

Site Visit Interview: Financial and Strategic Aspects

I. Basic Data 1996 - Present

- A. Complete Financial Statements [Attachment 1] ^a
 - 1). Income Statements ^a
 - 2). Balance Sheets ^a
 - 3). Cash Flow Statements ^a
 - 4). Notes to the financial statements ^a
- B. Completed Financial Information Form [Attachment 2] ^{a, b}
- C. Financial Ratios [Attachment 3] ^c
- D. Cost Reports [Attachment 4] ^{a, d}

^a Requested to be sent before site visit in time to be analyzed by UNC team.

^b Included in Presitvisit Survey Form

^c Key financial ratios calculated by UNC team before site visit based on Item B: Completed Financial Information Form

^d Key operating statistics from the cost reports. Summarized by the UNC team before site visit.

II. Items of note on the financial statements, operating statistics and ratio analysis

[Note: This section contains information that should be filled out ahead of time by the UNC team based on the information provided in section I.]

- A. Key operating statistics and trends
- B. Key items and trends in overall financial condition
 - 1). Financial ratios
 - a. Profitability
 - b. Liquidity
 - c. Activity
 - d. Capital Structure
 - 2). Profits and Losses
 - 3). Credit rating
- C. Key items and trends regarding revenues and cash inflows
 - 1). Net patient service revenues
 - a. Payor mix by payor
 - b. Payor mix by service
 - 2). Charity care and discounts
 - 3). Non-patient service revenues
 - a. Amounts and trends in revenues and cash inflows from the following sources
 - (1). Medicare
 - (2). Medicaid
 - (3). State
 - (4). County
 - (5). Parent
 - (6). Other
 - 4). Other
- D. Key items and trends regarding expenses and cash outflows
 - 1). By line item
 - 2). By program
 - 3). By type (from cash flow statement)
- E. Key items on the Balance Sheet
 - 1). Current and non-current assets
 - 2). Current and non-current liabilities
 - 3). Net Assets

III. Major Items Which Help Explain the Financial Condition of the Hospital: Governance, Administration and infrastructure

[Note: these items are drawn from the strategy-related information sheet. The items listed are examples, and should be modified to fit the particular CAH]

- A. Governance/Ownership
 - 1). Problems
 - 2). Activities
 - 3). Strategy
- B. Strategic planning
 - 1). Problems
 - 2). Activities
 - 3). Strategy

IV. Major Items Which Help Explain the Financial Condition of the Hospital: Revenues and Cash Inflows

[Note: these items are drawn from the strategy-related information sheet. The items listed are examples, and should be modified to fit the particular CAH.]

- A. Fiscal Services / Systems
 - 1). Problems
 - 2). Activities
 - 3). Strategy
- B. Customers/Patients/Community/Employers
 - 1). Problems
 - 2). Activities
 - 3). Strategy
- C. Patient care: Clinical services/disease management and quality improvement
 - 1). Problems
 - 2). Activities
 - 3). Strategy
- D. Employees
 - 1). Problems
 - 2). Activities
 - 3). Strategy
- E. Physicians
 - 1). Problems
 - 2). Activities
 - 3). Strategy

V. Major Items Which Help Explain the Financial Condition of the Hospital: Expenses and Cash Outflows

[Note: these items are drawn from the strategy-related information sheet. The items listed are examples, and should be modified to fit the particular CAH]

A. Infrastructure

- 1). Problems
- 2). Activities
- 3). Strategy

B. Fiscal Services

- 1). Problems
- 2). Activities
- 3). Strategy

C. Staffing

- 1). Problems
- 2). Activities
- 3). Strategy