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Chegg Study HelpCitation GeneratorGrammar CheckerMath SolverMobile AppsPlagiarism CheckerChegg PerksChegg Study HelpCitation GeneratorGrammar CheckerMath SolverMobile AppsPlagiarism CheckerChegg PerksTranscribed image text: reputation for providing quality healthcare services to a growing service area. River competes with three other hospitals in its metropolitan statistical area - two not-for-profits and one for-profit. It is the smallest of the four but has traditionally been ranked highest in patient satisfaction polls. Hospitals are accredited by The Joint Commission, an independent, not-for-profit organization whose mission is to improve the safety and quality of healthcare provided to the public through accreditation and related services. (For more information on The Joint Commission, visit The Joint Commission website \\(\\underbrace{3}) \\). Although accreditation is optional for hospitals, it is generally required to qualify for governmental (Medicare and Medicaid) reimbursement, and hence most hospitals apply for accreditation. River passed its latest Joint Commission survey, receiving its Gold Seal of Approval. In recent years, competition among the four hospitals in River's service area has been keen but friendly. However, a large for-profit chain recently purchased the for-profit hospital, resulting in some anxiety among the managers of the other three hospitals because of the chain's reputation for aggressively increasing market share in the markets they serve. Relevant financial and operating data for River are contained in exhibits 25.1 through 25.5, and selected peer group data are contained in the case spreadsheet. In addition to the data in the exhibits, the following information was extracted from the notes section of River's 2021 annual report. 1. \"A significant portion of River's net patient service revenue was generated by patients who are covered either by Medicare, Medicaid, or other government programs or by various private plans, including managed care plans, that have contracts with River and specify discounts from charges.\" In general, the proportional amount of deductions is similar between inpatients and outpatients. A breakdown of the gross and net patient service revenues and operating expenses for both inpatient and outpatient services is given in exhibit 25.5.\r\r\r\r\r\r\r\r\r2. \"River has a contributory money accumulation (defined contribution) pension plan that covers most of its employees.\" Participants can contribute up to 20 percent of earnings to the pension plan. River matches, on a dollar-for-dollar basis, employee contributions of up to 2 percent of wages, and pays 50 cents on the dollar for contributions of more than 2 percent and up to 4 percent. Because the plan is a defined contribution plan (as opposed to a defined benefit plan), River has no unfunded pension liabilities. Pension expense was approximately \\(\\$ 0.543 \\) million in 2020 and \\(\\$ 0.588 \\) million in 2021. 3. \"River is a member of the State Hospital Trust Fund, under which it purchases professional liability insurance coverage for individual claims up to \\(\\$ 1 \\) million (subject to a deductible of \\(\\$ 100,000 \\) per claim).\" River is self-insured for amounts of more than \\(\\$ 1 \\) million but less than \\(\\$ 5 \\) million. Any liability award in excess of \\(\\$ 5 \\) million is covered by a commercial liability policy. For example, the policy pays \\(\\$ 2 \\) million on a \\(\\$ 7 \\) million award. River is currently involved in eight suits involving claims of various amounts that could ultimately be tried before a jury. Determining the exact potential liability in these claims is impossible, but management does not believe that the settlement of these cases would have a material effect on River's financial position. You have just joined the River staff as a special assistant to the CEO. On your first day on the job, the CEO, Melissa Randolph, stated that the best way to get to know the financial and operating conditions of the hospital is to conduct thorough financial statement and operating indicator analyses, and so she assigned you this task. Although you agree that such analyses are a good way to get started, you wonder whether Melissa has any ulterior motives. Perhaps the hospital is having problems and she thinks that you can spot them, or perhaps she wants to test your analytical skills. Melissa is from the \"old school\" of hospital management and has been looking for someone to bring modern management methods to the hospital. As you prepare for the analyses, several relevant factors come to light. First, in reviewing the policy decisions made by River's board of trustees over the past decade, you note that in 2020 the board made the decisions to significantly expand River's outpatient services. The rationale was that many procedures historically done on an inpatient basis were now being done in an outpatient setting, and if River did not offer such services, it would lose the patients to other providers.\rFinancial Ratios for River Community Hospital and Peer Group (200-299 beds)\rOperating Ratios for River Community Hospital and Peer Group (200-299 beds)\rExhibit 25.4 Operating Data for River Community Hospital Exhibit 25.5 Operating Revenue and Expense Allocation (thousands of dollars)\rExhibit 25.3 Statements of Cash Flows (thousands of dollars)\r\\[\\mathrm{Ba} \\] \\[\\begin{array}{l} \\text { As } \\\\ \\mathrm{C \\iota} \\end{array} \\] Lo \\(\\mathrm{N} \\epsilon \\) To Lo To \\(\\mathrm{N} \\epsilon \\) To\rSecond, the board chair has great concerns about the decline in profitability between 2020 and 2021. Perhaps because she is CEO of a local company, the chair focuses on return on equity (ROE) as the key measure of profitability. She has requested that management develop some strategies to improve profitability and estimate the impact of the strategies on River's ROE. Third, the hospital had difficulties making payments on its long-term debt several years ago. As a consequence, the hospital's long-term debt agreement now includes a covenant that requires the hospital to maintain a current ratio of at least 3.75. Debt covenants are limits or thresholds for certain financial ratios that the company may not breach. Violating a covenant means that a lender can legally call the debt, or demand repayment in full, and the board of River Community Hospital strongly wants to avoid this situation. Finally, board members were complaining that too much time is being spent at quarterly board meetings discussing River's financial condition. \"There is so much to accomplish that we just don't have the time to consider a large number of ratios at each meeting,\" said one member. You know that many healthcare providers are now using dashboards to focus on key performance indicators (KPIs). A dashboard is nothing more than a way to summarize an organization's financial and operating performance. Of course, the name stems from an automobile's dashboard, which contains gauges that give drivers essential information about the car's performance and operating condition. Thus, you plan to develop two dashboards, each containing no more than five KPIs. One dashboard will use financial ratios to focus on financial performance, while the other will use operating indicator ratios to focus on operating performance. At the next board meeting, you plan to present your recommendations for the contents of these dashboards along with the rationale for the ratios chosen. Your ultimate goal is to replace the full financial and operating performance discussion at future board meetings with a limited discussion of the KPIs.\rCASE 25 RIVER COMMUNITY HOSPITAL (A) Assessing Hospital Performance This case presents the opportunity to conduct an extensive financial statement and operating indicator analysis on a 210-bed not-for-profit hospital. The key to student success in this case lied in interpretation of the data presented rather than number crunching. However, there is ample opportunity for students to extend the model to include percentage change analysis and common size analysis, as well as to create graphs (charts) as needed to present their findings. Note that the peer group data used in this case are for instructional use only, and do not represent actual peer group data for the time period of the case. Exhibit 25.1 Statements of Operations and Changes in Net Assets (thousands of dollars)\rOperating income Nonoperating income Contributions Investment income Total nonoperating income Excess of revenues over expenses (net income) Changes in Net Assets Changes in net assets without donor restrictions: Excess of revenues over expenses Increase in net assets without donor restrictions Changes in net assets with donor restrictions: Gifts and bequests Increase in net assets with donor restrictions Increase in net assets Net assets at beginning of year Net assets at end of year \\begin{tabular}{rrr} \\(\\$ 243 \\) & \\(\\$ 198 \\) & \\(\\$ 151 \\) \\\\ \\(\\$ 3,870 \\) & \\(\\$ 3,678 \\) & \\(\\$ 3,497 \\) \\\\ \\hline\\(\\$ 4,113 \\) & \\(\\$ 3,876 \\) & \\(\\$ 3,648 \\) \\\\ \\hline \\hline \\end{tabular} \\begin{tabular}{rrr} \\hline\\(\\$ 8,834 \\) & \\(\\$ 11,806 \\) & \\(\\$ 10,149 \\) \\\\ \\hline \\end{tabular} \\begin{tabular}{lll} \\(\\$ 1,466 \\) & \\(\\$ 900 \\) & \\(\\$ 466 \\) \\\\ \\hline\\(\\$ 1,466 \\) & \\(\\$ 900 \\) & \\(\\$ 466 \\) \\end{tabular} \\begin{tabular}{rrr} \\(\\$ 10,300 \\) & \\(\\$ 12,706 \\) & \\(\\$ 10,615 \\) \\\\ \\(\\$ 54,174 \\) & \\(\\$ 41,468 \\) & \\(\\$ 30,853 \\) \\\\ \\hline\\(\\$ 64,474 \\) & \\(\\$ 54,174 \\) & \\(\\$ 41,468 \\) \\\\ \\hline \\hline \\end{tabular}Chegg Study HelpCitation GeneratorGrammar CheckerMath SolverMobile AppsPlagiarism CheckerChegg PerksChegg Study HelpCitation GeneratorGrammar CheckerMath SolverMobile AppsPlagiarism CheckerChegg PerksChegg Study HelpCitation GeneratorGrammar CheckerMath SolverMobile AppsPlagiarism CheckerChegg PerksChegg Study HelpCitation GeneratorGrammar CheckerMath SolverMobile AppsPlagiarism CheckerChegg PerksPage 2Chegg Study HelpCitation GeneratorGrammar CheckerMath SolverMobile AppsPlagiarism CheckerChegg PerksThis question hasn't been solved yet!Previous question Next questionTranscribed image text: A001) Flatirons - Wind River Mountains, WY. The Problem 1 polygon highlights a single flatiron in a tilted region composed of numerous flatirons on the northeastern flank of the Wind River Mountains uplift, in Wyoming. Some of these flatirons are small with narrow, pointed tips, and some are large with broad, rounded tips. Rotate the view so that you are looking directly down on the flatiron with north at the top. Which direction are the rock layers dipping? To make the dip easier to see, you might consider temporarily increasing the vertical/elevation exaggeration to a factor of 2 in the Google Earth Pro settings/preferences. NE NW SE SW A006) Fractures - Arches NP, UT. What happens to the fracture sets beneath the younger rock units (Jmt \& Jms) at the Problem 6 placemark (toggle the overlay off and zoom out to better see the geologic features in this valley)? they do not exist beneath the Problem 6 placemark or anywhere in the subsurface they continue on beneath the Problem 6 placemark in the white unit (Jctm) because the younger Jmt/Jms units just cover them A010) Normal Faults - Squaw Point, OR. The Problem 10 placemark is located on a normal fault scarp, an offset of the land surface by slip along a fault. Recall from Chapter 8 in your textbook that the hanging wall lies above the fault surface, and the footwall lies below the fault surface (review figure 8.4 in your textbook). In normal faults, the hanging wall moves down relative to the footwall to accommodate extension. Which side of the normal fault indicated by Problem 10 is the down-dropped hanging wall? Problem 10 a placemark Problem 10b placemark A012) Reverse (Thrust) Faults - Canadian Rockies, Alberta, Canada. Double click on Problem 12 to see a photo of a low-angle reverse fault called the McConnell thrust fault. This fault placed older Paleozoic rocks (gray) on top of Mesozoic rocks (covered by trees). Use the opacity slider to make the photo semi-transparent and turn on the Kananask Country Geologic Map, Canada overlay. Recall that on geologic maps, faults are marked with a solid line and triangles placed on the hanging-wall. These Paleozoic rocks are interpreted to have been uplifted over 5km and transported more than 40km from their original site of deposition. From this nearly cross-sectional view of the fault, in which direction were the rocks transported? toward the right (east) toward the left (west) A015) Strike-Slip Faults - Carrizo Plain, CA. Deselect the Kananaskis Country Geologic Map overlay and fly to the Problem 15 placemarks. This stream near the Carrizo Plain in California has been offset along the San Andreas fault zone; recall that the San Andreas Fault is a strike-slip fault that forms a transform plate boundary between the North American and Pacific plates. From this viewpoint of the offset stream, what is the sense of offset along this fault? left-lateral right-lateral Folds are classified by a wide range of names, depending on their geometry: anticlines, synclines, domes, basins, and monoclines (review the Folds and Foliations section of your textbook). The following questions will take you to locales that provide examples of some of these remarkable structures. A018) Folds - Zagros Fold Belt, Iran. The Problem 18 placemark takes you to a spectacular fold in the Zagros Fold Belt of Iran. What type of fold is this? Hint: zoom in to see the flatirons to the NE and NW of the Problem 18 placemark. Recall that flatirons commonly form on both tilted fold limbs with the tip of the flatiron pointing in the direction opposite of the dip of the fold limb. anticline (beds dip away from the central fold hinge, with oldest rocks at the center) syncline (beds dip toward the central fold hinge, with youngest rocks at the center) A019) Folds - Bolivia. The Problem 19 placemark takes you to a wellexposed fold in Bolivia. What type of fold is this? Hint: what direction are the flatirons pointing? anticline (beds dip away from the central fold hinge, with oldest rocks at the center) syncline (beds dip toward the central fold hinge, with youngest rocks at the center) Folds are said to be upright in areas where their fold hinge is approximately horizontal, with their bedding contacts typically straight and parallel to the main fold hinge. Folds are said to be plunging in areas where their fold hinge is inclined (pointing into the ground), and their bedding contacts typically curve and wrap around from one fold limb to another. Anticlines plunge in the direction in which the rock layers are convex, as they wrap around from one fold limb to another, looking like a stretched-out anticline. Synclines plunge in the direction in which the rock layers are concave, as they wrap around from one fold limb to another, looking like a stretched-out syncline. Adjacent anticlines and synclines typically plunge in the same direction. To visualize this, fold a piece of paper into an anticline/syncline and plunge it into a table. Trace the intersection of the paper and the table with your finger to see the resulting map pattern. A020) Folds - Morocco. Study the fold highlighted by the Problem 20 placemark (zoom in and out and inspect this area in map and perspective view). Which of the following is correct about the portion of the fold indicated by the Problem 20 placemark? Hint: determine whether this is an anticline or a syncline, and then trace the edge of the fold with your finger to determine the direction of plunge, if present. the fold is not plunging near the Problem 20 placemark the fold is plunging to the NW near the Problem 20 placemark the fold is plunging to the SE near the Problem 20 placemark A021) Folds - Sheep Mountain, WY. Check and double click the Problem 21 placemark to fly to Sheep Mountain, WY. Observe the folds in this area, and then turn on the Sheep Mt. Geologic Map overlay. The markers with numbers on this geologic map show individual measurements of the bedding orientation: the longer line shows the strike direction, the shorter line shows the dip direction, and the number indicates the angle of dip at that particular location. For example, the NE fold limb dips to the NE with dip angles ranging from the 40s to the 80s. The SW fold limb dips to the SW with dip angles ranging from the high 20s to the 40s. Zoom out to view the geologic map legend, identifying the types of fold axes and the rock units from oldest (Mm, bottom) to youngest (Kmr, top). Which of the following best describes the area around the Problem 21 placemark? Hint: repeat the visualization exercise from above, with your folded paper and table, if needed. NW-plunging anticline NW-plunging syncline SE-plunging anticline SE-plunging syncline A022) Folds - Sheep Mountain, WY. Using the same geologic map overly, observe the fold axis and the map pattern of the rock units at the Problem 22 placemark. What type of fold is indicated by the placemark, and which direction is it plunging? Hint: what are the relative ages of the rock units at this location? 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