

# Mt. Ascutney Hospital and Health Center

## FY24 Hospital Budget Review – Mt. Ascutney Hospital and Health Center

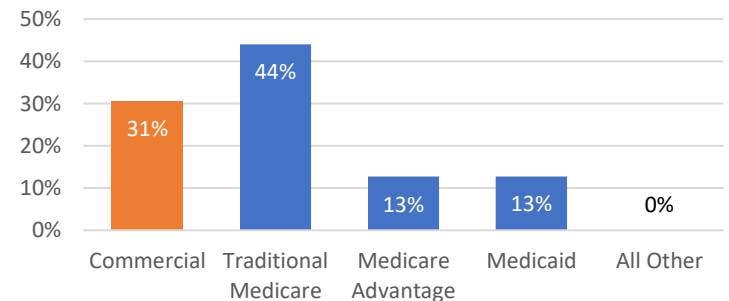
### Summary for GMCB Deliberations

Budgets								
Year		FY18	FY19	FY20	FY21	FY22	FY23	FY22-24
Net Patient Revenue (NPR)	Guidance	3.0%	2.8%	3.5%	3.5%	3.5%	8.6%	
	Submitted	1.4%	5.2%	7.4%	4.6%	6.1%	10.4%	12.4%
	Δ Approved	0.6%	0.0%	-2.4%	0.0%	0.0%	0.0%	
Commercial NPR	Submitted	12.2%	-1.6%	-3.3%	6.6%	14.1%	11.6%	7.6%
	Δ Approved	0.0%	0.0%	-6.1%	0.0%	0.0%	0.0%	
Operating Expenses	Submitted	2.1%	3.6%	5.2%	4.9%	5.2%	8.5%	12.0%
	Δ Approved	0.0%	0.0%	-1.2%	0.0%	0.0%	0.0%	
Change in Charge	Submitted	4.9%	2.9%	3.2%	4.6%	2.2%	4.7%	9.8%*
	Δ Approved	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Commercial weight of approved increase	1.6%	0.9%	1.0%	1.5%	0.7%	1.4%	3.0%*

\* As submitted

Actuals							
Year		FY18	FY19	FY20	FY21	FY22	FY23
NPR	%	5.3%	0.1%	-1.9%	25.0%	0.4%	6.6%
	\$ in M	2.6	0.0	-1.0	12.5	0.3	4.1
Commercial NPR	%	1.4%	-2.9%	8.0%	26.3%	-5.3%	9.1%
	\$ in M	0.3	-0.5	1.4	5.1	-1.3	2.1
Operating Expenses	%	6.1%	2.1%	3.0%	8.6%	6.4%	5.9%
	\$ in M	3.1	1.1	1.7	4.8	3.9	3.8

Mt Ascutney Hospital and Health Center  
Gross Patient Services Revenue (FY22 Actuals)



## Mt. Ascutney Hospital and Health Center

### Expense Growth Factors

	Mt. Ascutney Hospital and Health Center		Vermont Hospitals	Benchmark Data		
	FY22-24	VT Hospital Rank	Median	Lo	Benchmark	Hi
Labor	5.3%	6	4.0%	0.8%	5.2%	9.7%
Utilization	9.3%	4	7.0%	-5.5%	-0.4%	4.2%
Pharm Ex	missing		7.6%	2.3%	12%	21.6%
Cost Inflation			3.7%	1.1%	5.8%	10.5%

### Financial Indicators

	Mt. Ascutney Hospital and Health Center				Vermont Hospitals
	FY22 Actual	FY23 Approved	FY23 YTD	FY24 Submitted	FY24 Median
Op Margin	1.7%	1.7%	0.9%	1.5%	1.2%
Op-EBIDA Margin	6%	6%	5%	6%	5.6%
Total Margin	-1.0%	3.8%	7.2%	4.8%	3.8%
DCOH	207.5	212.0	206.7	213.6	109.64
Debt Service Coverage Ratio	4.1	4.1	3.6	4.5	4.56
LT Debt to Capitalization Ratio	36.4%	37.2%	37.5%	36.2%	0.17
Age of Plant	13.0	13.1	13.9	13.1	16.02

## Mt. Ascutney Hospital and Health Center

### Ratio of Administrative & General Salaries to Clinical Salaries (Critical Access Hospitals)

Hospital	VT Hospital Rank	Hospital Percent Rank <sup>1</sup>	Comparator 25 <sup>th</sup> Percentile	Comparator 75 <sup>th</sup> Percentile
22%	8	75 <sup>th</sup>	11%	22%

### CMI-Adjusted Average Cost per Medicare Discharge (Critical Access Hospitals)

Hospital	VT Hospital Rank	Hospital Percent Rank <sup>2</sup>	Comparator 25 <sup>th</sup> Percentile	Comparator 75 <sup>th</sup> Percentile
\$29,198	14	100 <sup>th</sup>	\$9,745	\$13,647

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<sup>1</sup> Lower rank means more investment in clinical salaries (a lower ratio of administrative & general salaries to clinical salaries).

<sup>2</sup> Lower rank means lower costs per discharge (lower CMI-adjusted average cost per Medicare Discharge)

Mt. Ascutney Hospital and Health Center

Inpatient – Relative Cost and Price (Critical Access Hospital, not major teaching hospital)						
Year		FY18	FY19	FY20	FY21	FY22
Commercial Cost per Discharge	Hospital	\$28,474	\$29,142	\$20,176	\$25,571	\$27,186
	25 <sup>th</sup> percentile	\$11,349	\$11,030	\$12,737	\$11,914	\$11,865
	75 <sup>th</sup> percentile	\$16,115	\$19,154	\$20,538	\$17,412	\$16,365
Commercial Cost Coverage	Hospital	71%	74%	89%	75%	112%
	25 <sup>th</sup> percentile	94%	80%	74%	72%	84%
	75 <sup>th</sup> percentile	111%	100%	92%	97%	112%
Standardized Price	Hospital	\$28,152				
	25 <sup>th</sup> percentile	\$13,391				
	75 <sup>th</sup> percentile	\$22,644				

Outpatient – Relative Cost and Price (Critical Access Hospital, not major teaching hospital)						
Year		FY18	FY19	FY20	FY21	FY22
Commercial Cost per Discharge	Hospital	\$570	\$567	\$640	\$619	\$605
	25 <sup>th</sup> percentile	\$426	\$423	\$470	\$471	\$498
	75 <sup>th</sup> percentile	\$495	\$472	\$601	\$616	\$628
Commercial Cost Coverage	Hospital	201%	160%	155%	182%	187%
	25 <sup>th</sup> percentile	200%	171%	150%	163%	170%
	75 <sup>th</sup> percentile	226%	202%	191%	193%	202%
Standardized Price	Hospital	\$289				
	25 <sup>th</sup> percentile	\$259				
	75 <sup>th</sup> percentile	\$420				