LTC Held in California

HFMA annual LTC was held at Disneyland Hotel in Anaheim, California on April 20-23, 2013. What a great experience for HFMA Chapter leaders. From dancing with Goofy to hugs from Sleeping Beauty, it was truly a magical experience. The WV Team enjoyed their time networking with our peers, our friends and vendors. We would like to thank Ken Stoll and Julie Noel for a very special dinner at Fire and Ice Restaurant and later the really cool Ghost Tour of the Queen Mary. Also we enjoyed the great networking event at the House of Blues with many of the other Chapter Leaders. A great time was had by all.
Presidents Letter: Lisa Simmons

As I sat down to write the final article of my presidential year I found myself taking a trip down memory lane. It seems like yesterday that I joined HFMA but in reality it was 15 years ago. I have seen so many changes in those years and have met countless members of this organization not just on the local level but also on the national level. There have been many who have mentored me to where I am today. I am so thankful they took the time and I hope to pay it forward as they did. What a blessing to have made both professional and personal connections some of which I am sure will last a lifetime.

The passion that our volunteers have for this organization is amazing. It is so refreshing to see our members give freely of their time and energy to help move our chapter forward in this face paced healthcare industry. I know that this chapter is in great hands because I have worked with an amazing team this year that I am confident will make strong leaders for our chapter’s future. I would sincerely ask each of you to consider “whatever it takes” (our new National Chairman’s Theme) to step up and volunteer to be on a committee or for an officer position. It is truly by serving that you learn about what HFMA has to offer.

Education is the cornerstone of our chapter. I am very proud of the progress that we have made for our members. Each year we offer more and more educational opportunities to keep each of you as up to date as possible on the changes, challenges and risks in our industry. Many of you are experts in your own professions who would make excellent speakers or writers for our newsletter. Please consider sharing your knowledge with your peers. Take advantage of the local educational sessions, free webinars, virtual conferences, revenue cycle meetings and if possible attend the Annual National Institute. I can’t think of another professional organization that offers the quality of education that you receive from HFMA. Your educational opportunities are endless and they will help you prepare for certification.

The backbone of our chapter is our membership which continues to grow. I have learned that each and every one of us needs to help sell the benefits of belonging to this professional organization. I would ask each of you to think about what being a member of HFMA means to you and to share that with others.

I look forward to continuing my service to the WV HFMA Chapter. It has been a true honor and privilege to serve as president for this chapter. Thank you!!
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Wow! HFMA Regional Executive. That is a title I thought I would never have. As my two year commitment as HFMA Region 4 Regional Exec-Elect and Regional Executive comes to an end, there are several thoughts I want to share.

First, I need to say thank you to all of the chapter leaders for all of your hard work and dedication to HFMA. The 5 chapters that make up Region 4 (NC, MD, KY, VA/DC, and WV) are outstanding chapters with excellent leaders. The performance of our chapters compared to the other regions across the country stacks up very well and further demonstrates what an awesome group of HFMA members and volunteers can accomplish.

As we all know, healthcare is changing daily. The one thing we know for certain is that tomorrow will look different than today. I know all organizations including the one I work for are focused on cost reduction efforts. Sometimes, an organization must spend a little money to recognize a larger return on their investment. For the small price of an HFMA membership, I believe the returns and benefits are much greater than the expense. From the HFM magazine to the many electronic resources on the HFMA website to the networking and benefits of the many HFMA educational opportunities, the rewards of an HFMA membership are incredible and will certainly pay for themselves.

Finally, I encourage all members to get involved. Members of HFMA will get out of their membership what they put into it. As a chapter volunteer, a chapter President and now a Regional Executive, my leadership experiences within HFMA have made me a better person, a better healthcare professional and a better leader. Leadership matters, so I encourage all members to step up and get involved. It is well worth your time.

In summary, I want to thank all of our members for being a part of our HFMA families. I also want to thank all of our corporate sponsors and vendors for their support as well. Without your commitment to our chapters, we would not be able to do the things we do. I know all of us will continue to confront the many challenges ahead in the healthcare industry. I wish all of you the best of luck and many successes as you move forward.

Sincerely,

Andy Strausbaugh – Kentucky Chapter
Regional Executive – Region 4
2012 - 2013
Are you interested in becoming certified thru HFMA? The Maryland Chapter has graciously invited the WV HFMA members to join them for only a few hours a week in Lunch and Learn sessions. Go to the link listed and register for this great education series.

Thursday 5/2/2013 Internal Controls
Tuesday 5/7/2013 Contract Management
Thursday 5/9/2013 Budgeting / Forecasting
Tuesday 5/14/2013 Revenue Cycle
Thursday 5/16/2013 Financial Reporting
Tuesday 5/21/2013 Disbursements

Link below for registration:
https://www4.gotomeeting.com/register/380449719

Linker Mills, FHFMA, Manager, Financial Services
MedStar Franklin Square Medical Center
9000 Franklin Square Drive
Baltimore, MD 21237-3998
443-777-7949 PHONE
443-777-7969 FAX
linker.s.mills@medstar.net

HFMA 2013 Philanthropy Project

Sunday, June 16th, 2013
7:00 a.m. – 1:00 p.m.

HFMA is partnering with Give Kids The World (GKTW) during ANI 2013, by providing volunteers to work shifts at various attractions throughout the 70 acre “storybook” resort located about 20 minutes from the Orange County Convention Center. A small participation fee will cover the cost of meals, transportation and a team t-shirt. Anyone over the age of 12 may participate as a volunteer, so if you are bringing your family to Orlando, you will be able to bring them along. We hope you will join us as we show our support for this wonderful organization!

Be a part of this important initiative by including the Give Kids the World event in your ANI Registration. You can register at http://www.hfmaconference.org/registration-and-hotel/. If you have already registered and would like to add this event, please call 866-229-3691.

An overview of the Give Kid’s the World Village may be found in the link below. http://www.gktw.org/pdf/GKTW%20Information.pdf
Thinking that Self Pay is Going Away?

Written by: Lyman Sornberger

So you are thinking with exchanges that the self pay will go away. Not! It is projected the national out-of-pocket expenses will rise more than $400 billion by 2016—double the amount in 2001. Mandated coverage in 2014 will increase basic insurance plans, leaving the patient covering up to 40% of the responsibility. This is a change with a patient population that has a potentially low propensity to pay. In addition, the percentage of Americans enrolled in employers’ high deductible plans jumped to 28% in 2012.

Did you know?

- 55% of the patient financial responsibilities are never covered
- 81% of “true” self pay responsibilities are never covered
- 2X the additional cost to collect from the patient vs. the payer
- In 2007 patient responsibility was 12% of the total revenue
- In 2012 patient responsibility was 30% of the total revenue
- Self Pay has become the number three payer behind Medicare and Medicaid
- Consumer out of pocket financial responsibility is expected to be as much as 32% more per family in 2014
- “Insured” patient doesn’t guarantee full payment
- A new skill set is required to enroll, educate, and advocate for the patient

ICD.10 potentially will increase the patients responsibility


These are just a few facts providers, payers, and employers need to acknowledge as their future. They need to have a strategy and/or partner to respond to the changes. The operating model around the patient out-of-pocket will have to change. Are you ready to respond?

Most are not and/or cannot do it on their own. It is critical you reduce the expense associated with pursuing these out-of-pocket expenses. You will need all the tools in your tool box necessary to become more proficient. Loan programs, estimator tools, propensity-to-pay, early-out programs, effective payment plans, selling debt, etc. are no longer “nice to have”; they are a MUST have. If you don’t have them now; you should be exploring them.

Further; do you have the right collection agencies? Are they performing? Now is the time to evaluate all of this for your organization. Again, many are denying this is the way of the future and thinking more insured means less patient pursuit—-not a chance.

In summary, in typical health care change; we attempt to eliminate one challenge and often create another. The key is how you prepare and respond to the issue. Exploring every option to be more prescriptive and creative are essential to responding to the increase in out of pocket expenses. If you do not have many of the programs, there are industry leaders to assist you and most with a significant return on investment

Lyman G. Sornberger is the CEO and President of LGS Health Care Consultants. Prior to forming Lyman HCC in 2013; Lyman was with the Cleveland Clinic Health Systems since 2006 as the Executive Director of Revenue Cycle Management (RCM) for the Cleveland Clinic Health System (CCHS). Prior to his affiliation with CCHS he was with the University of Pittsburgh Medical Center (UPMC) for twenty two years as a leader in the revenue cycle management. In parallel in the past twenty nine years he is proud to have served as a consultant and advisor with various practices nationally. He has authored over 2200 articles for HFMA, AHAM, and other leaders in the Revenue Cycle arena. Please contact me for further information, or for recommendations on industry leaders for assistance via email at: Lyman.sornberger@aol.com.
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U.S. hospital’s uncompensated care rose $1.8 billion in 2011 compared with 2010 according to new data from the Annual Survey of Hospitals by the American Hospital Association (AHA).

In December 2012, the HFMA Principles and Practice (P&P) Board published an update to Statement 15, which covers proper reporting of bad debt and charity care. This update was made to conform to changes in to the 2011 Health Care Entities Audit & Accounting Guide published by the American Institute of Certified Public Accountants. The updated Statement also addresses recent FASB accounting standard updates (ASUs) and the Affordable Care Act.

The current version of the AICPA Audit and Accounting Guide covers some of the presentation and reporting of bad debts and charity care including:

- Classify bad debts as a deduction from patient service revenue
- Eliminate charity care from both revenue and receivables
- Disclose the charity care policy and the amount of charity care provided

The updated P&P Board Statement 15 recommends best practices on the proper reporting of charity care and bad debt; criteria for charity care; timing of charity care eligibility, and recordkeeping, valuation, and disclosure for charity care and bad debts. These changes generally provide more transparency for the users of financial reports. They also bring consistency in how this information is reported which will allow users to more accurately compare charity care and bad debt information between two or more hospitals.

Organizations should routinely review their charity care policies to verify that their policy is consistent with the organization’s mission and financial ability. The provider’s governing board should consider the financial resources, community needs, potential reimbursement opportunities, and determine how any regulatory or economic changes may affect the patients they serve. Given the many changes to reimbursement as a result of the Affordable Care Act and the economic conditions in our region, this can be a difficult challenge for even the most financially savvy board member.

The Principles and Practice Board also recommends providers make every practical effort to make charity care eligibility determinations before or at the time of service. However, the Board does acknowledge the challenge that this poses to providers and allows for determinations to be made at any time during the revenue cycle as long as the individual qualifies for charity care based on the organization’s policy. In some cases, it can be complicated to obtain the evidence needed to support a patient’s eligibility. Organizations may need to conduct an investigation before determining whether or not a patient qualifies for charity care. Statement 15 also acknowledges that changes in a patient’s financial status could affect their eligibility. For example, a patient that was placed on a payment plan and subsequently lost his or her job may qualify for charity care for the remainder of their bill.

Statement 15 provides guidance on how to record and value charity care. Determining how to record services related to charity care can be complex depending on the patient’s unique situation and charity care policies. This Statement discusses techniques to determine the value of typical charity care cases as well as sliding scale discounts for low-income, uninsured patients who have the ability to pay a small portion of their bill.
Continued:

Once the amount of charity care is valued and recorded properly, it will need to comply with the latest disclosure requirements. Charity care disclosures typically include:

- A clear description of the organization’s charity care policy
- The cost of charity care provided
- The volume of charity care provided
- Receipts related to charity care

The P&P Board Statement also covers the topics of recording, valuing, and disclosing Bad Debt expenses. The most significant change in Bad Debt reporting was related to FASB’s Accounting Standard Update 2011-07.

FASB ASU 2011-07 – Health Care Entities (Topic 954): Presentation and Disclosure of Patient Service Revenue, Provisions for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities, is generally effective for year beginning after December 15, 2011. Some organization may have elected to early-adopt this standard prior to the implementation date as early adoption was permitted. This standard moves the reporting of the provision of bad debt on the Statement of Operations from the expense section to the revenue section where it will now be deducted from gross patient service revenue to determine net patient service revenue. This standard also enhances the required disclosures related to bad debt including the inclusion of qualitative and quantitative information and any significant changes in estimates and underlying assumptions for the allowance for doubtful accounts.

HFMA’s Principles and Practice Board provides a good resource for how organizations should be reacting to the changes in charity care and bad debt requirements. Organizations should review this Statement and confirm that they have made the appropriate adjustments.

If you have any concerns regarding your charity care policy or reporting of charity care and bad debts contact me at ryan.lindsay@afnetwork.com.

J. Ryan Lindsay
Senior Manager
Arnett Foster Toothman, PLLC
Charleston, WV

Calendar of Events

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Don’t Forget about the WVHFMA Store

WV HFMA members can now purchase clothing and other merchandise with the organization’s logo!!
Below are the URLs for you to start shopping.
You can set up an individual account and purchase whatever you like.
There are two logos available—a white logo and a blue/gold logo.

If there is something you would like but don’t see it on the website please contact Lisa Simmons.

From the Members Area on the WV HFMA site - http://www.wvhfma.org/site/epage/125032_455.htm
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Cheri Godbey
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CAMC
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Email: cheri.godbey@camc.org

Do you know someone that is interested in being a HFMA member? Please visit our website or contact any board member for assistance. For all of those who sponsored a new member in the 2012-2013 year, A SPECIAL THANKS goes out to you.

If you would like to volunteer or assist in any way see a committee chair. (listed on the last page of the newsletter)
Join us in Orlando, FL from June 16-19 at ANI 2013: The HFMA National Institute and…

**Be Prepared.** Hear from the experts what’s happening as the Affordable Care Act moves to implementation. Find out how health insurance exchanges, Medicaid expansion, and value-based payment models will affect your operations. Think through how to bring your organization into compliance – and see how rating agencies are assessing your progress.

**Be Inspired.** Speakers include author **Jim Collins** on building a “truly great enterprise in unpredictable, tumultuous, and fast-moving times;” coach **Joe Gibbs** on motivating your team through adversity; consultant **Jon Kingsdale** on how health insurance exchanges will affect providers; Blue Cross Blue Shield’s **Robert Kolodgy** on transformations in the payer-provider relationship; former CMS administrator **Don Berwick** on improving delivery across the industry; and Deloitte’s **Paul Keckley** with a preview of how payment and delivery models will change over the coming decade. And many, many more…

**Get Good Ideas.** Explore transformative strategies for deep cost reduction. Learn about experiments with population health, bundled payments, and managing the operations and financial performance of physician practices. Share ideas about budgeting and staffing for ICD-10, and the revenue cycle implications. And check out solutions-oriented products and services from our exhibitors.

**Talk with Friends.** You’re not in this alone. Meet up with old friends and find new colleagues who face the same problems. Share solutions, celebrate successes. Learn how to navigate the changes and work through the challenges together.

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ANI 2013. You gotta be there. Register by May 16 and save $100 at hfma.org/ani.
Dear HFMA Chapter Member,

As your Chapter President, I would like to share with you a unique HFMA educational opportunity that has been brought back by popular demand. **HFMA's Virtual Conference** includes live sessions, offers all new content, and is **FREE to Members**. Earn up to 12 CPEs for attending the live presentations. Live dates include February 6, April 11, July 17, and October 16, 2013. Your participation in this event also presents our Chapter with an outstanding opportunity to increase our DCMS educational program hours.

**When?** February 6, April 11, July 17, and October 16, 2013

**What?** Access your choice of 12 CPE-eligible live education programs presented by industry leaders – 3 on each day – from the convenience of your home or office. [View the live conference agenda.](#)

**Why?** If you attend the live event presentations, you can earn up to 12 NASBA-certified CPE credits over the course of the four days (1 CPE credit awarded for each live presentation attended). Each date offers new education content including a keynote session, a session that presents the latest findings from HFMA’s Value Project, and a real-world case study that provides solutions to improve the quality of care and reduce costs.

**How Much?** It’s **FREE** for HFMA members!

Free online content and no associated travel expenses are a great combination when all organizational budgets are tight.

Non-member registration is only $155, which also includes membership for those new to HFMA. Help them take advantage of this educational opportunity.

**Where?** Visit [hfma.org/virtualconference](http://hfma.org/virtualconference) for more information – and to **REGISTER** for this FREE educational event.

Please forward this e-mail to colleagues and/or staff in your organization today! For more information, visit [hfma.org/virtualconference](http://hfma.org/virtualconference).

If you have questions, HFMA’s Member Services Center will be happy to assist you at (800) 252-4362, ext. 2 or send an email to [virtualhcfc@hfma.org](mailto:virtualhcfc@hfma.org).

Sincerely,
Lisa Simmons, WVHFMA President
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The Future of DSH & Uncompensated Care

Written By David Verbaro and Tricia Ligato

The Patient Protection and Affordable Care Act (PPACA) contains significant cuts to Medicare disproportionate share hospital (DSH) payments. Beginning in fiscal year 2014, hospitals will receive only 25% of their current Medicare DSH reimbursement. In addition, each hospital will receive a distribution from a pool based on its share of national uncompensated care.

The formula for the uncompensated care pool is based on:

- The aggregate reduction in DSH payments to all hospitals attributable to the reduction in DSH payments (75% reduction value becomes the uncompensated care pool).
- The reduction in uninsured individuals (this pool is reduced by 2 factors, reduction in the uninsured percentage plus an artificial percentage decrease).
- Each hospital’s share of uncompensated care provided by all hospitals.

On Tuesday, January 8, 2013, the Centers for Medicare and Medicaid Services (CMS) held a National Provider Call on the topic: Implementation of Section 3133 of the Affordable Care Act: Improvement to Medicare Disproportionate Share Hospital Payments. According to a CMS press release, the purpose of the call was to “present findings of their analyses identifying possible data sources and definitions for measuring the change in uninsured and uncompensated care.” During the call, CMS reviewed the basic reimbursement framework for DSH payments and the new uncompensated care pool. The call also gave participants an opportunity to voice their concerns and request certain considerations be made by CMS when ironing out the details. CMS did not, however, give providers what they need most – clear direction as to the methodology by which CMS will calculate and distribute the uncompensated care pool.

Specifically, providers are still struggling to understand how the uncompensated care pool will be determined and what the sources of data will be. The Medicare statute [42 U.S.C. §1395ww(r)(2)(C)(i)] states that “appropriate data” will be the basis for a hospital’s amount of uncompensated care. There is a lot of interpretive leeway for CMS in the term “appropriate data.” CMS has not issued a directive specifying what specific data will be used and how providers will be reimbursed. CMS has stated it will use data on Worksheet S-10 to calculate the amount of a hospital’s payment from the uncompensated care pool, although CMS has not specified what lines from Worksheet S-10 will be used, whether uniform standards for reporting data on the S-10 will be adopted, and whether the data will be audited.

Unfortunately, providers will not get a full-scale picture of how the new DSH/Uncompensated Care payment system will work until the FY 2014 IPPS Proposed Rule is released this spring. Nonetheless, hospitals should begin to shift their focus from the current DSH methodology to refining their methods of capturing uncompensated care data and getting a head start on their preparation for the imminent changes. It is important that providers accurately report the uncompensated care in which their facility provides on worksheet S-10 of the FY 2012 Medicare Cost Reports to capture the full uncompensated care costs being borne by the provider. It is critical that providers also verify that they have the necessary supporting documentation required for compliance purposes.

BESLER will continue to publish information regarding the future of Medicare DSH and uncompensated care as it becomes available. In the meantime please contact Tricia Ligato at tligato@besler.com or Dave Verbaro at dverbaro@besler.com, with any questions or concerns you may have. Both contacts can be reached by phone at 609-514-1400.
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To get more information contact Michelle Earich at MEarich@WellingtonGroup.biz or call at 216.525.2200 ext. 240.
Want To See Your Name In Print?

Gas prices too high?
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We can help. How does $250.00 sound?

What do you need to do?
Write an article for the WVHFMA Newsletter.
During 2013, we will be accepting articles from WVHFMA members.
Belinda Bennett: belinda_g_bennett@chs.net
If you are winner of the best article you can win $250 first prize and $150 for second.

Certification Program

As a member of HFMA, we wanted to ensure that you are among the first to hear that HFMA’s newly improved CHFP certification program is live. The CHFP program is now available online, allowing candidates the ability to purchase study materials and access online resources like the complimentary practice exam.
The single examination is no longer proctored but can be taken at one of the several hundred sites with Castle Worldwide, HFMA’s support partner.

Effective January 2011, the certification requirements are as follows:

- Successful completion of one comprehensive certification examination designed for mid-level healthcare finance professionals
- Minimum of 3-5 years of healthcare finance management experience
- Current and active HFMA membership

Study/preparation materials available online

Becoming CHFP certified is more important than ever—it distinguishes you as a leader and role model in the healthcare finance community. Donald P. Schott, FHFMA, AVP-Provider Reimbursement, Blue Cross Blue Shield of ND sees immense value in being certified, “HFMA certification has helped me gain the respect of my peers in the healthcare finance profession.”
We are certain that these changes will provide candidates fewer barriers and a more seamless process in their path to certification. For more information on CHFP certification or program changes, please reference the FAQ document, visit us online, or contact the certification office at certification@hfma.org.
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Lisa Ann Simmons 304-598-6247

Vice President
Belinda Bennett 304-469-8620

Secretary
Okey Silman 304-473-2127

Treasurer
Keith Morgan 304-346-0441

Please feel free to contact us at any time.

2012-2013 Committees

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