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**Publication Objective**

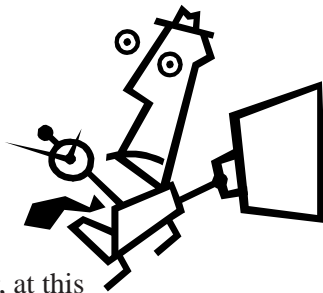
The NW Outlook is the official publication of the Washington/Alaska Chapter Healthcare Financial Management Association. Our objective is to provide members with information regarding Chapter and national activities, with current and useful news of both national and local significance to healthcare finance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

## President's Message

from  
**Tom Dingus**



## Life Balance



John Cassis, the keynote speaker, at this year's HFMA Leadership Training Conference described life as consisting of five balls. The five balls are family, friends, health, spirit, and job. The balls representing family, friends, health, and spirit are made of glass – if you drop them, they will break. The ball representing job is made of rubber – it will bounce back if dropped.

I found this balanced life illustration to be a great way to help me determine what my goals should be each day, week, month, year, etc. How often do we think that the job ball is made of glass and that the family, friends, health, and spirit balls are rubber? As much as I enjoy my job, I certainly do not love it as much as I love my daughters and wife. A person's work is obviously a very important part of life but it should be serving your goals in regards to family (providing

for them), friends (do you have any?), health (we ain't getting any younger), and spirit (what are you giving?).

An article in the July 2002 Journal of Accountancy titled "Get the Right Balance" by Susan W. Miller and Thomas A. Doucet provides some useful suggestions for obtaining a balanced personal and professional life. The next three paragraphs summarize their message of applying strategic planning concepts to our personal and professional lives.

Develop and write down a mission statement that spells out who you are, where you are going, and what you must do to succeed. Think about what really matters to you and what you want to attain. This should include both personal and professional aspects.

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

### Contributing Writers

**Duane Michael DeLuca**  
**Tom Dingus**  
**Larry Hettick**  
**Julie Meek**  
**Tom Muller**

**THANK YOU!!!**

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Next, you must set short- and long-term goals. You must set clearly definable and measurable goals to meet your mission. Set a goal related to how many nights you plan to be home for dinner per week; how many times you intend to take your kids to school; how many times are you going to call or see mom, dad, or grandma. Also, include professional goals – you may all ready be doing this as part of your job performance review process.

Finally, you will need to develop action steps to achieve your goals. This will be where you really get

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***“Do you want your children to remember you as a dad with a good job or as a good dad?”***

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down to the nitty gritty of planning your days, weeks, months, etc. The key will be to maximize the time you spend working toward yours goals and minimize the time you spend on less important things.

A little saying that I heard a few years ago that I find useful when I am spending too much time at work and not enough with my family is “Do you want your children to remember you as a dad with a good job or as a good dad?”

Good luck. The daily choices necessary to successfully balance your life will be difficult. We will make some wrong choices but the obtainable objective is to make more good choices than bad choices. ■

# Nursing/Finance Collaboration



## *Philosophy & Application*

by Duane Michael DeLuca, Finance Manager  
Group Health Cooperative, Seattle, Washington

**T**his article is the first in a two-part series. Part one focuses on “Managing Nursing Salary Costs,” presented by Mary Nisbet and Michael Fox at this year’s ANI, which was by far the most effective workshop I attended. Part two will detail specific applications and results of similar work in my own experience.

The strength of Nisbet and Fox’s presentation was in the thorough exposition of both philosophy and concrete detailed strategies and tools. Given a whole day on the topic, breakout sessions in which we could have problem-solved issues unique to our own organizations would be very useful as well.

Nisbet began with a discussion of industry trends, quickly moving from the most general to those specific to the dynamics frequently encountered between Nursing and Finance. We are in an industry where minimum staffing ratios are becoming part of our states’ legislations and vacancy rates range widely and average on the order of 13%. The issues of foremost importance to Nursing and Finance often drive a practical divergence of the two.

For Nursing, quality of care is the first priority (as it should be). The acuity of the inpatient population is rising, staff regularly covers for vacant positions, and regulatory documentation requirements are increasing (recall Phyllis Cowling’s

quote of the PricewaterhouseCoopers study showing that we complete 36 minutes of paperwork for each hour of care in the acute setting).

At the same time, Finance is focusing on increasing costs, decreasing margins and the resulting decreases in capitalization and solvency of our organizations. On the surface, it can appear that the two are working at cross-purposes, needing to spend more money and spend less money with valid reasons for both.

In Nisbet and Fox’s experience, the most effective approach to achieving a sustainable decrease in the Nursing cost structure begins with each team developing an understanding of each set of issues. This approach in summary has four parts:

- 1) Mutual understanding. Nursing needs to understand their impact on financial performance and Finance needs to understand how Nursing Operations functions – what drives variation and decision-making.
- 2) Meaningful tools and information. Real-time shift-by-shift key indicator reporting is critical. Information needs to be actionable and meaningful to all users.
- 3) Collaborative work. Joint problem solving and implementation, when appropriate, is the standard method for addressing an issue.
- 4) Full accountability on the part of the operations manager. Nursing managers need to have the latitude

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to make decisions that affect their budgets and be accountable for achieving the goals or targets set by the organization.

To develop a working mutual understanding, Nisbet and Fox first recommend that Finance designate at least one dedicated liaison to understand Nursing operations. This person would regularly provide meaningful context of the financial position of the organization to Nursing and develop a functional knowledge of decision-making processes in the clinical setting. How is staffing set? What drives variation in the cost structure? How can budgets, targets and performance be most accurately and effectively tied to staffing practices and allow for the variation that is reality on a nursing unit?

Once your liaisons have developed their knowledge base and relationships, the most important task of creating meaningful tools and information can be begun. One of the first steps is to understand how the current budgets and targets have been set and what disconnects may be inherent in them. Nisbet and Fox provided examples of budget targets based on assumptions other than the actual staffing plan and then outlined a bottom-up approach to tie the two effectively.

- First, validate your staffing targets. Do they support high quality patient care, customer and staff satisfaction based on an informed comparison to benchmarks (not a simple task)? Have you separated direct, non-direct and non-productive time and used data-driven assumptions for each?
- Second, quantify your model. Then you can assess any real gap be-

tween cost and available funding. Brainstorm opportunities for reductions in the cost structure by examining workflow, paper flow, support systems (everything from IV teams to pneumatic tubes), etc. Implement solutions that will address your most critical strategic goals.

With a sustainable staffing model and cost structure in place, turn your attention to monitoring, maintaining, and identifying further opportunities. Retrospective expense performance measures and reports are typically not useful and actionable. They often come two to three weeks after the close of a reporting period, by which time the opportunity to act on an issue has passed.

Fox presented a sample set of tools they have developed and successfully implemented to monitor and maintain the gains. Staffing grids, average wage rates and budget targets and combined to build a monitoring tool that functions much like a checkbook. The shift supervisor enters data and information at the beginning of each shift and the tool calculates expected and actual expense and variance based on actual census and staffing hours.

The “checkbook balance” is updated each shift with that shift’s performance. Positive variances show as “deposits,” negative variances as “withdrawals.” Each shift supervisor has immediate information indicating financial performance of the current shift as well as its impact on period-to-date variance. The tool becomes an integral part of shift-to-shift report and decision-making. Data captured by the tool are meaningful to users and drillable in a number of ways, including variances in staffing hours, wage rate, overtime utilization and

skill mix.

Additionally, a daily “flash report” e-mail to key players enables real-time assessment of what is working and what isn’t. Quick, lithe changes in direction and/or focus can be made to respond to variation.

Nisbet and Fox stress that clear budget accountability on the part of the nurse manager is integral to success. This accountability and the collaborative model are defined and lead jointly by the CNE and CFO. Nisbet concluded by recommending five next steps:

- 1) Assess the level of Nursing/Finance collaboration in your organization.
- 2) Test your current reporting tools.
- 3) Assess Finance’s understanding of Nursing operations.
- 4) Assess the strategic intent of your current variance reporting processes.
- 5) Choose one new tool to pilot based on what you’ve learned.

Although I cannot do justice to a thorough four-hour presentation in a brief written synopsis, I do hope to have at least given some of the flavor of the valuable information that Nisbet and Fox presented and discussed. Their workshop was one of the highlights of ANI for me. Nisbet and Fox’s work is closely aligned with work that we have undertaken in our facilities and the content was not only validating but served to broaden my own perspective and knowledge base as well. I plan to detail some of my own experiences in the second part of this article. Stay tuned and thanks for the read. ■

*Permission to summarize presentation given by:*  
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# Charity Care Hits \$118 Million in 2000

by Larry Hettick, Department of Health

Washington hospitals provided \$118 million in charity care for 2000, which is an increase of 4.5% above 1999 and an 8.6% increase above the 1998 levels. Charity care for 2000 was 1.07% of total hospital revenue and 2.05% of “adjusted revenue” (with Medicare and Medical Assistance Program payments deleted for comparisons focused on each hospital’s base of primarily private payments). From 1989 until 1993, charity care steadily increased in total dollars and as a percent of revenue, while from 1994 through 1997, charity care steadily declined in both categories. Total charity care for 1998 increased for the first time in five years. This trend continued in 1999 and again in 2000 with an increase above the 1999 level.

Sixteen hospitals each provided more than \$2 million of charity care in FY 2000, which accounted for 71% of the statewide charity care. Regionally, King County clearly provides the largest dollar amount of charity care, with Harborview Medical Center alone providing in excess of 23 percent of the statewide total. Rural hospitals report less charity care, in proportion to their total adjusted revenue, than do urban hospitals. Rural hospitals also have a higher proportion of revenue from Medicare and Medical Assistance (including Medicaid), resulting in a smaller base of private sector payers to which charity care costs could be shifted.

## Overview of Hospital Charity Care in Washington 1998-2000

	Average				Percent Change	
	1998-2000	1998	1999	2000	1998-2000	1999-2000
<b>Charity Care</b>						
Total Dollars (\$M)	\$112.9	\$108.4	\$112.6	\$117.7	8.6%	4.5%
Percent of Total Revenue	1.19%	1.31%	1.19%	1.07%	-18.3%	-10.1%
Percent of Adjusted Revenue	2.23%	2.46%	2.19%	2.05%	-16.7%	-6.4%

Source: Washington Department of Health Hospital Financial Data Year-end Reports FY 1998-2000

The hospital accounting concept of “adjusted revenue” subtracts Medicare and Medical Assistance (including Medicaid) charges from total patient care revenue to allow meaningful comparisons of hospital levels of charity care. Medicare and Medicaid have specifically excluded participation in covering charity care from their prospectively-determined payment levels. Since the payments that hospitals receive from Medicare and Medical Assistance do not cover charity care, the hospitals adjust their rates to recoup the charity care from their base of private purchasers and payers. This private paying base differs widely among hospitals as a percentage of their business. Therefore, the use of “adjusted revenue” allows for a comparison of hospital charity care as a percentage of this meaningful base of privately-sponsored patients.

## Charity Care By Region 1997-2000

Hospital Region	Charity Care as a Percentage of Adjusted Revenue			
	1997	1998	1999	2000
King County	2.97%	2.88%	2.44%	2.24%
Puget Sound	2.17%	1.82%	1.79%	1.80%
Southwest Washington	2.76%	2.36%	2.27%	1.99%
Central Washington	2.67%	2.48%	2.37%	1.95%
Eastern Washington	2.23%	2.20%	1.76%	1.84%
<b>Statewide</b>	2.63%	2.46%	2.19%	2.05%

Source: Washington Department of Health Hospital Financial Data Year-end Reports FY 1997-2000

This is a brief excerpt from the report “Washington State 2000 Charity Care in Washington Hospitals” published by the Washington State Department of Health. To view the entire report, visit the Department’s website at [www.doh.wa.gov/EHSPHL/hospdata/](http://www.doh.wa.gov/EHSPHL/hospdata/). For a printed copy of the report please contact Larry Hettick by telephone at (360) 236-4210 or by electronic mail at [larry.hettick@doh.wa.gov](mailto:larry.hettick@doh.wa.gov).



# LCC PARTICIPATION CAN BE REWARDING



by Tom Muller, Membership Services Chairman

Now there is an additional benefit for attending chapter LCC meetings. Each person attending the LCC meeting, except officers and directors, is entered into a drawing. The winner of this drawing receives \$50. Each LCC meeting is a new contest.

The LCC attendance incentive program commenced with the September 2001 LCC meeting Skamania Lodge. The winner was Patrick Green, from

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LCC members  
provide the  
direct input that  
determines the  
direction of  
the chapter.

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Overlake Hospital Medical Center, who participated with Committee B. The most recent winner was Ginger Rhoades from Mount Carmel Hospital, who is a member of Council 3. Other winners during the past year were Del Nord from Quality Reimbursement Services, who participated with Committee B, and John Nutter from Olympic Medical Center, who was a member of Council 1. Clearly, since each winner represented a different organization and joined with a different committee or council of LCC, your chances of winning are good no matter where you come from or what part of

LCC you work with.

Drawings will be held at each future LCC meeting. LCC meetings are normally held on Wednesday evening in conjunction with quarterly chapter meetings. The date and time of the LCC meeting is included on the meeting announcement for each chapter meeting.

But, the cash drawing is only one of many benefits of LCC participation. As Washington-Alaska chapter past president Al Hanson says "The LCC is the heart and soul of our chapter. It is where ideas are born and come to maturity; where problems are identified and solved; where strangers are recognized as colleagues and colleagues become friends. Few associations expose a person to such a wide range of professional and personal opportunities."

The LCC is a combination of councils and committees of HFMA members. LCC members provide the direct input that determines the direction of the chapter. Some of the activities of LCC include:

- Deciding topics and speakers for chapter educational programs
- Determining location and timing of programs
- Assessment of past programs through analysis of program evaluations
- Setting strategies for recruiting and retaining members

- Determining appropriate methods for member recognition
- Promoting member career advancement
- Insuring that the needs of rural and Alaska members are not neglected
- Responding to emerging healthcare issues
- Planning networking opportunities and activities for members

Professional development is one of the primary reasons for joining HFMA. By participation in LCC you have a direct influence on the programs that provide that professional development.

LCC meetings conclude with a dinner hosted by the chapter. Not only is the dinner itself a benefit of LCC participation, it also provides an opportunity for networking with LCC members from other councils and committees.

Don't wait any longer to become a part of LCC. The next LCC meeting will be Wednesday, September 25, 2002 at 5:00 PM at Campbell's Resort in Chelan. The LCC meeting will immediately follow the rural workshop on Wednesday afternoon. ■



**Mark Your Calendar**

**Sept 25-27, 2002**

**Workshop &  
Meeting**

**Campbell's Resort  
Chelan**

- Guest Speakers
- LCC Meeting

**SEE YOU THERE!**



## ***Welcome New Members***



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

**Helen I.I. Chiang**  
Controller  
Dynacare Laboratories  
Seattle, WA

**Timothy P. Miller**  
Director  
Stockamp & Associates  
Portland, OR

**Kyle Larson**  
Account Executive Healthcare  
Johnson Controls Inc  
Milwaukie, OR

**Jess H. Taylor**  
Healthcare Operations Manager  
Johnson Controls  
Bothell, WA

**Gina M. Smith**  
President  
Smith Pacific Services  
Mukilteo, WA

**Phillip J. Haas**  
Valley Medical Center  
Renton, WA

**Susan L. Fine**  
Attorney  
Bennett, Bigelow & Leedom  
Seattle, WA

**Kelli Tate**  
Manager Patient Access  
Overlake Hospital Med Center  
Bellevue, WA

**Johnese M. Spisso**  
Chief Operating Officer  
Harborview Medical Center  
Seattle, WA

**Lillen H. Namba**  
Director of General Accounting  
Harborview Medical Center  
Seattle, WA

**Matthew C. Tulin, CPA**  
Controller  
HCA-Alaska Regional Hospital  
Anchorage, AK

**Tom Jensen**  
Director of Finance  
Inland Northwest Health Services  
Spokane, WA

**Kelly A. Adams**  
Budget Director  
Harborview Medical Center  
Seattle, WA

**David A. McNab**  
Student  
Spokane, WA

**Paul A. Hutt**  
Principal  
MedSource Appraisal  
Olympia, WA

**Gina McGlynn**  
Financial Analyst  
Central Washington Hospital  
Wenatchee, WA

**Scott Schulze**  
Senior Consultant  
Protiviti Consulting  
Seattle, WA

**Patti Brahe**  
Administrator  
Cascade Valley Hospital & Clinics  
Arlington, WA

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# Welcome New Members

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**Sara D. Smith**  
Manager  
Protiviti Consulting  
Seattle, WA

**Jeff Brandt**  
Student  
Renton, WA

**Betsy Suydam, CPA**  
Moss Adams LLP  
Everett, WA

**Kathleen L. Nurmi**  
Manager Admitting/Operational Support  
Providence St Peter Hospital  
Olympia, WA

**Beth Whitney**  
Senior Account Manager  
NDC Health  
Edmonds, WA

**Terry M. Aitchison**  
Controller  
MVP Physical Therapy Inc  
Dba Fitness Concepts  
Gig Harbor, WA

**Edward C. Burke**  
Chief Financial Officer  
Central Peninsula General Hospital  
Soldotna, AK

**Robert C. Andrews**  
Payroll Director  
Harborview Medical Center  
Seattle, WA

**Paul Kennelly**  
Regional Director Reimbursement  
St John Medical Center  
Longview, WA

**Richard O. Robertson**  
VP Reimbursement Operations  
DaVita, Inc.  
Tacoma, WA

**Terry H. Cartier**  
Director of Patient Business Services  
Evergreen Healthcare  
Kirkland, WA



## Snapshots

Anne Stallard receives the Helen M. Yerger Award from National Chairman Phyllis Cowling and National Immediate Past Chairman Ron Long.

Region 11 garners numerous Helen M. Yerger Awards at the Annual National Institute in Seattle June 16-20, 2002.





**hfma** washington / alaska chapter  
healthcare financial management association

# Job Opportunities

<b>POSITION AVAILABLE</b>	<b>ORGANIZATION</b>	<b>LOCATION</b>
Admitting Coordinator .....	Samaritan Healthcare .....	Moses Lake, WA
Assistant Administrator of Finance .....	Scripps Memorial Hospital .....	Chula Vista, CA
Assistant Controller .....	Samaritan Healthcare .....	Moses Lake, WA
Asst. Controller .....	Stanford Hospital/Lucile Packard .....	Palo Alto, CA
Asst. Vice President of Finance .....	PeaceHealth, Oregon Region .....	Eugene, OR
Business Office Manager .....	Jefferson General Hospital .....	Port Townsend, WA
Business Office/Health Information Manager .....	Barrett Hospital & HealthCare .....	Dillon, MT
Chief Financial Officer .....	Lower Umpqua Hospital District .....	Reedsport, OR
Chief Financial Officer .....	Pullman Memorial Hospital .....	Pullman, WA
Chief Operations Officer .....	Teaching hospital .....	Anchorage, AK
Clinical Financial Project Manager .....	Stanford Hospital/Lucile Packard .....	Palo Alto, CA
Compliance Officer .....	Highline Community Hospital .....	Tukwila, WA
Controller .....	Stanford/Lucile Packard Children's Hosp. ..	Palo Alto, CA
Corporate Compliance Officer .....	Highline Community Hospital .....	Burien, WA
Corporate Compliance Officer .....	Good Samaritan Hospital .....	Puyallup, WA
Corporate Controller .....	Good Samaritan Hospital .....	Puyallup, WA
Corporate Controller (Director Financial Services) ..	Valley Hospital .....	Palmer, AK
Decision Support Financial Analyst .....	Kadlec Medical Center .....	Richland, WA
Director of Billing Operations .....	National Medical Management .....	Bellevue, WA
Director of Billing Services .....	Salick Health Care .....	Los Angeles, CA
Director of Financial Operations .....	Medical center .....	Anchorage, AK
Director of Financial Planning & Analysis .....	Good Samaritan Hospital .....	Puyallup, WA
Director, Managed Care .....	Stanford Hospital/Lucile Packard .....	Palo Alto, CA
Director, Patient Business Services .....	Evergreen Hospital Medical Center .....	Kirkland, WA
Director, Registration Services .....	Enloe Medical Center .....	Chico, CA
Director, Strategic Financial Planning .....	Catholic Healthcare West .....	San Francisco, CA
Financial Analyst I .....	Stanford Hospital/Lucile Packard .....	Palo Alto, CA
Financial Analyst III .....	Stanford Hospital/Lucile Packard .....	Palo Alto, CA
Interim PFS Directors .....	Quorum Health Resources .....	Various
IS Manager of Patient Financial Services .....	Hospital .....	Los Angeles, CA
Manager of Patient Financial Services .....	Hospital .....	Los Angeles, CA
Manager of Registration Services .....	Hospital + specialty clinics .....	North central CA
Manager, Audit & Consulting Services .....	Catholic Healthcare Audit Network, LLC ..	Various CA locations
Patient Financial Services Manager .....	Santa Paula Memorial Hospital .....	Santa Paula, CA
Patient Financial Services Supervisor .....	Seattle Cancer Care Alliance .....	Seattle, WA
Regional Operations Manager .....	Health Management Systems, Inc. .....	Los Angeles, CA
Reimbursement Manager .....	Providence Services-Eastern Washington ...	Spokane, WA
Reimbursement/Financial Analyst (Gynecology) .....	Stanford Hospital/Lucile Packard .....	Palo Alto, CA
Revenue Specialist .....	University of Washington Medical Center ..	Seattle, WA
Senior Department Relations Specialist (PFS) .....	Stanford Hospital/Lucile Packard .....	Palo Alto, CA
Senior Manager, Audit & Consulting Services .....	Catholic Healthcare Audit Network, LLC ..	Various CA locations
Vice President Fin. Planning & Operations Mg .....	Sutter Health .....	Sacramento, CA

## FOR MORE INFORMATION...

...on these listings or to include a listing, please contact

Julie Meek, (509) 942-2708 or [meekj@kadlecmed.org](mailto:meekj@kadlecmed.org)

See also National HFMA's website ([www.hfma.org](http://www.hfma.org)) for additional job listings.



## CORPORATE SPONSORS

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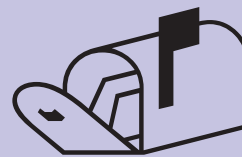
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Please send information & articles for upcoming newsletters to:



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## UPCOMING CHAPTER MEETINGS

EVENT	DATE	LOCATION
HFMA Workshop & Meeting .....	September 25-27, 2002 .....	Campbells - Chelan
HFMA Workshop .....	December 5, 2002 .....	Facility - TBD - Seatac
HFMA Region 11 Symposium .....	January, 2003 .....	Caesars PalaceLas Vegas
HFMA Workshop, Meeting, & Vendor Fair ....	February, 2003 .....	Sheraton - Tacoma
HFMA Workshop & Meeting .....	May, 2003 .....	Davenport Hotel - Spokane
HFMA Workshop & Meeting .....	September, 2003 .....	Joint Mtg w/OR - Portland
HFMA Workshop .....	December, 2003 .....	Facility - TBD - Seatac

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