

Northwest Outlook



hfma™ washington / alaska chapter
healthcare financial management association

June - September
2006

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Publication Objective

The NW Outlook is the official publication of the Washington/Alaska Chapter Healthcare Financial Management Association. Our objective is to provide members with information regarding Chapter and national activities, with current and useful news of both national and local significance to healthcare finance professionals and to serve as a forum for the exchange of ideas and information.

President's Message



Courage in Leadership - An Agenda of Change

by John Nutter, President

All of us who are privileged to work in healthcare see firsthand the miracles of modern medicine and the outstanding work that our clinical colleagues engage in every day. However, those of us who are serving a financial stewardship role in our organization acknowledge that much work remains to ensure that we have an economically viable healthcare delivery system that provides affordable, high-quality healthcare to all who need it.

As healthcare professionals we see firsthand the impact of declining reimbursements, increasing competition, staffing shortages, budget constraints, and healthcare financing reform that doesn't reform so much as it redistributes inadequate resources in an attempt to serve an ever increasing need.

HFMA's National Chairman, Joseph Fifer, FHFMA, CPA has chosen as our national theme this year

"Courage in Leadership." While maintaining the status quo is often the easy choice, it is not the viable choice for today's healthcare industry. As healthcare financial leaders, our challenge is have the courage to change and adapt our healthcare systems to ensure they are able to meet the ever-growing needs of the aging communities we serve.

But we do not embark on this ambitious agenda of change alone. The Washington / Alaska chapter of HFMA is nearly 850 members strong and is committed to being the professional resource of choice for the healthcare financial industry of our region. We will achieve our objective of being an agent of change and a leading healthcare resource

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www.waakhfma.org

Contributing Writers

Craig Chase
Annette Edwards
Jeff Johnson
David Morgan
John Nutter
Jack Schmoll

THANK YOU!!!

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only with the active, informed and engaged participation of our members.

So if you are one of the hundreds of committed HFMA volunteers who have made our chapter consistently outstanding over many years, I want to thank you and ask for your continued support. And if you have yet to become involved with HFMA, I invite you to embark upon an extraordinary journey with some of the best minds in healthcare finance as we work together to not only be stewards of the resources with which we have been entrusted, but to lead with courage and conviction so that we may transform healthcare so that everyone in our region had access to the high quality affordable healthcare they deserve.

Very truly yours,

John Nutter
President



How Hospitals Can Avoid the Pain of B & O Tax Nightmares

by Jack Schmoll | Clark Number

The Washington Department of Revenue has taken some invigorating elixir lately, giving its auditors more energy and enthusiasm for auditing hospitals. We've seen increased enforcement levels of audit frequency and aggressiveness at public and non-profit hospitals around the state.

The reason is simple. There's money to be found. Hospitals generate large amounts of revenue and the rules and laws are so complicated that it's easy for state auditors to find errors.

What are the auditing or tax accounting traps that hospitals are falling into and how can you make

sure you are reaping all the tax savings you can in this highly competitive world of healthcare?

This article, the first of three, will focus on **"How hospitals can avoid the pain of B&O Tax nightmares."** This area will have the largest dollar impact for most hospitals. It's important that hospitals make sure the correct income is deducted. Taxpayers that deduct too much end up with a liability; those that deduct too little will overpay. In the next issue of *Northwest Outlook*, I will focus on "Tricky Taxes - Sales and Use Tax, Property Tax, and Leasehold Excise Tax." My third article will look at "Hidden revenues: The taxable revenues hospitals often overlook."

The biggest area of revenue confusion involves non-government vs. government revenue. This includes Medicare, Medicaid, CHAMPUS/TRICARE, co-payments and deductibles.

Any revenue received from the federal government and the state of Washington as compensation for or in support of health or social welfare services can be deducted for Business and Occupation (B&O) tax purposes. However, the treatment of certain revenue streams that in the past were considered deductible government revenue has recently changed.

Medicare Co-pays, Coinsurance, and

Deductibles: Effective April 2, 2002, language was added to the state code specifically stating that Medicare co-payments, coinsurance, and deductibles paid privately and by insurance companies were not considered government revenue and did not qualify for deduction. However, co-payments and deductibles that are ultimately paid by Washington Medicaid are deductible since they are reimbursed by the state of Washington.

To further complicate matters, hospitals will not know the total amount of Medicare co-payments, coinsurance, and deductibles they receive until the cost report is completed, which is well after the tax year ends. This creates timing issues and requires hospitals to make estimates in order to timely report taxable income. Hospitals will not know

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how much their actual co-payments are and how much will be reimbursed by the federal or state government until April of the following year, perhaps even later. But taxes are still due in January.

This requires planning and estimating – often with the help of tax professionals. This involves taking an educated guess, based on the previous year's total revenues from these sources, then making appropriate adjustments. If this is done incorrectly and hospitals underpay, they will owe additional tax and interest. No one wants a large tax liability at the end of the year if the estimates are too low. Conversely, if you over estimate, you will pay too much tax, which is also something nobody wants to do.

A court challenge is further complicating matters. The Department of Revenue has taken a position that co-payments, coinsurance, and deductibles were taxable before April 2, 2002. The statute of limitations will close on 2002 as of Jan. 1, 2007. That means the issue of what happens during the period before April 2, 2002 will not be an issue much longer.

CHAMPUS/TRICARE: Hospitals have typically deducted these payments because they came from the federal government. However, the Board of Tax Appeals has ruled that in reality, CHAMPUS/TRICARE are employee benefit plan payments and therefore do not qualify for the health and social welfare deduction. This is being appealed in Thurston and Skagit county courts.

We have found that many hospitals are still deducting these payments. Our advice is to begin paying taxes on this revenue and file for a refund if the legal appeal is successful.

Industrial Insurance: Payments received from the Washington Department of Labor and Industries as part of workers compensation claims are deductible under the health or social welfare deduction. However, payments received from companies that are self-insured for workers compensation purposes are not deductible. Many hospitals make the mistake of booking all workers compensation

income together - regardless of whether the payment is received from Labor and Industries or a private payer. This causes an over- deduction of income and an underpayment of tax.

Oregon/Idaho Welfare: The health or social welfare deduction is limited to payments received from the state of Washington and the federal government. The deduction does not apply to payments received from other state governments, including Oregon and Idaho. Hospitals close to the borders need to be especially careful that they do not deduct these amounts.

Often Overlooked Deductions

While hospitals must be careful not to take inappropriate deductions, they must be just as careful to take all of the deductions coming to them. There are several often overlooked deductions that they should be aware of:

Washington Basic Health Plan: Hospitals receive payments through the Washington Basic Health Plan. This can be confusing because sometimes money is received from what appears to be a non-government source, for example, a private insurer like Group Health. But even if it comes from a private entity, it is still considered government revenue. It is simply passing through the private entity. It is essentially a Medicaid program administered by a private insurer with which the state has contracted. Hospitals must be careful to track the source of this money and not pay taxes on it.

Indian Health Care and Veterans

Administration: Revenue from these sources is considered government revenue and is deductible. It's important for hospitals to capture all federal and Washington revenue streams. These are two areas that hospitals often miss.

Bad Debts: This is another area that many hospitals often miss. Many fail to deduct bad debts because changes in the treatment of bad debts by hospitals were not incorporated into the tax reporting templates many hospitals use to complete their B&O tax returns. As a result, the deduction does not make it into tax returns.

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Qualified accounting firms can help hospitals review their accounting templates, incorporate these changes into their systems, and allow them to pay the correct amount of tax.

Please look for article No. 2 - "Tricky Taxes - Sales and Use Tax, Property Tax, and Leasehold Excise Tax" - in the next issue of Northwest Outlook.

[Jack Schmoll is a Manager with Clark Nuber in Bellevue, Wash. He specializes in state and local taxes and can be reached at 425.709.6712 or JSchmoll@clarknuber.com.]

Using Cost Segregation to Apply Accurate Depreciable Lives to Fixed Assets

by Craig Chase | Moss Adams LLP

What is cost segregation?

When constructing new health care buildings or additions onto existing facilities, the majority of the associated cost is generally depreciated over 25 to 40 years for book purposes. A cost segregation study can be used to further break down the cost of the building into lives ranging from 2 to 40 years following the latest version of the American Hospital Association (AHA) - Estimated Useful Lives of Depreciable Assets. The objective of the cost segregation study is to identify more accurately the useful lives and associated costs of the various components within the total building costs.

What does that mean for our hospital?

In the most general sense, a cost segregation study will break down a lump-sum construction cost into components with depreciable lives as prescribed by the AHA. The componentization of assets into more realistic useful lives provides for a more accurate picture of the fixed assets and

depreciation expense incurred each year.

A cost segregation study provides additional benefit to Critical Access Hospitals (CAH) because of the Medicare/Medicaid reimbursement program. Unlike most hospitals, which are reimbursed on a prospective basis, CAHs are cost reimbursed, of which depreciation expense is a part. By applying proper lives to the new fixed assets, the appropriate amount of depreciation expense will be calculated each year. In reality, this equates to larger reimbursement amounts for CAHs in the early years of a new building.

What does this mean for my hospital?

Cost segregation studies allow the hospital to claim depreciation expense earlier in the depreciation cycle of the building, yet overall depreciation remains the same over the life of the building. The benefit for CAHs is the timing of when the depreciation expense is claimed. Because the overall amount depreciated is not changed (i.e., no "phantom" deductions are created), the only way to measure the value of a cost segregation study is in terms of the net present value of the differential in timing of Medicare and Medicaid reimbursement of depreciation expense.

For example, a new hospital building constructed with a total cost of \$10 million could result in an estimated benefit in the range of \$624,000 to \$890,000. That is the net present value resulting from moving depreciation expense into the earlier years of the new hospital by conducting a cost segregation study. This calculation is based on an assumed discount rate of 5%, an expected building depreciable life of 30 years, and a combined 50% Medicare/Medicaid participation for reimbursement.

When does a cost segregation study need to be done?

The cost segregation study can be done any time up to the point the building is put into service and

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before the financial statements for that first year are closed. However, the earlier in the process, the better; ideally, a cost segregation study will begin at the same time as the initial project planning. In the ideal scenario, a qualified cost segregation consultant can provide direction as to how the project being considered should be bid and invoiced by the contractor, which serves a twofold purpose:

- 1) By identifying the costs to be segregated up front, the contractor, rather than the cost segregation consultant, can compile the costs, which will result in saving a lot of the leg work that has to be done after the project is completed.
- 2) By accurately identifying costs that the contractor expends on assets with a shorter depreciable life, a more accurate cost is developed as opposed to having to rely on third-party information to develop estimates of the costs incurred relating to shorter life assets.

By involving a consultant in the design stages of a project, the leg work required after project completion is minimized, resulting in lower fees to complete the study. In addition to lower fees, having the contractor develop the cost breakdowns during the initial bidding and throughout the construction process for purposes of the study will provide more accurate cost detail, which, in the case of CAHs, will generally result in improved cash flow as a result of the study.

We already have our internal accountants use the AHA guidelines to determine appropriate lives. Why do we need to have a cost segregation study?

There is nothing to say that your hospital's internal accountants cannot use the AHA guidelines to appropriately assign lives to fixed assets within a building. A simple analogy fits here: If you needed an operation on your brain, would you rather have a doctor in family practice or a

neurosurgeon who specializes in that area perform the operation? The same principle applies to conducting a cost segregation study. A qualified cost segregation consultant can more accurately identify and break down the costs associated with the construction of new facilities and segregate those costs to fit with the AHA guidelines so that the most appropriate depreciable lives can be applied to the assets.

In short, the asset cost identification goes beyond the simple classification of furniture, fixtures, and equipment. Many other assets that are generally lumped in with the building asset and depreciated over the same life of the building (ranging from 25 to 40 years) should more appropriately be treated as assets having a realistic useful life of much less than the life assigned the building.

Is a cost segregation study going to interfere with my cost reporting to Medicare?

No, a cost segregation study will not interrupt cost reporting to Medicare. The results of the cost segregation study will be essentially transparent, with the exception of having a few more entries on your depreciation schedule for those assets componentized apart from the building costs.

Moss Adams LLP, headquartered in Seattle, is the 12th largest CPA firm in the nation and is the largest CPA firm headquartered on the West Coast. If you think you may be able to benefit from a cost segregation study, please contact Craig Chase (Craig.Chase@MossAdams.com / 425-551-5704) or Rob Grannum (Robert.Grannum@MossAdams.com / 425-303-3003) at Moss Adams LLP to discuss the benefits of conducting a cost segregation study on your hospital.



New Members

The Washington/Alaska Chapter is pleased to announce the following new members:

Melania Antonio
Group Health Cooperative

William Beckman
King Pharmaceuticals

Patrice Bowra
Health Resource Services

Keley Brewster
Capital Medical Center

Wendy Bromley
Group Health Cooperative

Maria Catlin
Harborview Medical Center

Susan Christofferson
Pacific NW Fertility &
Ivf Specialists

David Coffman
Harborview Medical Center

Manlan Craig
Providence Services

Pamela Eady
Central Peninsula Gen Hospital

Brian Eckstrom
Northwest Hospital

Brian Felter
Capital Medical Center

John Foster
Meddata, Inc.

Jeff Gay

Kjartan Gilje
Pacific Business

Jennifer Gingrass
Ecg Management Consultants, Inc.

Flynn Gulbrandsen
Group Health Cooperative

Diane Jepsky
Jepsky Healthcare Associates

Jason Lee

Vonne Mason
Sage Consulting

Toni McCurry
GE Federal Finance

Jim Mikluis
Harborview Medical Center

Becky Mounce
Harborview Medical Center

Lynn Purdy
Calypso Medical

Heidi Repercio
South Central Foundation

Michael Schauf
Philips Medical Capital

Bobbi Scherrer
Petersburg Medical Center

Gary Smith
HealthservicesNW

Kari Stroud
Group Health

Vicky Stuart
Providence Health & Services

Erin Weldon
Children's Hosp. & Reg Med Ctr

Traci Whitfield
Group Health Cooperative

Jennifer Williamson
Capital Medical Center

Lisa Wills
Columbia Ultimate

Darryl Wolfe
Olympic Medical Center

Ariana Zibilich
Triage Consulting Group

**Get
Connected!**



Alaska Healthcare Watch



This column is intended to share and inform the Chapter Members about Alaska healthcare financial news

*Written by David Morgan,
Reimbursement Director,
Southcentral Foundation*

*Edited by, Cathy LeMay,
Patient Accounts Director,
Southcentral Foundation*

Medicaid Updates...

The following has been updated and is available on Department of Health and Social Services Website (<http://www.hss.state.ak.us/publicnotice/regulations.cfm>):

Notice of Proposed DHSS Regulations: Omnibus Medicaid Coverage and Payment Regulations.

The Department of Health and Social Services proposes to adopt regulation changes in title 7 of the Alaska Administrative Code that will result in a total replacement of existing Medicaid regulations in Chapter 43 with new Medicaid regulations in a new Chapter 102. All existing regulations in Chapter 43 are proposed to be repealed and a new Chapter 102 is proposed to be adopted that will address all aspects of coverage, payment, and administration of the Medicaid program. Regulations are a comprehensive reorganization and rewrite of all coverage and payment regulations governing the Medicaid program in Alaska. The new Chapter 102 uses a totally new numbering scheme and completely re-organizes the Medicaid coverage, payment and administrative rules. Because of the size and complexity of these proposed regulation, the Department of Health and Social is including additional material that will help us understand the differences between the existing regulations in

Chapter 43 and the proposed regulations in Chapter 102.

Because this is a total rewrite of Medicaid regulations being proposed, anyone who has any involvement with or reliance on the Medicaid program may be affected by these proposed regulations. You are encouraged to thoroughly review every section that relates to your involvement with or reliance on the Alaska Medicaid program.

You may comment on the proposed regulation changes, including the potential costs to private persons of complying with the proposed changes by submitting written comments to Kurt West, Project Coordinator, Department of Health and Social Services, P.O. Box 110601, Juneau, AK 99811-0601; telephone: (907) 465-3228. Comments may also be submitted by e-mail sent to Kurt_West@health.state.ak.us or by facsimile at (907) 465-3068, no later than 4:00 p.m. on October 31, 2006.

Annual HFMA Alaska Workshop:

Details for the Third Annual HFMA Alaska Workshop and Conference are complete. David Morgan will coordinate the Alaska Planning workgroup. The Workshop is scheduled for October 12-13, 2006 at the Sheraton Anchorage Hotel. The following programs are scheduled:

- Keynote Address will be given by Senator Ted

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- Stevens.
- Jerry Fuller, Direct of Medicaid will update Medicaid Reimbursement issues.
 - Tom Dingus (Dingus, Zarecor & Associates) will detail Medicare Reimbursement changes.
 - Session A: Day Egusquiza (President of AR Systems Inc.) will lead the sessions on Charge Captures and Internal Auditing of the Revenue Cycle.
 - Session B: RHCs, FQHCs, Provider-Based Clinics and Provider Based RHCs and other Payment Add-Ons will be provided by Michael R. Bell and 'Shar Sheaffer (Michael R. Bell & Company).
 - Additional educational sessions will be provided by David Herman on IT System Evaluation and Preparing for External Audits: Tips and Techniques for Internal Reviews by Representatives of the State of Alaska Department of Health & Social Services.

If you would like to be involved please contact David Morgan at Southcentral Foundation at (907) 729-4967 or by email dmorgan@southcentralfoundation.com.



NEW EMPLOYMENT COORDINATOR:



New WA / AK HFMA Employment Coordinator

A huge "THANK YOU" goes out to **Peggy Figgy** who has served for 5 years as the WA / AK HFMA Employment Coordinator. Her dedication to this position has been greatly appreciated!

Jeff Johnson, with Professional Credit Service / HealthFirst Financial, has taken over as the new WA / AK HFMA Employment Coordinator. The employment coordinator is responsible to actively gather and distribute information on financial job opportunities available in the WA / AK healthcare industries. Any company looking to fill such a position should take advantage of this free promotional opportunity through HFMA! To get your position registered on-line and promoted at all HFMA meetings, please send the following information to Jeff Johnson: Job Opportunity Title, Organization, location of the position, your contact information, and a copy of the full job description. Jeff's contact information is:

Jeff D. Johnson
WA / AK HFMA Employment Coordinator
12503 SE Mill Plain Blvd, Suite 205
Vancouver WA 98684
888-542-7290 ext 2712

Jeffrey D. Johnson
Cell: (360) 904-9777
Fax: (360) 906-9251
jjohnson@professionalcredit.com



Mark Your Calendar

Nov. 30th, 2006

HFMA/AAHAM

Joint Meeting

Embassy

Suites

Tukwila, Washington

SEE YOU THERE!

Would you like to check your progress toward a Founders Merit Award.

Individual scoring records for the Founders Merit Award program are maintained for chapter members by LCC Council III.

To receive a copy of your record, please contact

Tom Muller

Telephone: (360) 459-8994

Email: tjwashington@reachone.com

CORPORATE SPONSORS

The Chapter would like to thank the following companies for 2006 - 2007 sponsorships:

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Healthcare Resource Group
Kroll Incorporated
Michael R. Bell & Company
NCO Group
NDC Health
Rainier Collection Services, Inc.
Whitman Garvey Inc



hfma washington / alaska chapter
healthcare financial management association

Job Opportunities

POSITION AVAILABLE	POSTED	ORGANIZATION	LOCATION
Accountant	2-06	Franciscan Health Systems	Puyallup, WA
Accountant	8-06	Multicare	Tacoma, WA
Analyst – Risk & Reimbursement‘	5-06	Providence Health Systems	Portland, OR
Analyst Underwriter	5-06	Providence Health Systems	Portland, OR
CFO	5-06	Quincy Valley Medical Ctr	Quincy, WA
CFO	3-06	KPS Health Plans	Bremerton, WA
CFO	6-06	Samaritan Hospital	Moses Lake, WA
CFO/COO	7-06	Garfield County Hospital	Pomeroy, WA
Director of Finance - CFO	5-06	Providence St. Vincent Med Ctr.....	Portland, OR
Compliance Specialist	5-06	Alaska Native Medical Center	Anchorage, AK
Controller/Materials Mgr	3-06	South Peninsula Hospital.....	Homer, AK
Decision Support Coordinator	5-06	St. Johns Medical Center, PeaceHealth	Longview, WA
Financial Analyst	5-06	350 bed III Trauma Center	Suburb Seattle
Financial Analyst	3-06	Overlake Hosp & Med Ctr.....	Bellevue, WA
Financial Analyst	2-06	Providence Health Services	Everett, WA
Financial Analyst	8-06	Multicare	Tacoma, WA
Financial Analyst	8-06	Columbia Memorial Hospital	Astoria, OR
Financial Operations Mgr	4-06	Northwest Hospital & Med Ctr	Seattle, WA
Internal Audit Manager	7-06	CHAN	Pendleton, OR or Nampa, ID
Manager Financial Accounting.....	5-06	Swedish Medical Center	Seattle, WA
Manager, Patient Access	5-06	Skagit Valley Hospital	Mt. Vernon, WA
Manager Patient Accts	3-06	Southcentral Foundation.....	Anchorage, AK
Manager Managed Care Contract Collections ..	5-06	Healthcare Provider.....	Tacoma, WA
Mgr Reimbursement	5-06	Providence Health Systems	Portland, OR
Patient Financial Svc Dir	7-06	Coulee Community Hospital	Coulee, WA
Payroll Customer Svc Specialist	5-06	Providence Washington Regional Svcs.....	Renton, WA
Payroll Specialist	5-06	Providence Washington Regional Svcs.....	Renton, WA
Payroll Supervisor	5-06	Providence Washington Regional Svcs.....	Renton, WA
Revenue Cycle Mngt Auditor/Analyst	8-06	Providence Washington Regional Svcs.....	Renton, WA
Sr. Financial Analyst.....	2-06	Kadlec Medical Center	Richland, WA
Sr. Reimbursement Analyst.....	6-06	Multicare	Tacoma WA
Sr. Tax Accountant	8-06	Multicare	Tacoma, WA

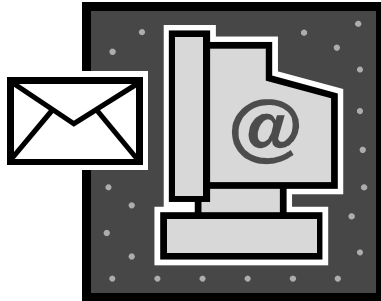
For more on these listings or to include a listing, please contact Jeff Johnson, (360) 906-9258, ext 2712
or emailto: jjohnson@professionalcredit.com

See also National HFMA’s website (www.hfma.org) for additional job listings.

[Last Update: August 2006]

HOW DO I CHANGE MY HFMA INFORMATION?

All of our chapter directory information including e-mail and addresses



for the newsletter are received from the National HFMA database.

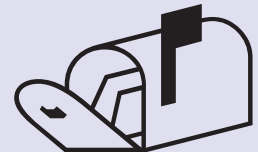
The easiest way to make changes is via the internet. Simply follow these steps to change any of your personal information.

- 1. Log on to <http://www.hfma.org>**
- 2. Go to the membership section**
- 3. Log in using the username and password prompts**
- 4. Follow instructions to access your Profile**
- 5. Edit information.**



You could win \$100 by writing an article for N.W. Outlook! Share your knowledge & experiences with other HFMA Members. You can help make a difference!

Please send information & articles for upcoming newsletters to:



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September in Skamania



by Annette Edwards

Wow! What a great event.

Our joint conference with our neighboring Oregon chapter got off to a great start on Wednesday morning with about 20 golfers who arrived early. They had great weather and a beautiful venue for their game. Our educational sessions kicked off Wednesday afternoon with dual tracks covering various financial topics including updates on GAAP, Form 990, and Lessons from Sarbanes-Oxley. I attended the patient account track which included a panel on denial management and details on the upcoming UB04 and Form 1500. There were great handouts from these sessions and I grabbed a business card from a Premera speaker that I'll treat like gold.

As the day progressed, many of us moved into our LCC planning sessions, a great dinner and the board meeting. Others were tempted by the great weather and hotel to venture outdoors or to the hospitality suite. The only real glitch to the event occurred Wednesday evening (conveniently during the board meeting) when we learned that our keynote speaker's plane from NY was canceled. As a group, we brainstormed about how to improvise. Thanks to a strong triple-track of afternoon speakers, we were able to fill the gap. (Just as a follow up note, we do hope to reschedule Jeff Cochran and his presentation on the Power of Nice for a future meeting.)

Thursday morning was kicked off by our own Al Hanson who shared his some personal thoughts (I'll call them Hanson-isms) about keeping focused on what is important in life. "Where you spend your time, you spend your life" was a quote that hit me between the eyes.

Thanks to Debbie Welle-Powell who stepped in to fill the remainder of the morning by expanding her presentation on Pay for Performance. Thursday afternoon's sessions included three tracks covering HSA's, cost accounting, an update on tax issues, billing for injections, physician compensation, and a track specific for CAH's.

A beautiful setting overlooking the Columbia River was the stage for a barbeque meal under perfect skies. The evening events then moved indoors for a Bunko Game Night — which while somewhat of an experience turned out to be great fun and a fabulous mixer. I hope we'll do this again at a future conference.

Friday morning included another great breakfast buffet with new members heading toward several marked tables as a brief orientation and question & answer time about HFMA. I found myself side-by-side with some members of the Oregon chapter and learned some things about how their chapter plans and organizes a little different than our Washington/Alaska chapter. The conference wrapped up with the entertaining and energetic Jeanne Scott. The perfect storm that she described with a fast-moving PowerPoint, while somewhat overwhelming was also enlightening and thought provoking.

For those of you, who missed this great event, please check out our chapter website for copies of the handouts from some of the sessions. With the multi-track sessions, this is a chance to grab copies for the sessions that couldn't attend. I hope to see you all next time. Mark your calendars for November 30 at the Embassy Suites at SeaTac.

Snapshots

from the Sept. 27-29th, 2006
Joint Meeting of the
Washington/Alaska & Oregon
Chapters



The sunny weather gave members a chance to socialize outdoors over the 3 day meeting.



The pre-conference golf tournament was held on wednesday morning.

Skamania Lodge



Bunko winners celebrate their victory.



Debbie Welle-Powell spoke on Pay for Performance & HSA's: The Good, The Bad & The Ugly.



An evening of socializing with Bunko, where great prizes were given away!

UPCOMING CHAPTER MEETINGS

DATE	EVENT	LOCATION
October 11-12, 2006	HFMA Alaska Meeting	Sheraton Anchorage Hotel
November 30, 2006	HFMA / AAHAM Workshop	Embassy Suites - Tukwila
January 27-31, 2007	HFMA Region 11 Symposium	Caesars Palace - Las Vegas
February 14-16, 2007	HFMA Workshop, Meeting, & Vendor Fair	Sheraton - Tacoma
May 16-18, 2007	HFMA Workshop & Meeting	CDA Resort - C'ouer d'Alene

www.waakhfma.org



NW Outlook

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