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April/2011

President's Message

Spring in New Mexico brings new life and renewal, as well as volatile storms that can destroy the best laid plans. The modern healthcare landscape is very similar. We must be prepared to take advantage of the exciting and magnificent opportunities the new healthcare world brings, while being prepared to survive the storms. HFMA and your New Mexico chapter provide many of the tools necessary to do just that, and their websites can help guide you there. If you haven't been to the chapter and national websites lately, I encourage you to revisit them and take advantage of the tools they offer.



Specifically on the [chapter](#) website, look for:

About Us - check out the "About Us" section for the current chapter strategic plan. The chapter volunteers are working hard on these initiatives to make your membership more valuable.

Education Programs - see all the great upcoming educational content the chapter provides at reasonable prices.

Classifieds - this is a great forum for members to find job opportunities, and chapter members can post job openings here for free.

On the [national](#) website, look for:

Summary of CMS Proposed Rule on ACO's - this is clearly a hot topic, and HFMA provides its views on the proposed rule.

HFMA Initiatives - HFMA has several initiatives going on. This section of the website provides information and resources regarding the MAP revenue cycle initiative, the latest on healthcare reform, and patient friendly billing.

News and Opinion - get the latest on quality of care under the Affordable Care Act, the GAO's study of health insurance denial rates, and links to hot topics in other publications such as the Wall Street Journal and the New England Journal of Medicine.

As my term as President draws to a close, I wanted to take this opportunity to thank

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[P&L Summary June 2010 through March 2011](#)

the many volunteers who have made my job easier and moved this chapter forward. It has been a pleasure to serve as your President, and I look forward to talking with many of you at chapter conferences for years to come.

Sincerely,

Chris Tyhurst

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HFMA's Peer Reviewed Designation Helps You Purchase Smarter, Purchase Faster

The HFMA Peer Review process is a rigorous product and service evaluation program that significantly reduces risk and expands your purchasing options. Here are five reasons you should start your next purchasing process with HFMA Peer-Reviewed products and services:

Renee Ennis

Directors
Marianne Bjelke

Bradley B. Cook

Julie C. Nickerson

Linda L. Novy

Robert C. Tyk

1) Reviewers whose opinions matter

HFMA Peer Review process is based on evaluations conducted by your fellow CFOs - healthcare professionals whose needs and concerns are similar to your own. No one is more qualified to cut through inflated marketing claims. The HFMA Peer Reviewed designation is your assurance that a product or service has proven its quality, value and ROI in healthcare environments like yours.

2) The due diligence you'd conduct if you had the time

HFMA conducts a far more rigorous due diligence process than your time and resources allow. A thorough, 11-step screening process evaluates products and services against HFMA's high standards for effectiveness, quality, price, value and customer support. The process includes extensive surveys of current customers, as well as organizations that considered but ultimately decided not to purchase the product or service. The Peer Review team leaves no stone unturned during the evaluation process.

3) An impartial review process

No matter how thorough your own due diligence process, it's difficult to get an impartial review of products or services you're considering. Vendor websites, literature and references are obviously biased to emphasize the positives, and discussions with your network of colleagues might not uncover product limitations, drawbacks or service problems. The HFMA Peer Review process challenges those claims. If a product or service doesn't deliver, it won't earn HFMA Peer Reviewed designation.

4) A better list of candidates

In today's rapidly changing marketplace, it's challenging and time consuming to keep up with all the product and service options available. Moreover, you may be understandably reluctant to consider an unknown vendor, especially for a critical purchase. You may go back to the same vendors over and over simply because you're unaware of better alternatives or don't have time to check them out. Because HFMA's Peer Reviewed products and services have been so thoroughly vetted, you can consider new sources with confidence and widen your purchasing horizons safely.

5) Assurance of continued service and support

HFMA Peer Reviewed status is not a once-and-you're-done designation. HFMA conducts an annual re-evaluation of Peer Reviewed products and services to ensure that they continue to meet the rigorous standards that secured initial approval. This is additional assurance of the vendor's long-term commitment to quality, effectiveness and customer support.

The bottom line

HFMA's Peer Review designation helps ensure that a product or service will do what it claims to do and will provide a solid ROI. It also documents that the vendor has demonstrated expertise in the healthcare industry and a strong reputation for integrity. For Gregg Beeg, CFO of Central Michigan Hospital in Mount Pleasant, Michigan, and HFMA Fellow, the HFMA Peer Reviewed credential carries tremendous weight in vendor comparisons. "It is exceptional the quality of the organizations that are granted and approved through the Peer Review process," he says. He calls the HFMA Peer Reviewed designation "a gold star benchmark that all of us in the healthcare industry can use."

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Reduce risk and save time by starting your next purchasing process using HFMA's list of Peer Reviewed products and services. You'll find the complete list on the HFMA website at <http://www.hfma.org/Marketplace/Peer-Review-Products-and-Services/HFMA-Peer-Review/>.

Mike Bartlebaugh

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Welcome New Members

We would like to welcome those who have recently joined our Chapter

New Members

- **Robert Bate**, Director of Finance
University of New Mexico Hospital
- **Lisa Costellow**, Division Director, Patient Access
Lovelace Health Systems Inc.
- **Christine Gomez**, PFS Supervisor
Roswell Regional Hospital
- **Kay L. Naranjo**, Finance Manager
Hospital Services Corporation
- **Pauline Romero**, Accounting Supervisor
University of New Mexico Hospital

Transfers

- **Peter W. Seaman**, CPA, Assistant CFO
Gerald Champion Regional Medical Center
- **Ricky D. Wallace**, Chief Executive Officer
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Recent Events: Lean Six Sigma Webinar, Legislative Update and NM HFMA/NMHIMA April 2011 Conference

On March 24, Stanley Lei of Presbyterian Healthcare Services led a Region 10 webinar describing his organization's employment of the Lean Six Sigma approach to quality improvement. Each of the chapters in Region is sponsoring a webinar this year and this was the NM chapter's offering. It was fascinating and you can review his [presentation](#) on the chapter's website.

Jeff Dye's legislative update on April first was no joke - Jeff is the president of the New Mexico Hospital Association and he gave us his annual debriefing of the NM legislative session. Jeff not only went over the [healthcare-related bills](#) from the last session but also gave a great [overview](#) of what's going on in the industry in NM and across the country.

On April 21 and 22, the New Mexico chapter co-hosted an educational conference with the New Mexico Health Information Management Association.

The key note speaker was North Wood, award-winning violinist and educational speaker. He gave an inspired speech on "Solving the Mystery of Talent". The opening speech was enlivened by his varied playing styles to emphasize how different approaches can have different outcomes.



He enjoined us to see success as a feeling and not as a resume. <http://www.northwood.com/>

The HFMA break-out sessions provided a wealth of information on a variety of topics from revenue cycle improvement to an accounting and financial reporting update. Here are the highlights:



Andrea Clark, RHIA, CCS, CPCH, President, Health Revenue Assurance Associates, gave a two part presentation on the challenges of Revenue Cycle and Outpatient RAC audits. She gave pointers on what auditors may look for and use, i.e. data mining for automated reviews, MD signatures by RNs, etc. She said we need to not silo our operations, but come into the world of seeing everything. We need to be vigilant and do self-audits continuously. www.hraa.com

Jennifer Powers-Johnson of Recondo spoke on Best Practices for POS Collections. She explained how the hit Wall Street took a couple of years ago affected the hospital community more than anybody thought. We need to educate our front-end staff on how to help our customers more effectively collect patient shares up front.

Jennifer with Brad Cook, member, NM HFMA board of directors. Brad took the lead on organizing the conference for the New Mexico chapter.



Lori Laubach and Tony Maki of Moss Adams gave a great overview of CMS's proposed rules for Accountable Care Organizations. They described what they are and what place they may have in our future as Medicare changes.

Eric Burgmaier, CPA of Burgmaier & Helton, CPAs LLC spoke on the issue of Physician Finance. He gave a brief overview of the three ways physicians are compensated: equal sharing, salary, and salary plus bonus. In these changing times, he stressed that hospitals and physicians alike must know how they are reimbursed. They must examine their EOBs closely and create payor summaries by top service codes to truly see what their reimbursement rates are. www.esbcpas.com



Brandon Fryar, CPA of Moss Adams gave an accounting and financial reporting update for health care. He provided great insight into a number of changing regulations and practices but he kept it light and fun on Friday morning with a few corny CPA jokes.

Catherine Porto, MPA, RHIA, CHP, CPEHR, Executive Director HIM, UNM Hospitals wrapped up the conference with a two part presentation to the NM HFMA and NMHIMA attendees on 5010 and ICD-10. She spoke on relevant changes and planning that the healthcare community needs to be doing now and planning for in the next couple of years.



A special thanks to Vicki Delgado of the NMHIMA and Brad Cook of the NM HFMA for organizing such a great conference!

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Announcing the 2011/2012 Board of Directors

The election results are in and we're pleased to announce the officers and directors of the NM HFMA Chapter for the 2011/2012 chapter year which begins June 1, 2011:

Officers (One year terms):

- President - Steve Figge
- President-elect - Brad Cook
- Vice President - Heidi Atencio
- Secretary - Mike Nelson
- Treasurer - Josh Trujillo

Directors (Two year terms):

- Claudia Klesert
- Bob Tyk

In addition, the following directors will serve the second year of their two-year terms:

- Marianne Bjelke
- Julie Nickerson
- Linda Novy

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Several Windows of Opportunity Close, But Options Remain

The end of 2010 saw the expiration of a number of options for hospitals seeking financing for capital projects. These temporary measures stemmed from the American Recovery and Reinvestment Act (ARRA) and other Congressional action, and they leave hospitals with yet another shift in the financing landscape that requires re-examination of available avenues.

Build America Bonds no longer exist (though legislation has been proposed to extend them), the higher bank-qualified bond limits authorized by ARRA have reverted to lower levels, and the Federal Home Loan Bank can no longer support tax-exempt hospital financing. Yet the changes to these options have not left holes behind: rather, they leave a different set of financing options to consider in 2011.

Shifting Municipal Hospital Solutions

In 2009 and 2010, Build America Bonds (BABs) provided governmental hospitals with a 35% subsidy on their interest cost. The program was designed to provide an alternative to tax-exempt bonds, which were not - and still are not - providing the interest rate advantage they traditionally have.

In 2011, municipal hospitals in strong communities can try to leverage taxing authority and government relationships to reduce interest rates. They can consider issuing rated or unrated bonds, or pursuing enhancement to improve a credit rating. Some communities may have unfunded general obligation monies that could be applied to a hospital project without a new taxpayer vote. Hospitals seeking new general obligations must be mindful of the time necessary to bring a vote to the ballot; this is generally not an option for projects with a rapidly-approaching start date.

Bond insurance is still available to government hospitals that can back the insurance with a general obligation pledge, though generally the bond insurer will limit the enhancement to hospitals with revenues of over \$50 million.

It is critical for hospitals relying on their tax bases to "stress test" their debt capacities prior to issuing bonds or seeking credit enhancement. Evaluate the impact of a material drop in the tax base on the current operations cushion and on the ability to repay the planned debt. In addition, the amount of debt per capita will be a major issue for investors and rating agencies if the project is located in an area where employment opportunities are concentrated among a small number of employers.

Federal Home Loan Bank Credit Enhancement: Taxable vs. Tax-Exempt

The Federal Home Loan Bank (FHLB) consists of 12 independent entities that lend to local community banks. Most are rated AAA. For the past couple of years, the FHLBs have been permitted to credit-enhance a hospital's tax-exempt debt when an unrated or low-rated bank provided a letter of credit. This meant local banks could provide hospitals investment-grade credit enhancement usually available only from larger banks. A local bank's familiarity with a hospital's community impact may make it more willing than a large bank to participate in a project.

In 2011, the FHLB can still enhance hospitals' taxable debt issuances, but not tax-exempt debt. Since fixed-rate tax-exempt debt is not providing the cost break it usually does, the taxable FHLB option is still a good one. Further, taxable bonds require fewer upfront closing costs, and there are fewer restrictions on the use of bond proceeds. This is a lesser-known option that may require investigation and research on the part of the borrower and the local bank, which will have to consider the implications of posting collateral for the letter of credit.

Bank-Qualified Bonds: Lower Limits Encourage Creative Thinking

When tax-exempt bonds are designated bank-qualified, banks can deduct 80% of their cost of buying and carrying them. Banks pass along the savings to borrowers by way of a reduced interest rate. Normally, only \$10 million can be designated bank-qualified by any bond issuer in one year, meaning if a municipality had commitments for the full amount of this limit, the hospital would be shut out of funding from that source that year. While ARRA increased this limit to \$30 million and applied the limit to the borrower, the limits reverted to normal levels after Dec. 31.

Borrowers can get creative, though, by looking for bond issuers other than the hospital's traditional municipal source. If hospitals can find more than one issuer with bank-qualified capacity, they may be able to combine those sources to overcome the \$10 million limit. Hospitals should keep in mind that the more funding sources involved, the more legwork and project management required.

Alternatively, hospitals can consider phasing their projects over multiple calendar years to stay within the \$10 million limit. The risk in this scenario is, as always, market movement and changes in interest rates.

Additional Alternatives

Numerous other options are still available in 2011 for both municipal and nonprofit hospitals, and they can be used on their own or combined to create an affordable, tailored debt structure.

Federal financing remains a viable option through both the Federal Housing Administration (FHA) and the U.S. Department of Agriculture. The FHA's mortgage insurance program is available for both new construction and, as of 2010, for simple refinances. And in 2011, the USDA offers both its Business and Industry Program and its Community Facilities Program for hospitals in communities of less than 50,000 people for the former and 20,000 people for the latter. These structures provide credit-

enhanced debt with amortizations of up to 25 years for FHA and 40 years for USDA. Underwriting standards for these programs necessitate the utilization of a lender familiar with the programs' requirements and limitations who can compile a credit package that accurately describes the hospital's strengths and goals.

Private placement of bonds has been a successful structure for several hospitals despite the markets. This path requires a lender with a firm grasp on local, regional, national and international banks' appetite for purchasing certain types of debt. Lastly, off-balance sheet financing and Real Estate Investment Trusts are also potential 2011 financing alternatives.

Thinking Ahead

The coming year brings numerous challenges. Access to capital will be competitive, particularly given the unusually high number of letters of credit expiring in 2011 and 2012, bringing borrowers to market to seek either extensions or revised debt structures.

Some borrowers are in the position of needing to finance in 2011, but they may not be able to access the ideal debt structure at an affordable cost of capital. For these borrowers who must proceed with financing at less-than optimal terms, special consideration should be paid to incorporating flexibility into debt covenants, prepayment penalties and other terms. The borrower may find that paying a higher interest rate is worth the benefit of future flexibility to refinance early. Borrowers may also be able to negotiate smaller periodic enhancement fees, rather than annual fees, to smooth cash flows.

While the loss of the ARRA provisions narrows the financial options available to hospitals seeking funding for capital projects in 2011, there are still ways to get projects done. A good knowledge of all other possibilities will be critical in obtaining required financing at reasonable terms.

Tanya K. Hahn

Used with permission from The Capital Issue at www.lancasterpollard.com. Tanya K. Hahn is a Senior Vice President for Lancaster Pollard and can be reached at thahn@lancasterpollard.com or (614) 224-8800. Find more resources at www.lancasterpollard.com.

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Starting at the top which is appropriate at the mile high altitude of Denver, Colorado, the educational options are diverse and timely.

Wednesday, the 27th, following morning options of golfing at beautiful Arrowhead Golf Course in Littleton www.arrowheadcolorado.com or attending a certification coaching session, the afternoon features:

- **The State of Healthcare Reform** presented by Richard L. Clarke, FHFMA, President and CEO, HFMA followed by Region 10 State Hospital Associations' CFOs providing their perspective how the Affordable Care Act will affect their state.

Thursday, the 28th, is composed of Concurrent Sessions:

· **Physician Hospital Collaboration and ACO Development** presented by Dr. Mark Rumans, Physician In Chief, Billings Clinic
· **Medicaid Integrity Contractors: Preparing for and Surviving the Audits** presented by Tanja Twist, Sr. Director of Operations, Adreima

· **The Outlook for Hospital Tax Exempt Debt** presented by Jan Schorr, Capital Markets Advisor for Markets and Healthcare Systems, Melio & Company
· **Value Based Pricing and the CDM** presented by Nick Paflas, Revenue Cycle Manager, Fiscal Services, Cleveland Clinic and Michael Najera, Senior Manager, Craneware, Inc.

· **Rural ACOs** Lunch Presentation by Clint MacKinney M.D., University of Iowa

· **Federal Value-Based Payment Systems** presented by Danielle Lloyd, Senior Director, Reimbursement Policy & Analysis, Premier Healthcare Alliance
· **Defending Payer Audits** presented by Denver Health and Intermountain Healthcare

· **Economics of Healthcare Reform - How to Survive** presented by Chris Rivard, Chair, Health Care Industry Group, Moss Adams LLP

· **Lean Six Sigma, Three Facilities' Case Studies** presented by Philip Goodman, Director Lean Systems Improvement, Denver Health; Julie Schaaf, Operational Excellence Consultant, Billings Clinic; Doug Smith, Regional CFO, Intermountain Healthcare

Friday, the 29th features an optional breakfast session and three general sessions:

· **Cost Report Changes**, Optional Breakfast Session, presented by Cheryl Storey, Health Care Partner, Moss Adams LLP

· **Value Based Purchasing - Scoring Impact on Payment under Healthcare Reform** presented by Rob Schile, Principal, LarsonAllen

· **Change the Buzz, Bee the difference** presented by Randy Morgan, President, Red Shoe Solutions

· **Corporate Ethics - Lessons Learned from HealthSouth** presented by Aaron Beam, Former CFO, HealthSouth Corporation

The Program Brochure and Registration Form will be Available the week of May 2nd at:

- www.hfmaregion10.org
- [NM HFMA's Web Site](#)

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A Message from our Regional Executive, Dave Chohon

Spring Time in the Rockies!

Spring is here, snow is melting, the flowers are blooming -- and the 2010-2011 year in HFMA is coming to a close. It seems like yesterday that I accepted the nomination to become the Regional Executive Elect for Region 10 and now three years later it will be ending. For the current chapter presidents you are in the same situation. On one hand we are all breathing a sigh of relief but on the other hand there is a sadness in our thoughts.

This last year has gone by so fast. I have had the opportunity to work with so many dedicated professionals and I am deeply honored to have served as your regional executive. My two main goals for the region was to bring us closer together and work as a team and to help each chapter have a successful year. I am very proud of each chapter president for their dedication and effort over this past year. We have several

chapters that will receive 100 points on their Chapter Balance Score Card and some that felt a little short but all in all, it was a good year. I got to visit some of the chapters and attend their board meetings. I saw for myself that we have many committed members in leadership roles and I know that Region 10 will continue to build strong chapters here in the near future.

I want to remind everyone of our Region 10 meeting coming up this July 27th, 28th and 29th in Denver, CO. I have seen the brochure and I am very impressed with the lineup of speakers and events. A special thank you to JJ Carmody, Eric Burgmaier, Alan Robinson and their committee for the efforts they have put into the meeting. I hope to see many of you there.

LTC is a month away but for you president-elects it's never too early to start planning your year and prepare your team with goals and anticipation. Make sure each person on your team is prepared and knows what you expect of them. Meet with them and outline how they can be successful. Remember, LTC can be an excellent resource for strategies and networking opportunities. Try to send as many as you can to LTC -- you will see the reward in results. Good results makes for a happy team.

Loyalty and commitment. Those are some very strong words for any company or business. In HFMA we are all volunteers, professional volunteers and those words are a way of life for many of us. I see it constantly in our chapter's board of directors and officers as well as many of our members. To use a phrase from an Army saying, our region chapter members strive to make their chapter the best it can possibly be!!!!. I'm proud to be a part of Region Ten. Thank you to all our region's volunteer leaders.

I want to thank all of you for allowing me to serve as your regional executive this past year. It has been rewarding and educational, fun and entertaining and I hope I have helped you to achieve some of your desires. I will miss the opportunity to work with you. I wish all of you the best life has to offer wherever the future leads you. THANK YOU!

Dave Chohon,
Regional Executive, Region 10.

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HFMA staff and volunteers determined that this product has met specific criteria developed under the HFMA Peer Review Process. HFMA does not endorse or guaranty the use of this product.

Call for Input and Participation

The Newsletter Committee for the NM Chapter of HFMA invites you to provide your input and feedback on what you like about the newsletter and what you'd like to see changed. Are there topics about which you'd like to see articles? Are you aware of members or health care organizations in New Mexico that deserve recognition? We'd love to hear about them! We also welcome your participation in chapter activities - if you are interested in helping out with the quarterly newsletter or other chapter activities, please let us know. You can e-mail us at: nmhfma@scltd.biz.

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NM HFMA P&L Summary June 2010 through March 2011

6/1/10 through 3/31/11*

| | <u>YTD Actual</u> | <u>Budget</u> | <u>Variance</u> |
|--------------------------|-------------------|---------------|------------------|
| REVENUE | | | |
| Total Program | 23,496.61 | 22,000 | 1,496.61 |
| Total Other | 22,522.15 | 19,000 | 3,522.15 |
| <hr/> | | | |
| Total Revenue | 46,018.76 | 41,000 | 5,018.76 |
| EXPENSES | | | |
| Total Program | 17,842.99 | 21,900 | 4,057.01 |
| Total Leadership Conf | 3,371.87 | 7,500 | 4,128.13 |
| Total Other | 11,454.49 | 10,100 | (1,354.49) |
| <hr/> | | | |
| Total Expenses | 32,669.35 | 39,500 | 6,830.65 |
| <hr/> | | | |
| NET INCOME/(LOSS) | 13,349.41 | 1,500 | 11,849.41 |

*Budget numbers are annual; YTD numbers are actual for the first ten months of the chapter fiscal year

New Mexico Chapter of HFMA

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