

**HEALDSBURG DISTRICT HOSPITAL  
SUMMARY STATEMENT OF OPERATIONS  
(PRELIMINARY - SUBJECT TO CHANGE)**

	Monthly		Year to Date	
	Aug/2018	Aug/2017	Aug/2018	Aug/2017
Net Operating Income (Loss)	(511,030)	(628,874)	(4,718,497)	(5,298,333)
Increase(Decrease) in Net Position	(218,112)	(337,759)	(726,674)	(1,546,066)
		Budget 2018		Budget 2018
		(615,526)		(5,451,804)
		(108,641)		(1,443,948)

**HEALDSBURG DISTRICT HOSPITAL  
STATEMENT OF NET POSITION  
THIS MONTH vs LAST MONTH  
(PRELIMINARY - SUBJECT TO CHANGE)**

	This Month Aug-31-2018	Last Month Jul-31-2018	Variance	
			\$	%
<b>1 Assets</b>				
<b>2 Cash and Cash Equivalents</b>				
3 Unrestricted	5,654,657	6,217,134	(562,478)	-9.0%
4 Board Designated	1,440,000	1,400,061	39,939	2.9%
5 Restricted	8,270,023	8,263,307	6,716	0.1%
<b>6 Accounts receivable</b>				
7 Gross	24,974,197	24,567,245	406,953	1.7%
8 Reserves	(19,656,265)	(19,375,721)	(280,544)	1.4%
9 Net Accounts Receivable	5,317,933	5,191,524	126,409	2.4%
10 Other Accounts Receivable	1,797,515	1,507,622	289,892	19.2%
11 Inventory	792,434	800,057	(7,623)	-1.0%
12 Pre-Paid Expenses	298,931	299,944	(1,013)	-0.3%
<b>13 Total Current Assets</b>	<b>23,571,492</b>	<b>23,679,650</b>	<b>(108,158)</b>	<b>-0.5%</b>
<b>14 Fixed Assets</b>				
15 Land & Buildings	13,520,967	13,520,967	0	0.0%
16 Equipment	10,040,072	9,988,890	51,182	0.5%
17 Construction In Process	1,298,812	718,891	579,922	80.7%
18 Depreciation	(15,721,046)	(15,509,414)	(211,632)	-1.4%
19 Total Property & Equip.	9,138,805	8,719,334	419,471	4.8%
20 Investments	155,507	168,334	(12,827)	-7.6%
<b>21 Total Assets</b>	<b>32,865,804</b>	<b>32,567,317</b>	<b>298,487</b>	<b>0.9%</b>
<b>22 Liabilities</b>				
23 Vendor AP	3,044,618	2,797,374	247,245	8.8%
24 Other Payables	2,409,925	2,420,887	(10,962)	-0.5%
25 Accrued Payroll	2,138,763	1,890,915	247,848	13.1%
26 Accrued Payroll Taxes & Benefits	16,580	9,658	6,922	71.7%
27 Other Current Liabilities	758,607	733,061	25,547	3.5%
<b>28 Total Current Liabilities</b>	<b>8,368,493</b>	<b>7,851,895</b>	<b>516,599</b>	<b>6.6%</b>
29 Long-Term Liabilities	11,939,000	11,939,000	0	0.0%
<b>30 Total Liabilities</b>	<b>20,307,493</b>	<b>19,790,895</b>	<b>516,599</b>	<b>2.6%</b>
<b>31 Net Position</b>				
32 Prior Year Earnings	13,284,985	13,284,985	0	0.0%
33 Current Earnings	(726,674)	(508,562)	(218,112)	42.9%
34 Total Net Position	12,558,311	12,776,422	(218,112)	-1.7%
<b>35 Total Liabilities &amp; Net Position</b>	<b>32,865,804</b>	<b>32,567,317</b>	<b>298,487</b>	<b>0.9%</b>

**STATEMENT OF NET POSITION AS OF AUGUST 31, 2018 COMPARED TO JULY 31, 2018 (PAGE 2)**

**Lines 3, 4 & 5:** Total Cash and Cash Equivalents decreased \$516 thousand. In addition to a net decrease in cash from operations, operating cash is used to fund capital until such time that the reimbursement requests from Opus Bank are submitted and received. A \$797 thousand reimbursement was received from Opus Bank in September.

**Line 10:** Other Accounts Receivable increased \$290 thousand from the monthly accrual of parcel tax revenue.

**Lines 15, 16 & 17:** Total fixed assets increased \$631 thousand, primarily for the Hospital Remodeling Project, Hyperbaric Chamber Replacement, and various IT Projects.

**Lines 23 & 24:** Vendor AP and Other Payables increased \$236 thousand primarily from accruals for capital projects.

**Line 25:** Accrued Payroll increased \$248 thousand due to the timing of the final August pay date in comparison to July (13 days accrued in August vs. 10 days accrued in July).

**HEALDSBURG DISTRICT HOSPITAL  
STATEMENT OF NET POSITION  
THIS YEAR vs LAST YEAR  
(PRELIMINARY - SUBJECT TO CHANGE)**

	This Fiscal Year Aug-31-2018	Last Fiscal Year Aug-31-2017	Variance	
			\$	%
<b>1 Assets</b>				
<b>2 Cash and Cash Equivalents</b>				
<b>3 Unrestricted</b>	5,654,657	4,311,097	1,343,560	31.2%
<b>4 Board Designated</b>	1,440,000	0	1,440,000	0.0%
<b>5 Restricted</b>	8,270,023	542,962	7,727,061	1423.1%
<b>6 Accounts receivable</b>				
<b>7 Gross</b>	24,974,197	32,283,599	(7,309,402)	-22.6%
<b>8 Reserves</b>	(19,656,265)	(26,602,351)	6,946,086	26.1%
<b>9 Net Accounts Receivable</b>	5,317,933	5,681,249	(363,316)	-6.4%
<b>10 Other Accounts Receivable</b>	1,797,515	3,156,683	(1,359,169)	-43.1%
<b>11 Inventory</b>	792,434	853,332	(60,898)	-7.1%
<b>12 Pre-Paid Expenses</b>	298,931	442,670	(143,739)	-32.5%
<b>13 Total Current Assets</b>	23,571,492	14,987,993	8,583,500	57.3%
<b>14 Fixed Assets</b>				
<b>15 Land &amp; Buildings</b>	13,520,967	13,480,024	40,943	0.3%
<b>16 Equipment</b>	10,040,072	7,843,323	2,196,749	28.0%
<b>17 Construction In Process</b>	1,298,812	159,060	1,139,752	716.6%
<b>18 Depreciation</b>	(15,721,046)	(13,703,134)	(2,017,912)	14.7%
<b>19 Total Property &amp; Equip.</b>	9,138,805	7,779,273	1,359,532	17.5%
<b>20 Investments</b>	155,507	283,617	(128,110)	-45.2%
<b>21 Total Assets</b>	32,865,804	23,050,883	9,814,921	42.6%
<b>22 Liabilities</b>				
<b>23 Vendor AP</b>	3,044,618	5,214,758	(2,170,140)	-41.6%
<b>24 Other Payables</b>	2,409,925	2,784,151	(374,226)	-13.4%
<b>25 Accrued Payroll</b>	2,138,763	779,521	1,359,242	174.4%
<b>26 Accrued Payroll Taxes &amp; Benefits</b>	16,580	1,106,885	(1,090,305)	-98.5%
<b>27 Other Current Liabilities</b>	758,607	673,106	85,501	12.7%
<b>28 Total Current Liabilities</b>	8,368,493	10,558,421	(2,189,928)	-20.7%
<b>29 Long Term Liabilities</b>	11,939,000	4,898,102	7,040,898	143.7%
<b>30 Total Liabilities</b>	20,307,493	15,456,523	4,850,970	31.4%
<b>31 Net Position</b>				
<b>32 Prior Year Earnings</b>	13,284,985	9,140,381	4,144,604	45.3%
<b>33 Current Earnings</b>	(726,674)	(1,546,021)	819,347	-53.0%
<b>34 Total Net Position</b>	12,558,311	7,594,360	4,963,951	65.4%
<b>35 Total Liabilities &amp; Net Position</b>	32,865,804	23,050,883	9,814,921	42.6%

**STATEMENT OF NET POSITION AS OF AUGUST 31, 2018 COMPARED TO AUGUST 31, 2017 (PAGE 3)**

**Lines 3 & 4:** Unrestricted and Board Designated Cash & Cash Equivalents are up \$2.8 million. The \$1.4 million increase in board designated funds are amounts set aside for future payment of workers compensation and self-insured health claims.

**Line 5:** Restricted Cash and Cash Equivalents are up \$7.7 million due to a \$7.5 million drawdown of funds from the 2016 COP's. The full amount of the 2016 COP has now been drawn down, and unused funds will remain restricted in escrow until authorized capital expenditures incurred are approved by Opus Bank. A \$797 thousand reimbursement was received from Opus Bank in September. The Restricted Cash and Cash Equivalents account also includes \$452 thousand for the next scheduled payment on the 2016 COP, unspent funds from the MRI grant of \$259 thousand, \$34 thousand held for employee flex spending accounts, and \$19,000 from the Anderson Trust.

**Line 10:** Other Accounts Receivable decreased \$1.4 million due to the timing of IGT's.

**Line 16:** The increase in Equipment of \$2.2 million is due to the new MRI being placed in service in May 2018.

**Line 17:** The increase in Construction In Process of \$1.1 million is due to the various projects noted on the capital budget summary to be funded by the 2016 COP.

**Lines 23 & 24:** Vendor AP and Other Payables decreased \$2.5 million. Decreases from continued efforts to pay down amounts owed to vendors and the settlement and completion of Medicare cost reports accounted for the decrease.

**Line 25 & 26:** Net Accrued Payroll and Taxes and Benefits are up \$269 thousand from the prior year due to pay increases, the timing of pay runs in relation to month-end, and a change in the accrual methodology from the switch to Kronos.

**Line 29:** Long-Term Liabilities were up \$7 million due to the \$7.5 million drawdown of funds from the 2016 COP's and scheduled principal payments made for the 2016 COP and Capital Lease.

HEALDSBURG DISTRICT HOSPITAL  
STATEMENT OF OPERATIONS  
2018 ACTUAL vs BUDGET  
(PRELIMINARY - SUBJECT TO CHANGE)

	MONTHLY			YEAR TO DATE			
	Budget		Variance	Budget		Variance	
	Actual	Aug-18		Actual	Aug-18		
		\$	\$	\$	\$	%	
<b>1 GROSS REVENUE:</b>							
2 Inpatient Routine	2,302,643	2,343,138	(40,495)	15,916,221	16,387,185	(2,450,964)	-13.3%
3 Inpatient Ancillary	1,866,347	1,900,374	(34,027)	14,026,164	14,896,478	(870,314)	-5.8%
4 Total Inpatient	4,168,990	4,243,512	(74,522)	29,942,385	33,263,663	(3,321,278)	-10.0%
5 Outpatient	5,587,734	5,572,161	15,573	45,519,337	43,678,565	1,840,772	4.2%
<b>6 Total Gross Patient Revenue</b>	<b>9,756,724</b>	<b>9,815,673</b>	<b>(58,949)</b>	<b>75,461,722</b>	<b>76,942,228</b>	<b>(1,480,506)</b>	<b>-1.9%</b>
7 Contractual Expenses	5,761,209	6,014,478	253,267	44,943,513	47,145,729	2,202,216	4.7%
8 Bad Debt Expense	178,248	169,595	(8,653)	1,285,817	1,329,329	43,512	3.3%
9 Total Revenue Deductions	5,939,457	6,184,061	244,604	46,229,329	48,475,058	2,245,729	4.6%
<b>10 NET PATIENT REVENUE</b>	<b>3,817,268</b>	<b>3,631,612</b>	<b>185,656</b>	<b>29,232,393</b>	<b>28,467,170</b>	<b>765,223</b>	<b>2.7%</b>
11 Other Revenue	446,289	44,724	401,565	1,675,857	1,099,019	576,838	52.5%
<b>12 Total Net Revenue</b>	<b>4,263,556</b>	<b>3,676,336</b>	<b>587,220</b>	<b>30,908,250</b>	<b>29,566,189</b>	<b>1,342,061</b>	<b>4.5%</b>
<b>13 Operating Expense:</b>							
14 Salaries & Wages	2,020,074	1,756,512	263,562	14,368,227	14,052,096	316,131	2.2%
15 Benefits	651,488	676,628	(25,140)	5,517,842	5,413,024	104,818	1.9%
16 Contract Labor	205,647	129,526	76,121	1,460,234	1,845,333	(385,099)	-20.9%
17 Medical Pro Fees	469,461	467,184	2,277	3,646,760	3,768,394	(121,634)	-3.2%
18 Other Professional Fees	75,371	66,247	9,124	513,320	282,680	230,640	81.6%
19 Purchased Services	249,229	150,099	99,130	1,510,243	1,235,724	274,519	22.2%
20 Supplies	484,778	444,175	50,603	3,816,378	3,229,786	586,592	18.2%
21 Repairs & Maintenance	54,066	81,998	(27,932)	641,705	827,530	(185,825)	-22.5%
22 Rents & Leases	106,257	90,993	15,264	836,466	794,392	42,074	5.3%
23 Utilities	60,141	57,402	2,739	411,819	429,073	(17,254)	-4.0%
24 Other Direct Expenses	138,243	128,491	9,752	989,100	1,181,280	(182,190)	-15.4%
25 Interest Expense	38,198	39,308	(1,110)	309,598	332,279	(22,683)	-6.8%
26 Depreciation & Amortization	211,632	203,299	8,333	1,593,056	1,626,392	(33,336)	-2.0%
<b>27 Total Operating Expenses</b>	<b>4,774,586</b>	<b>4,291,862</b>	<b>482,724</b>	<b>35,626,747</b>	<b>35,017,993</b>	<b>608,754</b>	<b>1.7%</b>
<b>28 Net Operating Income (Loss)</b>	<b>(511,030)</b>	<b>(615,526)</b>	<b>104,496</b>	<b>(4,718,497)</b>	<b>(5,451,804)</b>	<b>733,307</b>	<b>13.5%</b>
29 Total Non-Operating	292,918	506,885	(213,967)	3,991,823	4,007,856	(16,033)	-0.4%
<b>30 Revenue Over (Under) Expenses</b>	<b>(218,112)</b>	<b>(108,641)</b>	<b>(109,471)</b>	<b>(726,674)</b>	<b>(1,443,948)</b>	<b>717,274</b>	<b>49.7%</b>
31 Capital Contributions	0	0	0	0	0	0	0.0%
<b>32 Change in Fund Balance</b>	<b>(218,112)</b>	<b>(108,641)</b>	<b>(109,471)</b>	<b>(726,674)</b>	<b>(1,443,948)</b>	<b>717,274</b>	<b>49.7%</b>

#### **SUMMARY STATEMENT OF OPERATIONS ACTUAL VS BUDGET (PAGE 4)**

**Line 10:** Net Patient Revenue was \$186 thousand over budget for the month and \$765 thousand over budget for the year primarily due to the new subacute rates and outpatient volumes offsetting declines from inpatient volumes. Inpatient revenues in August were however at their highest levels since March 2018.

**Line 11:** Other Revenue was \$402 thousand over budget for the month and \$577 thousand over budget for the year. The HQAF 2<sup>nd</sup> quarter payment in the amount of \$364 thousand was received in August. Overall, increased revenues from the HQAF program have offset a decrease in revenue from other outpatient Medi-Cal supplemental funding.

**Lines 14 and 15:** Salaries & Wages and Benefits were \$238 thousand over budget for the month and \$421 thousand for the year primarily from the lump sum salary adjustments and pay increases that took effect in July 2018.

**Line 16:** Contract Labor was \$385 thousand under budget for the year. Within registry nursing, positive budget variances for the year for med-surg (\$290 thousand) and subacute (\$90 thousand) more than offset a negative budget variance in ICU registry nursing (\$280 thousand). Other positive budget variances within contract labor include administration (\$110 thousand), physical therapy (\$115 thousand), and surgical services (\$140 thousand).

**Line 18:** Other Professional Fees were over budget \$231 thousand for the year primarily from Lab (\$60 thousand) and Physical Therapy (\$130 thousand).

**Line 19:** Purchased Services were over budget \$99 thousand for the month and \$275 thousand for the year primarily from IT for various Medhost services(\$60 thousand/month and \$230 thousand/year) and HIM for coding(\$5 thousand/month and \$100 thousand/year).

**Line 20:** Supplies were over budget \$51 thousand for the month and \$589 thousand for the year primarily from Surgical Services implants and prosthesis, and medical supplies (\$410 thousand for the year) and Wound Care grafts and other medical supplies (\$41 thousand for the month and \$110 thousand for the year).

**Line 29:** Total Non-Operating was under budget \$214 thousand for the month due to timing of IGT.

HEALDSBURG DISTRICT HOSPITAL  
STATEMENT OF OPERATIONS  
ACTUAL 2018 vs ACTUAL 2017  
(PRELIMINARY - SUBJECT TO CHANGE)

	MONTHLY			YEAR TO DATE				
	ACTUAL		Variance	ACTUAL		Variance		
	Aug-18	Aug-17		Aug-18	Aug-17			
	\$	%	\$	%	\$	%		
<b>1 GROSS REVENUE:</b>								
2 Inpatient Routine	2,302,643	2,248,747	53,896	2.4%	17,946,886	(2,030,765)	-11.3%	
3 Inpatient Ancillary	1,866,347	1,955,003	(88,656)	-4.5%	13,642,550	383,614	2.8%	
4 Total Inpatient	4,168,990	4,203,750	(34,760)	-0.8%	31,589,536	(1,647,151)	-5.2%	
5 Outpatient	5,587,734	5,007,314	580,420	11.6%	39,881,864	5,637,473	14.1%	
<b>6 Total Gross Patient Revenue</b>	<b>9,756,724</b>	<b>9,211,064</b>	<b>545,660</b>	<b>5.9%</b>	<b>71,471,400</b>	<b>3,990,322</b>	<b>5.6%</b>	
7 Contractual Expenses	5,761,209	5,613,754	(147,455)	-2.6%	44,547,675	(395,838)	-0.9%	
8 Bad Debt Expense	178,248	154,820	(23,428)	-15.1%	1,323,017	37,200	2.8%	
<b>9 Total Revenue Deductions</b>	<b>5,939,457</b>	<b>5,768,574</b>	<b>(170,883)</b>	<b>-3.0%</b>	<b>45,870,692</b>	<b>(358,637)</b>	<b>-0.8%</b>	
<b>10 NET PATIENT REVENUE</b>	<b>3,817,268</b>	<b>3,442,490</b>	<b>374,778</b>	<b>10.9%</b>	<b>25,600,708</b>	<b>3,631,685</b>	<b>14.2%</b>	
11 Other Revenue	446,289	42,926	403,363	938.7%	1,049,630	626,227	59.7%	
<b>12 Total Net Revenue</b>	<b>4,263,556</b>	<b>3,485,416</b>	<b>778,140</b>	<b>22.3%</b>	<b>26,650,338</b>	<b>4,257,912</b>	<b>16.0%</b>	
<b>13 Operating Expense:</b>								
14 Salaries & Wages	2,020,074	1,673,299	346,775	20.7%	14,368,227	2,136,659	17.5%	
15 Benefits	651,488	650,000	1,488	0.2%	5,517,842	962,563	21.1%	
16 Contract Labor	205,647	120,099	85,548	71.2%	1,460,234	1,694,211	(233,977)	-13.8%
17 Medical Pro Fees	469,461	482,371	(12,910)	-2.7%	3,646,760	3,991,003	(244,243)	-6.3%
18 Other Professional Fees	75,371	9,361	66,010	705.2%	513,320	347,005	166,315	47.9%
19 Purchased Services	249,229	152,259	96,970	63.7%	1,510,243	1,124,168	386,075	34.3%
20 Supplies	494,778	480,445	14,333	3.0%	3,818,378	3,293,163	525,215	15.9%
21 Repairs & Maintenance	54,066	87,099	(33,033)	-37.9%	641,705	858,304	(216,598)	-25.2%
22 Rents & Leases	106,257	93,313	12,944	13.9%	836,466	794,999	41,467	5.2%
23 Utilities	60,141	56,888	3,253	5.7%	411,819	433,219	(21,400)	-4.9%
24 Other Direct Expenses	138,243	108,216	30,027	27.7%	999,100	1,100,417	(101,317)	-9.2%
25 Interest Expense	38,198	39,308	(1,110)	-2.8%	309,596	332,279	(22,883)	-6.8%
26 Depreciation & Amortization	211,632	161,632	50,000	30.9%	1,593,056	1,293,056	300,000	23.2%
<b>27 Total Operating Expenses</b>	<b>4,774,586</b>	<b>4,114,290</b>	<b>660,296</b>	<b>16.0%</b>	<b>35,626,747</b>	<b>31,948,671</b>	<b>3,678,076</b>	<b>11.5%</b>
<b>28 Net Operating Income (Loss)</b>	<b>(511,030)</b>	<b>(628,874)</b>	<b>117,844</b>	<b>18.7%</b>	<b>(4,718,497)</b>	<b>(5,298,333)</b>	<b>579,836</b>	<b>10.9%</b>
29 Total Non-Operating	292,918	291,115	1,803	0.6%	3,991,823	3,752,267	239,556	6.4%
<b>30 Revenue Over (Under) Expenses</b>	<b>(218,112)</b>	<b>(337,759)</b>	<b>119,647</b>	<b>35.4%</b>	<b>(728,674)</b>	<b>(1,546,066)</b>	<b>819,392</b>	<b>53.0%</b>
31 Capital Contributions	0	0	0	0.0%	0	0	0	0.0%
<b>32 Change in Fund Balance</b>	<b>(218,112)</b>	<b>(337,759)</b>	<b>119,647</b>	<b>35.4%</b>	<b>(726,674)</b>	<b>(1,546,066)</b>	<b>819,392</b>	<b>53.0%</b>



**SUMMARY STATEMENT OF OPERATIONS ACTUAL 2018 VS ACTUAL 2017 (PAGE 5)**

**Line 10:** Net Patient Revenue was up \$375 thousand for the month and \$3.6 million year to date primarily from the 5.0% price increase effective January 1, 2018 and the additional monthly revenues from the increased subacute rates with Partnership.

**Line 11:** Other Revenue was up \$403 thousand for the month and \$626 thousand for the year. The HQAF 2<sup>nd</sup> quarter payment in the amount of \$364 thousand was received in August. Overall, increased revenues from the HQAF program have offset a decrease in revenue from other outpatient Medi-Cal supplemental funding.

**Lines 14 & 15:** Salaries, Wages, and Benefits were up \$348 thousand for the month and \$3.1 million year to date. The primary reasons for the increase were the 2018 lump sum salary adjustments and wage increases, as well as the wage adjustments in July of 2017. We also hired 4 physicians in 2017 (January, July, September, and November) and 2 in 2018 (March and August), and currently have 5 physicians on payroll.

**Line 19:** Purchased Services were up \$97 thousand for the month and \$386 thousand for the year primarily from IT for various Medhost services (\$100 thousand/month and \$240 thousand/year) and HIM for coding (\$80 thousand/year).

**Line 20:** Supplies increased \$525 thousand for the year primarily from Surgical Services implants and prosthesis (\$390 thousand for the year) and Wound Care grafts and other medical supplies(\$50 thousand for the year).

**HEALDSBURG DISTRICT HOSPITAL**  
Key Statistics  
**Actual 2018 vs Actual 2017 & Budget 2018 (March)**  
(PRELIMINARY - SUBJECT TO CHANGE)

	MONTH					YEAR TO DATE					
	Current 2018	Prior 2017	Variance		Goals or Budget	Current 2018	Prior 2017	Variance		Goals or Budget	Variance
			#	%				\$	%		
<b>Days Cash on Hand</b>	38.74	38.90	(0.16)	-0.41%		40.74	38.90	1.84	4.74%		
<b>Gross Days Revenue In Accounts Receivable</b>	79.35	109.76	(30.41)	-27.71%		80.42	109.76	(29.34)	-26.73%		
<b>Net Days Revenue In Accounts Receivable</b>	43.19	53.93	(10.74)	-19.92%		44.21	53.93	(9.72)	-18.03%		
<b>Days Expense In Accounts Payable</b>	20.86	41.79	(20.93)	-50.09%		21.94	41.79	(19.85)	-47.50%		
<b>Case Mix</b>											
Medicare	1,2352	1,3504	(0,1152)	-8.53%	1,20000	1,2590	1,1683	0,0907	7.76%	1,20000	0,0590
All Payers	1,3348	1,3068	0,0280	2.14%	1,20000	1,2886	1,194	0,0946	7.92%	1,20000	0,0886
<b>Patient Days</b>											
Med/Surg	161	172	(11)	-6.40%	176	1,132	1,476	(344)	-23.31%	1,383	(251)
ICU	99	47	52	110.64%	37	578	312	266	85.26%	292	286
Swing	62	5	57	1140.00%	27	285	209	76	38.36%	214	71
Sub-Acute	483	394	89	22.59%	420	3,630	3,295	335	10.17%	3,293	337
<b>Patient Admissions</b>											
Med/Surg	45	46	(1)	-2.17%	44	319	371	(52)	-14.02%	346	(27)
ICU	12	8	4	50.00%	9	113	68	45	66.18%	73	40
Swing	9	6	3	50.00%	7	44	44	0	0.00%	53	(9)
Sub-Acute	1	0	1	0.00%	1	5	8	(3)	-37.50%	8	(3)
<b>Average Length of Stay</b>											
Med/Surg	3.58	3.74	(0.16)	-4.32%	4.00	3.55	3.98	(0.43)	-10.80%	4.00	(0.45)
ICU	8.25	5.88	2.38	40.43%	4.00	5.12	4.59	0.53	11.48%	4.00	1.12
Swing	6.89	0.83	6.06	726.67%	4.00	6.48	4.75	1.73	36.36%	4.00	2.48
<b>Average Daily Census</b>											
Med/Surg	5.20	5.50	(0.30)	-5.45%	5.70	4.66	6.07	(1.42)	-23.31%	5.70	(1.04)
ICU	3.20	1.50	1.70	113.33%	1.20	2.38	1.28	1.09	85.26%	1.20	1.16
Swing	2.00	0.20	1.80	900.00%	0.90	1.17	0.86	0.31	36.36%	0.90	0.27
Sub-Acute	15.80	12.70	2.90	22.83%	13.60	14.94	13.56	1.38	10.17%	13.60	1.34
<b>Total Surgeries</b>	296	83	213	256.63%	112	1,564	535	1,029	192.34%	879	685
<b>Total Outpatient Visits</b>	4,158	3,873	285	7.36%	3,783	32,072	29,918	2,154	7.20%	29,657	2,415
<b>Total Clinic Visits</b>	1,314	1,093	221	20.22%	1,072	9,658	7,852	1,806	23.00%	8,402	1,256
<b>Total ER Visits</b>	723	702	21	2.99%	743	5,872	5,930	(58)	-0.98%	5,827	45

## KEY STATISTICS - DEFINITIONS AND CONTEXT (PAGE 6)

- **Days Cash on Hand:** Measures the number of days the hospital could continue paying its operating expenses from existing unrestricted cash and investments in the absence of any future cash collections. A higher ratio indicates greater financial flexibility. A good days cash on hand for a critical access hospital is at least 60 days.
- **Days Revenue in Accounts Receivable:** Measures the amount of time between patient discharge and when payment is received. This directly impacts cash flows for the facility and is a measure of the efficiency of the billing and collection in the revenue cycle. Gross and net days in accounts receivable are close in value in high functioning revenue cycles. A lower ratio indicates greater financial flexibility. A good days in AR for a critical access hospital is 45 days.
- **Days Expense in Accounts Payable:** Measures the average amount of time that elapses before the hospital meets its current liabilities. In other words, the number of days of cash expenses that are outstanding (not currently paid). High values for the average payment period often indicate a lack of liquidity.
- **Case Mix:** Case Mix Index (CMI) is a measure of the average severity level of a hospital's procedures. The CMI of a hospital reflects the diversity, clinical complexity and the needs for resources in the population of all the patients in the hospital. Hospitals with a higher CMI receive a higher reimbursement rate for its cases than a hospital with a lower CMI.
- **Patient Days:** The total number of days for all patients for an episode of care
- **Patient Admissions:** Patient admission to the hospital
- **Average Length of Stay (ALOS):** The average length of stay in hospitals is often used as an indicator of efficiency. All other things being equal, a shorter stay will reduce the cost per discharge and shift care from inpatient to less expensive post-acute settings.
- **Average Daily Census:** The average number of patients treated during a day.
- **Surgeries:** There is a strong correlation in hospitals between surgery volumes and operating margins.
- **Outpatient Visits:** An outpatient hospital service is any type of medical or surgical care performed at a hospital that your doctor does not expect will be an overnight hospital stay. In some cases, you may stay overnight in the hospital, but not be admitted as an inpatient (this would be considered outpatient service).
- **Clinic Visits:** a patient who is not hospitalized overnight but who visits clinic or associated facility for diagnosis or treatment
- **ER Visits:** Significant not only because of the visit, but also the transfer of patients to the hospital for other services.

