and Litigation
E. Campus Planning

Motion by xx, to recess into executive session to discuss several matters:

- *Those which by law, municipal charter, or ordinance are required to be confidential or involve consideration of records that are not subject to public disclosure, specifically the Credentialing report, Medical Staff Meeting minutes and, the patient safety dashboard.*

  And

- *To discuss possible BRH litigation, specifically a candid discussion of facts and litigation strategies with the BRH and Municipal attorney. (Unnecessary staff and Medical Chief of staff may be excused from this portion of the session.)*

  And

- *To discuss information presented that the immediate knowledge of which would clearly have an adverse effect upon the finances of BRH; that being a discussion about campus planning. (Unnecessary staff and Medical Chief of staff may be excused from this portion of the session.)*

XVIII. ADJOURNMENT **7:30**

NEXT MEETING – Tuesday, January 25, 2022; 5:30p.m.

Bartlett Regional Hospital

Minutes
BOARD OF DIRECTORS MEETING
November 23, 2021 – 5:30 p.m.
BRH Boardroom / Zoom videoconference

CALL TO ORDER – Meeting called to order at 5:30 p.m. by Kenny Solomon-Gross, Board President

BOARD MEMBERS PRESENT *(Zoom attendees italicized)*

Kenny Solomon-Gross, President	*Rosemary Hagevig, Vice-President*	Mark Johnson, Secretary
Brenda Knapp	*Lance Stevens*	*Deb Johnston*
Hal Geiger	Iola Young	

ABSENT – Lindy Jones, MD

ALSO PRESENT *(Zoom attendees italicized)*

Jerel Humphrey, Interim CEO	*Kevin Benson, CFO*	*Kim McDowell, CNO*
Dallas Hargrave, HR Director	Vlad Toca, COO	*Karen Forrest, Interim CBHO*
Keegan Jackson, MD, COS	Michelle Hale, CBJ Liaison	*Barbara Nault, Legal Advisor*
Anita Moffitt, Executive Assistant	*Joy Neyhart, DO*	*Nathan Overson, Compliance*

APPROVE AGENDA – Mr. Solomon-Gross requested a change to the agenda. Spending limits of the Senior Leadership Team will be discussed after the Strategic Planning Discussion listed under new business.
MOTION by Ms. Hagevig to approve the agenda as amended. Mr. Johnson seconded. There being no objections, agenda approved as amended.

PUBLIC PARTICIPATION – None

CONSENT AGENDA - ***MOTION by Mr. Geiger to approve the consent agenda as presented. Mr. Johnson seconded. There being no objection, the October 26, 2021 Board of Directors meeting minutes and September 2021 Financials approved.***

NEW BUSINESS

Strategic Planning Discussion – Mr. Solomon-Gross stated that we are at the point where we need to start planning our strategic planning retreat. He reported that he is trying to find someone to help facilitate it and proposed the retreat take place on Saturday, January 8th. Mr. Johnson stated he will not be in town but may be able to participate via telephone. He also recommends new appointees to the Board are in place before the meeting takes place. Mr. Stevens may have a conflict but it's too soon to tell. He will confirm as soon as possible.

Spending Limits of Senior Leadership Team – Mr. Solomon-Gross reported a board member had expressed concerns about the CEO's authority to engage in an earnest money agreement for a property. He noted this had been discussed extensively during an executive session. The amount was within her spending authority and the earnest money would give BRH a first right of refusal. Before engaging to purchase a piece of property, Board approval through a roll call vote would be required. Discussions would also be held at the BRH and Assembly Joint Committee meetings to assist in the process. Mr. Johnson suggested the Finance Committee revisit the spending authority for the CEO. He expressed concern that earnest money would fall under CEO spending authority as it potentially commits the hospital to far more than the spending authority. He recommends that policy state that CEO

could not use spending authority to commit the hospital to more than their spending authority. He also feels that earnest money agreements for property should be approved by the full board via a roll call vote and expressed concern of losing earnest money if Board votes to not purchase property. Mr. Geiger noted provisions may be put in earnest money agreements about the purchase being subject to approval of the Board and the Assembly. He agrees that the Board should have some control but expressed concerns about it having too much control over the management of the hospital. Ms. Knapp agreed with Mr. Geiger and stated that the CEO is simply negotiating an agreement which includes an amount that is pending approval of the Board. Ms. Hagevig agreed and stated we have already received pretty clear authority through the Borough attorney to proceed with a course of action in whatever we decide. Mr. Solomon-Gross stated that this topic will be discussed further under campus planning in executive session and expressed appreciation for Mr. Johnson's concerns. He also noted the Joint Committee meetings will allow concerns to be addressed before an item is presented to the Assembly for approval. In this instance, direction had been given to the CEO, in executive session, to engage in an earnest money agreement to allow us the first right of refusal. Mr. Johnson stated if we are committing money, there needs to be a recorded vote. Mr. Geiger expressed concerns about losing out on property purchases by making amounts public. Ms. Hagevig agreed with Mr. Geiger and referred Mr. Johnson back to earlier conversations with the borough attorney. BRH has been acting very properly, under the guidance of the attorney. Mr. Johnson clarified that the amount to be paid would not need to be announced but the board would determine if they would be willing to buy something if the price was right. Ms. Hagevig suggested further discussion about this topic will be held in executive session. Mr. Solomon-Gross noted the spending authority had last been updated and approved in 2019. It is in the process of being updated again and will be brought back to the board for review.

MEDICAL STAFF REPORT – Dr. Jackson noted that the minutes from the November 2nd Medical Staff meeting are in the packet. She reported the following: Providers are in the process of learning new ways of checking troponins, Dr. Benjamin and some ER physicians are working on an algorithm for the providers to follow. IT had sent a survey to the medical staff to solicit feedback about Meditech Expanse. Results are trickling in. Scott Chille and the EHR Committee will provide feedback at the December Medical Staff meeting. Meditech trainers will be on campus in mid-December to provide training. A letter of support on behalf of the medical staff recommending Dr. Jones' reappointment to the Board had been submitted. Dr. Carlee Allen has replaced Dr. Gartenberg as Chair of the Provider Health and Wellness Committee. Discussions about how frequently the EHR Committee should meet has been tabled until next month. Dr. Vanderbilt reported the recent inspection conducted by the College of American Pathologists (CAP) went well. He made a recommendation for providers to be cautious and use blood products judiciously due to a chronic shortage of blood products in Juneau.

COMMITTEE REPORTS:

Planning Committee – Draft minutes from the November 5th meeting in the packet. Mr. Stevens reported that marketing will be discussed in more detail at our December 3rd meeting.

Board Quality Committee – Draft minutes from the November 10th meeting in the packet. No comments or questions.

Finance Committee – Ms. Johnston noted the draft minutes from the November 12th meeting, included in the packet, accurately reflect the conversations of the meeting. There was a fair amount of time spent talking about Capital Improvement Projects (CIP). Modifications have been made to our 6-year plan that needs to go forward to the Assembly. ***MOTION by Ms. Johnston that the Board approve the 6-year Capital Improvement Plan and move it forward to the Assembly. Ms. Knapp seconded.*** Mr. Johnson objected. He feels the $40 Million project listed in FY25 needs a lot more planning. ***Mr. Johnson made an AMENDMENT to the MOTION for the Capital Improvement Plan to move the $40 Million project under the category "future" without defining a fiscal year.*** **Ms. Hagevig seconded for purposes of discussion.** Ms. Johnston clarified that the $40 Million is for the North addition. This is a planning document and if funds are not committed early for a project this large, we wouldn't even be able to fund the planning stages. Experience says

$40 Million will not be expended in a single year and she's in favor of keeping it where it is so we can start the project planning. Ms. Hagevig expressed support of keeping it where it is. Mr. Humphrey requests the board keep it where it is to allow the hospital to plan for the future. Ms. Hale noted that Bartlett's CIP has vastly improved over the last few years, the Assembly can now look at it and have an idea how things are to happen. She agrees it's fine to have a target date that may change, it happens all the time in CBJ CIP overall. Mr. Stevens noted this aligns with the Gantt chart in Bartlett's master facility plan. These are moving targets and we need the flexibility for design and development as part of the process. Mr. Solomon-Gross expressed support of leaving it as written and requested a roll call vote for the amendment.

Roll call vote taken. Mr. Solomon-Gross, Ms. Hagevig, Ms. Knapp, Mr. Geiger, Mr. Stevens, Ms. Johnston and Ms. Young voted no to the amendment. Mr. Johnson voted yes. **Amendment to move the $40 Million to "future" category failed 7-1.**
Mr. Solomon-Gross requested a roll call vote for the **Motion that Board approve the 6-year Capital Improvement Plan and move it forward to the Assembly**. Roll call vote taken. Mr. Solomon-Gross, Ms. Hagevig, Ms. Knapp, Mr. Geiger, Mr. Stevens, Ms. Johnston and Ms. Young voted yes to the motion. Mr. Johnson voted no. **Motion approved 7-1**.

Board Compliance and Audit Committee – Draft minutes from the November 15th meeting are in the packet. Ms. Young reported there was a very spirited discussion about the PYA compliance review audit. A committee for new service lines has been formed as well as a committee for the 340B program. Resources in compliance have been stretched thin and Mr. Humphrey has agreed to increase compliance resources by a .5 FTE. An annual board compliance training session is to take place in the near future. Mr. Solomon-Gross thanked Ms. Young for her passion for this committee. He also noted that the Compliance Director has requested a meeting with the Board President, Committee Chair and CEO. This meeting is to take place on Tuesday, November 30th. The board will be given an update after the meeting. The next Compliance and Audit Committee meeting is scheduled to take place at 1:00pm on December 20th.

BRH and Assembly Joint Committee – Draft minutes from the November 19th meeting in the packet. Mr. Solomon-Gross reported this was the first meeting of this committee. The committee's charge was discussed and an executive session was held to discuss campus planning. The goal of this committee is to keep the Assembly informed of what is going on so everyone is on the same page and things go smoothly when Bartlett presents something to the Assembly for approval. He met with Mayor Weldon and Committee Chair, Alicia Hughes-Skandijs, after the meeting to make sure all are on the same page. The mayor has requested format changes for future meetings but overall the meeting went well.

MANAGEMENT REPORTS:
Legal Report – Ms. Nault reported that since the last meeting, there have been conversations with Mr. Humphrey to help get him up to speed on a few items that have come across his desk. She has been doing support work for Ms. Forrest on a handful of things including navigating recent changes to state regulations for telehealth prescribing, working on consent for treatment of minors and also in consultation with HR, contracts for staff and staffing services. She is working with Contracts Manager, Compliance Officer and Chief Operating Officer to review and potentially update the contract process for the hospital. Additional updates to be provided during executive session.

HR Report – Mr. Hargrave reported the vaccine mandate is about 1 ½ weeks old and is ongoing as new employees are brought onboard. The December 15th vaccination deadline is before the next Board meeting so an update as to how it went will be provided. Mr. Geiger asked how religious exemptions are reviewed. Religious exemptions must qualify as a sincerely held religious belief. Each request is thoroughly reviewed and with legal input, a determination is made. Of the 13 religious exemptions requested, only one has been denied. Exemptions range in a variety of different religions. Ms. Young initiated conversation about accommodations for exemptions granted. There will be regular testing (currently weekly) defined by Infection Prevention and Employee Health based on current COVID status, recommendations by the CDC and requirements by CMS. Masking 100% while at work, not eating in common areas and daily screening also required. BRH bears the cost of testing if done in house. If testing done elsewhere, the employee would bear the cost. Mr. Solomon-Gross noted the most current Organizational Chart is included in the packet under the HR report.

CNO Report – No questions or comments.

CBHO Report – Ms. Forrest reported she is working to ensure we have the psychiatric coverage we need. Dr. Gartenberg retired on November 5th, her Medical Director duties have been divided among several providers. We have hired a new psychiatrist who will move to Juneau and begin providing services in January. She is board certified in adult and child/adolescent psychiatry. We are now accepting statewide referrals for admission to the mental health unit. The window renovation for Rainforest Recovery Center has been completed and we are now back up to 8 beds instead of 6. Ms. Young asked how the benefits or utility of the half time pediatrician position is being objectively measured. Ms. Forrest says this is still under development and does not have all of the information needed to answer at this time. She will include a response in next month's written board report. In response to Ms. Young's question about level of acuity changes for Withdrawal Management Unit (WMU), Ms. Forrest responded it has been resolved. The highest level of acuity will go into the hospital for stabilization before transferring to the WMU. Ms. Young then initiated conversation about billing for inpatient and outpatient services and Rainforest Recovery Center (RRC) medications. She stated the new service lines committee needs to look at what has been implemented in the past year to make sure that we are on the right track. Mr. Solomon-Gross noted this will be discussed at Tuesday's meeting with the Compliance Officer and CEO. In response to Ms. Knapp, Ms. Forrest reported we have not admitted any patients from statewide referrals yet. Word is getting out and calls are coming in.

COO Report – Mr. Toca reported an outpatient pharmacy computer system is required in order to bill Medicaid for medications dispensed to patients in RRC. The computer system is in place and Medicaid enrollment application has been submitted. Once application is approved, RRC can go back 1 year to bill for medications they had previously been unable to bill for. It was recently discovered that RRC had been deemed an inpatient unit but is actually an outpatient unit. This error has had an impact in several areas, not just the pharmacy. Hospitalists cannot provide services in RRC so patients with a higher acuity level are transferred to an inpatient unit in BRH. Ms. Young noted the importance of looking at the Applied Behavioral Analysis and Crisis Stabilization Units to make sure they are set up correctly. Mr. Toca is working with unit directors, pharmacy, compliance and Ms. Forrest to ensure all service lines are compliant and set up correctly. Mr. Toca reported that Sara Dunn has passed her Advanced Oncology Certified Nurse Practitioner (AOCNP) test and can now apply for privileges to place orders for our infusion department in our Meditech system. In response to difficulties in recruitment of staff, Diagnostic Imaging (DI) is using casual staff from other areas of the hospital to fill vacancies. These employees are vetted and if qualified, may be transferred into that department in a permanent position. There have been no strong applicants for DI, Lab or Food Services and these departments are working hard to keep up with the demand for services. In response to Mr. Stevens' question about numbers listed in Sleep department, Mr. Toca reported that this is the revenue for that department. Mr. Stevens noted that the Lab has reported profits and would prefer that only Finance reports profits, departments should only report revenue. Mr. Geiger asked how the analyst determined the increased traffic to the webpage via Facebook. Every time a BRH Facebook link is clicked, it gets redirected to the BRH website. Analytics provide information about what the hook was (job posting, services, etc.) and provides us with information such as the region, gender and age of the people looking. In response to Ms. Knapp's question about the status of COVID numbers not being reported accurately to CBJ, Mr. Humphrey reported CBJ has taken ownership and has corrected the problem. Mr. Solomon-Gross expressed concerns about available wound care services. (SEARHC no longer provides wound care and BRH has two therapist going on maternity leave soon.) The PT Director is able to provide some wound care coverage and is actively recruiting therapists that can do it. Schedules have been changed to accommodate extended and weekend hours in the department and staff cross training done to help address the needs. BRH and Hospice have long wait lists. Dr. Jackson reported that a lot of providers don't have training in specialized wound care and rely heavily on wound care nurses and therapists. They are getting creative by taking on-line courses and relying on telemedicine to help do what they can for the community and reduce that burden.

CFO Report – Ms. Knapp asked if the requested $20 Million bond is sufficient to cover the projects it was intended to with the increased cost of the ER addition and ventilation upgrade. Mr. Benson reported that $10 Million of the bond will go to this project with BRH funding the additional costs out of its fund balance. The other $10 Million will be used for the Crises Stabilization Building. In response to Mr. Johnson, Mr. Benson reported the prefab triage structure will be removed as the expanded ER will provide space for triaging incoming ER patients.

CEO Report – Mr. Humphrey reported he has been in healthcare for about 35 years and has never had a direct call from a governor before. He, Mr. Hargrave and Ms. McDowell were informed by the governor that the emergency FEMA nurses provided by the state would be leaving in January. We already knew this but appreciated receiving the call.

CBJ Liaison report – Ms. Hale reported that modified mitigation measures were introduced at last night's Assembly meeting. They have been referred to the Committee of the Whole for discussion on November 29th and will be presented at the December 13th Assembly meeting for public comment. The Emergency Operations Center (EOC) is struggling with when a pandemic becomes an endemic illness and how to handle our situation if case counts continue to go down. Mr. Johnson asked if anyone had looked at whether there was an impact on local infection rates during the cruise ship season. Ms. Hale said anecdotally, cruise ship passengers had a much higher vaccination rate than the community of Juneau and were probably more on top of infections. Dropping the mask mandates during the summer and the arrival of the Delta variant probably contributed to the increased numbers more than the cruise ships. The Assembly approved pay for the BRH Board members beginning in January. Most of the Assembly members attended the Alaska Municipal League meeting in Anchorage last week. Ms. Hale reported that she has stepped down as a Board member on the AK Municipal League but there are still two CBJ Assembly members on that board; Ms. Triem is the Treasurer and Ms. Gladziszewski won the seat for the City and Borough types of government. In closing, she encouraged everyone to reach out to her to provide feedback on the mitigation measures.

PRESIDENT REPORT – Mr. Solomon-Gross reported that he and Mr. Hargrave had met with advisor, Kim Russel. Ms. Russel is to help with the process of looking for a new CEO. Mr. Hargrave said it's an opportunity to have someone that has been a CEO for the last 25 years, who is running her own consulting firm and has really been focusing on Healthcare Executive recruitment and retention, to add a different perspective in the CEO recruitment process. Different rates of pay for her services were presented based on whether the board is interested in a onetime education session on December 9th or if they would like to engage her to help through the whole recruitment selection process. Mr. Hargrave thinks it's a good idea to have someone guide the board through the whole process, Ms. Knapp and Ms. Young agree. Mr. Stevens feels that she'll add a lot of value and then noted her retainer will need to include time and dollar limits. Mr. Hargrave will include those details in the contract. Mr. Solomon-Gross reported he has been working on lots of different things since last month's Board meeting; CEO recruitment, regular meetings with Mr. Humphrey and conversations with several different providers about things going on in the hospital. He reminded the Board that there will be an election of officers at next month's Board meeting. Discussion held about new Board members being in place before elections take place. Ms. Hale reported the full Assembly, sitting as the Human Resources Committee will most likely be conducting board applicant interviews on December 15th and 16th.

BOARD CALENDAR – December calendar reviewed. Mr. Johnson reported that he will be gone from December 2-10, most of January and half of February. He also noted that a Physician Recruitment Committee meeting to be held at 12:00pm on November 30th had been added to the November calendar after the last Board meeting was held.

BOARD COMMENTS AND QUESTIONS – None

EXECUTIVE SESSION – ***MOTION by Mr. Geiger to recess into executive session to discuss several matters as written in the agenda:***

- *Those which by law, municipal charter, or ordinance are required to be confidential or involve consideration of records that are not subject to public disclosure, specifically the Credentialing report, Medical Staff Meeting minutes and the patient safety dashboard*

  And

- *To discuss possible BRH litigation, specifically a candid discussion of facts and litigation strategies with the BRH and Municipal attorney. (Unnecessary staff and Medical Chief of staff may be excused from this portion of the session.)*

  And

- *To discuss information presented that the immediate knowledge of which would clearly have an adverse effect upon the finances of BRH; that being a discussion about campus planning. (Unnecessary staff and Medical Chief of staff may be excused from this portion of the session.)*

***Mr. Johnson* seconded.** The Board entered executive session at 7:20 p.m., after a 5-minute break. They returned to regular session at 7:29 p.m.

MOTION by Ms. Hagevig to approve the credentialing report as presented. Mr. Geiger seconded. There being no objections, credentialing report approved.

ADJOURNMENT: 7:30 p.m.

NEXT MEETING: 5:30 p.m. – Tuesday, December 28, 2021

Bartlett Regional Hospital

3260 Hospital Drive, Juneau, Alaska 99801 907.796.8900 www.bartletthospital.org

DATE: December 7, 2021
TO: BRH Finance Committee
FROM: Kevin Benson, Chief Financial Officer
RE: October Financial Performance

Bartlett Regional Hospital has seen strong patient volumes and strong revenues in the past two months. The revenue record achieved in September was exceeded in October and was the first month ever where revenue exceeded $19 million. Except for Obstetrics, inpatient volumes and revenues continued to be strong finishing just under budget at $5.6 million. Outpatient volumes and revenue also exceeded budget by 13% at $11.7 million. Outpatient surgery cases were down but observation patients exceeded budget by 19%. Emergency room visits increased 5% and lab testing (excluding molecular tests) were also up. In addition, revenue generated from molecular lab was $500,000 greater than budget.

After Rainforest, BHOPS and physician revenue, the month ended $1,367,000 (7.7%) ahead of budget for Gross Patient Revenue.

With the completion of the Medicare Cost Report, the benefit of the Rural Demonstration Project could finally be quantified. The benefit was much greater than anticipated and an adjustment was made to reflect this. As was seen in September, much of the additional revenue generated ends up in Contractual Adjustments. This would have been the case in October, except for the catch-up adjustment. Accounts Receivable has increased by $4.1 million with the high revenue during the past two months. As a result, the valuation of Accounts Receivable shows an additional $468,000 of Bad Debt expense will be incurred.

Net Patient Revenue finished well ahead of budget with positive variance of $1.3 million (13.3%). After Other Operating Revenue, Total Operating Revenue finished at $993,000 (9.4%) greater than budget.

Total Expenses were over budget, finishing at $-759,000 (-7.1%), yielding an Operating Income of $155,000 as compared to a budgeted Operating Loss of -$79,000. After Non-Operating Income, Net Income finished at $530,000. After three months, the Net Income is $655,000 for a 1.50% margin.

Expense variances incurred in September were as follows:

- Employee benefits were over budget by $215,000 reflecting three pay periods ending during the month. This resulted in three “On-Behalf” PERA payments made by the state for BRH. Other Non-Operating Revenue reflects the offsetting donation being over budget by $195,000.
- Supply costs were $185,000 over budget, primarily from oxygen ($22,000), lab supplies ($95,000) and pharmaceuticals ($125,000). These variances are commensurate with the additional revenue generated in these departments.

Bartlett Regional Hospital
Dashboard Report for October 2021

	CURRENT MONTH					YEAR TO DATE			
Facility Utilization:	**Actual**	**Budget**	**% Over (Under) Budget**	**Prior Year**	**% Over (Under) Pr Yr**	**Actual**	**Budget**	**% Over (Under) Budget**	**Prior Year**
Hospital Inpatient:Patient Days									
Patient Days - Med/Surg	433	378	15%	370	17.0%	1,900	1,500	27%	1,457
Patient Days - Critical Care Unit	118	101	17%	108	9.3%	431	401	7%	418
Avg. Daily Census - Acute	17.8	15.5	15%	15.4	15.3%	19.0	15.5	23%	15.2
Patient Days - Obstetrics	30	63	-53%	73	-58.9%	251	251	0%	270
Patient Days - Nursery	23	52	-56%	68	-66.2%	188	208	-10%	214
Total Hospital Patient Days	**604**	**595**	**2%**	**619**	-2.4%	**2,770**	**2,361**	17%	**2,359**
Births	13	26	-49%	28	-53.6%	100	102	-2%	109
Mental Health Unit									
Patient Days - Mental Health Unit	241	248	-3%	227	6.2%	690	984	-30%	713
Avg. Daily Census - MHU	7.8	8.0	-3%	7.3	6.2%	5.6	8.0	-30%	5.8
Rain Forest Recovery:									
Patient Days - RRC	122	248	-51%	18	0.0%	685	984	-30%	18
Avg. Daily Census - RRC	4	8.0	-51%	1	0.0%	6	8.0	-30%	0.1
Outpatient visits	30	88	-66%	92	-67.4%	182	348	-48%	298
Inpatient: Admissions									
Med/Surg	54	58	-7%	57	-5.3%	269	230	17%	220
Critical Care Unit	43	36	19%	42	2.4%	170	144	18%	143
Obstetrics	14	28	-49%	30	-53.3%	109	109	0%	117
Nursery	13	26	-49%	28	-53.6%	100	102	-2%	109
Mental Health Unit	30	21	42%	24	25.0%	108	84	29%	89
Total Admissions - Inpatient Status	**154**	**168**	-9%	**181**	-14.9%	**756**	**668**	13%	**678**
Admissions -"Observation" Status									
Med/Surg	87	63	38%	73	19.2%	284	249	14%	245
Critical Care Unit	25	27	-6%	36	-30.6%	86	106	-19%	104
Mental Health Unit	3	2	26%	1	200.0%	13	9	38%	10
Obstetrics	11	14	-23%	13	-15.4%	62	57	10%	56
Nursery	0	0	0%	0	0.0%	0	0	0%	0
Total Admissions to Observation	**126**	**106**	19%	**123**	41.6%	**445**	**421**	6%	**415**
Surgery:									
Inpatient Surgery Cases	56	50	11%	57	-1.8%	193	199	-3%	209
Endoscopy Cases	77	89	-13%	94	-18.1%	341	353	-3%	333
Same Day Surgery Cases	84	119	-29%	123	-31.7%	399	471	-15%	481
Total Surgery Cases	**217**	**258**	-16%	**274**	-20.8%	**933**	**1,024**	-9%	**1,023**
Total Surgery Minutes	16,273	18,480	-12%	19,889	-18.2%	63,309	73,326	-14%	74,671
Outpatient:									
Total Outpatient Visits (Hospital)									
Emergency Department Visits	1,015	968	5%	901	12.7%	4,415	3,839	15%	3,892
Cardiac Rehab Visits	1	58	-98%	59	-98.3%	187	230	-19%	229
Lab Visits	1,830	292	526%	282	548.9%	6,968	1,160	501%	1,136
Lab Tests	10,226	9,940	3%	10,372	-1.4%	40,993	39,440	4%	39,297
Radiology Visits	700	815	-14%	897	-22.0%	3,228	3,232	0%	3,289
Radiology Tests	2,343	2,371	-1%	2,246	4.3%	9,610	9,409	2%	8,332
Sleep Study Visits	19	23	-17%	27	-29.6%	93	90	3%	114
Physician Clinics:									
Hospitalists	267	236	13%	229	16.6%	988	937	5%	916
Bartlett Oncology Clinic	103	86	20%	98	5.1%	397	340	17%	341
Ophthalmology Clinic	46	95	-51%	97	-52.6%	296	376	-21%	402
Behavioral Health Outpatient visits	694	408	70%	432	60.6%	2,553	1,617	58%	1,555
Bartlett Surgery Specialty Clinic visits	246	232	6%	284	-13.4%	887	920	-4%	873
	1,356	1,056	28%	1,140	18.9%	5,121	4,190	22%	4,087
Other Operating Indicators:									
Dietary Meals Served	16,489	20,134	-18%	20,339	5.3%	63,022	79,885	-21%	76,046
Laundry Pounds (Per 100)	385	381	1%	392	1.7%	1,564	1,512	3%	1,506

Bartlett Regional Hospital
Dashboard Report for October 2021

Facility Utilization:	CURRENT MONTH Actual	Budget	% Over (Under) Budget	Prior Year	YEAR TO DATE Actual	Budget	% Over (Under) Budget	Prior Year
Financial Indicators:								
Revenue Per Adjusted Patient Day	5,228	5,166	1.2%	4,834	5,286	20,497	-74.2%	17,911
Contractual Allowance %	39.2%	43.6%	-10.2%	44.8%	40.2%	43.6%	-7.9%	44.9%
Bad Debt & Charity Care %	2.9%	1.3%	118.7%	1.6%	3.1%	1.3%	132.8%	0.8%
Wages as a % of Net Revenue	46.5%	52.1%	-10.7%	55.2%	47.4%	52.1%	-9.0%	52.8%
Productive Staff Hours Per Adjusted Patient Day	26.5	27.6	-3.7%	24.9	26.4	101.7	-74.0%	91.2
Non-Productive Staff Hours Per Adjusted Patient Day	3.9	4.7	-16.4%	4.5	4.0	16.4	-75.6%	15.6
Overtime/Premium % of Productive	7.69%	6.67%	15.3%	6.67%	7.44%	5.69%	30.9%	5.69%
Days Cash on Hand	47	51	-7.1%	103	49	51	-4.0%	111
Board Designated Days Cash on Hand	143	154	-7.1%	117	148	154	-4.0%	117
Days in Net Receivables	58.5	59	0.0%	51	58.5	59	0.0%	51

	Actual	Benchmark	% Over (Under)	Prior Year Month
Total debt-to-capitalization (with PERS)	56.0%	33.7%	66.2%	61.9%
Total debt-to-capitalization (without PERS)	14.8%	33.7%	-56.0%	15.7%
Current Ratio	5.13	2.00	156.6%	7.26
Debt-to-Cash Flow (with PERS)	8.48	2.7	214.0%	9.17
Debt-to-Cash Flow (without PERS)	2.24	2.7	-16.9%	2.32
Aged A/R 90 days & greater	39.9%	19.8%	101.5%	48.3%
Bad Debt Write off	0.8%	0.8%	0.0%	-0.5%
Cash Collections	75.9%	99.4%	-23.6%	98.4%
Charity Care Write off	0.5%	1.4%	-64.3%	1.6%
Cost of Collections (Hospital only)	5.3%	2.8%	89.3%	4.5%
Discharged not Final Billed (DNFB)	12.6%	4.7%	168.1%	13.8%
Unbilled & Claims on Hold (DNSP)	12.6%	5.1%	147.1%	13.8%
Claims final billed not submitted to payor (FBNS)	0.0%	0.2%	-100.0%	0.00%
POS Cash Collection	1.7%	21.3%	-92.0%	0.0%

BARTLETT REGIONAL HOSPITAL
STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH AND YEAR TO DATE OF OCTOBER 2021

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:						
$4,387,111	$4,617,387	-$230,276	-5.0%	$4,206,853	1.	Inpatient Revenue	$17,105,147	$18,320,618	-$1,215,471	-6.6%	$15,602,355	9.6%
$1,212,281	$1,018,712	$193,569	19.0%	$1,067,716	2.	Inpatient Ancillary Revenue	$4,807,355	$4,041,964	$765,391	18.9%	$3,939,289	22.0%
$5,599,392	$5,636,099	-$36,707	-0.7%	$5,274,569	3.	Total Inpatient Revenue	$21,912,502	$22,362,582	-$450,080	-2.0%	$19,541,644	12.1%
$11,722,594	$10,376,494	$1,346,100	13.0%	$10,410,367	4.	Outpatient Revenue	$44,693,455	$41,171,277	$3,522,178	8.6%	$40,259,406	11.0%
$17,321,986	$16,012,593	$1,309,393	8.2%	$15,684,936	5.	Total Patient Revenue - Hospital	$66,605,957	$63,533,859	$3,072,098	4.8%	$59,801,050	11.4%
$227,844	$348,953	-$121,109	-34.7%	$25,824	6.	RRC Patient Revenue	$1,082,452	$1,384,554	-$302,102	-21.8%	$47,952	2157.4%
$387,400	$274,959	$112,441	40.9%	$294,734	7.	BHOPS Patient Revenue	$1,556,515	$1,090,967	$465,548	42.7%	$926,401	68.0%
$1,142,756	$1,076,406	$66,350	6.2%	$1,172,901	8.	Physician Revenue	$4,068,874	$4,270,905	-$202,031	-4.7%	$3,993,096	1.9%
$19,079,986	$17,712,911	$1,367,075	7.7%	$17,178,395	9.	Total Gross Patient Revenue	$73,313,798	$70,280,285	$3,033,513	4.3%	$64,768,499	13.2%
						Deductions from Revenue:						
$2,260,163	$3,108,551	$848,388	27.3%	$3,381,020	10.	Inpatient Contractual Allowance	$10,780,145	$12,341,184	$1,561,039	12.6%	$11,439,611	-5.8%
-$725,000	-$225,000	$500,000		-$308,333	10a.	Rural Demonstration Project	-$1,175,000	-$900,000	$275,000		-$308,333	
$5,351,541	$4,119,120	-$1,232,421	-29.9%	$3,935,312	11.	Outpatient Contractual Allowance	$17,545,883	$16,343,605	-$1,202,278	-7.4%	$15,406,592	13.9%
$586,628	$723,982	$137,354	19.0%	$692,670	12.	Physician Service Contractual Allowance	$2,291,187	$2,872,573	$581,386	20.2%	$2,550,174	-10.2%
$21,883	$14,826	-$7,057	-47.6%	$15,600	13.	Other Deductions	$97,847	$58,826	-$39,021	-66.3%	$52,991	0.0%
$87,947	$132,264	$44,317	33.5%	$36,956	14.	Charity Care	$418,898	$524,788	$105,890	20.2%	$520,330	-19.5%
$467,961	$103,725	-$364,236	-351.2%	$240,131	15.	Bad Debt Expense	$1,854,774	$411,554	-$1,443,220	-350.7%	$7,828	23594.1%
$8,051,123	$7,977,468	-$73,655	-0.9%	$7,993,356	16.	Total Deductions from Revenue	$31,813,734	$31,652,530	-$161,204	-0.5%	$29,669,193	7.2%
39.2%	*44.9%*			*46.6%*		*% Contractual Allowances / Total Gross Patient Revenue*	*40.2%*	*44.9%*			*44.9%*	
2.9%	*1.3%*			*1.6%*		*% Bad Debt & Charity Care / Total Gross Patient Revenue*	*3.1%*	*1.3%*			*0.8%*	
42.2%	*45.0%*			*46.5%*		*% Total Deductions / Total Gross Patient Revenue*	*43.4%*	*45.0%*			*45.8%*	
$11,028,863	$9,735,443	$1,293,420	13.3%	$9,185,039	17.	Net Patient Revenue	$41,500,064	$38,627,755	$2,872,309	7.4%	$35,099,306	18.2%
$550,548	$850,633	-$300,085	-35.3%	$1,586,410	18.	Other Operating Revenue	$2,116,194	$3,375,102	-$1,258,908	-37.3%	$6,073,719	-65.2%
$11,579,411	$10,586,076	$993,335	9.4%	$10,771,449	19.	Total Operating Revenue	$43,616,258	$42,002,857	$1,613,401	3.8%	$41,173,025	5.9%
						Expenses:						
$4,596,066	$4,649,585	$53,519	1.2%	$4,507,165	20.	Salaries & Wages	$17,451,671	$18,448,349	$996,678	5.4%	$16,658,837	4.8%
$349,004	$317,590	-$31,414	-9.9%	$376,873	21.	Physician Wages	$1,439,832	$1,260,116	-$179,716	-14.3%	$1,189,071	21.1%
$183,959	$101,315	-$82,644	-81.6%	$183,187	22.	Contract Labor	$770,659	$401,993	-$368,666	-91.7%	$678,914	13.5%
$2,603,560	$2,388,666	-$214,894	-9.0%	$2,423,653	23.	Employee Benefits	$9,710,311	$9,477,589	-$232,722	-2.5%	$9,055,857	7.2%
$7,732,589	$7,457,156	-$275,433	-3.7%	$7,490,878			$29,372,473	$29,588,047	$215,574	0.7%	$27,582,679	6.5%
66.8%	70.4%			69.5%		% Salaries and Benefits / Total Operating Revenue	67.3%	70.4%			67.0%	
$43,133	$86,000	$42,867	49.8%	$112,791	24.	Medical Professional Fees	$265,553	$341,228	$75,675	22.2%	$435,029	-39.0%
$316,585	$175,004	-$141,581	-80.9%	$402,559	25.	Physician Contracts	$1,401,887	$694,375	-$707,512	-101.9%	$900,340	55.7%
$231,198	$246,955	$15,757	6.4%	$220,977	26.	Non-Medical Professional Fees	$700,080	$979,854	$279,774	28.6%	$736,515	-4.9%
$1,442,389	$1,256,671	-$185,718	-14.8%	$1,653,838	27.	Materials & Supplies	$6,089,222	$4,986,148	-$1,103,074	-22.1%	$6,156,158	-1.1%
$145,196	$132,420	-$12,776	-9.6%	$115,777	28.	Utilities	$477,034	$525,406	$48,373	9.2%	$427,726	11.5%
$583,950	$383,893	-$200,057	-52.1%	$415,058	29.	Maintenance & Repairs	$1,927,485	$1,523,184	-$404,301	-26.5%	$1,764,682	9.2%
$56,231	$38,826	-$17,405	-44.8%	$44,824	30.	Rentals & Leases	$199,133	$154,050	-$45,083	-29.3%	$191,833	3.8%
$61,900	$56,109	-$5,791	-10.3%	$43,647	31.	Insurance	$284,976	$222,624	-$62,352	-28.0%	$187,954	51.6%
$641,278	$648,349	$7,071	1.1%	$662,309	32.	Depreciation & Amortization	$2,501,456	$2,572,483	$71,027	2.8%	$2,677,062	-6.6%
$49,154	$50,902	$1,749	3.4%	$50,909	33.	Interest Expense	$196,819	$201,967	$5,148	2.5%	$203,850	-3.4%
$120,834	$133,275	$12,441	9.3%	$52,935	34.	Other Operating Expenses	$487,324	$528,811	$41,487	7.8%	$350,625	39.0%
$11,424,437	$10,665,560	-$758,876	-7.1%	$11,266,502	35.	Total Expenses	$43,903,442	$42,318,177	-$1,585,264	-3.7%	$41,614,453	-5.5%
$154,974	-$79,484	$234,458	-295.0%	-$495,053	36.	Income (Loss) from Operations	-$287,184	-$315,320	$28,136	-8.9%	-$441,428	-34.9%
						Non-Operating Revenue						
$103,116	$169,863	-$66,747	-39.3%	$102,230	37.	Interest Income	$408,736	$673,973	-$265,237	-39.4%	$407,979	0.2%
$272,136	$77,065	$195,071	253.1%	$80,197	38.	Other Non-Operating Income	$533,747	$305,775	$227,972	74.6%	$307,128	73.8%
$375,252	$246,928	$128,324	52.0%	$182,427	39.	Total Non-Operating Revenue	$942,483	$979,748	-$37,265	-3.8%	$715,107	31.8%
$530,226	$167,444	$362,782	-216.7%	-$312,626	40.	Net Income (Loss)	$655,299	$664,428	-$9,129	1.4%	$273,679	-139.4%
1.34%	-0.75%			-4.60%		Income from Operations Margin	-0.66%	-0.75%			-1.07%	
4.58%	1.58%			-2.90%		Net Income	1.50%	1.58%			0.66%	

BARTLETT REGIONAL HOSPITAL
BALANCE SHEET
October 31, 2021

	October-21	September-21	October-20	CHANGE FROM PRIOR FISCAL YEAR
ASSETS				
Current Assets:				
1. Cash and cash equivalents	16,455,972	18,249,244	35,276,569	(18,820,598)
2. Board designated cash	30,435,406	32,275,533	35,848,433	(5,413,027)
3. Patient accounts receivable, net	19,597,839	17,440,451	15,041,478	4,556,361
4. Other receivables	1,371,110	2,517,666	(1,118,159)	2,489,269
5. Inventories	3,714,914	3,511,679	3,239,954	474,960
6. Prepaid Expenses	3,086,651	3,075,080	2,808,825	277,825
7. Other assets	31,937	30,377	28,877	3,060
8. Total current assets	74,693,829	77,100,030	91,125,977	(16,432,150)
Appropriated Cash:				
9. CIP Appropriated Funding	19,406,354	19,481,653	4,163,554	15,242,799
Property, plant & equipment				
10. Land, bldgs & equipment	151,850,022	151,396,219	145,123,772	6,726,250
11. Construction in progress	10,696,859	9,724,991	6,872,162	3,824,696
12. Total property & equipment	162,546,881	161,121,210	151,995,934	10,550,946
13. Less: accumulated depreciation	(104,075,498)	(103,434,220)	(96,718,334)	(7,357,164)
14. Net property and equipment	58,471,383	57,686,995	55,277,606	3,193,783
15. Deferred outflows/Contribution to Pension Plan	12,654,846	12,654,846	12,403,681	251,165
16. Total assets	165,226,409	166,923,520	162,970,815	2,255,597
LIABILITIES & FUND BALANCE				
Current liabilities:				
17. Payroll liabilities	2,411,287	1,700,778	2,062,280	349,007
18. Accrued employee benefits	5,108,615	5,161,912	4,897,206	211,409
19. Accounts payable and accrued expenses	2,307,757	3,627,454	2,021,606	286,151
20. Due to 3rd party payors	2,226,263	4,046,626	4,250,857	(2,024,594)
21. Deferred revenue	999,335	1,042,502	(1,173,782)	2,173,117
22. Interest payable	189,178	126,119	197,878	(8,700)
23. Note payable - current portion	910,000	910,000	870,000	40,000
24. Other payables	404,654	321,793	363,418	41,236
25. Total current liabilities	14,557,089	16,937,184	13,489,463	1,067,626
Long-term Liabilities:				
26. Bonds payable	17,350,000	17,350,000	17,260,000	90,000
27. Bonds payable - premium/discount	84,065	97,971	1,167,430	(1,083,365)
28. Net Pension Liability	62,063,897	62,063,897	64,954,569	(2,890,672)
29. Deferred In-Flows	4,884,297	4,884,297	4,318,200	566,097
30. Total long-term liabilities	84,382,259	84,396,165	87,700,199	(3,317,940)
31. Total liabilities	98,939,348	101,333,349	101,189,662	(2,250,314)
32. Fund Balance	66,287,061	65,590,169	61,781,151	4,505,910
33. Total liabilities and fund balance	165,226,409	166,923,520	162,970,815	2,255,597

Bartlett Regional Hospital

FISCAL 2021 AUDIT PRESENTATION

SARAH GRIFFITH, CPA, PARTNER
KAREN TARVER, CPA, PARTNER
ADAM SYCKS, CPA, PARTNER

ELGEE REHFELD, LLC

WHAT WE AUDIT

- Bartlett Regional Hospital –
  - Stand Alone Financial Statements

- City and Borough of Juneau:
  - Bartlett Regional Hospital grants
  - The Hospital is an enterprise fund included in the CBJ ACFR

Elgee Rehfeld
Alaska's CPA Firm

TIMING AND AUDIT PROCESS

- Planning – July through August
- Inventory Observation – June 30
- Preliminary Fieldwork – August 16 - 18
- Final Fieldwork – September 27 - October 1
- Presented to the Finance Committee in draft form– December 10th
- Issued – December 15 (dated December 13)
- All staff were helpful, timely and courteous

Elgee Rehfeld
Alaska's CPA Firm

FINANCIAL STATEMENTS AUDIT RESULTS

- Audit Opinion (p. 1-3) is unmodified. "financial statements are materially correct"

- Significant Estimates
  - Net Pension Liability, OPEB Assets and Liabilities, and Deferred inflows and outflows
    - Based on information from State of Alaska
  - Patient Accounts Receivable
    - We evaluated these estimates as part of the audit process
  - Provider Relief Funds
    - We evaluated these estimates as part of the audit process based on guidance made available by the Department of Health and Human Services

Elgee Rehfeld
Alaska's CPA Firm

FINANCIAL STATEMENT PREPARATION AND AUDIT ADJUSTMENTS

- Elgee Rehfeld prepared the draft Financial Statements based on accounting system and management provided data.
  - Management retains responsibility of the financial statements by reviewing the draft and accepting it.

- Adjustments to Bartlett's accounting records:
  - No material "audit" adjustments during the fiscal 2021 audit

Elgee Rehfeld
Alaska's CPA Firm

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)
STATEMENT OF NET POSITION
June 30, 2021
with summarized financial information for the year ended June 30, 2020

	2021	2020
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:		
CURRENT ASSETS:		
Equity in central treasury	$ 54,009,787	$ 69,529,955
Receivables:		
Patient accounts receivable, less allowance for uncollectible accounts of $9,618,105 and $10,477,486 at June 30, 2021 and 2020, respectively	15,313,704	12,988,478
Other	4,539,053	505,814
Inventories	3,581,335	3,027,677
Prepaid expenses	1,644,868	1,275,405
Other current assets	29,877	28,877
Total current assets	79,118,624	87,356,206
RESTRICTED EQUITY IN CENTRAL TREASURY:		
Restricted for capital projects	14,298,991	4,163,554
Restricted for debt service	1,806,546	1,763,567
Total restricted equity in central treasury	16,105,537	5,927,121
CAPITAL ASSETS, net	58,534,703	56,264,660
NET OPEB ASSET	5,637,783	385,552
Total non-current assets	80,278,023	62,577,333
DEFERRED OUTFLOWS OF RESOURCES:		
Pension	8,714,251	7,212,888
Other post employee benefits	3,940,595	5,190,793
Total assets and deferred outflows of resources	172,051,493	162,337,220
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:		
CURRENT LIABILITIES:		
Accounts payable	3,091,906	1,923,926
Accrued payroll and related liabilities	3,323,303	2,544,370
Current portion of compensated absences	2,827,362	2,474,057
Due to third party payors	1,795,228	550,841
Interest payable	315,297	329,796
Deferred revenue	654,002	1,095,030
Current portion of revenue bond payable	1,067,910	1,049,325
Other payables	1,300,191	868,890
Total current liabilities	14,375,199	10,836,235
COMPENSATED ABSENCES, net of current portion	2,293,651	2,027,101
REVENUE BONDS PAYABLE, net of current portion	17,331,574	18,308,093
NET PENSION LIABILITY	67,553,562	63,150,035
NET OPEB LIABILITY	148,118	2,190,086
Total liabilities	101,702,104	96,511,550
DEFERRED INFLOWS OF RESOURCES:		
Pension	233,567	2,085,059
Other post employee benefits	4,650,730	2,233,141
Total liabilities and deferred inflows of resources	106,586,401	100,829,750
NET POSITION:		
Net invested in capital assets	40,135,219	36,907,242
Restricted for capital projects	15,298,990	4,163,554
Restricted for debt service	1,806,546	1,763,567
Unrestricted	8,224,337	18,673,107
Total net position	$ 65,465,092	$ 61,507,470

Elgee Rehfeld
Alaska's CPA Firm

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Year Ended June 30, 2021
with summarized financial information for the year ended June 30, 2020

	2021	2020
OPERATING REVENUES:		
Net patient service revenue	$ 109,040,746	$ 96,577,549
State of Alaska PERS on-behalf pension contribution	3,612,319	3,406,166
Other	5,572,767	3,745,026
Total operating revenues	118,225,832	103,728,741
OPERATING EXPENSES:		
Salaries and wages	56,819,786	52,140,151
Employee benefits:		
PERS employer contribution and expense	10,312,791	4,524,943
Other employee benefits	14,681,983	13,363,264
Fees - physician	4,809,480	3,437,372
Fees - other	2,442,831	2,098,813
Supplies	16,870,960	14,263,867
Utilities	1,394,367	1,484,323
Repairs and maintenance	5,225,497	4,498,637
Rentals and leases	617,491	609,337
Insurance	746,646	524,306
Depreciation	7,543,194	7,185,319
Other	1,271,574	1,287,092
Total operating expenses	122,736,600	105,417,424
Operating loss	(4,510,768)	(1,688,683)
NONOPERATING REVENUES AND EXPENSES:		
Investment income	422,856	3,040,002
Other nonoperating revenue	7,996,282	6,611,446
Gain (loss) on disposal of assets	16,528	(35,613)
Interest expense	(660,276)	(622,780)
Nonoperating revenues and expenses	7,775,390	8,993,055
Excess of revenues over expenses	3,264,622	7,304,372
TRANSFERS IN - Primary government - other funds	693,000	693,000
Change in net position	3,957,622	7,997,372
NET POSITION, Beginning of year	61,507,470	53,510,098
NET POSITION, End of year	$ 65,465,092	$ 61,507,470

Elgee Rehfeld
Alaska's CPA Firm

LETTER TO THE BOARD OF DIRECTORS

Suggestions for improvement:

- Current Year –
  - 2021-001– Significant Deficiency in Internal Control over Financial Reporting - Purchasing Processes
  - Other Internal Control Matter - Gift Card Purchasing – Taxable Compensation to Employees

- Prior Year –
  - No prior year issues communicated to Board of Directors.

CBJ State Single Audit results -

- Single Audit results are pending

Elgee Rehfeld
Alaska's CPA Firm

QUESTIONS AND CLOSING

- We would like to thank the Bartlett team for their hard work and assistance with the audit.
- We are happy to answer any questions you have.

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

LETTER TO THE BOARD

Year Ended June 30, 2021

December 13, 2021

Elgee Rehfeld
Alaska's CPA Firm

Partners
Janelle Anderson, CPA
Ryan Beason, CPA
Sarah Griffith, CPA
Mark Mesdag, CPA
Adam Sycks, CPA
Karen Tarver, CPA

Founders: George Elgee, CPA & Robert Rehfeld, CPA

December 13, 2021

Honorable Mayor, City Assembly and
Bartlett Regional Hospital Board of Directors
City and Borough of Juneau
Juneau, Alaska

Dear Members:

We have audited the financial statements of Bartlett Regional Hospital (the Hospital), an enterprise fund of the City and Borough of Juneau, as of and for the year ended June 30, 2021, and have issued our report thereon dated December 13, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 19, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Hospital solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Hospital is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during fiscal year 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statement are as following:

- Management's estimate of the net pension liability, OPEB asset, OPEB liabilities, related deferred inflows, and related deferred outflows are based on information provided by the State of Alaska. We evaluated the key factors and assumptions used to develop the net pension and OPEB liabilities and determined that it is reasonable in relation to the basic financial statements taken as a whole.

- Management's estimate of the net realizable value of accounts receivable is based on historical collections of accounts receivable. We evaluated the key factors and assumptions used to develop the above-mentioned values in determining that it was reasonable in relation to the basic financial statements taken as a whole.

- Management's estimate of the net realizable value of the Provider Relief Funds is based on the guidance made available by the Department of Health and Human Services, at the time the financial statements were issued. The guidance outlining requirements on how to recognize these funds may change subsequent to the date of audit issuance, which may impact the ability of the Hospital to retain some or all of the distributions received. We evaluated the key factors and assumptions used to develop the above-mentioned values in determining that it was reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate, and communicate to the appropriate level of management:

- All known and likely misstatements identified during the audit, other than those that we believe are trivial.
- All material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.
- The effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

No such misstatements were identified.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Hospital's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the Hospital, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Hospital's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the Hospital's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, is materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Internal Control and Other Matters

Significant Deficiency in Internal Controls over Financial Reporting

As described in our *Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency, as listed below:

2021-001: Significant Deficiency in Internal Controls over Financial Reporting – Purchasing Processes
Internal controls over purchasing were not sufficiently designed and implemented to ensure that physical assets purchased with credit cards, including artwork, furnishings, equipment, IT assets, and gift cards were tracked and safeguarded. Tested credit card, employee reimbursement, and travel purchases were not adequately supported, nor was the business purpose of transactions sufficiently documented in some cases.

Other Internal Control Matter Noted During the Current Year Audit

During our audit, we noted a matter that was an opportunity for strengthening internal controls and operating efficiency that we discussed with management. This item does not affect our reports on the financial statements of the Hospital.

Gift Card Purchasing – Taxable Compensation to Employees
According to the Internal Revenue Service (IRS), cash and cash equivalent fringe benefits (for example, gift certificates, gift cards, and the use of a charge card or credit card), no matter how little, are never excludable as a de minimis benefit. The Hospital purchased gift cards and distributed them to employees as incentives and bonuses throughout the year. During the pandemic, this practice has increased due to the desire to further incentivize employees to remain working at the Hospital. The Hospital is not tracking gift card purchases, nor are they tracking the disbursement of the gift cards to employees; therefore, the value of the cards is excluded from taxable compensation, resulting in non-compliance with the requirements of the Internal Revenue Code (IRC).

We recommend management review IRC requirements and IRS Publication 15-B and implement a policy to track gift card purchases and disbursements, and ensure that the value is reported as compensation, as required.

This report is intended solely for the information and use of the Board of Directors and management of the Hospital and the City and Borough of Juneau Assembly and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Elgee Rehfeld

December 13, 2021

Bartlett Regional Hospital

3260 Hospital Drive, Juneau, Alaska 99801 907.796.8900 www.bartletthospital.org

December 13, 2021

Elgee Rehfeld, LLC
9309 Glacier Hwy, Suite B-200
Juneau, Alaska, 99801

This representation letter is provided in connection with your audit of the financial statements of Bartlett Regional Hospital (an enterprise fund of the City and Borough of Juneau) as of June 30, 2021 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of Bartlett Regional Hospital in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated below, immaterial matters are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 13, 2021:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated July 19, 2021, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- The internal controls over the receipt and recording of contributions are appropriate.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Adequate provisions have been made for:
  - Estimated adjustments to revenue, such as for denied claims, changes to diagnosis-related group (DRG) assignments, or other estimated retroactive adjustments by third-party payors.
  - Obligations related to third-party payor contracts, including risk sharing and contractual settlements.
  - Audit adjustments by intermediaries, third-party payors, or other regulatory agencies.
  - Obligations related to providing future services under prepaid health care service contracts.
  - Medical malpractice obligations expected to be incurred with respect to services provided through the date of this letter.
  - Self-insurance reserve for employee health care benefits.
- Patient service receivables are recorded at net realizable value.
- The following have been properly recorded or disclosed in the financial statements:
  - Compliance with bond indentures or other debt instruments.
  - Agreements and settlements with third-party payors.
  - Professional liability insurance coverage information.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

- There is no summary of unrecorded misstatements since all adjustments proposed by the auditor, material and immaterial, have been recorded.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- With respect to the preparation of financial statements, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.
- We have properly reclassified net assets, as appropriate.
- All assets and liabilities under the entity's control have been included in the financial statements.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.

- The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
- The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, meeting minutes and other matters;
  - Additional information that you have requested from us for the purpose of the audit;
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
  - All contracts with significant third-party payors or other providers; and
  - All reports and information related to peer review organizations, fiscal intermediaries, and third-party payors.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others when the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.

- We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements, including:
  - Violations or possible violations of laws or regulations, such as those related to the Medicare and Medicaid antifraud and abuse statutes, including but not limited to the Medicare and Medicaid Anti-Kickback Statute, Limitations on Certain Physician Referrals (the Stark law), and the False Claims Act, in any jurisdiction whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency; and
  - Communications, whether oral or written, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations in any jurisdiction, including those related to the Medicare and Medicaid antifraud and abuse statutes, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.
- We have complied with all grants and donor restrictions.
- Information returns have been filed on a timely basis.
- We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- The health care entity is subject to the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), or Title 45 U.S. Code of Federal Regulations (CFR) Part 74.26 because it expended (or did not expend) more than $750,000 in federal awards during the year.
- Billings to third-party payors comply in all respects with applicable coding principles (for example, ICD-9-CM and CPT-4) and laws and regulations (including those dealing with Medicare and Medicaid antifraud and abuse), and billings only reflect charges for goods and services that were medically necessary, properly approved by regulatory bodies (for example, the Food and Drug Administration), if required, and properly rendered.
- With respect to cost reports:
  - We have filed all required Medicare, Medicaid, and similar reports.
  - We are responsible for the accuracy and propriety of all cost reports filed.
  - All costs reflected on such reports are appropriate, allowable under applicable reimbursement rules and regulations, patient-related, and properly allocated to the applicable payor(s).

- The reimbursement methodologies and principles employed are in accordance with applicable rules and regulations.
- Adequate consideration has been given to, and appropriate provision made for, audit adjustments by intermediaries, third-party payors, or other regulatory agencies.
- All items required to be disclosed, including disputed costs that are being claimed to establish a basis for a subsequent appeal, have been fully disclosed in the cost report.
- Recorded third-party settlements include differences between filed (and to be filed) cost reports and calculated settlements, which are necessary based upon historical experience or new or ambiguous regulations that may be subject to differing interpretations. While management believes the entity is entitled to all amounts claimed on the cost reports, management also believes the amounts of these differences are appropriate

- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Bartlett Regional Hospital has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Bartlett Regional Hospital is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.

- Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
- Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).

- Bartlett Regional Hospital has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Signed: _____

Chief Financial Officer

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

FINANCIAL STATEMENTS

Year Ended June 30, 2021
with summarized totals for the year ended June 30, 2020

TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

Bartlett Regional Hospital

Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

This section of the Bartlett Regional Hospital (the "Hospital") financial statements presents management's discussion and analysis of the Hospital's financial performance during the fiscal year ended June 30, 2021 ("FY21"). This discussion was prepared by management and should be read in conjunction with the financial statements and footnotes. The financial statements, footnotes, and this discussion and analysis are the responsibility of management.

Financial Highlights

- The Hospital's net position, assets in excess of liabilities, at June 30, 2021 was $65,465,092 or $3,957,622, (6%) more than the net position at June 30, 2020 ("FY20").

- $8,224,337 or approximately 13% of net position at the end of FY21, was unrestricted and may be used to meet the Hospital's ongoing operating obligations.

- There was a reduction in cash and cash equivalents was of $5,341,752. The difference from FY20 where cash was mostly unchanged was a deficit of Net Cash from operations of $3,024,472 and a reduction of Investment Income of $2,617,146.

- The Hospital's total debt obligation of $18,399,484 represents revenue bonds payable and is $957,934 less than the prior year due to required principal payments and amortization of bond premium. Approximately half of the debt obligation went through an advance refunding to reduce future interest expense with a more favorable interest rate.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Hospital's basic financial statements which are made up of three components: 1) financial statements, 2) notes to the financial statements and 3) supplemental schedules.

Financial statements – The financial statements are designed to provide readers with a broad overview of the Hospital's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Hospital's assets, deferred outflows, liabilities and deferred inflows with the difference between these financial statement elements being reported as net position. Over time, significant increases or decreases in net position may serve as a useful indicator of whether the financial position of the Hospital is improving or deteriorating.

The *Statement of Revenues, Expenses and Changes in Net Position* presents information showing how the Hospital's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods (e.g. patient charges to be collected, vendor invoices to be paid).

The *Statement of Cash Flows* presents the sources and uses of cash and cash equivalents during the most recent fiscal year. Cash flows are categorized into three major activities: 1) Operating, 2) Financing and 3) Investing. Such categorization assists users of the financial information to

compare cash flows from the core business services (operating) to more strategic initiatives (financing and investing).

Notes to the financial statements – The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Supplemental schedules – In addition to the basic financial statements and accompanying notes, this report also presents a *Supplemental Schedule of Operating Expenses* which provides a higher level of detail for each expense line item reported on the *Statement of Revenues, Expenses and Changes in Net Position.* This information is not a required supplement to the financial statements and is included to enhance the user's understanding of the underlying operating expenses of the Hospital.

Financial Analysis

	2021	2020	Change	% Change
Assets and Deferred Outflows of Resources				
Assets				
Equity in central treasury - unrestricted	$ 54,009,787	$ 69,529,955	$ (15,520,168)	-22.3%
Patient accounts receivable, net	15,313,704	12,988,478	2,325,226	17.9%
Equity in central treasury - restricted	16,105,537	5,927,121	10,178,416	171.7%
Property and equipment, net	58,534,703	56,264,660	2,270,043	4.0%
Other assets	15,432,916	5,223,325	10,209,591	195.5%
Total assets	159,396,647	149,933,539	9,463,108	6.3%
Deferred Outflows of Resources	12,654,846	12,403,681	251,165	2.0%
Total assets and deferred outflows of resources	$ 172,051,493	$ 162,337,220	$ 9,714,273	6.0%
Liabilities and Net Position				
Liabilities				
Current and other liabilities	$ 15,749,058	$ 14,004,097	$ 1,744,961	12.5%
Bonds payable (current and long-term)	18,399,484	19,357,418	(957,934)	-4.9%
Net pension liability	67,553,562	63,150,035	4,403,527	7.0%
Total liabilities	101,702,104	96,511,550	5,190,554	5.4%
Deferred Inflows of Resources	4,884,297	4,318,200	566,097	13.1%
Total liabilities and deferred inflows of resources	106,586,401	100,829,750	5,756,651	5.7%
Net Position				
Net invested in capital	40,135,219	36,907,242	3,227,977	8.7%
Restricted for capital projects and debt services	17,105,536	5,927,121	11,178,415	188.6%
Unrestricted	8,224,337	18,673,107	(10,448,770)	-56.0%
Total net position	65,465,092	61,507,470	3,957,622	6.4%
Total liabilities and net position	$ 172,051,493	$ 162,337,220	$ 9,714,273	6.0%

Net Position

A summary of the Hospital's Statement of Net Position as of June 30, 2021 and 2020 is presented below. Net position increased $3,957,622 to $65,465,092 in 2021.

As noted earlier, the Hospital's net position, or the difference between assets and liabilities, at June 30, 2021 was $65,465,092 as follows:

Invested in capital	$ 40,135,219	61%
Restricted for capital and debt service	17,105,536	26%
Unrestricted	8,224,337	13%
	$ 65,465,092	100%

The portion of net position invested in capital (61%), reflects the Hospital's investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related and outstanding debt used to acquire those assets. The Hospital uses these capital assets to provide services to patients; consequently, these assets are not available for future spending.

The portion of net position restricted for capital and debt service, $17,105,536 must be used to satisfy the restrictions under which they were appropriated and are not available for general purpose spending.

The unrestricted portion of net position, $8,224,337, may be used to meet the Hospital's ongoing obligations incurred to provide health care services.

The Hospital's capital asset and long-term debt activity are described in the notes to the financial statements. During FY21, Bartlett purchased $9,813,237 in various capital projects. These projects included Information technology software and equipment, construction of a triage building outside the Emergency Room and the construction and equipping of a molecular lab.

Changes in Net Position

The schedule below summarizes the revenues, expenses and changes in net position for the years ended June 30, 2021 and 2020:

	2021	2020	Change	% Change
Operating revenues	$ 118,225,832	$ 103,728,741	$ 14,497,091	14.0%
Operating expenses	122,736,600	105,417,424	17,319,176	16.4%
Operating income (loss)	(4,510,768)	(1,688,683)	(2,822,085)	167.1%
Nonoperating revenue (expenses)	7,775,390	8,993,055	(1,217,665)	-13.5%
Income (loss) before operating transfers	3,264,622	7,304,372	(4,039,750)	-55.3%
Transfers in: From CBJ tax assessments	693,000	693,000	-	-
Change in net position prior to restatement	$ 3,957,622	$ 7,997,372	$ (4,039,750)	-50.5%

COVID-19 Pandemic Impact

In order to understand the Statement of Revenues, Expenses and Changes in Net Position, one needs to understand the impact of the COVID-19 pandemic on the operations of the hospital. In March of FY20 mitigation measures were put into place to safely provide health services for both patients/families and staff. These mitigation measures continued throughout FY21. These measures include additional staff for entrance screening, operation of a COVID testing lab, and a staffing department.

The Hospital's total operating revenue was $118,225,832 for FY21. Of this amount, 92%, or $109,040,746 represents net patient service revenue, of which 5% represents other revenue such as cafeteria sales, physician billing services and grants. The remaining 3% represents the State of Alaska's PERS on behalf contribution as the State contributed $3.6 million dollars to the PERS fund contributed on behalf of Bartlett.

Operating expenses were $122,736,600 representing a 16% increase as compared to $105,417,424 for the prior year. Salaries and wages increased $4,679,635 (9%). This is attributable to increased outpatient volumes and the covid-19 response.

Non-operating revenues decreased to $7,775,390 compared to $8,993,055 in Fiscal 2020. The largest component of non-operating revenue in both years was the recognition of Provider Relief Funds as a result of the COVID-19 pandemic. These funds were provided to assist with the financial implications of the pandemic for lost revenues and expenses incurred during this time.

Transfers in from CBJ Tax Assessments represents The Hospital's portion of the City and Borough of Juneau's Tobacco and Liquor tax revenues and are considered inter-governmental transfers. This amount remained the same as the prior year in the amount of $693,000.

Net Patient Service Revenue

The following table summarizes the components of net patient service revenue and related financial indicators for the years ended June 30, 2021 and 2020.

	2021	2020	Change	% Change
Gross patient service revenue	$ 192,387,086	$ 178,248,612	$ 14,138,474	7.9%
Deductions from revenue:				
Contractual and other adjustments	80,512,295	77,750,149	2,762,146	3.6%
Charity care	1,367,675	1,090,598	277,077	25.4%
Bad debt expense	1,466,370	2,830,316	(1,363,946)	-48.2%
Total deductions from revenue	83,346,340	81,671,063	1,675,277	2.1%
Net patient service revenue	$ 109,040,746	$ 96,577,549	$ 12,463,197	12.9%
Percentage of gross patient service revenue:				
Contractuals and other adjustments	41.8%	43.6%	-1.8%	-4.1%
Chartity care	0.7%	0.6%	0.1%	16.2%
Bad debt expense	0.8%	1.6%	-0.8%	-52.0%
Total deductions from revenue	43.3%	34.6%	8.7%	25.2%

Gross patient service revenue increased 7.9% from FY20 due primarily to growth of outpatient volumes and revenues. Gross revenue by payer for the years ended June 30, 2021 and 2020, is presented below:

	2021		2020			
	Revenue	%	Revenue	%	Change	% Change
Aetna	$ 26,441,241	13.7%	$ 24,537,523	13.8%	$ 1,903,718	7.8%
Bluecross	29,421,333	15.3%	25,756,290	14.4%	3,665,042	14.2%
Com	5,946,818	3.1%	7,422,784	4.2%	(1,475,966)	-19.9%
MCD	48,700,528	25.3%	47,029,862	26.4%	1,670,666	3.6%
MCR	65,834,317	34.2%	58,074,358	32.6%	7,759,959	13.4%
Other	4,934,030	2.6%	5,039,446	2.8%	(105,416)	-2.1%
Searhc	1,908,830	1.0%	2,057,586	1.2%	(148,756)	-7.2%
Self Pay	3,364,534	1.7%	3,208,747	1.8%	155,788	4.9%
VA/Champus	3,607,925	1.9%	3,743,336	2.1%	(135,411)	-3.6%
WC	2,227,531	1.2%	1,378,680	0.8%	848,851	61.6%
	$ 192,387,086	100.0%	$ 178,248,612	100.0%	$ 14,138,474	7.9%

Gross patient service revenue is rarely paid at 100% of charges. The estimated amount that the Hospital expects to collect for services rendered is reflected in the financial statements as net patient service revenue and, for the year ended June 30, 2021, the Hospital recorded deductions from revenue of $83,346,340 or 43% of gross charges. These deductions represent charges that are not paid by third party payer's (insurance companies) or patients. Deductions from revenue is made up of three major categories:

- *Contractual adjustments* – Negotiated discounts or regulated reductions in amounts to be paid by third party payer's such as Medicare, Medicaid, Aetna, etc.

- *Charity care* – Revenue that is written off for services provided to patients who demonstrate a financial need and meet the Hospital's charity care requirements

- *Bad debt* – Revenue that is written off after reasonable collection efforts have been unsuccessful.

Key operating indicators for the years ended June 30, 2021 and 2020 are as follows:

	2021	2020	Change	% Change
Hospital				
Patient Days - excludes newborn	8,172	8,504	(332)	-4%
Average Daily Census	22.4	23.3	(0.9)	-4%
Admissions	1,931	2,245	(314)	-14%
Deliveries	294	290	4	1%
Total Surgeries	3,112	2,614	498	19%
Outpatient Visits (Net of ER Visits)	16,905	13,975	2,930	21%
ER Visits	11,592	13,093	(1,501)	-11%
Rain Forest Recovery Center				
Patient Days	1,434	2,538	(1,104)	-43%
Average Daily Census	3.9	7.0	(3.0)	-43%
Physician Clinics				
Specialty Clinic Visits	13,769	11,180	2,589	23%

Economic Factors

The healthcare industry has been and will continue to be significantly influenced by economic reform efforts. New requirements for meaningful use of electronic health records and implementation of ICD-10 (a new medical record coding methodology) not only create risks for decreased reimbursement or payment penalties, they also bring increased operating expense.

Additionally, as shown in the gross revenue by payer schedule previously, 60% of the Hospital's business is derived from beneficiaries of the Medicare and Medicaid programs. The largest percentage of gross revenue, 34% is attributable to Medicare patients. Unlike a vast majority of providers in the country, the Hospital participates in Medicare's Rural Community Hospital Demonstration Project which provides a modified cost-based reimbursement based on Medicare in-patient discharges. In FY 2021, Bartlett received $5.7 million additional reimbursement because of the Project.

It is anticipated that the Hospital will continue to face increased costs for labor, benefits, supplies and contract services. The impact of tourism on hospital operations was acutely demonstrated this past two seasons as the cruise ship industry discontinued operations in 2020 due to Covid-19. The cruise ships resumed operations in 2021 on a very limited basis. Tourism had previously accounted for at least $10 million in revenues. While the return of tourism and the cruise ship industry represents a financial benefit it also taxes the organization by having to provide staff using contract labor and incurring overtime costs.

Though faced with a myriad of economic challenges, the Hospital is positioned well to address such challenges head-on:

- Unrestricted cash and equivalents were $54,009,787 at the end of FY21.
- The Hospital's net position increased to $65,465,092.
- Long-term debt is limited to the $18,399,484 in revenue bonds outstanding
- The hospital is always evaluating new services, reduce costs and streamline processes

The Hospital is confident that a proactive approach to these challenges fulfills its mission to:

Provide quality, patient-centered care in a sustainable manner.

Contacting the Hospital's Financial Management

This report is designed to provide our citizens, patients and creditors with a general overview of the Hospital's finances and to demonstrate the Hospital's accountability. If you have questions about this report or need additional financial information, please contact the Hospital's Chief Financial Officer at 3260 Hospital Drive, Juneau, AK 99801 or at 907-796-8401.

Elgee Rehfeld
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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor, City Assembly and
Bartlett Regional Hospital Board of Directors
City and Borough of Juneau
Juneau, Alaska

Report on the Financial Statements

We have audited the accompanying basic financial statements of Bartlett Regional Hospital, an enterprise fund of the City and Borough of Juneau, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise Bartlett Regional Hospital's statement of net position, statement of revenues, expenses, and change in net position, and statement of cash flows.

Management's Responsibility for the Financial Statements

Bartlett Regional Hospital's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bartlett Regional Hospital as of June 30, 2021, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Bartlett Regional Hospital's fiscal year 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 23, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Emphasis of Matter

As discussed in Note 1, the financial statements present only Bartlett Regional Hospital and do not purport to, and do not, present fairly the financial position of the City and Borough of Juneau, as of June 30, 2021, and the changes in its financial position, or, where applicable, its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through vii and the required supplementary pension and OPEB schedules on pages 31 through 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Bartlett Regional Hospital's financial statements. The accompanying

supplemental schedule of operating expenses on pages 39 through 41 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplemental schedule of operating expenses is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of operating expenses is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2021, on our consideration of Bartlett Regional Hospital's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bartlett Regional Hospital's internal control over financial reporting and compliance.

Elgee Rehfeld

December 13, 2021

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)
STATEMENT OF NET POSITION
June 30, 2021
with summarized financial information for the year ended June 30, 2020

	2021	2020
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:		
CURRENT ASSETS:		
Equity in central treasury	$ 54,009,787	$ 69,529,955
Receivables:		
Patient accounts receivable, less allowance for uncollectible accounts of $9,618,105 and $10,477,486 at June 30, 2021 and 2020, respectively	15,313,704	12,988,478
Other	4,539,053	505,814
Inventories	3,581,335	3,027,677
Prepaid expenses	1,644,868	1,275,405
Other current assets	29,877	28,877
Total current assets	79,118,624	87,356,206
RESTRICTED EQUITY IN CENTRAL TREASURY:		
Restricted for capital projects	14,298,991	4,163,554
Restricted for debt service	1,806,546	1,763,567
Total restricted equity in central treasury	16,105,537	5,927,121
CAPITAL ASSETS, net	58,534,703	56,264,660
NET OPEB ASSET	5,637,783	385,552
Total non-current assets	80,278,023	62,577,333
DEFERRED OUTFLOWS OF RESOURCES:		
Pension	8,714,251	7,212,888
Other post employee benefits	3,940,595	5,190,793
Total assets and deferred outflows of resources	172,051,493	162,337,220
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:		
CURRENT LIABILITIES:		
Accounts payable	3,091,906	1,923,926
Accrued payroll and related liabilities	3,323,303	2,544,370
Current portion of compensated absences	2,827,362	2,474,057
Due to third party payors	1,795,228	550,841
Interest payable	315,297	329,796
Deferred revenue	654,002	1,095,030
Current portion of revenue bond payable	1,067,910	1,049,325
Other payables	1,300,191	868,890
Total current liabilities	14,375,199	10,836,235
COMPENSATED ABSENCES, net of current portion	2,293,651	2,027,101
REVENUE BONDS PAYABLE, net of current portion	17,331,574	18,308,093
NET PENSION LIABILITY	67,553,562	63,150,035
NET OPEB LIABILITY	148,118	2,190,086
Total liabilities	101,702,104	96,511,550
DEFERRED INFLOWS OF RESOURCES:		
Pension	233,567	2,085,059
Other post employee benefits	4,650,730	2,233,141
Total liabilities and deferred inflows of resources	106,586,401	100,829,750
NET POSITION:		
Net invested in capital assets	40,135,219	36,907,242
Restricted for capital projects	15,298,990	4,163,554
Restricted for debt service	1,806,546	1,763,567
Unrestricted	8,224,337	18,673,107
Total net position	$ 65,465,092	$ 61,507,470

The accompanying notes to the financial statements are an integral part of these statements.

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Year Ended June 30, 2021
with summarized financial information for the year ended June 30, 2020

	2021	2020
OPERATING REVENUES:		
Net patient service revenue	$ 109,040,746	$ 96,577,549
State of Alaska PERS on-behalf pension contribution	3,612,319	3,406,166
Other	5,572,767	3,745,026
Total operating revenues	118,225,832	103,728,741
OPERATING EXPENSES:		
Salaries and wages	56,819,786	52,140,151
Employee benefits:		
PERS employer contribution and expense	10,312,791	4,524,943
Other employee benefits	14,681,983	13,363,264
Fees - physician	4,809,480	3,437,372
Fees - other	2,442,831	2,098,813
Supplies	16,870,960	14,263,867
Utilities	1,394,367	1,484,323
Repairs and maintenance	5,225,497	4,498,637
Rentals and leases	617,491	609,337
Insurance	746,646	524,306
Depreciation	7,543,194	7,185,319
Other	1,271,574	1,287,092
Total operating expenses	122,736,600	105,417,424
Operating loss	(4,510,768)	(1,688,683)
NONOPERATING REVENUES AND EXPENSES:		
Investment income	422,856	3,040,002
Other nonoperating revenue	7,996,282	6,611,446
Gain (loss) on disposal of assets	16,528	(35,613)
Interest expense	(660,276)	(622,780)
Nonoperating revenues and expenses	7,775,390	8,993,055
Excess of revenues over expenses	3,264,622	7,304,372
TRANSFERS IN - Primary government - other funds	693,000	693,000
Change in net position	3,957,622	7,997,372
NET POSITION, Beginning of year	61,507,470	53,510,098
NET POSITION, End of year	$ 65,465,092	$ 61,507,470

The accompanying notes to financial statements are an integral part of these statements.

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

STATEMENT OF CASH FLOWS

Year Ended June 30, 2021
with summarized financial information for the year ended June 30, 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from patient services	$ 107,518,879	$ 98,490,363
Other operating receipts	1,539,528	5,695,327
Payments to suppliers for goods and services	(32,703,686)	(29,110,553)
Payments to employees for services	(79,379,193)	(72,909,039)
Net cash provided by (used for) operating activities	(3,024,472)	2,166,098
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers from other funds	693,000	693,000
Other nonoperating revenue	7,996,282	6,611,446
Net cash provided by noncapital financing activities	8,689,282	7,304,446
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of capital assets	(9,813,237)	(10,847,791)
Proceeds from issuance of revenue bonds	10,760,000	-
Principal paid on revenue bond maturities	(10,630,000)	(845,000)
Interest paid on revenue bonds	(1,762,709)	(816,863)
Proceeds from sale of asset	16,528	7,334
Net cash used for capital and related financing activities	(11,429,418)	(12,502,320)
CASH FLOWS FROM INVESTING ACTIVITIES -		
Investment income	422,856	3,040,002
Net cash provided by investing activities	422,856	3,040,002
Net increase (decrease) in cash and cash equivalents	(5,341,752)	8,226
Cash and cash equivalents, beginning of year	75,457,076	75,448,850
Cash and cash equivalents, end of year	$ 70,115,324	$ 75,457,076

(continued)

The accompanying notes to financial statements are an integral part of these statements.

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

STATEMENT OF CASH FLOWS

Year Ended June 30, 2021
with summarized financial information for the year ended June 30, 2020
(Continued)

RECONCILIATION OF OPERATING LOSS TO NET CASH
PROVIDED BY (USED FOR) OPERATING ACTIVITIES

	2021	2020
Operating loss	$ (4,510,768)	$ (1,688,683)
Adjustments to reconcile operating loss to net cash provided by operating activities		
Depreciation	7,543,194	7,185,319
Provision for bad debts	1,466,370	2,830,316
(Increase) decrease in assets and deferred outflows of resources:		
Patient accounts receivable	(3,791,596)	(201,804)
Other receivables	(4,033,239)	1,950,301
Inventories	(553,658)	(343,361)
Prepaid expenses	(369,463)	(262,051)
Other current assets	(1,000)	-
Net OPEB asset	(5,252,231)	25,554
Deferred outflows of resources	(251,165)	2,011,319
Increase (decrease) in liabilities and deferred inflows of resources:		
Accounts payable	1,167,980	50,337
Accrued payroll and related liabilities	778,933	423,825
Compensated absences	619,855	778,444
Due to third party payors	1,244,387	(1,601,939)
Other payables	431,301	(351,731)
Deferred revenue	(441,028)	886,241
Net pension liability	4,403,527	2,857,924
Net OPEB liability	(2,041,968)	(10,529,230)
Deferred inflows of resources	566,097	(1,854,683)
Net cash provided by (used for) operating activities	$ (3,024,472)	$ 2,166,098
SUPPLEMENTAL DISCLOSURE:		
Schedule of non-cash capital and related financing activity that affects recognized assets and liabilities:		
Loss on disposal of assets	$ -	(35,613)

The accompanying notes to financial statements are an integral part of these statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Bartlett Regional Hospital (the Hospital) is a regional provider for acute care, emergency treatment, and outpatient services, located in Juneau, Alaska. The Hospital is an enterprise fund of the City and Borough of Juneau, Alaska (City and Borough) and is governed by a Board of Directors appointed by the Assembly of the City and Borough. The Hospital is licensed for a total of 57 inpatient beds and 16 residential substance abuse treatment facility beds in the Rainforest Recovery Center. The Hospital was granted a temporary license for an additional 76 beds in response to COVID-19 starting April 20, 2020 which expired on December 31, 2020.

These financial statements present only Bartlett Regional Hospital and do not purport to, and do not, present fairly the financial position of the City and Borough, as of June 30, 2021, and the changes in its financial position, or, where applicable, its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Basis of Presentation

The financial statements of the Hospital have been prepared in accordance with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting standards which, along with subsequent GASB pronouncements (Statements and Interpretations) constitute GAAP for governmental units. The more significant of these accounting policies are described below.

Proprietary Fund Accounting

The proprietary fund financial statements are prepared using the economic resources measurement focus. The Hospital utilizes the proprietary fund method of accounting whereby revenue and expenses are recognized on the accrual basis. Substantially all revenues and expenses are subject to accrual.

Net position is categorized as follows:

- *Net Invested in Capital Assets* – Capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.
- *Restricted Net Position* – Net position whose use is constrained externally by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – Assets, net of related liabilities, which are not subject to externally imposed restrictions and are not considered invested in capital assets, net of related debt. Unrestricted net position may be designated for specific purposes by action of management or the Board of Directors or may otherwise be limited by contractual agreements with outside parties.

Performance Indicator
The performance indicator is the excess of revenues over expenses. Transfers from the primary government are not included in the performance indicator.

Equity in the City and Borough of Juneau Central Treasury
The City and Borough uses a central treasury to account for all cash and investments. The Hospital's cash is shown as equity in the central treasury and is monitored and managed by the City and Borough. Equity in the central treasury is further discussed in Note 3 and includes current and restricted equity in the central treasury as presented in the statement of net position.

Cash and Cash Equivalents
For purposes of the statement of cash flows, the Hospital has defined cash and cash equivalents as equity maintained in the central treasury.

Patient Accounts Receivable
Patient accounts receivable is stated at unpaid balances less an allowance for doubtful accounts. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance. Valuation of uncollectible amounts is based upon management's review and estimation of individual accounts it judges likely to not be paid. It is reasonably possible that this estimate will change within one year of the date of these financial statements and the effect of the change would be material.

Inventories
Inventories are stated at first-in, first-out method (FIFO).

Prepaid Expenses
Payments made to vendors for services that will benefit periods beyond the date of the statement of net position, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Restricted Equity in Central Treasury
All resources related to the construction of new capital assets and other expenses, as well as debt service reserve funds, are recorded as restricted assets in the statement of net position.

Capital Assets
Capital assets include land, land improvements, buildings, fixed equipment, moveable equipment, and construction work in progress. Capital assets with acquisition costs in excess of $5,000 are carried at original acquisition cost or estimated fair market value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciation is computed by the straight-line method at rates calculated to depreciate the cost of the assets over their estimated useful lives of 3 to 40 years.

Compensated Absences
Hospital employees earn personal leave rather than separate vacation and sick leave. Unpaid personal leave is accrued and reported as a liability and as an expense in the period when it is earned.

Deferred Outflows and Inflows of Resources

In addition to assets and liabilities, the statements of net position reports separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time.

The Hospital has deferred outflows and inflows that relate to the net pension liability and OPEB asset and liability, which includes the Hospital's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension and OPEB liabilities in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between the Hospital's contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension and OPEB plan investments, which is deferred and amortized over a five-year period.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Alaska Public Employees' Retirement System (PERS) and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as PERS, and assuming the State's pension support under AS 39.35.280 is a "Special Funding Situation" as defined by GASB 68. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Further, certain key personnel participate in a 401(a) plan and a 457(b) plan.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB asset and liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of PERS and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Revenue Bonds

Revenue bonds are interest-bearing bonds that are issued by a government in anticipation of revenues to be received at a later date. The bonds are paid from the revenue to which it is related.

Debt Premiums and Issuance Costs

On the statement of net position, debt premiums are netted against the debt payable. On the statement of revenues, expenses, and changes in net position, debt premiums are deferred and amortized over the life of the bonds using the effective interest method.

Bond issuance costs are recognized as expenses during the current period.

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Operating Revenues and Expenses and Non-operating Items
The Hospital distinguishes operating from non-operating revenues and expenses. Operating revenues and expenses generally result from delivering services in connection with the Hospital's principal ongoing operations. The principal operating revenues of the Hospital are charges to patients for services provided. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Net Patient Service Revenue
The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amount from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

Transfers
Transfers between the primary government and the Hospital are required when revenue is generated in one fund and expenditures are paid from another fund.

Charity Care
The Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Limits of total charity care provided on an annual basis are set by the Hospital's Board. Charity care charges are estimated to be $1,367,675 in 2021 and are excluded from net patient service revenue.

Summarized Financial Information for 2020
The financial statements include certain prior year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Hospital's financial statements for the year ended June 30, 2020, from which the summarized comparative information was derived.

NOTE 2 – NET PATIENT SERVICE REVENUE

Net patient service revenue, as reported in the statement of revenues, expenses, and changes in net position, is reported net of bad debt expense and contractual allowances. Bad debt expenses were $1,466,370 for the year ended June 30, 2021. Contractual allowances were $80,329,619 for the year ended June 30, 2021.

The Hospital has contractual agreements with several third-party payors that provide for prospective payment and cost reimbursement at specified rates. For the year ended June 30, 2021, revenue and the related accounts receivable for such care are recorded at established rates and unreimbursed charges are accounted for as a contractual allowance, which is an adjustment to patient service revenue.

A summary of the basis of reimbursement with major third-party payors follows:

Medicare
Inpatient services are paid based upon the diagnosis related group reimbursement methodology, also known as the Inpatient Prospective Payment System. The inpatient services are reimbursed a fixed amount based on the patient's diagnosis. In addition, the Hospital receives additional cost-based reimbursement for inpatient services through participation in the Rural Demonstration Program. Outpatient hospital services are paid based on ambulatory payment classification and processed based on the Outpatient Prospective Payment System.

Medicaid
Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed under a prospective reimbursement methodology, based upon actual costs from a base year analysis. The Hospital's last base year analysis (fiscal year 2018) was that basis for the State's reimbursements for fiscal year 2021. Per diem rates for in-patient admissions are annually set by the Office of Rate Review. Inpatient services are paid upon an all-inclusive per diem rate while outpatient services are paid based upon a percentage of charges for the service. Professional fees are paid based on the Medicaid Physician Fee Schedule.

SouthEast Alaska Regional Health Consortium (SEARHC)
SEARHC, an Indian Health Facility, compensates at "Medicare like Rates". Outpatient services are paid based on the outpatient prospective payment system (also at "Medicare like Rates") and the inpatient services are paid based on diagnosis-related group rates.

Commercial
Insurers reimburse the Hospital according to the insurance subscriber's insurance plan. The Hospital contracts with four commercial payers who reimburse the Hospital on a fee-for-service basis. Non-contracted commercial insurers reimburse the Hospital at billed charges.

Workers' Compensation
Workers' compensation claims are paid based on the Alaska Workers' Compensation Fee Schedule.

Veterans Affairs (VA)
VA compensates at "Medicare like Rates." Outpatient services are paid based on the outpatient prospective payment system and inpatient services are paid based on diagnosis-related group rates.

NOTE 3 – EQUITY IN CENTRAL TREASURY

The Hospital's cash and investment holdings are held and accounted for by the City and Borough. Equity in the central treasury represents the Hospital's share of the pooled deposits and investment holdings, which are not distinguishable from other government functions' share of pooled deposits and investments, and therefore, the Hospital's portion of the holdings are as presented in the accompanying statement of financial position.

The Hospital's equity in central treasury is included in the following accounts in the accompanying Statements of Net Position:

Unrestricted Equity in Central Treasury	$	54,009,787
Equity in Central Treasury, Restricted – Capital Projects		14,298,991
Equity in Central Treasury, Restricted – Debt Service		1,806,546
Total Equity in Central Treasury	$	70,115,324

NOTE 4 – RESTRICTED EQUITY IN CENTRAL TREASURY

The Hospital occasionally imposes restrictions regarding the use of certain funds to satisfy legal requirements or to reserve funds for capital project use. The funds are classified as restricted equity in central treasury on the accompanying statement of net position. The components of restricted equity in central treasury are as follows:

Capital Projects
The Hospital has restricted funds for various construction projects. The amounts are included as restricted for capital projects on the accompanying statement of net position based on restrictions imposed on their use as described in Note 1.

Debt Service Requirement
As part of the agreement for the issuance of the Revenue Refunding Bonds, the Hospital was legally required to reserve funds to secure payment of principal and interest on the bonds. The amounts are included as restricted for debt service on the accompanying statement of net position.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balances	Additions	Transfers and Retirements	Ending Balances
Land	$ 348,551	$ 201,989	$ -	$ 550,540
Land improvements	5,210,213	-	-	5,210,213
Buildings	98,859,631	-	682,607	99,542,238
Fixed equipment	9,305,819	-	-	9,305,819
Moveable equipment	21,104,323	-	6,203,153	27,307,476
Software	7,045,900	1,059	806,225	7,853,184
Construction in progress	8,431,495	9,610,189	(7,691,985)	10,349,699
Total property and equipment	150,305,932	9,813,237	-	160,119,169
Accumulated depreciation	(94,041,272)	(7,543,194)	-	(101,584,466)
Net property and equipment	$ 56,264,660	$ 2,270,043	$ -	$ 58,534,703

Depreciation expense was $7,543,194 for the year ending June 30, 2021.

NOTE 6 – REVENUE BONDS PAYABLE

The Hospital's revenue bonds payable includes revenue bonds that are direct obligations of the City and Borough and are secured by revenues of the Hospital.

The following is a summary of changes to long-term debt for the year ended June 30, 2021:

	Beginning Balances	Additions	Reductions	Ending Balances	Amounts Due Within One Year
Bonds payable:					
2013 Hospital revenue refunding bond	$ 18,130,000	$ -	$ (10,630,000)	$ 7,500,000	$ 910,000
2021 Hospital revenue refunding bond	-	10,760,000	-	10,760,000	90,000
Bond premium	1,227,418	-	(1,087,934)	139,484	67,910
Total bonds payable	$ 19,357,418	$ 10,760,000	$ (11,717,934)	$ 18,399,484	$ 1,067,910

Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Year Ending June 30	Principal	Interest	Total
2022	$ 1,000,000	$ 475,282	$ 1,475,282
2023	1,120,000	446,568	1,566,568
2024	1,165,000	408,070	1,573,070
2025	1,210,000	362,793	1,572,793
2026	180,000	315,636	495,636
2027 - 2031	7,695,000	1,429,388	9,124,388
2032 - 2036	5,890,000	551,917	6,441,917
	$ 18,260,000	$ 3,989,653	$ 22,249,653

2013 Hospital Revenue Refunding Bonds

On March 12, 2013, the Hospital issued $23.66 million in Hospital Revenue Refunding Bonds with interest rates ranging between 2.00% and 5.00%. The debt service on these bonds is to be funded by hospital revenues. The Hospital issued the bonds to advance refund $24.30 million of the outstanding 2004A Hospital Revenue Bonds with interest rates ranging between 4.00% and 5.375%. The Hospital used the net proceeds along with other resources to purchase U.S. government securities. These securities were deposited in an irrevocable trust to provide for all future debt service on the refunded portion of the revenue bonds listed above. The outstanding bonds under the 2004A Hospital Revenue Bonds were called and retired using the trust funds on July 1, 2014. This refunding resulted in a net cash flow savings of $3.40 million.

The 2013 Hospital Revenue Refunding Bonds were issued at a premium of $2,808,944. The premium is amortized using the effective interest method, and amortization was $1,093,483 for the year ended June 30, 2021, which increased due to refunding related to the 2021 Hospital Revenue Refunding Bonds.

2021 Hospital Revenue Refunding Bonds

On June 16, 2021, the Hospital issued $10.76 million in Hospital Revenue Refunding Bonds with interest rates ranging between 0.24% and 2.55%. The debt service on these bonds is to be funded by hospital revenues. The Hospital issued the bonds to advance refund $9.76 million of the outstanding 2013 Hospital Refunding Bonds with interest rates ranging between 3.00% and 5.00%. This refunding resulted in a net cash flow savings of $1.33 million.

Interest expense, as reported in the accompanying statement of revenues, expenses, and changes in net position, for the year ended June 30, 2021, was $660,276.

NOTE 7 – RETIREMENT PLANS

Hospital employees participate in the State of Alaska Public Employees' Retirement System (PERS), a defined benefit plan, or the State of Alaska Defined Contribution Pension Plan (DC Plan), a defined contribution plan, based on date of initial hire by a participating employer as described below. The plans are governed by the Alaska Retirement Management Board (the "Board" or the "System"), which consists of nine trustees, as follows: the commissioner of administration and the commissioner of revenue, two trustees who are members of the general public, one trustee who is employed as a finance officer for a political subdivision participating

in either the PERS or Teachers' Retirement System (TRS), two trustees who are members of PERS, and two trustees who are members of TRS. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature. PERS issues a publicly available financial report that can be obtained at doa.alaska.gov/drb/pers/employee/resources/cafr.html.

State of Alaska PERS Defined Benefit Plan

Plan Description

PERS is a cost-sharing multiple-employer defined benefit (DB) pension plan administered by the State of Alaska. The State administers other post-employment benefits (OPEB) cost-sharing, defined benefit plans. The OPEB Plans include the Alaska Retiree Healthcare Trust Plan (ARHCT), the Occupational Death and Disability Plan (ODD), and the Retiree Medical Plan (RMP) which includes a defined benefit health plan, and occupational death and disability plan (Other Post-Employment Benefits "OPEB"). All employees initially hired prior to July 1, 2006 must participate in this plan. With the passage of Senate Bill (SB) 141, the DB Plan is closed to all new members effective July 1, 2006. Employees hired on or after this date must participate in the DC Plan described later.

PERS Pension and OPEB Benefits Provided

PERS provides retirement, health insurance premium supplement, long-term disability, occupational death and disability and survivor benefits. Retirement benefits are calculated on the basis of age, average monthly compensation and service credit as follows (a more complete description of benefits can be found at http://doa.alaska.gov/drb/ or the financial report referred to above):

	"Tier 1"	"Tier 2 and 3"
Initial hire date	Before July 1, 1986 and all police and firefighters	July 1, 1986 to June 30, 1996 (2), After July 1, 1996 (3)
Minimum credited years of service	Five Years	Five Years
Retirement age with minimum years of service	55, or early retirement - 50, or any age with 30 or more service years	60, or early retirement - 55, or any age with 30 or more service years
Pension benefit:		
Basis	Years of Service based and average of three highest consecutive years' salaries	Years of Service based and average of three highest consecutive years' salaries
Amount per year of service	2% to 2.5% depending on hire date and length of service	2% to 2.5% depending on hire date and length of service
Form	Joint and survivor annuity	Joint and survivor annuity
Death benefit (OPEB):		
Pre-retirement, work related, non-willful negligence death	Monthly survivor benefit	Monthly survivor benefit
Active DB Plan member, occupational death	40% of members' salary, higher amounts for police or firefighters	40% of members' salary, higher amounts for police or firefighters

Active DB Plan member, non-occupational death	Spouse receives 50% of members' benefit, or lump sum to other beneficiaries	Spouse receives 50% of members' benefit, or lump sum to other beneficiaries
Disability benefits (OPEB)	Paid to normal retirement age, if vested, when normal retirement benefits apply	Paid to normal retirement age, if vested, when normal retirement benefits apply
Medical benefits (OPEB)	Major medical benefits at no cost	Major medical at no cost after age 60, or premium amount if under age 60 (2), paid premium (3), at no cost if disabled
Postretirement pension adjustments (PRPA):		
Automatic	Benefits increased each July 1 based on cost of living increase the previous calendar year	Benefits increased each July 1 based on cost of living increase the previous calendar year
Discretionary	Granted if funding ratio of the DB Plan meets or exceeds 105%	Granted if funding ratio of the DB Plan meets or exceeds 105%

PERS Contributions

Pension and Alaska Retiree Healthcare Trust Plan (OPEB)

Contribution requirements of the active plan members and the participating employers are actuarially determined and approved by the Board as an amount that, when combined, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The DB Plan's members' contribution rates are 7.5% for peace officers and firefighters, 9.6% for some school district employees, and 6.75% for general DB Plan members, as required by statute. The Hospital's effective contribution rate is 22.00% of annual payroll, which is allocated 15.72% to the DB Pension Plan and 6.28% to the DB ARHCT Plan as determined by the actuary of the Plan for fiscal year 2020.

Alaska Statute 39.35.280 provides that the State of Alaska, as a nonemployer contributing entity, contributes each July 1, or as soon after July 1 for the ensuing fiscal year, an amount that when combined with the total employer contributions is sufficient to pay the System's past service liability at the actuarially determined contribution rate adopted by the Board for that fiscal year. Additionally, there is a Defined Benefit Unfunded Liability (DBUL) amount levied against the DCR Plan payroll. The DBUL amount is computed as the difference between:

(A) The amount calculated for the statutory employer contribution rate of 22.00% on eligible salary, less
(B) The total of the employer contributions for
    (1) The defined contribution employer matching amount,
    (2) Major medical,
    (3) Occupational death & disability, and
    (4) Health reimbursement arrangement.

The difference is deposited based on an actuarial allocation into the DB Plan's pension and healthcare funds.

Occupational Death and Disability Plan (OPEB)
The Hospital contributes to each member's account based on the member's compensation. For fiscal year 2020, the rates were 0.72% for ODD for peace officers and firefighters and 0.26% for ODD for all other members.

Retired Medical Plan (OPEB)
The Hospital contributes to each member's account using PERS board approved actuarially determined rate applied to the member's compensation. For fiscal year 2020, the rate was 1.32% of a member's compensation.

PERS Refunds
Pension
DB Plan member contributions may be voluntarily or, under certain circumstances, involuntarily refunded to the member or a garnishing agency 60 days after termination of employment. Voluntary refund rights are forfeited on July 1 following the member's 75th birthday or within 50 years of the member's last termination date. Members who have had contributions refunded forfeit all retirement benefits, including postemployment healthcare benefits. Members can reinstate refunded service due to involuntary refunds by repaying the total involuntary refunded balance and accrued interest. Members are allowed to reinstate voluntarily refunded service by repaying the voluntarily refunded balance and accrued interest if they reestablished an employee relationship with a participating DB Plan employer before July 1, 2010. Members who had not reestablished an employee relationship with a participating DB Plan employer by June 30, 2010 were not eligible to reinstate voluntarily refunded service and forfeited any claim to DB Plan membership rights. Balances refunded to members accrue interest at the rate of 7.0% per annum, compounded semiannually.

PERS Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At June 30, 2021, the Hospital reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Hospital. The amount recognized by the Hospital as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Hospital were as follows:

Hospital's proportionate share of the net pension liability for PERS	$ 67,553,562
State's proportionate share of the net pension liability for PERS associated with the Hospital	27,952,669
Total Net Pension Liability for PERS	$ 95,506,231

The Hospital's share of the PERS liability for its obligation to its employees, arising from its PERS Employer Participation Agreement, which is currently attributed to the State due to AS

39.35.280, would be recorded by the Hospital upon an act of the legislature to amend the statute.

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Hospital's proportion of the net pension liability was based on a projection of the Hospital's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers and the State, actuarially determined. At June 30, 2020, the Hospital's proportion was 1.14475%, a decrease of 0.00884% from prior fiscal year.

For the year ended June 30, 2021, the Hospital recognized pension expense of $10,413,509 including revenue of $3,612,319 for support provided by the State.

	Hospital	On-behalf
FY21 Contributions paid - pension expense in the Statement of Revenues, Expenses, and Changes in Net Position	$ 5,750,518	$ 3,684,090
FY21 Contributions adjusted to Deferred Outflows - pension	(5,750,518)	-
FY20 Contributions paid	4,374,077	-
Adjustment to FY20 On-behalf contributed	-	(71,771)
Net change in Net Pension Liability, Deferred Outflows and Inflows for Pension	2,427,113	-
Total pension expense per the Statement of Revenues, Expenses, and Changes in Net Position	$ 6,801,190	$ 3,612,319

At June 30, 2021, the Hospital reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 214,297	$ -
Difference between projected and actual investment earnings	2,749,436	-
Changes in proportion and differences between employer contributions	-	233,567
Hospital contributions subsequent to measurement date	5,750,518	-
Total	$ 8,714,251	$ 233,567

The $5,750,518 reported in Deferred Outflows of Resources Related to Pensions resulting from Hospital contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2021. Other amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions will be recognized in pension expense in the measurement year (fiscal year) as follows:

Year ended June 30:	
2021 (2022)	$ 29,322
2022 (2023)	966,897
2023 (2024)	1,021,978
2024 (2025)	711,969
2025 (2026)	-
Thereafter	-

PERS OPEB Assets and Liabilities, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

As of June 30, 2021, the Hospital's proportionate share of the net OPEB liability (asset), the related State support, and the total portion of the net OPEB liability (asset) that was associated with the Hospital for ARHCT, RMP and ODD are as follows:

	ARHCT	RMP	ODD
Hospital's proportionate share of the OPEB liability (asset) for PERS	$ (5,181,686)	$ 148,118	$ (456,097)
State's proportionate share of the net OPEB liability (asset) for PERS associated with the Hospital	(2,149,498)	-	-
Total Net OPEB Liability (Asset) for PERS	$ (7,331,184)	$ 148,118	$ (456,097)

The Hospital's share of the PERS liability for its obligation to its employees, arising from its PERS Employer Participation Agreement, which is currently attributed to the State due to AS 39.35.280, would be recorded by the Hospital upon an act of the legislature to amend the statute.

The net OPEB liability (asset) measured as of June 30, 2020, and the total OPEB liability (asset) used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The Hospital's proportion of the net OPEB liability (asset) was based on a projection of the Hospital's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers and the State, actuarially determined. At June 30, 2020, the Hospital's proportion was 1.44200% for ARHCT, 2.08823% for RMP, 1.67314% for ODD, and changes of 0.28850%, 0.08797% and 0.08291%, respectively, from the prior fiscal year.

For the year ended June 30, 2021, the Hospital recognized OPEB expense of $(2,335,389), in the financial statements, calculated as follows:

	ARHCT	RMP	ODD
FY21 Contributions paid - OPEB expense in the Statement of Revenues, Expenses, and Changes in Net Position	$ 790,876	$ 402,017	$ 98,130
FY21 Contributions adjusted to Deferred Outflows - OPEB	(790,876)	(402,017)	(98,130)
FY20 Contributions paid	1,732,806	372,502	73,371
Net change in Net OPEB Liability (Asset), Deferred Outflows and Inflows for OPEB	(4,462,598)	(9,939)	(41,531)
Total OPEB expense per the Statement of Revenues, Expenses, and Changes in Net Position	$ (2,729,792)	$ 362,563	$ 31,840

At June 30, 2021, the Hospital reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources			Deferred Inflow of Resources		
	ARHCT	RMP	ODD	ARHCT	RMP	ODD
Difference between expected and actual experience	$ -	$ 770	$ -	$ 415,690	$ 31,831	$ 153,031
Changes in assumptions	-	208,016	-	3,611,941	382,922	6,679
Net difference between projected and actual earnings on OPEB plan investment	2,079,031	66,322	15,644	-	-	-
Changes in proportion and differences between employer contributions	203,542	23,049	53,201	-	8,257	40,379
Hospital contributions subsequent to measurement date	790,875	402,015	98,130	-	-	-
Total	$ 3,073,448	$ 700,172	$ 166,975	$ 4,027,631	$ 423,010	$ 200,089

The $1,291,023 reported in Deferred Outflows of Resources Related to OPEB is from Hospital contributions subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability (asset) in the fiscal ended June 30, 2021. Other amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB will be recognized in pension expense in the measurement year (fiscal year) as follows:

Year ended June 30:	ARHCT	RMP	ODD
2021 (2022)	$ (3,840,805)	$ (13,989)	$ (21,951)
2022 (2023)	740,017	(758)	(18,244)
2023 (2024)	794,577	(992)	(18,167)
2024 (2025)	561,152	(6,054)	(19,408)
2025 (2026)	-	(22,029)	(23,354)
Thereafter	-	(81,031)	(30,119)

PERS Actuarial Assumptions - Pension and OPEB

The total pension and OPEB liability (asset) were determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020:

Inflation	2.50%
Salary increases	Graded by service, from 7.75% to 2.75% for Peace Officers/Firefighters Graded by age and service, from 6.75% to 2.75% for All Others
Investment rate of return	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Healthcare cost Trend rates (ARHCT/RMP)	Pre-65 Medical: 7.0% grading down to 4.5% Post-65 Medical: 5.4% grading down to 4.5% Prescription Drug: 8.0% grading down to 4.5% EGWP: 8.0% grading down to 4.5%

The long-term expected rate of return on pension plans investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return, excluding the inflation component of 2.36%, for each major asset class included in the System's current and expected asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Broad domestic equity	6.24%
Global equity (non-U.S.)	6.67
Aggregate bonds	(0.16)
Opportunistic	3.01
Real assets	3.82
Private equity	10.00
Cash equivalents	(1.09)

Pension

Pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual mortality experience. Pre-commencement mortality rates were based on 100% of the RP-2014 table with MP-2017 generational improvement. Post-commencement mortality rates were based on 91% of male and 96% of female rates of the RP-2014 table with MP-2017 generational improvement. Deaths are assumed to be occupational 75% of the time for peace officer/firefighters, 40% of the time for all others.

OPEB

Pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual mortality experience. Post-commencement mortality rates were based on 91% of the male rates and 96% of the female rates of the RP-2014 healthy annuitant table projected with MP-2017 generational improvement. The rates for pre-commencement mortality were 100% of the RP-2014 employee table with MP-2017 generational improvement.

Discount Rate

The discount rate used to measure the total pension liability and the total OPEB liability (asset) was 7.38 percent. The projection of cash flows used to determine the discount rate assumed that employer and nonemployer State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the pension and OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities.

Sensitivity of the Hospital's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - PERS

The following presents the Hospital's proportionate share of the net pension liability calculated using the discount rate of 7.38 percent, as well as what the Hospital's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.38 percent) or 1-percentage-point higher (8.38 percent) than the current rate:

	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
Hospital's proportionate share of the net pension liability	$ 87,833,908	$ 67,553,562	$ 50,544,000

Sensitivity of the Hospital's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate - PERS

The following presents the Hospital's proportionate share of the net OPEB liability (asset) of each plan calculated using the discount rate of 7.38 percent, as well as what, for each respective plan, the Hospital's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.38 percent) or 1-percentage-point higher (8.38 percent) than the current rate:

	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
ARHCT	$ 5,406,983	$ (5,181,686)	$ (13,952,238)
RMP	917,610	148,118	(434,352)
ODD	(428,591)	(456,097)	(478,082)

Sensitivity of the Hospital's Proportionate Share of the Net OPEB Liability (Asset) to Changes in Healthcare Cost Trend Rates - PERS

The following presents the Hospital's proportionate share, for each plan, of the net OPEB liability (asset) calculated using the healthcare cost trend rates as summarized in the 2018 actuarial valuation report, as well as what, for each plan, the Hospital's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-

percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
ARHCT	$ (14,980,570)	$ (5,181,686)	$ 6,684,195
RMP	(519,719)	148,118	1,056,520
ODD	N/A	N/A	N/A

PERS Pension and OPEB Plan Fiduciary Net Position

Detailed information about the pension and OPEB plans' fiduciary net position is available in the separately issued PERS financial reports at http://doa.alaska.gov/drb/.

PERS - Defined Contribution Plan

General

The Hospital participates in the State of Alaska Defined Contribution Pension Plan (DC Plan), Tier 4, which provides pension benefits. The Hospital also participates in the State of Alaska Other Postemployment Benefit Healthcare Reimbursement Arrangement Plan (HRAP) defined benefit plan. Other OPEB benefits are provided through the cost-sharing defined benefit Alaska Retiree Healthcare Trust Plan (ARHCT), the Occupational Death and Disability Plan (ODD), and the Retiree Medical Plan (RMP) as described in the defined benefit plan note.

The plans provide benefits for eligible employees hired after July 1, 2006. Additionally, certain active members of the DB Plan were eligible to transfer to the DC Plan if that member had not vested in the DB Plan. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature. The DC Plan is administered by the System.

Retirement Benefits

A participating member is immediately and fully vested in that member's contributions and related earnings (losses). A member shall be fully vested in the employer contributions made on that member's behalf, and related earnings (losses), after five years of service. A member is partially vested in the employer contributions made on that member's behalf, and the related earnings, in the ratio of (a) 25% with two years of service; (b) 50% with three years of service; (c) 75% with four years of service; and (d) 100% with five years of service.

OPEB Benefits - HRAP

The HRAP is provided to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants.

Other OPEB - ARHCT, ODD and RMP

The benefits provided under the DC Plans are the same as under the DB Plans.

Contributions

Pension

Alaska statutes require an 8.0% contribution rate for DC Plan members. Employers are required to contribute 5.0% of the member's compensation. For the year ended June 30, 2021, employee contributions totaled $2,614,017 and the Hospital recognized pension expense of $1,633,765.

OPEB - HRAP

The Hospital contributes to each member's account using an amount equal to three percent of the average annual compensation of all employees in PERS. The 2021 contribution amount was an annual contribution not to exceed $2,121.60 and had to be paid each pay period an employee was enrolled in the DC Plan, regardless of the compensation paid during the year. An amount less than $2,121.60 would be deposited to a member's account if that member worked less than a full year. The Hospital recognized OPEB expense of $874,324 for PERS-HRAP in fiscal year 2021.

Other OPEB - ARHCT, ODD and RMP

Contributions for these OPEB plans are described under the defined benefit plan notes.

Refunds - Pension

A member is eligible to elect distribution of their account 60 days after termination of employment.

Participant Accounts

Participant accounts under the DC Plan are self-directed with respect to investment options.

Each participant designates how contributions are to be allocated among the investment options. Each participant's account is credited with the participant's contributions and the appreciation or depreciation in unit value for the investment funds.

Record-keeping/administrative fees, consisting of a fixed amount, applied in a lump sum each calendar year, and a variable amount, applied monthly, are deducted from each participant's account, applied pro rata to all the funds in which the employee participates. This fee is for all costs incurred by the record keeper and by the State. The investment management fees are netted out of the funds' performance.

Defined Contribution Retirement (DCR) Forfeiture Balances

The State of Alaska, Division of Retirement and Benefits, employer payroll reporting system was adjusted to allow the usage of DCR employer forfeitures as an offset against future payrolls effective July 1, 2018. The forfeited contribution balance used to cover DCR employer match contributions in fiscal year 2021 was $186,180 for PERS. Forfeiture usage to cover the DCR employer match contribution is mandatory and is to be utilized on each payroll until the balance is exhausted.

Summary of Pension and OPEB accounts by Plan

Pension and OPEB asset, liabilities, and related deferred outflows and inflows as of June 30, 2021 included in the Statement of Net Assets include:

Plan	Deferred Outflows	Net Pension Liability	Deferred Inflows
PERS - Pension	$ 8,714,251	$ 67,553,562	$ 233,567

	Net OPEB Asset	Deferred Outflows	Net OPEB Liability	Deferred Inflows
PERS - OPEB - ARHCT	$ 5,181,686	$ 3,073,448	$ -	$ 4,027,631
PERS - OPEB - RMP	-	700,172	148,118	423,010
PERS - OPEB - ODD	456,097	166,975	-	200,089
	$ 5,637,783	$ 3,940,595	$ 148,118	$ 4,650,730

Other Compensation Plans

The Hospital sponsors an IRC Section 457(b) deferred compensation plan for all eligible employees. Eligible employees may contribute the maximum amount allowed annually under current IRS regulations. The tax-deferred plan enables participants to defer income on a pretax basis. There is no employer contribution to this plan.

The Hospital also sponsors an IRC Section 401(a) defined contribution retirement plan, for the benefit of certain key personnel who are excluded from participation in PERS. Contributions are discretionary and wholly employer funded and limited to annual amounts determined by the IRS. Participant benefits are dependent solely on the amount contributed by the Hospital to the plan and investment earnings. The Hospital made contributions of $662,392 on behalf of the seventeen employees currently eligible for the plan for the year ended June 30, 2021.

NOTE 8 – BOARD DESIGNATION OF EQUITY IN CENTRAL TREASURY

The Hospital Board has designated a portion of equity in central treasury for capital replacement. The balance is increased annually by an amount equal to depreciation plus interest earnings attributable to the balance and reduced by capital purchases. The balance was $29,980,417 at June 30, 2021.

NOTE 9 – CONCENTRATION OF CREDIT RISK

The Hospital provides credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. The mix of receivables from patients and third-party payers at June 30 is as follows:

	2021
Medicare	20.0%
Medicaid	13.9
Third-party payers	38.7
Patients	27.4
	100.0%

NOTE 10 – CONTINGENT LIABILITIES

Grant Revenues
Amounts received or receivable under grant programs from the State of Alaska and federal government are subject to audit and adjustment. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Hospital expects such amounts, if any, to be immaterial.

Revenue from Third Party Payors
Payments made under the Medicaid and Medicare program are subject to audit. Paid claims could be disallowed upon audit if there is inadequate documentation to substantiate the services provided to Medicaid and Medicare beneficiaries. The amount, if any, of claims which may be disallowed cannot be determined at this time. The Hospital has recorded estimated payments due to Medicare in the statement of net position as due to third party payors, however, actual results could differ from this estimate.

COVID-19 Pandemic and CARES Act Funding
On March 11, 2020, the World Health Organization designated the COVID-19 as a global pandemic. Patient volumes and the related revenues for most of the Hospital's services were significantly impacted during the latter portion of fiscal year 2020 and continued to be impacted into fiscal year 2021 as various policies were implemented by federal, state and local governments in response to the COVID-19 pandemic that have caused may people to remain at home and forced the closure of or limitations on certain businesses, as well as suspended elective surgical procedures by health care facilities. While many of these restrictions have been eased across the U.S. and most states have lifted moratoriums on non-emergent procedures, some restrictions remain in place, and we are unable to predict the future impact of the pandemic on the Hospital's operations.

During the eighteen months ended June 30, 2021, the Hospital received $12,252,838 in general and targeted distributions from the Provider Relief Fund as provided for and established under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The Provider Relief Fund distributions were accounted for as government grants and recognized on a systematic and rational basis as other nonoperating revenue, once there was reasonable assurance that the applicable terms and conditions required to retain the funds will be met. Based on our analysis of the compliance and reporting requirements of the Provider Relief Fund and the impact of the pandemic on the Hospital's operating results, the Hospital recognized $5,891,174 related to the general and targeted distribution funds during fiscal year 2021. The remaining distributions received were recognized as revenue in the prior fiscal year.

Legal Action
The Hospital, in the normal course of its activities, is involved in various claims and pending litigation. While the outcome of certain of these matters in not presently determinable, in the opinion of management, the Hospital has insurance coverage and reserves to prevent these matters from having a material adverse effect on the financial statements.

NOTE 11 – 340B PROGRAM

The Hospital participates in the 340B Program administered by the U.S. Health Resources & Service Administration (HRSA). The 340B Program offers eligible safety-net health care

providers access to low-cost medications. The Hospital has utilized this program for low-cost medications primarily in the Infusion Therapy department.

The 340B program allowed eligible providers to partner with retail pharmacies to extend benefit of low-cost medications to patients with prescriptions. The Hospital expanded the program to two retail pharmacy locations in fiscal year 2020.

In March of fiscal year 2021, Bartlett's 340B certified pharmacy staff noticed irregularities with some of the prescriptions that were being qualified as eligible but did not appear to be. As a result, 340B qualifications were put on hold and an engagement for an external audit was initiated. The results of the audit showed a high error rate associated with prescriptions being qualified that did not meet criteria.

The Hospital decided to discontinue in the retail contract pharmacy, and to refund the discounts received in fiscal year 2020 and 2021 in the amount of $1,795,228. The previously realized financial benefit was reversed from other operating revenues in the Hospital's Statement of Revenues, Expense, and Changes in Net Position and a liability was recorded to reflect the pending refunding in due to third party payors in the Hospital's Statement of Net Position.

NOTE 12 – RISK MANAGEMENT

The City and Borough provides risk management services to its various departments including the Hospital. All funds of the City and Borough participate in the risk management program and make payments to the Self-Insurance Fund based on estimates of the amounts needed to pay existing open claims while maintaining an adequate fund balance for future claims.

The City and Borough is exposed to various risks of loss from legal liabilities, property damage, business interruption and employment practices claims. Under this program, the City and Borough's Self-Insurance Fund provides coverage that has self-insured retention amounts up to a maximum of $1,250,000 for each worker's compensation claim and $250,000 for liability claims including but not limited to: general liability, automobile liability, and employment practices. The deductible for each property insurance, pollution liability, and cyber liability claim is $100,000. The City and Borough purchases commercial insurance for claims in excess of coverage provided by the fund up to various limits depending on the specific coverage.

The Hospital's operations fall outside of the coverage provided under a traditional municipal excess liability policy, the Hospital maintains malpractice and hospital general liability insurance coverage on a claims-made basis through a commercial insurance carrier. It is management's intention to continue the existing levels of coverage, which are currently provided by a primary and excess policy with total annual limits of $5,000,000 per claim and $10,000,000 aggregate. This coverage is subject to a $100,000 deductible. The Hospital, in consultation with its insurance broker, believes that it has adequate insurance coverage for all asserted claims and has no knowledge of unasserted claims which would exceed insurance coverages.

CBJ provides coverage for medical/dental/vision claims for all full-time employees, and some part-time employees. Stop loss insurance is available for large health benefits claims that exceed $250,000, once individual deductibles, out-of-pocket limits, and an aggregate deductible are met. CBJ also purchases a nominal amount of term life coverage for CBJ employees and their dependents, allowing employees to purchase higher levels of coverage.

Unemployment compensation expense is based on actual claims paid by the State of Alaska and reimbursed by the City and Borough.

NOTE 13 – UPCOMING ACCOUNTING PRONOUNCEMENTS

There are several Governmental Accounting Standards Board standards with upcoming implementation dates. Management is currently evaluating the impact of these standards as follows:

GASB 87	*Leases* Effective for fiscal years beginning after June 15, 2021
GASB 89	*Accounting for Interest Cost Incurred before the End of a Construction Period* Effective for fiscal years beginning after December 15, 2020
GASB 91	*Conduit Debt Obligations* Effective for fiscal years beginning after December 15, 2021
GASB 92	*Omnibus 92* Effective for fiscal years beginning after June 15, 2021
GASB 93	*Replacement of Interbank Offered Rates* Effective for fiscal years beginning after June 15, 2021
GASB 94	*Public-Private and Public-Public Partnerships and Availability Payment Arrangements* Effective for fiscal years beginning after June 15, 2022
GASB 96	*Subscription-Based Information Technology Arrangements* Effective for fiscal years beginning after June 15, 2022
GASB 97	*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* Effective for fiscal years beginning after June 15, 2021
GASB 98	*The Annual Comprehensive Financial Report* Effective for fiscal years beginning after December 15, 2021

NOTE 14 – SUBSEQUENT EVENTS

Date of Subsequent Review
The Hospital has evaluated subsequent events through the date of the Independent Auditor's Report, which is commensurate with the date the financial statements were available to be issued.

Temporary Licensed Beds

Subsequent to fiscal year end a second wave of COVID-19 occurred prompting the Hospital to request a temporary license for an additional 28 licensed beds. This was approved on October 1, 2021 and is set to expire after 60 days.

Required Supplementary Information

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE HOSPITAL'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY

Fiscal Years 2013 through 2020

Fiscal Years	Hospital's Proportion of the Net Pension Liability	Hospital's Proportionate Share of the Net Pension Liability	State of Alaska's Proportionate Share of the Net Pension Liability	Total Net Pension Liability	Hospital's Covered Payroll	Hospital's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2020	1.14475000%	$ 67,553,562	$ 27,952,669	$ 95,506,231	$ 38,961,840	173.38%	61.61%
2019	1.15359000%	63,150,035	25,073,953	88,223,988	36,587,804	172.60%	63.42%
2018	1.21336000%	60,292,111	17,460,040	77,752,151	36,507,427	165.15%	65.19%
2017	1.05047000%	54,303,531	20,233,333	74,536,864	34,006,470	159.69%	63.37%
2016	1.23665000%	69,123,712	8,708,368	77,832,080	31,203,015	221.53%	59.55%
2015	0.88202000%	42,778,267	11,458,414	54,236,681	32,951,672	129.82%	63.96%
2014	0.70382717%	32,827,474	28,566,766	61,394,240	30,350,797	108.16%	62.37%
2013	0.70039754%	36,780,662	34,437,545	71,218,207	30,595,426	120.22%	56.04%

This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 68 was implemented in the fiscal year ended June 30, 2015, and, until a full 10-year trend is compiled, the Hospital has only presented information for the years in which information is available.

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE HOSPITAL'S CONTRIBUTIONS TO THE PENSION PLAN

Fiscal Years 2014 through 2021

Fiscal Years	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	Hospital's Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	$ 5,750,518	$ (5,750,518)	$ -	$ 42,108,814	13.66%
2020	4,374,077	(4,374,077)	-	38,961,840	11.23%
2019	4,355,688	(4,355,688)	-	36,587,804	11.90%
2018	4,754,739	(4,754,739)	-	36,507,427	13.02%
2017	3,729,490	(3,729,490)	-	34,006,470	10.97%
2016	3,082,726	(3,082,726)	-	31,203,015	9.88%
2015	2,887,263	(2,887,263)	-	32,951,672	8.76%
2014	2,699,543	(2,699,543)	-	30,350,797	8.89%

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BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE HOSPITAL'S PROPORTIONATE SHARE
OF THE COLLECTIVE NET OPEB ASSET AND LIABILITY

Fiscal Years 2016 through 2020

Fiscal Years	Hospital's Proportion of the Collective Net OPEB Liability (Asset)	Hospital's Proportionate Share of the Collective Net OPEB Liability (Asset)	State of Alaska's Total Proportionate Share of the Collective Net OPEB Liability (Asset)	Total Proportionare Share of Collective Net OPEB Liability (Asset)	Hospital's Covered Payroll	Hospital's Proportionate Share of the Collective Net OPEB Liability (asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
ARHTC							
2020	1.44200000%	$ (5,181,686)	$ (2,149,498)	$ (7,331,184)	$ 38,961,840	-13.30%	106.15%
2019	1.15350000%	1,711,544	680,501	2,392,045	36,587,804	4.68%	98.13%
2018	1.21311000%	12,449,965	3,613,790	16,063,755	36,507,427	34.10%	88.12%
2017	1.05070000%	8,875,843	3,308,795	12,184,638	34,006,470	26.10%	89.68%
2016	1.23724000%	14,186,995	1,786,233	15,973,228	31,203,015	45.47%	85.45%
RMP							
2020	2.08823000%	148,118	-	148,118	10,908,278	1.36%	95.23%
2019	2.00026000%	478,542	-	478,542	11,652,963	4.11%	83.17%
2018	2.11670000%	269,351	-	269,351	12,582,364	2.14%	88.71%
2017	2.03953000%	106,362	-	106,362	12,893,917	0.82%	93.98%
2016	1.88347000%	173,599	-	173,599	13,083,340	1.33%	86.82%
ODD							
2020	1.67314000%	(465,097)	-	(465,097)	10,908,278	-4.26%	283.80%
2019	1.59023000%	(385,552)	-	(385,552)	11,652,963	-3.31%	297.43%
2018	2.11670000%	(411,106)	-	(411,106)	12,582,364	-3.27%	270.62%
2017	2.03953000%	(289,389)	-	(289,389)	12,893,917	-2.24%	212.98%
2016	1.88347000%	(244,832)	-	(244,832)	13,083,340	-1.87%	245.29%

This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 75 was implemented in the fiscal year ended June 30, 2018, and, until a full 10-year trend is compiled, the Hospital has only presented information for the years in which information is available.

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE HOSPITAL'S CONTRIBUTIONS TO THE OPEB PLAN

Fiscal Years 2017 through 2021

Fiscal Years	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	Hospital's Covered Payroll	Contributions as a Percentage of Covered Payroll
ARHTC					
2021	$ 790,876	$ (790,876)	$ -	$ 42,108,814	1.88%
2020	1,732,806	(1,732,806)	-	38,961,840	4.45%
2019	1,564,887	(1,564,887)	-	36,587,804	4.28%
2018	1,311,516	(1,311,516)	-	36,507,427	3.59%
2017	1,808,920	(1,808,920)	-	34,006,470	5.32%
RMP					
2021	402,017	(402,017)	-	10,614,270	3.79%
2020	372,501	(372,501)	-	10,908,278	3.41%
2019	234,410	(234,410)	-	11,652,963	2.01%
2018	246,756	(246,756)	-	12,582,364	1.96%
2017	250,455	(250,455)	-	12,893,917	1.94%
ODD					
2021	98,130	(98,130)	-	10,614,270	0.92%
2020	73,371	(73,371)	-	10,908,278	0.67%
2019	64,928	(64,928)	-	11,652,963	0.56%
2018	38,331	(38,331)	-	12,582,364	0.30%
2017	36,033	(36,033)	-	12,893,917	0.28%

This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB 75 was implemented in the fiscal year ended June 30, 2018, and, until a full 10-year trend is compiled, the Hospital has only presented information for the years in which information is available.

Elgee Rehfeld
Alaska's CPA Firm

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor, City Assembly and
Bartlett Regional Hospital Board of Directors
City and Borough of Juneau
Juneau, Alaska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bartlett Regional Hospital, an enterprise fund of the City and Borough of Juneau, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Bartlett Regional Hospital's basic financial statements, and have issued our report thereon dated December 13, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bartlett Regional Hospital's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bartlett Regional Hospital's internal control. Accordingly, we do not express an opinion on the effectiveness of Bartlett Regional Hospital's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and response as item 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bartlett Regional Hospital's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Elgee Rehfeld

December 13, 2021

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

SCHEDULE OF FINDINGS AND RESPONSES

Year Ended June 30, 2021

2021-001 Significant Deficiency in Internal Controls over Financial Reporting – Purchasing Processes

Criteria: Internal controls should be properly designed and implemented to efficiently conduct business, safeguard assets, prevent or detect misstatement, errors, or fraud, ensure completeness and accuracy of financial records, and timely preparation of the financial statements.

Condition: Internal controls over purchasing were not sufficiently designed and implemented to ensure that physical assets purchased with credit cards, including artwork, furnishings, equipment, IT assets, and gift cards were tracked and safeguarded. Tested credit card, employee reimbursement, and travel purchases were not adequately supported, nor was the business purpose of transactions sufficiently documented in some cases.

The current written policies and procedures are not sufficiently designed to respond to the risks to the organization, nor are they representative of current practices.

Context: In many instances in the documentation we reviewed, credit card purchases, or employee reimbursement, including reimbursement for travel, did not provide sufficient audit evidence to conclude on the appropriateness of costs. Asset purchases, such as artwork, furnishings, IT equipment, and gift cards, in certain instances, when purchased with credit cards, did not provide enough evidence to conclude that the assets were purchased for a valid business purpose. The pool of costs that are not sufficiently documented are not material to the financial statements; however, the weaknesses in internal controls could allow for undetected error or fraud.

We observed many of the finance policies and procedures are outdated and do not represent actual current practices. The existing policies or current practices do not adequately address the risks to the organization. We specifically observed that the credit card and travel policy is several years old and is not being followed, and policies over other key areas, such as gift card usage and purchase of IT equipment, do not exist.

Effect (or potential): Without sufficient internal controls over the purchasing processes, risk significantly increases that errors and fraud, related to purchases and expenditures, including misappropriation of assets, could occur and not be detected within a timely basis.

Cause: Turnover over the past several years has resulted in deferral of updating policies and procedures, as it has not been a top priority. Lack of clear policies and procedures has resulted in weaknesses in the organization's internal controls, opportunities for employees to take advantage of the weaknesses in the system, and a lack of sufficient documentation to support the business purpose of certain financial transactions.

Recommendation:	Management and the Board should complete a formal evaluation of the risks associated with the purchasing cycle, as well as all other financial functions. In response to the identified risks, identification, and implementation of controls to mitigate the risks of the organization should be completed and documented. An evaluation of risks and related controls should be completed on a pre-scheduled basis, with exceptions to the schedule when changes occur that change the risks or practices.
View of responsible officials:	Management concurs with this finding.

Supplementary Information

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

SUPPLEMENTAL SCHEDULE OF OPERATING EXPENSES

Year Ended June 30, 2021
with summarized financial information for the year ended June 30, 2020

	2021	2020
SALARIES AND WAGES		
Managers and supervisors	$ 6,657,418	$ 6,243,594
Technicians and specialists	10,526,304	10,235,502
Nurses	14,389,310	13,420,596
Clerical and administrative	5,823,232	5,272,787
Physicians	4,924,650	5,152,466
Clinical other	5,793,733	4,518,401
Non clinical other	4,453,857	3,966,604
Non productive	2,238,930	1,488,375
Contract employee	2,012,352	1,841,826
Total salaries and wages	56,819,786	52,140,151
EMPLOYEE BENEFITS		
Taxes - FICA	3,819,307	3,489,259
PERS ER contribution and expense	10,177,838	4,395,559
PERS Past services ER contributions	127,611	122,080
AXA executive/physician retirement contributions	664,515	713,592
PERS ER disability costs	7,342	7,304
Accrued leave adjustment	33,928	(1,269)
Life insurance	11,020	9,569
Pet insurance	(1,105)	2,538
Health insurance	9,282,719	8,188,844
Dental insurance	-	5,611
Workers compensation	456,800	559,300
State unemployment tax	38,045	77,490
Relocation	290,864	239,691
Employee relations	85,890	78,639
Total employee benefits	24,994,774	17,888,207
FEES - PHYSICIANS		
Physician contracts	3,678,774	2,473,667
Outside lab fees	487,514	320,940
Other medical professional fees	643,192	642,765
Total fees - physicians	4,809,480	3,437,372
FEES - OTHER		
Management and consulting	57,234	49,474
340B program	51,293	47,800
Other professional fees	1,165,714	1,047,295
Legal fees	438,891	346,806
Accounting fees	290,181	270,521
Advertising	140,831	98,527
Employee recruitment	162,669	148,359
Physician recruitment	136,018	90,031
Total fees - other	2,442,831	2,098,813

(continued)

See independent auditor's report

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

SUPPLEMENTAL SCHEDULE OF OPERATING EXPENSES

Year Ended June 30, 2021
with summarized financial information for the year ended June 30, 2020
(Continued)

	2021	2020
SUPPLIES		
Medical supplies/chargeable	1,737,702	1,881,722
Lab supplies/chargeable	1,248,163	848,359
IV solutions	127,623	135,214
Drugs/pharmacy	6,940,672	5,035,429
Blood	249,198	256,323
Implants	2,219,788	1,406,174
Oxygen	286,836	137,429
Supplies/non chargeable	2,257,098	2,770,928
Radioisotope	137,481	128,566
Patient therapy	11,010	9,687
Food	811,605	975,037
Food charge back	(203,631)	(231,845)
Printing/forms	25,648	27,422
Linen and bedding	43,201	72,141
Office supplies	165,023	192,961
Other supplies	327	2,707
Instrument/minor equipment	683,885	519,870
Maintenance supplies	90,241	73,627
Computer software	26,902	12,486
Automatch variance	128	(1,765)
Inventory damage/return	12,060	11,395
Total supplies	16,870,960	14,263,867
UTILITIES		
Telephone	172,843	146,906
Electricity	510,616	597,594
Water/sewer	87,152	119,509
Fuel oil	440,684	433,817
Cable service	15,231	16,612
Disposal	86,377	92,056
Internet/telemedicine	75,964	71,465
Rental utilities	5,500	6,364
Total utilities	1,394,367	1,484,323
REPAIRS AND MAINTENANCE		
Maintenance contracts	1,477,531	1,512,541
Grounds maintenance	4,935	25,351
Software maintenance	2,942,588	2,287,114
Building maintenance	431,424	286,133
Equipment maintenance	369,019	387,498
Total repairs and maintenance	5,225,497	4,498,637

(continued)

See independent auditor's report

BARTLETT REGIONAL HOSPITAL
(an Enterprise Fund of the City and Borough of Juneau, Alaska)

SUPPLEMENTAL SCHEDULE OF OPERATING EXPENSES

Year Ended June 30, 2021
with summarized financial information for the year ended June 30, 2020
(Continued)

	2021	2020
RENTAL AND LEASES		
Building rental	356,057	313,340
Equipment rental	261,434	295,997
Total rental and leases	617,491	609,337
INSURANCE		
Malpractice insurance	540,587	339,463
Insurance deductible	50,360	18,036
Risk management overhead	99	17,707
Property	127,800	88,600
General liability and auto	27,800	10,100
Employment practice	-	50,400
Total insurance	746,646	524,306
DEPRECIATION		
Land improvements	229,786	220,828
Buildings/building improvement	3,551,216	3,413,854
Fixed equipment	302,246	353,987
Major movable	1,669,560	1,288,673
Minor equipment	987,287	625,515
System software	803,099	1,282,462
Total depreciation	7,543,194	7,185,319
OTHER		
Contributions	37,826	37,920
Subscriptions/books	224,248	209,575
Dues	125,039	126,286
Employee travel	83,780	288,042
Physician travel	8,206	8,595
Professional education	415,671	237,977
Patient travel	19,665	21,427
Other recruitment fees	-	148
Reimbursable costs	(71,586)	(67,484)
Grant expense	1,002	-
Freight and courier services	280,819	290,617
Postage	100,610	91,412
Cash over (short)	(46)	(51)
Other operating expense	46,340	42,628
Total other	1,271,574	1,287,092
TOTAL OPERATING EXPENSES	$ 122,736,600	$ 105,417,424

See independent auditor's report

BARTLETT REGIONALHOSPITAL
MEDICAL STAFF BYLAWS

ARTICLE VIII: CLINICAL PRIVILEGES

8.9 Physicians and Other Practitioners in Training:

Physicians and other practitioners in training, including but not limited to medical students, residents, advanced practice nurses, and physician assistants in training programs (“trainees”), will not be granted clinical privileges or appointment to the Medical Staff or the Advanced Practice Clinician Staff. The hospital Program Director, sponsoring physician or attending staff member, as set forth in hospital policy, will be responsible for the direction and supervision of the on-site or day-to-day patient care activities of each trainee, who will be permitted to perform only those clinical functions set out in curriculum requirements, affiliation agreements, or training protocols. The hospital Medical Staff Services Department and the director of the applicable training program at the sponsoring organization will be responsible for verifying and evaluating the qualifications of each Trainee at set forth in hospital policy.

Bartlett Regional Hospital

Physician Recruitment Committee Meeting Minutes
Tuesday, November 30, 2021; 12:00 p.m.
Bartlett Regional Hospital - Zoom Videoconference/Boardroom

Called to order at 12:01 p.m. by Mark Johnson, Committee Chair. Attendees introduced themselves.

MEMBERS PRESENT (*Virtual attendees italicized*): Mark Johnson, Chair, Steven Strickler, DO, Iola Young, *John Raster, MD, Sara Dodd, Dir. Physician Services, Lindy Jones, MD, Kate Peimann, MD*

ALSO PRESENT (*Virtual attendees italicized*): Kenny Solomon-Gross, Board President, Jerel Humphrey, Interim CEO, Vlad Toca, COO, Anita Moffitt, Executive Assistant, *Kim McDowell, CNO, Karen Forrest, CBHO, Kevin Benson, CFO, Debbie Kesselring, Director Medical Staff Services, Latrice Hay, Office Manager BSSC*

PUBLIC COMMENT - None

APPROVAL OF THE MINUTES –*MOTION by Dr. Strickler to approve the minutes from March 15, 2021. Dr. Raster seconded. There being no objections, minutes approved.*

UPDATES

General Surgery - Mr. Johnson noted at the March meeting, it had been determined to hold off on discussions about recruitment of a General Surgeon until a permanent CEO was in place. Before Ms. Lawhorne's resignation as CEO, she was in support of recruiting a female general surgeon. Mr. Toca reported Dr. Gruchacz's resignation was effective November 29th. He supports recruitment of a new surgeon and suggests staying away from locum coverage due to costs and long term patient care issues. Ms. Dodd reported that she was unable to speak to Dr. David Miller but did speak with Dr. Ben Miller. He is not in support of recruiting a surgeon at this time as he feels patient volumes are still low. Dr. Gruchacz provided about 10 days of call coverage per month. Dr. Schmidt and Dr. Yost currently provide call coverage and Dr. Yost is willing to pick up extra days. A new locum is to start in December and will pick up extra days moving forward. Ms. Dodd stated locum coverage is not any more expensive than what Drs. Schmidt and Yost are paid as employed locums for BRH. She also stated if recruitment of a surgeon is approved, we should try to recruit a female. Dr. Strickler observed that David Miller had not been in support of recruitment in the past as reflected in the minutes from the last meeting. Dr. Strickler is on the fence about recruitment of a surgeon due to low patient volumes and follow-up care issues.

Mr. Humphrey is to coordinate gathering the following information to help in making the decision to recruit or not: patient volumes, cost differentials between locums and hired physicians, who pays for the locums and if costs aren't covered, which budget is impacted.

Dr. Jones joined the meeting at 12:10pm. After being brought up to speed, he stated that it's vital to recruit a general surgeon as locums do not provide continuity of care. He had also heard that David Miller is wanting to slow down a bit. Dr. Jones understands where Ben Miller's opinion is coming from but locum coverage, from the Emergency Room's point of view has not worked out well. Dr. Raster stated that neither surgeon has a full practice and recruiting another surgeon would result in reduced volumes for them. This committee has never before recommended adding to a specialty when those in the specialty are disinterested. It would be a breaking of precedence to do so. Dr. Jones highlighted some specific issues encountered with Dr. Gruchacz. Locums would

need to be more receptive to these types of issues or a general surgeon should be recruited. He also stated there is no outpatient surgery coverage provided by locums. Patients should not have to wait extended periods of time for full time surgeon to get back to town to get what is deemed non-emergency surgery by a locum. Dr. Raster suggested a workaround might be that a locum could not work two consecutive weeks, every other week would need to be covered by one of the Drs. Miller. He also stated that if it is decided to recruit against the wishes of the general surgeons, data supporting the need for an additional surgeon needs to be provided.
Dr. Peimann joined the meeting at 12:20. Mr. Johnson provided an overview of discussions so far and asked her opinion. She asked about current caseloads of the surgeons and what percentage of call is covered by locums. These would be important factors to know before deciding to start another recruitment effort. Ms. Dodd confirmed the surgeons are required to provide a minimum number of days of call coverage per month and are paid for any days in excess of the minimum. She also reported that we are fine with locum coverage for the immediate future. Mr. Johnson proposed postponing discussions until requested information is available. Another meeting will be scheduled to take place within two months to review the information and continue discussions.

Psychiatry – Ms. Forrest reported that our Behavioral Health Outpatient Psychiatric Services (BHOPS) rely on locums while we recruit for staff psychiatrists. We have hired one that is board certified in adult and child/adolescent psychiatry. She is due to start in January. There are two staff psychiatrists going on different degrees of vacation soon so locums will provide coverage during their absence. (Both locums have provided coverage for us in the past.) Dr. Gartenberg, Medical Director of Behavioral Health Services, retired on November 5th. We are looking at her departure as an opportunity to look at what we need going forward for her position. Before her departure, she divided her duties among several physicians as follows: The lead at BHOPS, handling the administrative duties is Dr. Sonkiss. The lead for Rainforest Recovery and Withdrawal Management is Dr. Tarim. The lead for the mental health unit is Dr. Short.

Medical Oncology – Mr. Toca noted that this committee had approved recruitment of a full time medical oncologist in September 2020. Drs. Malpass and Weiden currently provide oncology services but are close to retirement. Both physicians provided feedback that a full time oncologist is needed in Juneau. Ms. Dodd reported a recruiter had presented a candidate interested in coming to Juneau. This person was deemed to not be a good fit as Juneau needs a generalist that has seen a range of different cancers and not someone with a specialty as this person has. We are still actively recruiting. Dr. Strickler suggested reaching out to Oncology Residents to see if there is anyone interested in coming to Juneau since we were so fortunate to have Dr. Huang come here for Radiation Oncology right out of training. Ms. Dodd said we would be open for that. She then reported that we had recruited for and filled two Oncology Nurse Practitioner positions. Sarah Dunn is working full time in the clinic but Christopher Savarese will be leaving the practice on January 25th. Ms. Dodd will conduct an interview this afternoon with a candidate that has a long history of oncology care as a possible replacement for him. This candidate was born and raised in Juneau and is moving back here in January with her family. Mr. Johnson noted this will be another agenda topic for our next meeting.

Ophthalmology – Ms. Dodd reported Ophthalmology is going well. Services that had been provided by Dr. Kopstein are now being provided by a group out of Anchorage. This is only a short term solution to not having a full time ophthalmologist in Juneau. They have held 3 clinics here and all went well. These are great providers that already had patients from Juneau traveling to Anchorage for their services. A recruitment firm has presented a strong candidate for us. First rounds of interviews went well and local Optometrists that have spoken with him

agree that he would be a great fit for our community. He has more interviews scheduled next week and if all goes well, a site visit will be the next step. He would like to start a clinic here in early summer 2022.
Mr. Toca noted the ophthalmology group is expensive and they only come three days a month. He also stated that even though this candidate is very good and wants to move here, we don't have space for him. This is a very big concern and we are actively looking for space solutions. Ms. Dodd noted space is a concern for general surgery as well since the lease for our current space ends December 2022 and will not be renewed.

Neurology – Dr. Peimann stated there is a real need for neurology services in Juneau. Dr. Hunter-Joerns has been practicing part time and hasn't maintained hospital privileges for quite a while. We have received word that she is closing practice at the end of December and there will officially be no neurologists in town with her retirement. Some neurologists in Anchorage provide telehealth services. While helpful, it's not ideal so Dr. Peimann sends a lot of patients out of town. Mr. Johnson asked if we should recruit for neurology as well. ***Motion by Dr. Jones that the committee approve the recruitment of a neurologist. Dr. Raster seconded. There being no objections, MOTION approved.*** Recommendation for recruitment of a neurologist will be presented to the Board for approval.

Orthopedic Surgery – Mr. Humphrey has met with Dr. Garcia to discuss recruitment of an orthopedic surgeon. Drs. Harrah, Schwarting and Schellack will all be gone in about 8 months due to retirements and relocation. Initially, Dr. Garcia was interested in recruiting a spine surgeon. BRH is not set up for that and volumes may not support it. Dr. Jones agreed the volumes would be low and identified one of the biggest losses with Dr. Schwarting's departure is total joint care. Mr. Humphrey recommends the committee to approve recruitment of one orthopedic surgeon that does total joints. ***Motion by Dr. Raster that the committee approve the recruitment of an orthopedic surgeon. Dr. Strickler seconded. There being no objections, MOTION approved.*** Recommendation for recruitment of an orthopedic surgeon will be presented to the Board for approval.

Mr. Johnson obtained confirmation that we no longer need to recruit for a Urologist. Dr. Huffer provides these services.

COMMENTS - None

Adjourned at 12:42 p.m.

Next meeting – To be determined

Bartlett Regional Hospital

3260 Hospital Drive, Juneau, Alaska 99801 907.796.8900 www.bartletthospital.org

Planning Committee Meeting Minutes
December 3, 2021 – 12:00 p.m.
Bartlett Regional Hospital Zoom Videoconference

Called to order at 12:01 p.m., by Planning Committee Chair, Lance Stevens.

PLANNING COMMITTEE* AND BOARD MEMBERS PRESENT: Lance Stevens*, Hal Geiger*, Iola Young* Rosemary Hagevig, Kenny Solomon-Gross, Brenda Knapp

ALSO PRESENT (*Virtual attendees italicized)* Jerel Humphrey, *Kevin Benson, Karen Forrest*, Dallas Hargrave, Kim McDowell, Vlad Toca, *Katie Koester, Jeanne Rynne, Katie Bausler* and Anita Moffitt

APPROVAL OF AGENDA - *Mr. Geiger made a MOTION to approve the agenda as written. Ms. Young seconded. There being no objections, agenda approved.*

PUBLIC PARTICIPATION – None

APPROVAL OF THE MINUTES – *Mr. Geiger made a MOTION to approve the minutes from the November 5, 2021 Planning Committee meeting. Ms. Young seconded. There being no objections, minutes approved.*

COVID STATUS – Ms. McDowell reported that we have no COVID patients in-house and are closing the COVID wing. COVID hospitalizations are down across the state. The Monoclonal antibody clinic is still open and has seen a slight uptick in visits. The state is to make a determination of whether we will be able to offer the 5-day course of antiviral medications to the community or not. We will have it available for inpatients. Changes to our visitor policy will be made next week since we recognize that people rely on their support people for healing. Currently no visitors are allowed in the ER with patients unless they meet exemption status. Patients on the units can identify 2 visitors but only one is allowed to visit at a time. There are currently 67 active COVID cases in Juneau, 16 of those kids under 12, the bulk of them between 20 and 40 years old. We have not seen the Omicron variant in Juneau yet but it is reported that those that have had it and are vaccinated, experience very mild symptoms. In response to Mr. Geiger's question about what percentage of COVID patients are unvaccinated, Ms. McDowell guessed about 90% and said we haven't been tracking the numbers. She will run the reports and provide an update. Discussion held about patient responses when asked about vaccination status. Mr. Geiger would like the community at large to know the numbers as well. Ms. McDowell is to speak on Capital Chat next Friday and can add that to her discussion. Ms. Young asked what the impact of home testing is going to have on the molecular lab. Mr. Benson reported that testing peaked in September and is coming down. In time, the need for the molecular testing may go away or at least be minimized. Ms. Hagevig initiated discussion about contracts for bulk testing with the mines, schools, etc. The future of this is also unknown. In response to Mr. Geiger's questions about when the testing equipment will pay for itself and how long we expect it to last, Mr. Benson reported it's fully paid for and the life expectancy is 5-7 years. He also noted that outside of COVID testing, it has no practical use here since it's made for high volume testing. Ms. McDowell reported that ROCHE will be on site to update and upgrade the testing equipment so it will be able to identify different variants. Different variants identified would need to be sent out for confirmation. Mr. Stevens obtained confirmation the machine was paid for with cash reserves but the machine has not

paid for itself to replenish those reserves. A return on investment analysis has not been done yet. The estimated cost of the entire project was about $750,000.

MASTER FACILITY PLAN AND TIMELINE – Mr. Benson reported there have been no changes since the last time the Planning Committee looked at it. Project bond information will be included in the December 10th Finance Committee meeting packet. Everything is on track.

CURRENT PROJECTS UPDATE – Mr. Benson reported the projects list was updated yesterday. The ASU-11/Endo Fan, CSR equipment upgrade and RRC siding and window replacement projects are due to be completed this month and will drop off the list. Grass will be reseeded around the RRC building in the spring.

BOPS / CRISIS STABILIZATION PROJECT UPDATE – Ms. Rynne noted that working with the snow is challenging but contractors are doing a good job of following cold weather concrete pouring measures. Ms. Young asked for confirmation that everything is in place for the additional floor of the Crisis Stabilization Unit. Mr. Benson reported financing is in place. Ms. Rynne reported the plans are essentially complete and furniture and equipment procurement are still outstanding. The City Manager has given approval for incremental change orders. Vendors don't want to hold materials prices for an extended period of time and incremental change orders allow us to lock in pricing and schedules. We are still negotiating the final costs of that additional floor, the change to structural steel and the time impact. The completion date for this project is now expected to be February or March 2023. Temporary space will need to be found for the general surgeons and staff when their lease is up in December 2022.

MARKETING STRATEGY UPDATE – Mr. Toca reported an employment offer has been made to a local candidate for the Director of Marketing position. When this person starts, we will work on a more comprehensive marketing plan. This person will work with us on the RFP to help identify high priority strategies for having good outcomes in our marketing efforts and a primary focus on our digital front door as it pertains to the website. Ms. Young obtained confirmation that this person will replace Amanda Black in this role. Ms. Black could be used as an independent contractor should a need arise in the future. Mr. Toca stated this candidate has a strong background in a Public Information Officer role and will be able to speak for SLT and the Board. Ms. Bausler will focus on community liaison relations working with directors on publications, maintenance of information on the website and house calls.

Comments – None

EXECUTIVE SESSION - ***MOTION by Mr. Geiger, to recess into executive session to discuss information presented that the immediate knowledge of which would clearly have an adverse effect upon the finances of BRH; that being a discussion about campus planning. Ms. Young seconded.*** Committee entered executive session at 12:29 pm and returned to regular session at 1:17 pm.

Mr. Stevens reported campus planning was discussed during executive session and guidance was provided to Senior Leadership.

Next meeting: Tentatively scheduled for 12:00pm, Friday – January 7th. The strategic planning session is scheduled to take place on Saturday, January 8th. Mr. Stevens cautions against discussing normal planning topics at the strategic planning meeting.

Adjourned – 1:18 pm.

Bartlett Regional Hospital

3260 Hospital Drive, Juneau, Alaska 99801 907.796.8900 www.bartletthospital.org

COMMITTEE OF THE WHOLE MEETING MINUTES
December 9, 2021 – 5:15 p.m.
BRH Boardroom / Zoom Videoconference

Called to order at 5:19 p.m., by Kenny Solomon-Gross, Board President

Board Members Present: Kenny Solomon-Gross; Board President, Rosemary Hagevig; Vice-President, *Mark Johnson*; Secretary, Hal Geiger, Brenda Knapp, Iola Young, *Lindy Jones, MD, Lance Stevens* and *Deb Johnston*

Also Present: *Jerel Humphrey; Interim CEO*, Dallas Hargrave; HR Director, Anita Moffitt; Executive Assistant, Loren Jones, *Kim Russel*

Ms. Moffitt identified attendees in the room: Mr. Solomon-Gross, Mr. Geiger, Ms. Hagevig, Ms. Knapp, Loren Jones and Dallas Hargrave. She then identified virtual attendees: Kim Russel, Jerel Humphrey, Deb Johnston, Lindy Jones and Lance Stevens. For the benefit of Ms. Russel, Mr. Solomon-Gross identified the Board members in attendance and recognized Loren Jones as a past BRH Board and CBJ Assembly member and invited speaker at tonight's meeting.

APPROVAL OF THE AGENDA - ***MOTION by Mr. Geiger to approve the agenda as written. There being no objections, agenda approved.***

PUBLIC PARTICIPATION – None

APPROVAL OF THE MINUTES - ***MOTION by Mr. Geiger to approve the minutes as written. Ms. Knapp seconded. There being no objections, October 29, 2021 minutes approved.***

Mr. Solomon-Gross stated the purpose of this meeting is to provide Board education before moving ahead with Chief Executive Officer (CEO) recruitment. Loren Jones has lots of institutional experience having served several terms on the BRH Board and on the CBJ Assembly, He will provide his experiences in the use of a management company hiring a CEO vs. a CEO hired by the Board. Kim Russel, CEO of Russel Advisors, was approved at the last Board meeting to provide assistance throughout the CEO recruitment process. She will provide an overview of options for this process.

Mr. Jones reported that he served on the BRH Board from 1990-1994 and again from 2004-2010, He served on the Assembly from 2012-2021. He made it clear to the attendees that he will be expressing his views only and that a lot may have changed in the hospital world since he served on the Board. From his view, Quorum had been providing the Board another ear to ask about things the CEO was bringing forward such as finances, state of the art equipment, reimbursement for care etc. They also provided on-site staff. BRH was not Joint Commission Certified until Quorum helped them become so. As part of the management contract, Quorum paid the salaries of the CEO and the Chief Financial Officer (CFO) and provided people to train staff, at no extra cost to BRH, to make sure they were in compliance. They provided the resources administration needed to support and train staff so as to provide the best quality of care possible. The Regional Director would come on-site once a quarter until the early 2000's. By 2004, they began coming once every 6 months after Quorum was bought out by another company and many of the people running it came out of the for profit

hospital world. These lessened visitations were one of the reasons considered for ending the contract. Except for the last two or three years of the contract, Mr. Jones considered Quorum to be honest brokers that said what needed to be heard. They were very helpful with Compliance, Quality, Board Governance, Medical Staff Bylaws, etc. He had viewed the relationship as very positive.

There had been two CEOs during the years Mr. Jones served on the Board. Bob Valliant had served as CEO for 17 years before becoming ill and passing away. After two unsuccessful interims, Shawn Morrow was hired as his replacement and was faced with issues. Towards the end of Mr. Valliant's illness, suspicions arose which caused the Assembly to order an audit of the hospital. The auditor's found no evidence of suspicions but did feel that BRH could use advice on staffing. A survey was conducted and it was determined that BRH was overstaffed. Mr. Morrow used survey results to justify downsizing and to try to set up a different retirement system with PERS. This caused numerous issues with the staff and led to several contentious Board meetings attended by staff. The Foraker Group was hired to conduct a satisfaction survey of the staff. Mr. Morrow, and Quorum were still managing the hospital when Mr. Jones left the Board in 2010. The board decided a couple of years later to terminate the contract with Quorum. Quorum would not allow Mr. Morrow and Mr. Hamblin, the CFO at the time, out of their contracts. The board chose to hire a CEO of their own choosing, understanding that by terminating services of a management company, they may have to pay outside companies to provide expertise where the CEO may need help. He noted the hospital had benefited from significant cost savings for supplies and equipment through the group purchasing power available through Quorum while still being allowed to use vendors not a part of the GPO. Increases in salaries and/or benefits to the CEO were based on evaluations. Quorum helped the board work through the evaluations but the evaluations were always done by the Board. It was made very clear that although employed by Quorum, the CEO worked for the hospital. The CEO could be replaced at any time if the hospital was not happy and Quorum would help recruit a new one. In closing, Mr. Jones stated that Bob Valliant was a Quorum employee and an anomaly for serving as the CEO for 17 years at BRH. Anyone hired to replace him was going to face challenges. He did feel that the management company provided a lot of support for the CEO.

Ms. Knapp expressed concern that we're anachronistic in the way we operate and in our ability to stay in touch with changes. She stated appreciation for Mr. Jones' background information and asked how Quorum reacted to the audit and the findings that the hospital was overstaffed. Mr. Jones responded that Quorum stayed away from the internal politics between the CEO and the owners of the hospital (the Assembly) and the operating board. They tried to support the CEO but did not step between him and the employees as that wasn't their role. They tried to stay out of local issues. Mr. Jones, as an Assembly member, was in favor of continuing the contract with Quorum.
Ms. Hagevig would like to replicate some of the qualities Mr. Valliant brought to the table as his relationships with the community were very important and put the hospital on a very solid playing field. Dr. Jones commented that we need to separate Bob Valliant form Quorum. His longevity and commitment to the community helped make him successful as a CEO. Dr. Jones' concern is that if we hire a management company, we would get people that are moving up and on when what we want is someone that would move here and stay. Things work best for the hospital when there is competency and consistency in the CEO. Mr. Jones said a management company could have helped guide BRH through its affiliation study and noted many smaller hospitals are now becoming part of larger hospital systems. Mr. Solomon-Gross asked Mr. Jones about the Board's understanding that they would spend extra money to support the CEO if they hired their own. Mr. Jones reported hiring a CEO without knowing what skills they brought meant they would need help to make up for deficits not identified during the interview process. The board understood they were going to spend money to address that person's weaknesses as well as pay for other things that Quorum did, bringing staff in to work with the Compliance Officer, CFO, Joint Commission compliance, etc. These additional costs may add up to be more than what was paid for

the Quorum contract. With Quorum, if the CEO thought something needed to be provided, Quorum generally supplied it without extra cost to the hospital.

Mr. Solomon-Gross acknowledged the full board is now in attendance with Ms. Young and Mr. Johnson joining the meeting. He then invited Ms. Russel to speak.

Ms. Russel thanked the board for inviting her to work with them on this important decision. She then provided some background about herself. She's been a healthcare executive for about 40 years and has held the CEO position at two different hospitals, one of the hospitals a public hospital similar to BRH. She identified her role here is to be an advisor to the Board as they make decisions about recruitment of a CEO. She thanked Mr. Jones for his presentation stated that all of the elements that he pointed out are still provided my management companies today. Quorum is still a big player in the management contract world but there are others to choose from. When considering a management company contract, there's more to the decision than simply providing a CEO such as the taking advantage of some of the shared services these companies offer. The tradeoff for using a management company is that the CEO would be on their payroll. The board, however, would retain supervision over the management company and could say they're dissatisfied with the CEO and want a new one. She also noted that the relationship with the CEO is not as direct as without a management contract. Dr. Jones stated he was on the other side of things in the 90s and felt that some Quorum employees brought up here caused more problems than they solved. He stated that BRH is going through a Joint Commission survey right now and don't appear to be having any issues, finances are doing well and we're doing well in planning and building. He doesn't feel that we're so isolated here that we can't bring a level of sophistication here that would not require us to need a management company. He remembers a lot of issues related to Quorum.

Ms. Hagevig observed that we have been looking at affiliations over the last couple of years. A recent study determined that BRH is in a good position now to pursue them. She wonders if this could be done parallel to finding a CEO and perhaps a management company. Ms. Russel had not been briefed on what BRH has looked at as far as affiliations yet. Typically, if a board chooses to use a management contract, it would exclude any affiliation or partnership agreements into the future.

Ms. Russel provided an overview of the PowerPoint presentation included in the packet. She noted the average tenure of a CEO is 4 years. In 2020, CEO turnover rate nationwide was 16% and 10% for Alaska, 2021 has had a higher rate. Some difficulties in recruiting identified: Job openings exceed the number of candidates; Difficult to find people willing to relocate; Competition from non-traditional sources; Public hospitals need someone that is comfortable with sunshine laws and open meetings requirements. The short tenure of the previous CEO may also make candidates more cautious. Executive search firms use a national database and their national contacts to find possible candidates. They are responsible for legal compliance for the search and they guarantee their work. They guarantee the CEO selected will stay for a set amount of time and if they don't, the firm will repeat the search for no additional professional fee. They begin the process by making sure the board's charge is written very clearly as to the role of the search committee and will advise on the search committee's membership, rules and responsibilities. They will do an organizational assessment looking at recent Joint Commission report, financials, quality reports, etc. so they can convey information about BRH to potential candidates. While doing all of this, they will typically do one on one meetings with Board members, select physicians and community members as well as key staff members to find out what they feel is most important to look for in a CEO and what the CEO should get done within the first 12 months on the job. This information will be compiled and a position profile for the job will be created. The position profile is an important piece of work to be reviewed and revised by the search committee before it is presented to the board. It's important everyone agrees it's what we're looking for. Once the

position profile is determined, the search begins. The firm will compile 8-10 people that appear to meet the profile position requirements. The selection committee will review a paper presentation of each of these people. The committee will then select 4 or 5 of those people for virtual interviews. Based on the committee's evaluation, 2 or 3 of the candidates will be selected for a site visit to the hospital and in-person interviews and the names of the candidates are made public. The search firm gathers feedback from everyone, pulls the search committee together and proceeds with the rest of the process. When the board comes to a consensus on the top candidate, the search firm will help negotiate, finalize and get an offer accepted. The search firm usually stays involved through the first year to ensure things are going well. There are a lot of search firms to choose from. She suggests narrowing it down to 3 or 4 choices. Search companies work on a fee basis, typically 1/3 of the CEOs salary for the first year plus any and all interview expenses. If the board chooses to use a search firm, Ms. Russel will work on the RFP with Mr. Hargrave and help pick the right firm for us. Should a search be unsuccessful or the CEO winds up not being a good match for the hospital, the search will continue since the job is not completed until the guarantee period for the CEO ends. She suggests using this same process if BRH decides to use internal staff instead of a search firm to conduct a search. She identified time commitment as a big challenge for internal staff to conduct a search.

The search committee should have no more than 8-10 people and should include someone from the medical staff and representatives of the community. If no members of the public are on the committee, candidates may be asked to do a community forum to allow for community input. It's important to not have too many people on the committee. It's also important to maintain candidate confidentiality by the committee until there is agreement that the names will be made public. There are many different types of instruments and methodologies for evaluating candidates but typically, only the final 2 or 3 candidates are put through an assessment exercise. A requirement that the CEO live in Juneau can be made and if it is, it is important to invite the spouse/significant other to accompany the candidate on their site visit.

Mr. Hargrave stated that we do have disclosure laws and do include in our announcement that we cannot keep applicant information confidential. Unfortunately, this may be a deterrent for some people.

In response to Mr. Stevens, Ms. Russel responded that the advantage of using a search firm is that they will have a much stronger field of candidates since this is what they do. Search firms are very good at helping the board come to a consensus on what the most important attributes and expectations of the CEO are. They can also help navigate the complexities such as public disclosure requirements. Her professional recommendation to the Board is to go with a search firm if not going with a management company. Mr. Hargrave and others will still be heavily involved with the process. Mr. Jones noted when Quorum helped with the CEO search, the whole process took about 6 months and asked how long it might be anticipated to take if we choose to use a management firm. Ms. Russel anticipates it would be 8-9 months. Mr. Humphrey stated his contract allows him to be here until a permanent CEO is found.

At Mr. Solomon-Gross' request, Mr. Humphrey weighed in based on his experience as an interim CEO. He felt that today's conversation has been really good and Ms. Russel's overview of the use of executive search firms was outstanding. He said there is no definitive answer. There are many top notch management companies and search firms out there that can handle the complexities of BRH being a public institution. Being a public institution adds a dimension of difficulty in having a successful search in a timely manner. Using a management company, BRH will be buying their overhead and corporate structure that BRH doesn't currently have. In his 6 weeks here, it's become very apparent that there is a lot of strong talent on staff at BRH. There might be some aspects BRH could benefit from by using a management company, but not overwhelmingly.

Mr. Stevens asked what the expectation is coming out of today's meeting. Is the board to make a decision today? Mr. Hargrave said if the board has a consensus now and wants to give directions to move ahead with a search firm, he and Mr. Solomon-Gross can gather information before the next board meeting about how to move forward.

Mr. Jones commented that if BRH is going to spend 9 months to vet a CEO, they're going to spend at least 5-6 months to vet a management company. Using a search firm to hire a CEO may give a leg up in hiring a management company should BRH choose to go that route. He does not recommend trying to hire a CEO and a management company at the same time and cautioned that hiring a management company before hiring a CEO could extend the process to 18 months.

Ms. Hagevig said this is good information but she needs a little more time to think about it.

Mr. Geiger does not recommend using our last process. He also wondered if we go with a management company, should we not pursue affiliations at this time? He suggests using an executive search firm to find a CEO and then pursue a management company at a later date.

Discussion was held about what information would be allowed to be discussed in executive session during this process. Ms. Knapp agreed hiring an executive search firm makes sense and brings more knowledge, resources and objectivity for selecting a CEO. She opposes trying to recruit a CEO on our own. Based on information provided by Mr. Humphrey and Mr. Hargrave, she does not think that we are in a place where we need a management firm at this time. We should wait until a new CEO is in place to discuss management firms and affiliations. She would like Mr. Hargrave to move forward with getting information on an executive search firm and present it to the Board at the December 28th meeting. Ms. Hagevig and Ms. Young expressed agreement.

Mr. Solomon-Gross said he thinks there is a consensus for him and Mr. Hargrave move ahead with gathering information on executive search firms to bring to the Board on December 28th. He and Mr. Hargrave will continue to work with Ms. Russel on the next steps to present the process to the Board for approval.

Mr. Hargrave said we need to identify search committee members. There needs to be a balance between the people that need to be at the table while not having too many people. Scheduling meetings and interviews becomes very difficult if the group is too large and it's important that all members are able to attend all meetings and interviews. There needs to be a process that is agile and can move along as good candidates may drop off if the process takes too long.

Mr. Geiger suggested having the smallest selection committee we can get away with and have more medical staff involvement.

Comments and Questions – Mr. Jones said this has been a good discussion. He agrees that using an executive search firm is probably what BRH should do. Mr. Stevens thanked Ms. Russel for her guidance and willingness to step in to help us through this process. Ms. Russel said she feels privileged to work with the Board on this very important decision. Mr. Solomon-Gross also thanked Ms. Russel and everyone else for participating in the meeting.

Adjourned 7:12 p.m.

Bartlett Regional Hospital

3260 Hospital Drive, Juneau, Alaska 99801 907.796.8900 www.bartletthospital.org

Finance Committee Meeting Minutes
BRH Boardroom & Zoom Meeting
December 10, 2021 at 12:00pm

Called to order at 12:03 p.m. by Finance Chair, Deb Johnston.

Finance Committee (*) & Board Members: Deb Johnston*, Brenda Knapp*, Lance Stevens*, Hal Geiger, *Mark Johnson*, Kenny Solomon-Gross, and Iola Young. *(Zoom attendees in italics)*
Staff & Others: *Jerel Humphrey, CEO, Kevin Benson, CFO, Karen Forrest, CBHO, Vlad Toca, COO, Kim McDowell, CNO, Dallas Hargrave, HR Director, Blessy Robert, Director of Accounting, Tracy Olson, Kris Muller, Seanna O'Sullivan, Gage Thompson,* Megan Rinkenberger, and Sarah Griffith and Karen Tarver from Elgee Rehfeld.

Public Comment: None

Ms. Knapp made a MOTION to approve the minutes from the November 12, 2021 Finance Committee Meeting. Mr. Stevens seconded, and they were approved.

FY21 Audit Financial Statements – Sarah Griffith & Karen Tarver, Elgee Rehfeld

Bartlett's first stand-alone audit was in 2014. BRH is part of the entity-wide CBJ audit, which is not yet completed. This has not yet finalized, but has been reviewed, and was completed on-site in two visits.

Management discussion and analysis are included in packet, but won't be reviewed.

Independent auditor's report. Preparation and fair presentation of financial statements are management's responsibility. Auditor's responsibility is to present an opinion on the fair presentation of the financial statements, and reasonable assurance that they are free from error. Elgee Rehfeld's opinion is unmodified, giving reasonable assurance that they are free from error.

Risk assessment: Accounts receivable, revenue, cash, interfund, capital purchases and CIP, supplies and inventory, as well as subpopulations of expenditures are reviewed. Balance sheet shows assets, liabilities, and net position. Total assets: $172 million, liabilities: $106 million, and net position was $65 million. There was $40 million invested in capital. Net pension liability: $67 million, and OPEB liability: $148,000 as of year-end. Liability of $54 million. Adjustment: $2.5 million decrease, due to pension and related expenses. Income statement: Operating Revenue: $118 million, operating expenses: $122 million, and an operating loss of $4.5 million. Positive change of net position of $3.9 million. Audit contains significant estimates. Cash decrease of $5 million.

Footnote disclosures: Outline significant account policies. Included in the footnotes are Covid-19 and CARES Act funding, as well as 340B program $1.8 million adjustment.

Independent auditor's report on internal control over financial reporting and compliance: One significant deficiency in internal controls, regarding purchasing processes. Allows opportunities for potential issues to arise and not be prevented or detected by entity. Specifically, documentation related to transactions and tracking of assets. Formal evaluation associated with the purchasing cycle and other financial functions should be completed and documented. Management has created a management plan that addresses all of these issues.

Letter to the board: Summarized version of the findings. Other internal control matters that do not rise to the level of deficiency or weakness. Gift card physical controls and taxable compensation: Usage increased as incentives or bonuses, but were not reported as income or tracked. Minimal liability that could be addressed by ensuring that it is done correctly going forward. Gift card purchasing and distribution by the hospital has been discontinued until policies can be drafted and dispersed.

Management Action Plan – Kevin Benson, CFO

Steps taken to enhance policies and procedures regarding financial expenditures include: On-boarding M-files for invoice approval, improved grants reporting by including the grants manager in the accounting department, and meeting with CBJ to discuss procurement and appropriation to ensure compliance with rules and guidelines. For purchasing cards, purchases, reconciliation and review has been focused to the executive assistants to improve safeguarding of assets. External review will be completed of revised and updated internal controls to look for any additional weaknesses that may not have been covered.

Mr. Stevens suggested using automated software for purchasing card approvals and preauthorization. Ms. Johnston stated that there are several options available that allow for upload of invoices and receipts.

October 2021 Financial Review – Kevin Benson, CFO

Bartlett Regional Hospital has seen strong patient volumes and strong revenues in the past two months. The revenue record achieved in September was exceeded in October and was the first month ever where revenue exceeded $19 million. Except for Obstetrics, inpatient volumes and revenues continued to be strong finishing just under budget at $5.6 million. Outpatient volumes and revenue also exceeded budget by 13% at $11.7 million. Outpatient surgery cases were down but observation patients exceeded budget by 19%. Emergency room visits increased 5% and lab testing (excluding molecular tests) were also up. In addition, revenue generated from molecular lab was $500,000 greater than budget.

After Rainforest, BHOPS and physician revenue, the month ended $1,367,000 (7.7%) ahead of budget for Gross Patient Revenue.

With the completion of the Medicare Cost Report, the benefit of the Rural Demonstration Project could finally be quantified. The benefit was much greater than anticipated and an adjustment was made to reflect this. As was seen in September, much of the additional revenue generated ends up in Contractual Adjustments. This would have been the case in October, except for the catch-up adjustment. Accounts Receivable has increased by $4.1 million with the high revenue during the past two months. As a result, the valuation of Accounts Receivable shows an additional $468,000 of Bad Debt expense will be incurred.

Net Patient Revenue finished well ahead of budget with positive variance of $1.3 million (13.3%). After Other Operating Revenue, Total Operating Revenue finished at $993,000 (9.4%) greater than budget.

Total Expenses were over budget, finishing at $-759,000 (-7.1%), yielding an Operating Income of $155,000 as compared to a budgeted Operating Loss of -$79,000. After Non-Operating Income, Net Income finished at $530,000. After three months, the Net Income is $655,000 for a 1.50% margin.

Expense variances incurred in September were as follows:

- Employee benefits were over budget by $215,000 reflecting three pay periods ending during the month. This resulted in three "On-Behalf" PERA payments made by the state for BRH. Other Non-Operating Revenue reflects the offsetting donation being over budget by $195,000.
- Supply costs were $185,000 over budget, primarily from oxygen ($22,000), lab supplies ($95,000) and pharmaceuticals ($125,000). These variances are commensurate with the additional revenue generated in these departments.

Bond Ordinance Review – Kevin Benson, CFO

The process to issue $20 million in bonds is continuing and the sale is expected to take place in early January. Mr. Stevens asked about potential rate changes since original proposal two months ago. Mr. Bensons stated he will look into this, and the bond process – what has gone through the assembly so far, and what has yet to.

Provider Relief Funds – Kevin Benson, CFO

BRH received $1.8 million in Provider Relief Funds in the end of November, and there may be another payment coming in December.

EXECUTIVE SESSION – ***MOTION by Mr. Stevens to recess into executive session to discuss information presented that the immediate knowledge of which would clearly have an adverse effect upon the finances of BRH; that being a discussion about campus planning. Ms. Knapp seconded.*** The Finance Committee and BRH Senior Leadership entered executive session at 1:00 p.m. They returned to regular session at 1:35 p.m.

Next Meeting: ***Friday, January 14th, 2021 at 12:00 via Zoom & in BRH Boardroom***

Additional Comments: None

Adjourned – 1:36 p.m.

Bartlett Regional Hospital

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Board Compliance & Audit Committee Meeting
Draft Minutes
December 20, 2021

Called to order at 1:05 PM., by Board Compliance Committee Chair, Iola Young

Compliance Committee and Board Members:
Board Members: *Iola Young, Committee Chair; *Hal Geiger; *Deborah Johnston

Staff/Other: Nathan Overson, Compliance Officer; Jerel Humphrey, CEO; Karen Forrest, CBHO; Kevin Benson, CFO; Kim McDowell, CNO; Vlad Toca, COO; Dallas Hargrave, HR Director; Beth Mow, Contracts Manager

Previous Board Compliance Meeting Minutes Approval: ***Mr. Geiger made a MOTION to approve the November 15th 2021 Board Compliance and Audit Committee Meeting minutes as submitted. Ms. Johnston seconded the motion, and hearing no objection, Ms. Young approved the meeting minutes without change.***

Committee Compliance Training:
Mr. Overson gave an overview of how the Compliance Program should interface with operations in the development of new or materially changing service lines of the hospital. Mr. Overson shared a compliance checklist document with the committee as a tool that allows for tracking compliance elements throughout the development process to assure critical compliance elements of the service line are not overlooked or omitted. Considerations for regulatory requirements, medical staff, documentation, medical records, contracting, billing, coding etc. are covered in the checklist. Mr. Overson also gave a status update on the creation of the "New Service Line Policy & Procedure".

Compliance Officer Report:
Mr. Overson presented the compliance dashboard that compared 2020 to 2021. Ms. Young pointed out the increase of "compliance consults" this year over last year as a positive thing. Mr. Overson also presented the PYA sample dashboard for format comparison to the current dashboard and for discussion on the committee's preference between the two dashboards. The committee discussed the benefit of seeing quarterly and prior year comparisons and opted to change the dashboard report to the PYA sample format with some minor changes.

The committee discussion turned to the annual board compliance training. In November's Board Compliance Committee meeting, it was proposed that the board explore the option of receiving their annual training from an outside organization. Ms. Young mentioned the last annual training was in October 2019, and moving the training interval to the beginning of the year would mean no annual board compliance training will have been held in calendar year 2020. The committee discussed a training proposal submitted by PYA, the same firm that performed the Compliance Program review and risk assessment. The committee agreed that the cost of travel proposed by PYA was high and that virtual training would fit the need. The committee agreed that the details of the training arrangement could be worked out by Mr. Overson and Mr. Humphrey.

Executive session: This meeting did not go into executive session.

Meeting Adjourned: 1:54 PM

Next Meeting: February

December 28, 2021
Management Report
From Studebaker Nault and CBJ Law

- Status report on completed projects
- Status report on pending projects and contract negotiations
- Status report on consultations with Department and Hospital leadership

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Management Report from
Dallas Hargrave, Human Resource Director
December 2021

- **Final COVID-19 Vaccine for Employees update.** As of December 15, 2021, the deadline under the policy, all employees, medical staff, and travelers are in compliance with the required COVID-19 vaccine policy. I wanted to provide a final report for the Board, so you have an understanding of the initial results of implementing this policy. There were 17 medical or religious accommodations granted for employees, one for medical staff, and one for a traveler. One employee was separated for not being in the compliance with the COVID-19 vaccine policy. Another employee indicated that they resigned because of the policy. All other employees, medical staff and travelers who work on campus are fully vaccinated. As new employees come on board or medical staff get credentialed, we will continue to apply this policy.

- **Temporary employee incentive to work extra hours.** The temporary policy intended to incentivize employees to work extra hours in critical needs areas is still in place. This policy will provide an incentive bonus to those who are able to work extra hours in areas where there are critical staffing needs. Prior to each pay period, the CEO will identify those areas that are critical needs areas and communicate those areas by email to all staff. The policy expires on January 22, 2022. The bonuses for working extra hours each pay period are as follows:
    - 12 extra hours in a pay period: $150 bonus payment
    - 24 extra hours in a pay period: $500 bonus payment

  We have been able to implement this policy under the current budget.

- **Traveler pay marketplace changes.** BRH continues to be impacted by the national changes to the wage market for healthcare related traveler positions. Depending on the type of position, the national average for traveler wages has sometimes more than doubled in the second year of the COVID-19 pandemic. Additionally, in the winter, traveling temporary healthcare workers often prefer to travel to southern destinations. In order to address the eventual need to replace the emergency workers currently working at BRH, we have implemented a temporary new pay strategy for traveling temporary workers. We have increased the pay for new travelers by 50% and will continue to increase the advertised pay on a weekly basis until we are able to hire travelers. We will monitor the national average for different types of traveling positions and will not go above the national average in the pay we are offering travelers.

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December 2021 Nursing Report
Kim McDowell, CNO

Obstetrics (OB) Department

- We had a feature article on KTOO on 12/15 discussing our Pregnancy and Infant Loss Support Group - there was a great interview conducted with Sara Gress and Teri Forst who run the monthly support group. It is wonderful to see this support group and community service receiving recognition since we started back in February.

- OB is partnering with Staff Development to create an OB specific Advanced Cardiac Life Support(ACLS) class with plans to roll out in February. All OB RNs will be required to hold and maintain ACLS certification after this introductory class is completed. Having an ACLS requirement will continue to ensure OB staff are better equipped to handle cardiac emergencies, and support patients in the post-operative period.

- OB is welcoming two new staff members - both from within the Bartlett Family. Jesse Higdon, RN IV is joining us from the ED department, and Sophia McLaughlin, CNA from Withdrawal Management Unit (WMU). We are beyond excited to start orienting and precepting these outstanding new additions.

Critical Care Unit (CCU)

- Ryan Olsen will be starting tomorrow as a FT RN. Matt Elliott is still precepting and doing great, he should be coming off his preceptorship in February. CCU should be fully staffed with them coming off of training the beginning of February.

- There are two CCU nurses returning to school in January to complete their Bachelor's Degree and several others are studying for their CCRN's, so lots of education is happening.

- We are staying busy with patient census, luckily most patients in need of medivac have been able to get out fairly quickly (within 4-6 hours).

- We are still maintaining our preparedness for the Joint Commission. Eloisa does a fantastic job keeping our environment clean.

Surgical Services

- We have a new Central Sterile Reprocessing Tech, who is doing an amazing job! We anticipate that she will be starting her regular shift the first of the year.

- Central Sterile Reprocessing(CSR), in conjunction with the surgeons, is starting to review all of the surgical pans. During this process, we will evaluate the need to replace/update equipment. Individual instruments are also being inventoried to determine need for replacement.

- Post Anesthesia Care Unit(PACU), is getting more float requests, which will help provide more flexibility in staffing.

- The Surgical Tech Training Program is off to a strong start. Our two new trainees, have started to feel comfortable working independently in some basic surgical cases. They are making great progress and are moving ahead quickly!

- We are recruiting for a nurse in the OR, to reach full staffing status.

- We are finishing up the CSR Renovation. The pass through window should be installed and the whole project finished before February.

- The OR ventilation project continues, awaiting a new damper to arrive. OR cases are not affected.

- Anesthesia workroom will be getting a bit of a remodel. In addition to a new Omnicell, there will be new flooring placed as well as adjusting the shelving to optimize our space.

- Same Day Surgery(SDS) is working on updating their area. SDS is looking at removing some old fixtures, painting, patching, and making it a little more updated and welcoming.

Emergency Department

- Emergency Department had no findings on the first phase of The Joint Commission Survey. Great Job!

- Three RNs will be onboarding to the ED over the next two months, a new grad, a transfer, and an RN who was a previous traveler. This is exciting, considering the current nursing shortage.

- Continuing to work with HR to recruit nursing staff for the ED

- Working with staff development to fine-tune and streamline our onboarding/training process for new graduate nurses and nurses new to the ED. This also will include staff that float to the ED. This will ensure that staff are comfortable and competent in the skills necessary to be successful in the ED.

Medical/Surgical

- Certified Nursing Assistant(CNA) training continues to go well. CNA's will help support the RN's when census gets high.

- Med/Surg did well on the first phase of The Joint Commission survey! Great job Team!

Bartlett Regional Hospital

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December 20, 2021 Behavioral Health Board Report
Karen Forrest, Interim Chief Behavioral Health Officer

Overarching System Improvements

Recruiting and retaining staff psychiatrists; reducing reliance on locum tenens

Progress: Dr. Kathy Gallardo, full-time staff psychiatrist, joins team January 24, 2022

Stabilizing nursing staffing

Progress: Interim Behavioral Health Nursing Director Cassandra Cote begins January 3, 2022; BRH increasing travel nurse pay; State considering extension of emergency nurses

Increasing utilization of Rainforest Recovery Center (RRC) and Mental Health Unit (MHU)

Progress: RRC one-day count December 20, 2021 shows 7 of 8 beds filled; MHU same day count shows 7 of 12 beds filled with increase in out of region admissions

Planning for Crisis Residential Stabilization Services (CRSS)

Progress: Building of facility continues to progress; BRH team reviewing 1115 Medicaid Waiver requirements to optimize services

Increasing efficiencies in administration of operations

Progress: Opportunities identified in areas such as appointment scheduling, documentation, and productivity with solutions underway

Clarifying and establishing operational protocols

Progress: Protocols established for providing facilitated examination requirements for patients receiving controlled substances; documenting informed consent for telemedicine; and documenting consent for treatment of minors

Increasing policy development

Progress: Policies drafted in several areas such as appointment scheduling, no-show and cancellations, and facilitated telemedicine appointments

Standardizing employment contracts/agreements

Progress: Analysis of agreements is underway

Addressing The Joint Commission (TJC) survey draft findings

Progress: Work is underway to address draft findings

PSYCHIATRIC PROVIDER LIST: Bartlett Behavioral Health currently has two employed psychiatrists, two psychiatrists under independent contractor status, and two employed full-time psychiatric nurse practitioners. Recruiting continues for full-time psychiatrists (adult, child, and addictions). In addition, there are two full-time and two part-time locum tenens psychiatrists. All of these psychiatrists and nurse practitioners, with the exception of two locum tenens psychiatrists, provide on-call services.

- **Dr. John Tarim,** Psychiatrist (Independent Contractor), provides full-time psychiatric services to patients at Rainforest Recovery Center (RRC). Serves as Acting Medical Director for RRC.
- **Dr. Helen Short**, Staff Psychiatrist, provides full-time psychiatric services on the Mental Health Unit (MHU). Serves as Acting Medical Director for MHU.
- **Dr. Monika Karazja**, Staff Psychiatrist, provides full-time psychiatric services on a 3 month on, 3 month off schedule (currently off)

- **Dr. Joshua Sonkiss,** Psychiatrist (Independent Contractor), provides part-time telehealth outpatient services to adolescents and adults, and provides full-time onsite coverage on MHU and Rainforest Recovery Center (taking call) as needed. Serves as Acting Medical Director for Bartlett Outpatient Psychiatric Services (BOPS), including Psychiatric Emergency Services (PES) and Crisis Intervention Services (CIS).
- **America Gomez,** Psychiatric Mental Health NP (full-time BRH Employee), provides outpatient services to children, adolescents, and adults
- **Cynthia Rutto,** Psychiatric Mental Health NP (full-time BRH Employee), provides outpatient services to children, adolescents, and adults; also serves as a lead provider for the Community Based Crisis Intervention Services Program.
- **Dr. Marna Schwartz,** Behavioral Health Pediatrician (part-time BRH employee) provides services through BOPS to ensure primary care needs of pediatric BH patients are being met
- **Contractors Completing Agreement in December**
    - **Nicholas White,** Psychiatric Mental Health NP (Independent Contractor), provides part-time telehealth outpatient services to adults

LOCUM PSYCHIATRISTS:

- **Dr. Stephanie Chen** provides part-time telehealth outpatient services to children and adolescents.
- **Dr. Judy Engelman** provides part-time telehealth outpatient services to adults.
- **Dr. Alvin Fineman** returned in December to provide full-time onsite psychiatric services to patients at RRC for six months
- **Dr. Eli Oates** returned in December and provides full-time onsite psychiatric services to patients in MHU for three months
- **Dr. Mariam Garuba** provides prn weekend call coverage on site
- **Locums Completing Agreement in December**
    - **Dr. Valerie Clemons** provides full time outpatient services to children and adolescents, part time telehealth and part time on site. She is the child psychiatric provider for the Community Based Crisis Intervention Services Program
    - **Dr. Magdalena Naylor** provides part-time telehealth outpatient services for adults
    - **Dr. David White** provides part-time telehealth outpatient services for children and adolescents

ADULT MENTAL HEALTH UNIT (MHU) 12 BEDS:

- November data:
    - 15 admissions, 19 discharges
    - Average Daily Census = 3.6
    - Average Length of Stay (LOS) = 10.89
- Referrals from outside Southeast are increasing, including referrals from Kotzebue, Bethel and Anchorage; referrals from Southeast communities continue. One-Day Count 12/20/22 reflects six of seven current patients are from outside Juneau
- State's possible extension of emergency nurses through mid-March with staggered departure would continue to mitigate nursing shortage
    - recruiting for full-time, part-time and prn nurses

- travel nurse pay increased
- Patient Acuity Rating Scale reviewed for staffing guidelines – no changes
- Behavioral Health Aide (BHA) staff roster will be full as of 12/27/22

RAINFOREST RECOVERY CENTER (RRC) RESIDENTIAL TREATMENT 8 BEDS:

- November data:
  - 6 admissions, 6 discharges
  - Average Daily Census = 4
  - Average LOS = 19.66
  - Completed program = 3
- Applicants residing in Southeast Alaska are prioritized; applications statewide are accepted
- Window and siding projects are complete
- Unit capacity has returned to 8 beds (from 6)
- Waitlist 14
- Recent staffing positions filled include RRC Behavioral Health Aid (BHA) Supervisor and BHA

RRC WITHDRAWAL MANAGEMENT UNIT (WMU):

- November data:
  - 5 admissions, 2 discharges (data pending review)
  - Average Daily Census = 0.63
  - Average LOS = 4 days
- Medically complex patients diverted to Medical/Surgical Unit as needed
- Unit protocols for lab draws being reviewed

RRC OUTPATIENT TREATMENT:

- November data:
  - 34 persons actively being served
  - 94 therapy and medication management appointments held
- Services include Medication Assisted Treatment and ASAM Assessments
- Prioritizes patients awaiting admission to or transitioning from residential treatment utilizing a combination of virtual/in person outpatient treatment model

BARTLETT OUTPATIENT PSYCHIATRIC SERVICES (BOPS):

- November data:
  - 541 medication management and therapy appointments held (755 scheduled)
  - 11% no-showed; 17% cancelled
- BOPS delivers outpatient services through a hybrid telehealth/in-person model
- There are currently three psychiatrists and two nurse practitioners providing services through BOPS
- Five clinical therapists deliver in person/telehealth counseling services, along with two part-time therapists and one contract therapist
- Transition of Acting Medical Director duties has been excellent; current director provides psychiatric leadership within psychiatric team and direction for BOPS and other behavioral health staff, resulting in increased stability for Behavioral Health Department
- Opportunities for efficiencies in operations have been identified and collaboratively addressed, resulting in improved protocols, improved quality of care and increased compliance with regulatory requirements

- Currently assessing psychiatric need with BOPS along with developing productivity standards
- Reliance on locum tenens has been reduced

PSYCHIATRIC EMERGENCY SERVICES (PES):

- November data:
  - 41 patients assessed for psychiatric emergency services
  - 29 adults; 12 children/adolescents
  - 18 day-time assessments; 23 evening/night-time assessments
- The Psychiatric Emergency Services team provides evaluations in the emergency room twenty-four hours a day seven days a week
- Clinicians also address crisis phone calls; cover MHU when therapists are out (i.e. therapy groups, assessments, treatment planning); and provide follow-up calls for nighttime PES clinicians and referrals made to the Crisis Intervention Services team
- Recruitment underway for casual status PES clinician, to cover as needed for PES clinicians (4.0 FTEs)
- Clinicians from other programs fill in for PES when there are gaps in coverage

CRISIS INTERVENTION SERVICES COMMUNITY BASED TEAM (CIS):

- November data:
  - 10 new patients were referred to CIS
  - 63 therapy and crisis intervention appointments were provided
- The CIS team consists of two therapists and four navigators who provide in home and community supports for individuals and their families following a crisis assessment by PES clinician
- Program provides outpatient supports assisting individuals and families through crisis by offering psychiatric evaluations, counseling and skill-building services and connecting to outpatient resources
- Services are reimbursable under "Crisis Intervention" under the State Medicaid Plan and the 1115 Behavioral Health Medicaid Waiver

CRISIS STABILIZATION FACILITY UPDATE:

- Work continues to progress on schedule with current focus on foundation
- Facility needs will need to be identified and ordered as we prepare for the opening
- Ground Breaking Ceremony was moved to May 2022
- Facility completion estimated March 2023

APPLIED BEHAVIOR ANALYSIS (ABA) CLINIC:

- November data:
  - 9 patients receiving 1:1 services in home and school settings
  - Up to 75 hours direct therapy weekly across all patients
  - 3 additional patients to start direct therapy services January 1, 2022
  - 6 more patients working through intake process
  - total caseload reaching 18; capacity approximately 20
  - current waitlist is 62 patients
  - 94% appointments attended; 3% cancelled
- ABA serves individuals with autism from the ages of two to twenty-one
- Referral submission began on June 30, 2021

- ABA Team includes:
  - 1 FTE Board Certified Behavioral Analyst who serves as the ABA Director
  - 5 FTE ABA Technicians (one of which begins in January)
    - One ABA Technician recently passed Assistant Behavior Analyst certification and working on licensing
  - 1 FTE Administrative Staff
- ABA Director continues to provide consultation to Juneau School District on BRH contract for several hours weekly; includes behavioral assessments, interventions and staff training for teams

FY22 GRANTS UPDATE:

State of Alaska DBH Grants* awarded in July include:

Grant	Award Amount
RRC Residential Treatment Operational Grant	$404,000
RRC Withdrawal Management (Detox) Operations Grant	$101,000
Emergency Grant to Address Mental Health and Substance Use Disorder During COVID-19 (updated grant title)	$222,000

* Additional DHSS/DBH Behavioral Health Grant opportunities may also come from the ARPA (COVID Recovery) funding.

Other Grants	Award Amount
Juneau Community Foundation – Community Navigator Program	$210,000
Juneau Community Foundation – Community Navigator vehicle	$ 25,000

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December 28, 2021 Board Report
Vlad Toca, COO

Cardio/Pulmonary, Respiratory Therapy & Sleep Lab – Nelea Fenumiai

Cardiac Rehab

- A new employee that started 12/13 was subsequently offered a full-ride PhD scholarship and chose not to complete new employee orientation, the job is back online, and interviews begin next week.
- Moving forward with a new cardiac monitoring software install by LSI. Tentative date 1/24/22
- The telehealth program for pulmonary rehab is waiting on attorney clarification, and once that is complete, we can move forward with seeing patients.

Respiratory Therapy

- Fully staffed, nothing to report
- We are working on updating competencies into Relias and training plans for those and CEU's.
- Treadmills and EKG's are flowing electronically into EMR for immediate access once they are transmitted.

Sleep

- Closed for December, the contractor is still looking for new sleep tech.
- January is fully booked and running as usual.

Diagnostic Imaging (DI) – Paul Hawkins

Staff Development:

- One new travel tech in US has started, another one from Juneau will start in January. We will have 2-3 techs during normal hours and 4 techs participating in the call between now and then.
- Two travelers in ultrasound left.

Still in progress:

- Revising class specifications for DI positions. Evaluating Position descriptions.
- Developing a PD for Diagnostic Imaging Assistant. A non-technologist position can prep patients and increase productivity in CT and Mammography.

Volumes by Month

Department	September	October	November	Total
7033 EEG	5	4	4	14
7041 XR	809	880	751	2440
7042 US	516	488	480	1484
7043 NM	17	27	49	93
7044 CT	581	589	500	1670
7045 MRI	150	143	144	437
7047 MAM	217	188	211	616
Total	2295	2319	2139	6754

Exam Volume

Modality	Rolling 12 Months	Prior Rolling 12 Months	Rolling 12 Month Growth	%Change
BONE DENSITY	48	12	36	300.00 %
COMPUTED TOMO...	6,264	5,382	882	16.39 %
GENERAL RADIOL...	9,104	7,617	1,487	19.52 %
MAGNETIC RESON...	2,135	1,638	497	30.34 %
MAMMOGRAPHY	3,054	2,726	328	12.03 %
NUCLEAR MEDICINE	257	257	0	0.00 %
ULTRASOUND	5,408	4,712	696	14.77 %
Grand total	26,270	22,344	3,926	17.57 %

Projects:

- The services with Script Sender also include the ability to obtain prior authorization with our agreement with Infinx.

Patient workflow and Covid precautions continue to be a top priority.

- Making sure patients are followed up after significant radiology findings is something that CMS and The Joint Commission expects the imaging department to track.
- Tracking follow-up and keeping patients from missing care has the potential to increase revenue that will help pay for the increased cost of operations.

CT 464 Accreditation Phantom & Stand*

- The Joint Commission survey went very well in Diagnostic Imaging. We were only cited for not having a signature page on our CT protocols book that included the lead CT tech, Radiologist and Physicist. Even though they collaborated and the physicist approved our CT protocols without the signature page, it isn't easy to prove. This will be fixed when Dr. Strickler comes back on shift.

Future Plan

- Offer Cardiovascular and Vascular Screenings to promote wellness.
- Evaluate calcium scoring as CT wellness exam when the upgrade is complete.
- Work with oncology to promote Mammography and low dose lung cancer screening.
- Fill remaining ultrasound and CT vacancies.
- Work with HR to correct DI salary schedule to stay competitive.
- Contrast-Enhanced Mammography

Laboratory – John Fortin

November Volumes:
Lab – 9,422
Molecular – 3,384
Histology – 366

- Molecular volumes continued to be elevated, with the section performing over 150 tests per day, but are seeing a drop in November.
- We are still working on November reporting for QA/volumes/profits.
- **Staffing:** Two new employees have been hired. First is a new phlebotomist, Steve Alvarado, who will be in orientation on December 13th. The other is a new Clinical Laboratory Scientist, Nathan Schroeder, who will be in orientation on December 27th. All recruiting has been discontinued. These new staff should be enough to maintain operations for both Laboratory and Molecular.
- The **College of American Pathologists (CAP) inspection** was completed on October 28th. We received communication on November 19th that we are fully accredited, as they did accept our challenge and replies for the single deficiency for temp monitoring. Our next inspection will not occur until Spring of 2024.
- **I-STAT Venous Blood Gases (VBG) project** with Respiratory Therapy is in the final stages. The process for how this system will be used is still being discussed. Banu from ER is setting up meetings with Nelea and Laboratory after the holidays to discuss and complete. Policies need to be in place and approved by the Medical Director before this new system can be engaged. Expected go-live now January 2022.
- Med Tox UDS (Urine Drug Screening) is currently in the validation stages. We had two missed proficiencies, which required a change from Identify to Med Tox for quality reasons. The Med Tox is more expensive but relies on an analyzer to read and interpret versus a manual system.
- We are still seeing **occasional supply issues** with all vendors for laboratory supplies. This includes Cardinal Health orders, Siemens, Abbott and Blood Works NW. Staff have been monitoring inventories and placing early purchase orders to maintain testing. Two recent memos were sent, communicating issues for testing reagents for I-stats, Siemens EXL reagents and blood supplies.

- All **staff evaluations** have been completed. The manager still needs to conduct an Audit of HR folders, which will be done in December. It does take up to four hours for each employee to complete this process by management.
- Capital – Purchase orders have been initiated for **new Histology equipment**. There are some cabinets and eyewash stations which still need to be moved. The old stainer will eventually be set up for special stains, but will also need maintenance to hook up water and drain. The final purchase would be the cassette laser printer for Histology. We do not expect delivery until January of 2022.

PT/OT – James "Rusty" Reed (Prepared by Nelea)

Staffing/Front Desk:

- Standardized procedures are being created
- Specific roles and job duties to decrease overlap
- Transition to Patient Access Services for all registration and wound care related forms for billing
- An initiated conversation about changing the front desk window to a sliding reception window to improve the flow of patients *(this requires a structural engineer)*
- Weekend Coverage:
  - Saturday: Pediatrics Speech-Language Pathologist and one front desk staff in addition to the already scheduled Physical Therapist.
  - Sunday: On-call Physical Therapist for new evaluations, utilizing Physical Therapy Assistant for all treatments scheduled every Sunday

Speech Therapy:

- Treatment space
  - Creating two spaces for treatment instead of 1, doubling availability for treatment
  - Created & differentiated specific spaces for PT and OT in the pediatric therapy gym
- Episodes of care policy: 6-month episodes of care, written, brochure made and Pediatric Intake form updated.
- Staffing: One casual SLP is being brought on to decrease waitlist time
- Updating space:
  - Two offices for treatment space
  - Gym space and new equipment *(this requires structural engineer)*
- Conclusion: All of these changes will ultimately double the number of patients that we can see to minimize and potentially eliminate the waitlist issue.

PT/OT

- Creating assistant manager position to support Director
- Blocking out time for the Director to see patients only 2 hours/day
- Changing all schedules to increase the number of patients seen and weekend coverage for all disciplines
- New PT position advertised

Pharmacy – Ursula Iha

- Supply chain disruptions impacted Bartlett pharmacy with major outages, including potassium chloride and metronidazole, a critical antimicrobial. Pharmacy Purchaser, Carlo Riparip, worked tirelessly to acquire appropriate substitute products and work with manufacturers to obtain allocations to continue to provide lifesaving oncology medications.
- The transition to a new Group Purchasing Organization (GPO) went live on December 1st, and contracts with manufacturers needed to be updated. Pharmacy Purchaser will be substituting many generic medications with alternative NDCs to align with the new contracts.
- Pharmacy Technician III, Krischelle, prepared Jelmyto for its first installation in Alaska. This novel, kidney-sparing chemotherapy for low-grade Upper Tract Urothelial cancer treatment takes 90 minutes to compound. Jelmyto is a viscous gel at body temperature and liquid under freezing temperatures, making it tedious to manipulate. The medication must be placed in a freezer block during the compounding process between manipulations. Jelmyto is injected via a ureteral catheter in OR, requiring coordination efforts between OR, Infusion Therapy, and Pharmacy.

- Plans are underway to replace three older Omnicell automated dispensing cabinets, which sunset at the end of this year. Informatics Pharmacist Gretchen Glaspy is the point person for this project and is collaborating with Lori Holte, OR Director, and Travis Cunningham in Facilities to update the anesthesia workroom.
- Vaccine Administrator, Andrew Vallion, collaborates with Quality Director Gail Morehead and Public Health to streamline vaccine management for 2022. A new, ready to use (no dilution required) formulation of the Pfizer vaccine will be available in 2022, and the pharmacy will provide doses when ordered for patients. Members of the community requesting vaccination will be referred to Public Health, Capstone, or local pharmacies.
- Cataract surgeries are now being performed by surgeons based out of Anchorage. New specialized eye medications have been obtained, and pre-operative order sets are updated to reflect the change in ophthalmologists performing these procedures.
- The Joint Commission arrived for the unannounced survey the week of December 6th and reviewed medication storage, pharmacy policy and procedures, and employee competencies. The surveyor expressed positive feedback about the USP 800 compliant cleanroom, thoughtful order sets, and the high reliability of the pharmacy team.

Physician Services, BSSC, BMOC, and Ophthalmology – Sara Dodd

Southeast Physician Services (SEPS)

Contracting

- BSSC
  - Multiplan – As of 12/09, negotiating to have contract mirror hospital's contract
  - UHC – As of 12/9, waiting to receive the proposal
- BMOC
  - Multiplan – No contract can be initiated until Multiplan patients are seen
  - UHC – As of 12/9, waiting to receive the proposal
- SAS
  - As of 12/03, AETNA is running an analysis on Dr. Looney's counter-proposal.
  - BC – As of 12/10, Dr. Looney signed a contract effective January 1st.
  - MODA – AS of 12/10, Dr. Looney agreed to MODA's counter and pending contract from MODA for signature.
  - MULTIPLAN – As of 12/09, waiting on the proposal.
  - UHC – As of 12/09, waiting on a response
- SRC
  - AETNA – As of 12/03, is running analysis on Dr. Shanley's counter.
  - MODA – As f 12/03, is running analysis to Dr. Shanley's counter.
  - MULTIPLAN – As of 12/09, we approved Dr. Shanley's counter and received a contract. Pending signature from Dr. Shanley.
  - UHC – As of 12/09, UHC is running analysis to Dr. Shanley's counter.

Southeast Physician Services

		Claims count			
Rendering providers	**July**	**Aug**	**Sept**	**Oct**	**Nov**
Alpine Dermatology	110	29	137	168	123
Bartlett Medical Oncology	96	94	104	103	87
Bartlett Surgery & Specialty Clinic	527	617	468	599	527
Seattle Anesthesia Services	197	191	157	195	143
Southeast Radiology Consultants	718	922	932	824	519
Total	1648	1853	1798	1889	1399

MD Audits

- We had our kickoff call on 12/11 and will have weekly calls until we go live.
- Estimated Go Live date 01/26/22.

Staffing

- We've received multiple applicants for the vacant Fiscal Tech I/II/III position and will begin interviews this week.

Bartlett Medical Oncology Center (BMOC)

Bartlett Medical Oncology Center					
	July	August	September	October	November
Office Visits	96	94	104	104	85
By Visit Type:					
Chemo Education w NP	5	4	4	7	6
Chemo Injection	0	0	1	0	0
Follow Up	28	41	54	53	40
Hematology New Patient	3	2	0	4	3
New Patient w NP	5	0	0	0	0
Oncology New Patient	2	8	5	7	3
Routine Visit w NP	20	23	24	19	25
Zoom Follow Up	29	7	8	8	7
Zoom NP Hematology	2	5	3	0	1
Zoom NP Oncology	3	4	5	6	

- On November 23, 2021, Sarah Dunn, NP, took and passed her Advanced Oncology Certification exam for Nurse Practitioners. Completing this exam signifies specialized knowledge, skills, and experience in Oncology Nursing.
- The Lab interface between the two electronic medical records, ECW and Meditech, is scheduled to Go Live on January 18. BMOC staff has been undergoing training and developing workflows.
- BRH Social Work Oncology Patient Navigators have been a tremendous asset to the oncology department. They have been helping us with patients who need financial issues, insurance issues, travelling, etc.
- A brochure for Bartlett Medical Oncology is being developed to highlight oncology services for patients here in Juneau.

Bartlett Surgery and Specialty Clinic (BSSC)

Bartlett Surgery & Specialty Clinic Volume					
	July	August	September	October	November
Office Visits	197	214	158	169	188
Hospital Visits	26	38	21	44	17
Procedures	102	180	117	155	102
Injections	32	43	26	12	22
In-Office Imaging	44	55	38	33	39
	401	530	360	413	368

- We are wrapping up the last few weeks of General Surgery for the 2021 year. Locum Dr. Danhart to cover Dec 20-28.
- The last dermatology clinic of 2021 wrapped up last week and went very well.
- 2nd Clinic with Dr. Bouchard went well. New staff has been fully trained, and we will increase our patient load moving forward.

Marketing & Strategy – Amanda Black

Bartlett Regional Hospital Website Updates:

- Updated 7 Service pages, created three new Service pages
- Added 13 providers to the website
- We created a Website Provider review Smartsheet with 101 providers from the BRH website. All data under review by Med Staffing Office before complete-provider update in early January.

Bartlett Medical Oncology Center Marketing:

- Draft tri-fold brochure created for BMOC and supporting services – under review by Sara Dodd.
- Cancer types brochure creation is underway in partnership with BMOC. Request for materials pending approval from the American Cancer Society
- Custom flyer, website update, and social media push created for the *Nutrition for Cancer Prevention and Survivorship Seminar Series.* The January class will be an in-person cooking class with Chef Aims held locally in Juneau and is sponsored by the Bartlett Foundation.

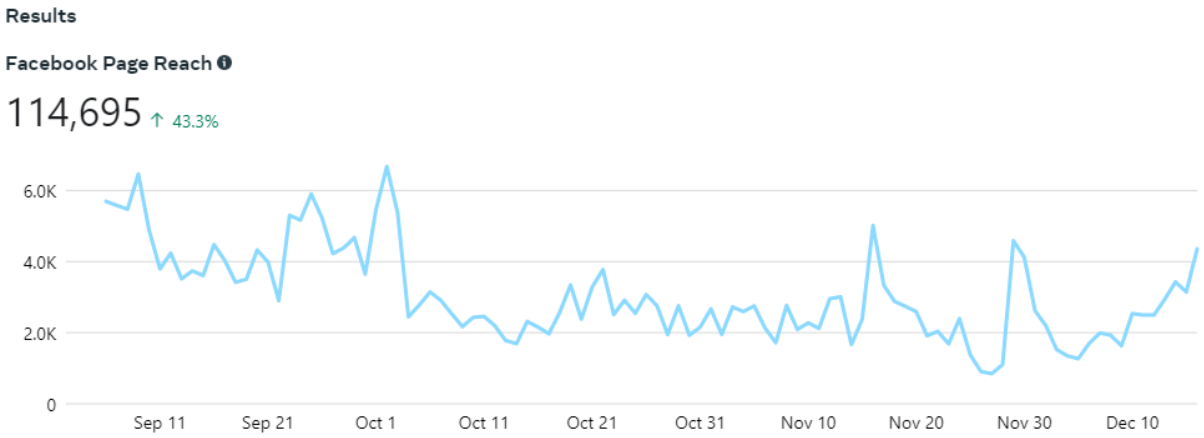
Speech Therapy (ST) Brochure and Website Update:

- We met with ST team to create a custom brochure for FEES (fiberoptic endoscopic evaluation of swallowing).
- Created brochure, sent to the ST team for review, and currently editing version 2.
- Updated the Rehabilitation Therapy service page with new info on the ST team and their service lines

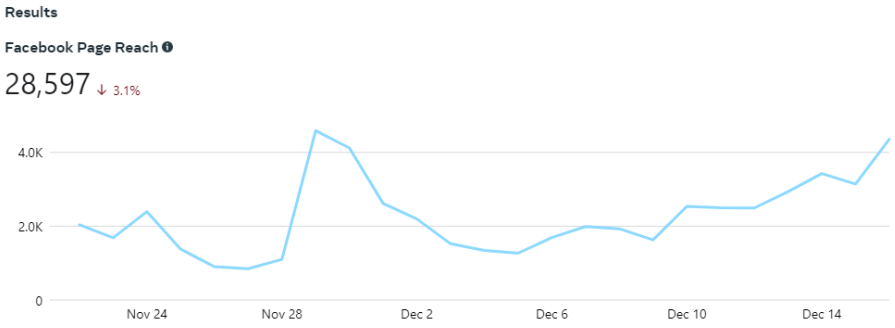
Analytics for Marketing and Strategy Discovery:

- Product demo with Quinsite for productivity analytics completed. Technical review pending.
- The product demo with Marketo for marketing analytics software was completed, and we requested more information in interfacing with our systems.

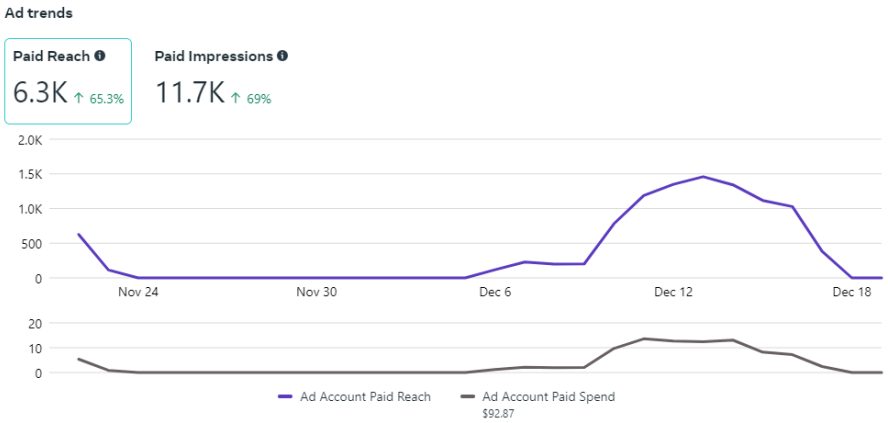
Overall Quarterly Facebook Reach – 42.9% increase



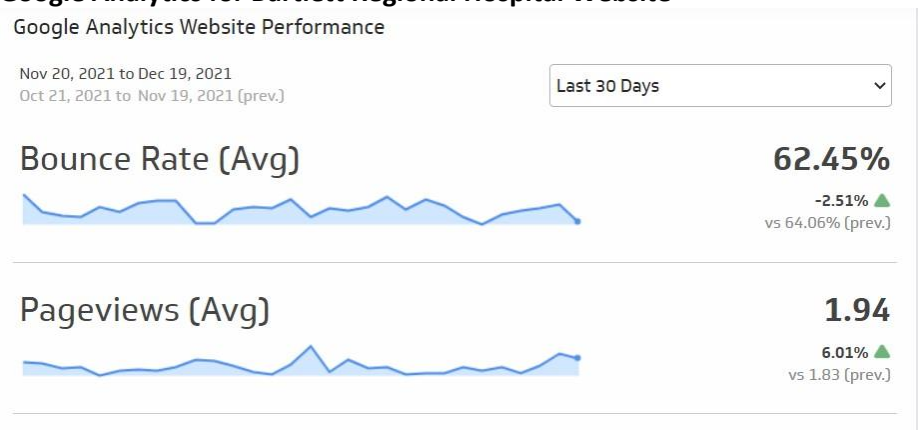
Last 30-Days Facebook Reach – 4.5% decrease



Last 30-Days Ad Trends – 65.3% Increase



Google Analytics for Bartlett Regional Hospital Website



Strategy Projects

Supply Chain "Out-of-Stock" Smartsheet Project:

- We met with Willie & his team to discuss creating a Smartsheet report for dept. Leads to use for out-of-stock supply updates.
- Created custom sheet and automated report – to be reviewed the week of 12.20.21 by Willie's team

Marketing and Strategy Director

Erin Hardin has been hired as the new permanent Marketing and Strategy Director. Erin has a great amount of experience in public relations and organizational promotion through materials, social media optimization, community relations, and research data analysis. She has served in several high-profile and leadership roles in private companies and governmental organizations while demonstrating objective and measurable results over the years. Erin has developed a proficiency in key software programs that are instrumental in developing a modern and forward-thinking product. She has lived in Juneau for many years and is excited about this new opportunity with us. She will begin her new role on January 23rd.

Bartlett Regional Hospital

3260 Hospital Drive, Juneau, Alaska 99801 907.796.8900 www.bartletthospital.org

December 28, 2021 Board Report
Kevin Benson, CFO

FINANCE – Kevin Benson

- Bartlett received additional Provider Relief Funds in November of $1.8 million. Additional funding followed in December with another receipt of $2.8 million. There appears to be plenty of expenses that have yet to be claimed under this funding that can be applied to these funds.
- Both the Medicare and Medicaid Cost Reports were submitted prior to the due date of November 30th. The state Medicaid report responded with questions that were promptly submitted and the report has been accepted.
- The Finance Committee was presented the draft of the FY21 Financial Statements by Elgee Rehfeld, CPA firm at its meeting on December 10th.

Health Information Management – Rachael Stark

- HIM is still short-staffed with a new employee expected to start on December 27, 2021. We also have people out for the holidays and other leave.
- We are continuing with coding for the Molecular Lab and are working with Lab, PAS and PFS to ensure we have all the components to compliantly code and bill these items.
- There also is an increase with the BOPS accounts for coding. We have also started coding for the ABA clinic.
- HIM is monitoring our Fair Warning application which looks for inappropriate access into the Medical Records. That program is working really well and we are meeting weekly with their team. We will continue to reach out to employees who get flagged for inappropriate access. We are looking to add another parameter to watch for inappropriate access from outside clinics. This would enable us to grant access to outside clinics and to be able to watch for any abuses to that access.

Patient Financial Services – Tami Lawson-Churchill

- Overall cash collections for the month of November was just over $8.8 Million
- Alaska Medicaid has suspended $3.8 million dollars in BRH claims which has contributed to an increase in A/R for November
- PFS is currently recruiting for 2 Fiscal Tech representatives
- We are working on updating price transparency publications to comply with State and Federal regulations by 1/31/22
- In collaboration with Clinical IT and Behavioral Health, we are working to determine best course of action for Crisis Stabilization Facility and WMU patient processing

Materials Management – Willy Dodd

- MM continues to see increasing supply chain issues and we are working hard to source those items from our main distributors, as well as going straight to the manufacturers.
- MM has started sending out a weekly backorder report from Cardinal Health, to help communicate to Departments the types of supplies that we are having issues ordering. There has been a lot of back and forth communication, which has been helpful in finding alternative products and/or developing plans around the shortage of supplies.
- Our GPO transition team was on site December 14th-15th. The team met with many Directors and SLT members to discuss the transition, and to answer any questions. The meetings went very well and the overall response seems to be supportive and positive.

Information Systems – Scott Chille

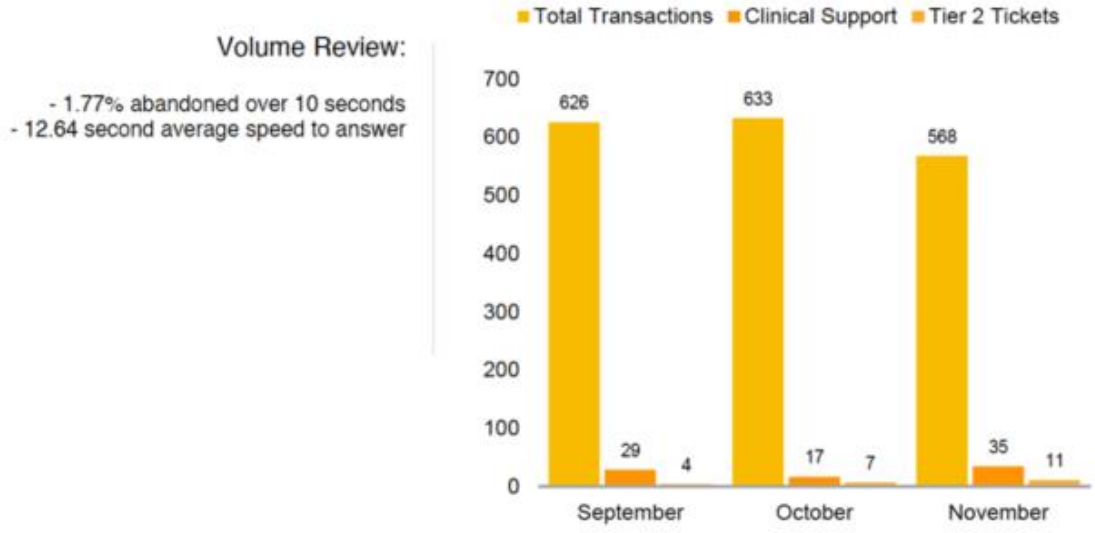
Projects

- **Microsoft365/Office365 migration:** Tenant migration completed. Exchange mailbox migration in progress with expected completion January 2022.
- **Imprivata Single Sign-On and EPCS project:** in progress and pilot departments are very happy with the product. Rolling implementation by department to commence after the holidays depending on COVID impact in the hospital and staffing levels.

Department Updates

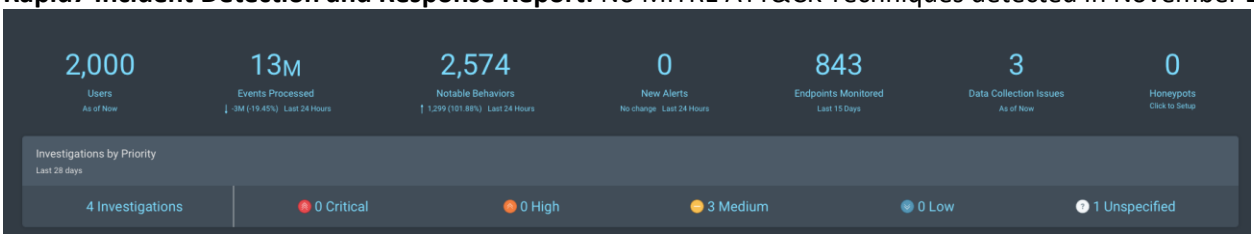
- Offer made to new Clinical Systems Trainer for Clinical IS Department.

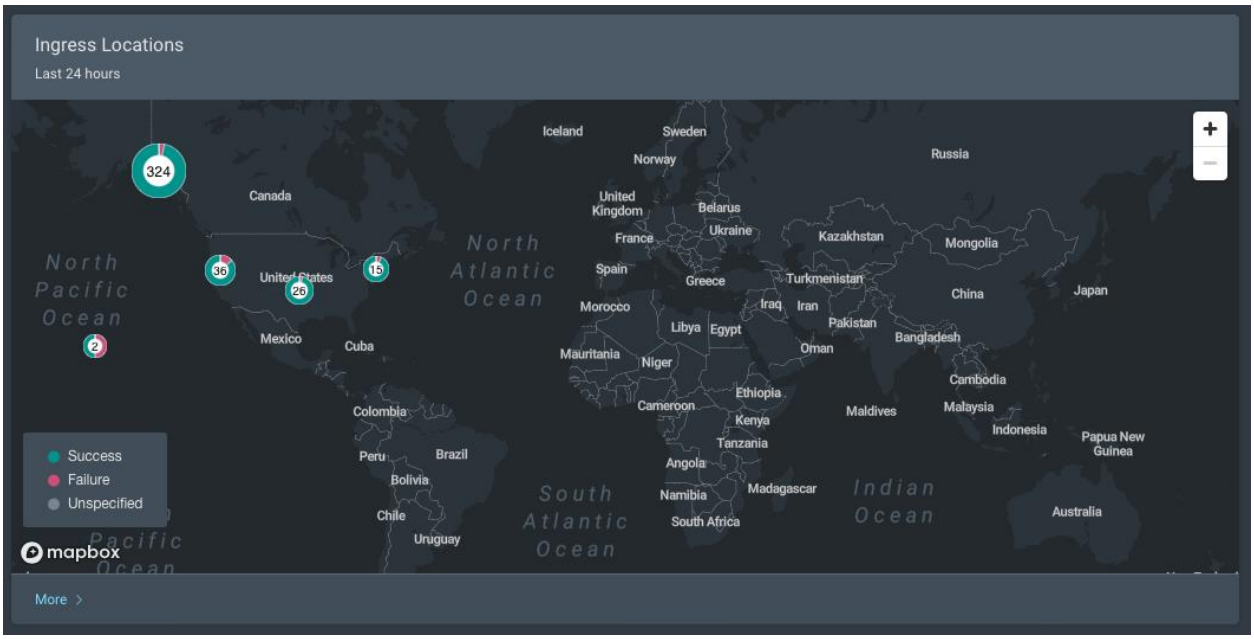
Call Volumes (HelpDesk and Clinical IS): Previous Quarter



Information Security

- **Major Vulnerability in Apache webservers identified December 10th with worldwide impact.** Our systems and network were vigorously examined internally by our team over a 4-day period and with our 3rd party vendors. Appropriate patches and fixes were deployed for those systems that may have been affected.
  - **NO adverse events were identified on our systems or within our network.** We are continually monitoring the situation for any changes or updates and will update SLT and the BOD if anything is noted.
- **Rapid7 Incident Detection and Response Report:** No MITRE ATT&CK Techniques detected in November 2021





- **Rapid7 Hunt Report:** Each month we perform an active hunt campaign starting with the presumption that we are already compromised and then look for evidence of said compromise including lateral movement, credential compromise/re-use, pivoting, malware, data exfiltration, etc.

Rapid7 MDR Hunt Report:

Rapid7 Managed Detection and Response · November 2021

Executive Summary

The Rapid7 Managed Detection and Response (MDR) service captured hunt data from **843 endpoints**. Rapid7 did not identify any indicators of compromise via hunt data during the month of November.

The MDR service relies on multiple methods of compromise detection within client environments. In addition to real-time alerting, MDR performs frequent collection of forensically-relevant data using the InsightIDR endpoint agent to identify historical indicators of compromise and malware that cannot be captured in real-time.

- **(Endpoint Detection and Response) Report: November**

Executive Summary

The following table shows the number of Malop detections (alerts) in your environment for the current month. Entries are separated by severity.

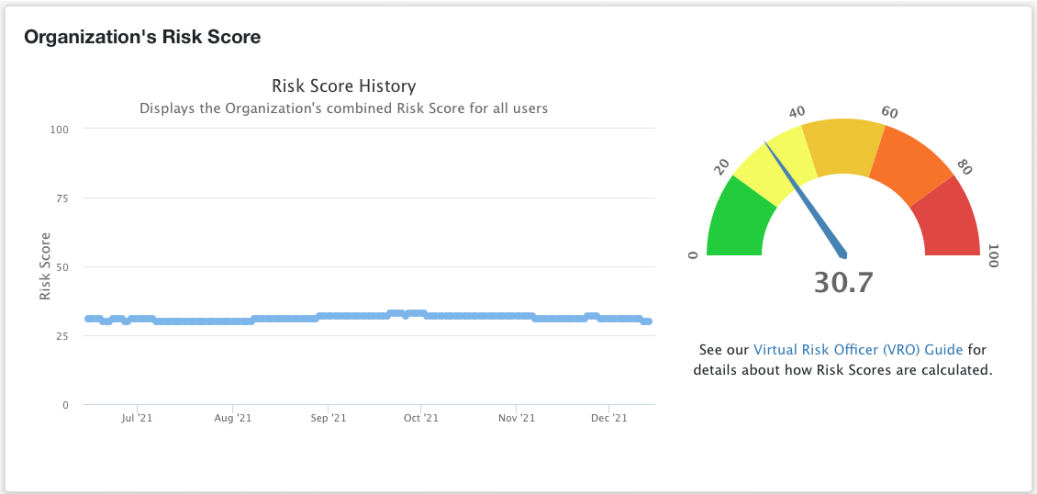
5 - Critical	4 - High	3 - Elevated	2 - Moderate	1 - Low	PUP
0	0	0	0	0	0

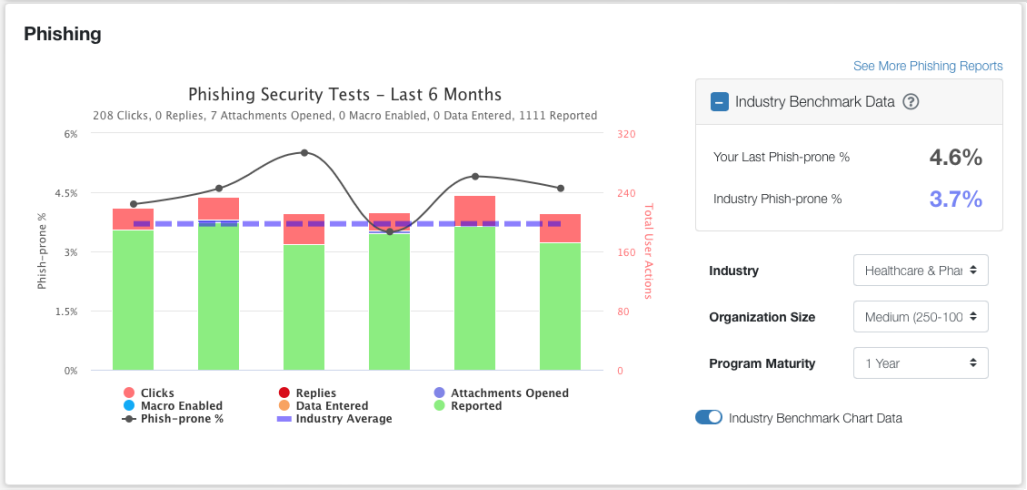
No Malop/PUPs were detected this month.

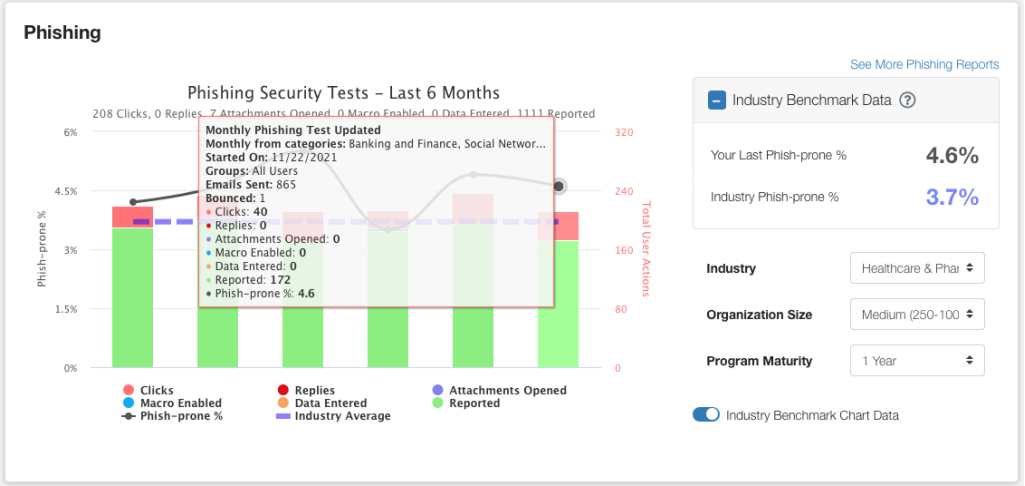
- **Attacks on Bartlett network have remained constant over the last quarter with a slight decline in the last 30 days, but still significantly higher than our previous baseline in March of 2020.**
  - **We have restricted ALL incoming traffic from locations outside the US and Canada. We had (3) security events this week where outbound Command and Control communications were attempted but our Endpoint defenses (Cybereason) and our new firewalls (Cisco FirePower) stopped the attempt and blocked the traffic before anything could happen. We have attributed this activity to the worldwide Apache issue and remediated the vulnerabilities within 2-hours of detection. We are not seeing any other indicators of compromise making their way into the network.**
  - Remaining vigilant in our efforts to keep the attack surface LOW and continuing to actively block bad activity and hunt down all alerts.

Attacks on Bartlett Network					
	As of March-15 2020	As of Sep-08	As of Oct-08	As of Nov-08	As of Dec-08
Per Minute	86	3980	3905	3920	3425
Per Hour	5,160	238,800	234,300	235,200	205,500
Per Day	123,840	5,731,200	5,623,200	5,644,800	4,932,000
Per Week	866,880	40,118,400	39,362,400	39,513,600	34,524,000
Per Month	3,839,040	177,667,200	174,319,200	174,988,800	152,892,000
Per Year	45,201,600	2,091,888,000	2,052,468,000	2,060,352,000	1,800,180,000

- **Security Awareness Risk Score and Phishing Campaign:**







Bartlett Regional Hospital

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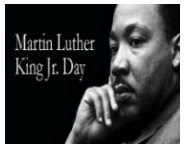
December 2021 Board Report
Jerel Humphrey, Interim CEO

Continue to meet with key hospital stakeholders

- Dr. Benjamin had several issues to resolve related to the Hospitalists, on-call space was her biggest concern
- Dr. Garcia is interested in recruiting an orthopedic partner. I agreed to support this effort and brought it to the Physician Recruitment Committee's attention
- Met with Dr. Stickler to discuss Radiology coverage and the departure of Dr. Gentchos
- Had initial meeting with Rorie Watt and Robert Palmer to cover issue that affects Bartlett/CBJ
- Met with Dr. Shanley to discuss her plans for coverage going forward with Dr. Gentchos' departure
- Met with Dr. David Miller to discuss whether we should try adding an additional General surgeon to the staff
- Met with Dr. Joe Roth, incoming Chief of Staff, to discuss his upcoming term and what he learned at his recent Horty Springer conference
- Met with Dr. Ben Miller regarding recruiting another General Surgeon and what his thoughts were
- Met with Dr. Josh Sonkiss and Karen Forest to go over his role with Behavioral Health Outpatient Psychiatric Services (BHOPS) and operational challenges
- Met with Dr. Bouchard to discuss his group and their interest in continuing to provide Ophthalmology services in Juneau
- Participated in several new employee orientation sessions to introduce myself and discuss Bartlett's commitment to the Juneau community
- Met with Iola, Kenny and Nathan to review a report covering the Compliance program and resources required to drive it.
- Reviewed the findings of Bartlett's financial audit. Strengthening our internal financial controls is a top priority
- Attended all the standing committee meetings of the Medical staff, Board, CBJ and Management
- We had a fantastic/outstanding Joint Commission Survey. The management team really pulled together. An engineer reviewer still to visit us in late December before the survey is final

January 2022

*****Until further notice: To encourage social distancing, participants wishing to join public meetings are encouraged to do so by using the video conference meeting information listed on the next page and at the top of each meeting's agenda.**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 
2	3	4	5	6	7 12:00pm Planning Committee (PUBLIC MEETING)	8 9:00am Strategic Planning Work Session (PUBLIC MEETING)
9	10	11 7:00am Credentials Committee (NOT A PUBLIC MEETING)	12 3:30pm Board Quality Committee (PUBLIC MEETING)	13	14 12:00pm Finance Committee (PUBLIC MEETING)	15
16	17 	18	19	20	21	22
23	24	25 5:30pm Board of Directors (PUBLIC MEETING)	26	27	28	29
30	31					

Committee Meeting Checkoff:
Board of Directors – 4th Tuesday every month
Board Compliance and Audit – 1st Wednesday every 3 months (Mar, Jun, Sept, Dec.)
Board Quality- 2nd Wednesday every 2 months (Jan, Mar, May, July, Sept, and Nov.)
Executive – As Needed
Finance – 2nd Friday every month
Joint Conference – Every 3 months
Physician Recruitment – As needed
Governance – As needed
Planning – 1st Friday every month

JANUARY 2022 - BRH Board of Directors and Committee Meetings

BRH Planning Committee 12:00pm Friday, January 7th
https://bartletthospital.zoom.us/j/94747501805
Call 1 253 215 8782 Meeting ID: 947 4750 1805

BRH Strategic Planning Work Session 9:00am Saturday, January 8th
https://bartletthospital.zoom.us/j/92911723570
Call 1 253 215 8782 Meeting ID: 929 1172 3570

BRH Board Quality Committee 3:30pm Wednesday, January 12th
https://bartletthospital.zoom.us/j/93135229557
Call 1 253 215 8782 Meeting ID: 931 3522 9557

BRH Finance Committee 12:00pm Friday, January 14th
https://bartletthospital.zoom.us/j/98393405781
Call 1 253 215 8782 Meeting ID: 983 9340 5781

BRH Board of Directors Meeting 5:30pm Tuesday, January 25th
https://bartletthospital.zoom.us/j/93293926195
Call 1 253 215 8782 Meeting ID: 932 9392 6195