

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

	Monthly			Year to Date		
	Jan/2019	Jan/2018	Budget 2019	Jan/2019	Jan/2018	Budget 2018
	Net Operating Income (Loss)	(577,351)	(516,211)	(877,831)	(577,351)	(516,211)
Increase(Decrease) in Net Position	(285,017)	(160,634)	(522,254)	(285,017)	(160,634)	(522,254)

Net Operating Income (Loss)

Increase(Decrease) in Net Position

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

	This Month Jan-31-2019	Last Month Dec-31-2018	Variance	
			\$	%
<b>1 Assets</b>				
<b>2 Cash and Cash Equivalents</b>				
3 Unrestricted	8,056,667	7,369,769	686,897	9.3%
4 Board Designated	1,549,000	1,565,000	(16,000)	-1.0%
5 Restricted	5,775,861	6,311,760	(535,899)	-8.5%
<b>6 Accounts receivable</b>				
7 Gross	22,790,649	22,729,184	61,465	0.3%
8 Reserves	(18,127,273)	(17,637,213)	(490,060)	2.8%
9 Net Accounts Receivable	4,663,376	5,091,971	(428,595)	-8.4%
10 Other Accounts Receivable	1,683,577	1,413,008	270,569	19.1%
11 Inventory	781,985	790,418	(8,433)	-1.1%
12 Pre-Paid Expenses	280,371	276,000	4,371	1.6%
<b>13 Total Current Assets</b>	<b>22,790,836</b>	<b>22,817,926</b>	<b>(27,090)</b>	<b>-0.1%</b>
<b>14 Fixed Assets</b>				
15 Land & Buildings	13,520,967	13,520,967	0	0.0%
16 Equipment	10,075,509	10,075,509	0	0.0%
17 Construction In Process	2,386,503	2,211,864	174,639	7.9%
18 Depreciation	(16,776,741)	(16,567,574)	(209,167)	-1.3%
19 Total Property & Equip.	9,206,238	9,240,766	(34,528)	-0.4%
20 Investments & Long-Term Assets	113,182	113,182	0	0.0%
<b>21 Total Assets</b>	<b>32,110,255</b>	<b>32,171,874</b>	<b>(61,619)</b>	<b>-0.2%</b>
<b>22 Liabilities</b>				
23 Vendor AP	2,904,084	2,899,005	5,079	0.2%
24 Other Payables	3,801,552	3,804,000	(2,448)	-0.1%
25 Accrued Payroll	2,111,800	1,939,175	172,626	8.9%
26 Accrued Payroll Taxes & Benefits	75,974	49,957	26,017	52.1%
27 Other Current Liabilities	699,583	677,458	22,125	3.3%
<b>28 Total Current Liabilities</b>	<b>9,592,993</b>	<b>9,369,594</b>	<b>223,399</b>	<b>2.4%</b>
29 Long-Term Liabilities	11,193,000	11,193,000	0	0.0%
<b>30 Total Liabilities</b>	<b>20,785,993</b>	<b>20,562,594</b>	<b>223,399</b>	<b>1.1%</b>
<b>31 Net Position</b>				
32 Prior Year Earnings	11,609,280	13,284,985	(1,675,705)	-12.6%
33 Current Earnings	(285,017)	(1,675,705)	1,390,687	-83.0%
34 Total Net Position	11,324,263	11,609,280	(285,017)	-2.5%
<b>35 Total Liabilities &amp; Net Position</b>	<b>32,110,255</b>	<b>32,171,874</b>	<b>(61,619)</b>	<b>-0.2%</b>

**STATEMENT OF NET POSITION AS OF JANUARY 31, 2019 COMPARED TO DEC 31, 2018 (PAGE 2)**

**Lines 3, 4 & 5:** Total Cash and Cash Equivalents increased \$135 thousand. The decrease in Restricted Cash and Cash Equivalents of \$536 thousand was from a drawdown of funds from the 2016 COP. This, along with a very strong month of cash collections on patient accounts resulted in an increase of \$687 thousand in Unrestricted Cash and Cash Equivalents.

**Line 9:** Net Accounts Receivable decreased \$429 thousand due to strong cash collections, specifically amounts outstanding from Sub-Acute.

**Line 10:** Other Accounts Receivable increased \$271 thousand due to the monthly accrual of parcel tax revenue.

**Lines 25 & 26:** Accrued Payroll and Accrued Payroll Taxes & Benefits increased \$199 thousand. The increase in Accrued Payroll was due to three extra days of accrual.

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

	This Fiscal Year Jan-31-2019	Last Fiscal Year Jan-31-2018	Variance	
			\$	%
<b>1 Assets</b>				
<b>2 Cash and Cash Equivalents</b>				
3 Unrestricted	8,056,667	2,867,850	5,188,817	180.9%
4 Board Designated	1,549,000	1,544,000	5,000	0.3%
5 Restricted	5,775,861	1,578,275	4,197,586	266.0%
<b>6 Accounts receivable</b>				
7 Gross	22,790,649	21,375,589	1,415,060	6.6%
8 Reserves	(18,127,273)	(16,854,894)	(1,272,379)	-7.5%
9 Net Accounts Receivable	4,663,376	4,520,695	142,681	3.2%
10 Other Accounts Receivable	1,683,577	5,954,848	(4,271,271)	-71.7%
11 Inventory	781,985	805,306	(23,321)	-2.9%
12 Pre-Paid Expenses	280,371	473,695	(193,324)	-40.8%
<b>13 Total Current Assets</b>	<b>22,790,836</b>	<b>17,744,668</b>	<b>5,046,167</b>	<b>28.4%</b>
<b>14 Fixed Assets</b>				
15 Land & Buildings	13,520,967	13,517,171	3,796	0.0%
16 Equipment	10,075,509	7,846,594	2,228,914	28.4%
17 Construction In Process	2,386,503	1,683,724	702,780	41.7%
18 Depreciation	(16,776,741)	(14,289,622)	(2,487,119)	17.4%
19 Total Property & Equip.	9,206,238	8,757,867	448,371	5.1%
20 Investments & Long-term Assets	113,182	235,353	(122,171)	-51.9%
<b>21 Total Assets</b>	<b>32,110,255</b>	<b>26,737,889</b>	<b>5,372,367</b>	<b>20.1%</b>
<b>22 Liabilities</b>				
23 Vendor AP	2,904,084	3,578,172	(674,087)	-18.8%
24 Other Payables	3,801,552	3,160,822	640,730	20.3%
25 Accrued Payroll	2,111,800	1,723,139	388,661	22.6%
26 Accrued Payroll Taxes & Benefits	75,974	73,090	2,884	3.9%
27 Other Current Liabilities	699,583	643,194	56,388	8.8%
<b>28 Total Current Liabilities</b>	<b>9,592,993</b>	<b>9,178,416</b>	<b>414,577</b>	<b>4.5%</b>
29 Long Term Liabilities	11,193,000	4,435,122	6,757,878	152.4%
<b>30 Total Liabilities</b>	<b>20,785,993</b>	<b>13,613,538</b>	<b>7,172,455</b>	<b>52.7%</b>
<b>31 Net Position</b>				
32 Prior Year Earnings	11,609,280	13,284,985	(1,675,705)	-12.6%
33 Current Earnings	(285,017)	(160,634)	(124,383)	77.4%
<b>34 Total Net Position</b>	<b>11,324,263</b>	<b>13,124,350</b>	<b>(1,800,088)</b>	<b>-13.7%</b>
<b>35 Total Liabilities &amp; Net Position</b>	<b>32,110,255</b>	<b>26,737,889</b>	<b>5,372,367</b>	<b>20.1%</b>

**STATEMENT OF NET POSITION AS OF JAN 31, 2019 COMPARED TO JAN 31, 2018 (PAGE 3)**

**Lines 3 & 4:** Unrestricted and Board Designated Cash & Cash Equivalents were up \$5.2 million. Including the settlement with Partnership Health Plan, cash collections on patient accounts and the use of COP funds for all capital have more than offset increases in operating expenses.

**Line 5:** Restricted Cash and Cash Equivalents were up \$4.2 million primarily due to the drawdown of funds from the 2016 COP's for capital in excess of the amounts remaining from the Foundation Grant for the MRI Project. This also includes \$516 thousand restricted for the March semi-annual payment on the 2016 COP.

**Line 10:** Other Accounts Receivable was down \$4.3 million primarily from the settlement with Partnership Health Plan offset by the \$300 thousand one-time tax settlement in January 2018.

**Line 16:** The increase in Equipment of \$2.2 million is due to the new MRI being placed in service in May 2018 and various projects being funded by the 2016 COP.

**Line 17:** The increase in Construction In Process of \$703 thousand is due to the various projects being funded by the 2016 COP.

**Line 20:** Investments & Long-Term Assets decreased \$122 thousand from a loss of \$43 thousand on the Prudential stock and the amortization of the remaining deferred amounts from the 2016 COP refunding.

**Lines 23 & 24:** Vendor AP and Other Payables decreased \$33 thousand. Decreases from continued efforts to pay down amounts owed to vendors and the settlement and completion of Medicare cost reports accounted for the change.

**Lines 25 & 26:** Accrued Payroll and Accrued Payroll Taxes & Benefits were up \$392 thousand from an overall increase in payroll and benefits from staffing and wage and salary adjustments which impact both the payroll and PTO liability.

**Line 29:** Long-Term Liabilities were up \$6.8 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  
2019 ACTUAL vs BUDGET  
(PRELIMINARY - SUBJECT TO CHANGE)

	MONTHLY				YEAR TO DATE					
	Actual		Budget		Actual		Budget			
	Jan-19		Jan-19		Jan-19		Jan-19			
<b>1 GROSS REVENUE:</b>										
2 Inpatient Routine	1,821,022	(189,115)	2,010,137	2,010,137	1,821,022	(189,115)	2,010,137	2,010,137	(189,115)	-9.4%
3 Inpatient Ancillary	1,774,547	38,386	1,736,161	1,736,161	1,774,547	38,386	1,736,161	1,736,161	38,386	2.2%
4 Total Inpatient	3,595,569	(150,729)	3,746,298	3,746,298	3,595,569	(150,729)	3,746,298	3,746,298	(150,729)	-4.0%
5 Outpatient	6,468,474	670,781	5,797,692	5,797,692	6,468,474	670,781	5,797,692	5,797,692	670,781	11.6%
<b>6 Total Gross Patient Revenue</b>	<b>10,064,043</b>	<b>520,063</b>	<b>9,543,990</b>	<b>9,543,990</b>	<b>10,064,043</b>	<b>520,063</b>	<b>9,543,990</b>	<b>9,543,990</b>	<b>520,063</b>	<b>5.4%</b>
7 Contractual Expenses	5,789,831	(419,083)	5,370,748	5,370,748	5,789,831	(419,083)	5,370,748	5,370,748	(419,083)	-7.8%
8 Bad Debt Expense	191,822	(11,458)	180,363	180,363	191,822	(11,458)	180,363	180,363	(11,458)	-6.4%
<b>9 Total Revenue Deductions</b>	<b>5,981,653</b>	<b>(430,541)</b>	<b>5,551,112</b>	<b>5,551,112</b>	<b>5,981,653</b>	<b>(430,541)</b>	<b>5,551,112</b>	<b>5,551,112</b>	<b>(430,541)</b>	<b>-7.8%</b>
<b>10 NET PATIENT REVENUE</b>	<b>4,082,390</b>	<b>89,511</b>	<b>3,992,878</b>	<b>3,992,878</b>	<b>4,082,390</b>	<b>89,511</b>	<b>3,992,878</b>	<b>3,992,878</b>	<b>89,511</b>	<b>2.2%</b>
11 Other Revenue	106,662	11,722	94,940	94,940	106,662	11,722	94,940	94,940	11,722	12.3%
<b>12 Total Net Revenue</b>	<b>4,189,052</b>	<b>101,234</b>	<b>4,087,818</b>	<b>4,087,818</b>	<b>4,189,052</b>	<b>101,234</b>	<b>4,087,818</b>	<b>4,087,818</b>	<b>101,234</b>	<b>2.5%</b>
<b>13 Operating Expenses:</b>										
14 Salaries & Wages	1,783,429	(275,292)	2,058,721	2,058,721	1,783,429	(275,292)	2,058,721	2,058,721	(275,292)	-13.4%
15 Benefits	951,797	63,562	888,235	888,235	951,797	63,562	888,235	888,235	63,562	7.2%
16 Contract Labor	135,104	7,279	127,825	127,825	135,104	7,279	127,825	127,825	7,279	5.7%
17 Medical Pro Fees	410,436	(66,620)	477,056	477,056	410,436	(66,620)	477,056	477,056	(66,620)	-14.0%
18 Other Professional Fees	33,733	(3,432)	37,165	37,165	33,733	(3,432)	37,165	37,165	(3,432)	-9.2%
19 Purchased Services	249,572	34,998	214,574	214,574	249,572	34,998	214,574	214,574	34,998	16.3%
20 Supplies	508,067	(48,204)	556,271	556,271	508,067	(48,204)	556,271	556,271	(48,204)	-8.7%
21 Repairs & Maintenance	59,626	(12,384)	72,010	72,010	59,626	(12,384)	72,010	72,010	(12,384)	-17.2%
22 Rents & Leases	166,973	60,820	106,153	106,153	166,973	60,820	106,153	106,153	60,820	57.3%
23 Utilities	50,641	(9,620)	60,261	60,261	50,641	(9,620)	60,261	60,261	(9,620)	-16.0%
24 Other Direct Expenses	183,718	49,257	134,461	134,461	183,718	49,257	134,461	134,461	49,257	36.6%
25 Interest Expense	24,139	389	23,750	23,750	24,139	389	23,750	23,750	389	1.6%
26 Depreciation & Amortization	209,167	0	209,167	209,167	209,167	0	209,167	209,167	0	0.0%
<b>27 Total Operating Expenses</b>	<b>4,766,402</b>	<b>(199,247)</b>	<b>4,965,649</b>	<b>4,965,649</b>	<b>4,766,402</b>	<b>(199,247)</b>	<b>4,965,649</b>	<b>4,965,649</b>	<b>(199,247)</b>	<b>-4.0%</b>
<b>28 Net Operating Income (Loss)</b>	<b>(577,351)</b>	<b>300,480</b>	<b>(877,831)</b>	<b>(877,831)</b>	<b>(577,351)</b>	<b>300,480</b>	<b>(877,831)</b>	<b>(877,831)</b>	<b>300,480</b>	<b>34.2%</b>
29 Total Non-Operating	292,333	(63,243)	355,577	355,577	292,333	(63,243)	355,577	355,577	(63,243)	-17.8%
<b>30 Revenue Over (Under) Expenses</b>	<b>(285,017)</b>	<b>237,237</b>	<b>(522,254)</b>	<b>(522,254)</b>	<b>(285,017)</b>	<b>237,237</b>	<b>(522,254)</b>	<b>(522,254)</b>	<b>237,237</b>	<b>45.4%</b>
31 Capital Contributions	0	0	0	0	0	0	0	0	0	0.0%
<b>32 Change in Fund Balance</b>	<b>(285,017)</b>	<b>237,237</b>	<b>(522,254)</b>	<b>(522,254)</b>	<b>(285,017)</b>	<b>237,237</b>	<b>(522,254)</b>	<b>(522,254)</b>	<b>237,237</b>	<b>45.4%</b>

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

**Lines 1 – 9:** Unfavorable budget variances within Inpatient Revenues for Swing and ICU Patient Days were more than offset by favorable budget variances within Outpatient Revenues for Surgeries and Clinic visits. Total Revenue Deductions were \$431 thousand over budget for the month. Adjustments related to an unfavorable payor mix heavy in Medicaid and Medicaid Managed Care and down in Medicare and Commercial payors. In addition, there is one uninsured patient in Sub-Acute with over \$150 thousand of charges that are fully allowed for.

**Lines 14 and 15:** Salaries & Wages and Benefits were \$212 thousand under budget for the month. The use of \$335 thousand of PTO in January (an increase of approximately \$100 thousand over January 2018 and \$240 thousand over December 2018) shifted costs from salaries to benefits. In addition to this, lower patient volumes resulted in lower labor costs in January. Within benefits, the increase in PTO offset a favorable variance in medical claims of \$40 thousand.

HEALDSBURG DISTRICT HOSPITAL  
STATEMENT OF OPERATIONS  
ACTUAL 2019 vs ACTUAL 2018  
(PRELIMINARY - SUBJECT TO CHANGE)

	MONTHLY			YEAR TO DATE		
	ACTUAL		Variance	ACTUAL		Variance
	Jan-19	Jan-18		Jan-19	Jan-18	
	\$	%	\$	%	\$	%
<b>1 GROSS REVENUE:</b>						
2 Inpatient Routine	1,821,022	-23.0%	(543,766)	2,364,788	(543,766)	-23.0%
3 Inpatient Ancillary	1,774,547	-11.2%	(224,864)	1,999,411	(224,864)	-11.2%
4 Total Inpatient	3,595,569	-17.6%	(768,630)	4,364,199	(768,630)	-17.6%
5 Outpatient	6,468,474	9.7%	569,556	5,898,917	569,556	9.7%
6 Total Gross Patient Revenue	10,064,043	-1.9%	(199,074)	10,263,117	(199,074)	-1.9%
7 Contractual Expenses	5,789,831	12.3%	813,629	6,603,460	813,629	12.3%
8 Bad Debt Expense	191,822	-16.7%	(27,496)	164,325	(27,496)	-16.7%
9 Total Revenue Deductions	5,981,653	11.6%	786,132	6,767,786	786,132	11.6%
10 NET PATIENT REVENUE	4,082,390	16.8%	587,059	3,495,331	587,059	16.8%
11 Other Revenue	106,662	17.8%	16,087	90,575	16,087	17.8%
12 Total Net Revenue	4,189,052	16.8%	603,146	3,585,906	603,146	16.8%
13 Operating Expense:						
14 Salaries & Wages	1,783,429	5.6%	94,423	1,689,006	94,423	5.6%
15 Benefits	951,797	30.6%	223,076	728,722	223,076	30.6%
16 Contract Labor	135,104	-10.3%	(15,454)	150,558	(15,454)	-10.3%
17 Medical Pro Fees	410,436	-10.2%	(46,617)	457,053	(46,617)	-10.2%
18 Other Professional Fees	33,733	-9.1%	(3,389)	37,122	(3,389)	-9.1%
19 Purchased Services	249,572	174.1%	158,525	91,047	158,525	174.1%
20 Supplies	508,067	48.6%	166,218	341,850	166,218	48.6%
21 Repairs & Maintenance	59,626	-52.8%	(66,081)	125,707	(66,081)	-52.8%
22 Rents & Leases	166,973	52.5%	57,465	109,508	57,465	52.5%
23 Utilities	50,641	-9.7%	(5,423)	56,064	(5,423)	-9.7%
24 Other Direct Expenses	183,718	60.8%	69,459	114,258	69,459	60.8%
25 Interest Expense	24,139	-39.0%	(15,452)	39,591	(15,452)	-39.0%
26 Depreciation & Amortization	209,167	29.4%	47,535	161,632	47,535	29.4%
27 Total Operating Expenses	4,766,402	16.2%	664,286	4,102,117	664,286	16.2%
28 Net Operating Income (Loss)	(577,351)	-11.8%	(61,140)	(516,211)	(61,140)	-11.8%
29 Total Non-Operating	292,333	-17.8%	(63,243)	355,577	(63,243)	-17.8%
30 Revenue Over (Under) Expenses	(285,017)	-77.4%	(124,383)	(160,634)	(124,383)	-77.4%
31 Capital Contributions	0	0.0%	0	0	0	0.0%
32 Change in Fund Balance	(285,017)	-77.4%	(124,383)	(160,634)	(124,383)	-77.4%



**SUMMARY STATEMENT OF OPERATIONS ACTUAL 2019 VS ACTUAL 2018 (PAGE 5)**

**Line 10:** Net Patient Revenue was up \$587 thousand for the month due to improved reimbursements, primarily from the improved subacute rates.

**Line 14:** Salaries & Wages were up \$94 thousand. The primary reasons for the increase were the 2018 lump sum salary adjustments and wage increases in addition to generally higher staffing levels, and we currently have 5 physicians on payroll compared to 3 at this time last year. These more than offset an overall decrease in worked hours from use of PTO and lower staffing from lower volumes.

**Line 15:** Benefits were up \$223 thousand primarily from the use of PTO discussed previously and an increase of \$80 thousand in employee medical claims.

**Line 19:** Purchased Services were up \$159 thousand primarily from IT for various Medhost services and HIM for coding.

**Line 20:** Supplies were up \$166 thousand primarily from Surgical Services implants and prosthesis (mostly pain management) and pharmaceuticals.

**HEALDSBURG DISTRICT HOSPITAL**  
**Key Statistics**  
**Actual 2019 vs Actual 2018 & Budget 2019**  
**(PRELIMINARY - SUBJECT TO CHANGE)**

	MONTH				YEAR TO DATE					
	Current 2019	Prior 2018	Variance #	Variance %	Current 2019	Prior 2018	Variance \$	Variance %		
			Goals or Budget	#			Goals or Budget	%		
1 Days Cash on Hand	65.69	35.06	30.63	87.36%	60.00	5.69	9.48%	60.00	5.69	9.48%
2 Gross Days Revenue in Accounts Receivable	70.20	64.57	5.64	8.73%	60.00	10.20	17.00%	60.00	10.20	17.00%
3 Net Days Revenue in Accounts Receivable	35.41	40.09	(4.68)	-11.66%	40.00	(4.59)	-11.47%	40.00	(4.59)	-11.47%
4 Days Expense In Accounts Payable	19.86	28.44	(8.58)	-30.16%	25.00	(5.14)	-20.56%	25.00	(5.14)	-20.56%
5 Case Mix	1,226.5	1,311.2	(0.0847)	-6.46%	1,250.0	(0.0235)	-1.89%	1,250.0	(0.0235)	-1.89%
6 Medicare	1,223.0	1,327.8	(0.1048)	-7.89%	1,250.0	(0.0270)	-2.16%	1,250.0	(0.0270)	-2.16%
8 Patient Days	143	254	(111)	-43.70%	140	3	2.14%	140	3	2.14%
9 Med/Surg	30	65	(35)	-53.85%	57	(27)	-47.37%	57	(27)	-47.37%
10 ICU	30	41	(11)	-26.83%	66	(36)	-54.55%	66	(36)	-54.55%
11 Swing	482	455	27	5.93%	465	17	3.66%	465	17	3.66%
12 Sub-Acute										
13 Patient Admissions	51	59	(8)	-13.56%	40	11	27.14%	40	11	27.14%
14 Med/Surg	7	19	(12)	-63.16%	12	(5)	-43.39%	12	(5)	-43.39%
15 ICU	8	9	(1)	-11.11%	8	(0)	-4.00%	8	(0)	-4.00%
16 Swing	1	0	1	0.00%	1	(0)	-1.88%	1	(0)	0.00%
17 Sub-Acute										
18 Average Length of Stay	2.80	4.31	(1.50)	-34.87%	4.00	(1.20)	-29.90%	4.00	(1.20)	-29.90%
19 Med/Surg	4.29	3.42	0.86	25.27%	4.00	0.29	7.14%	4.00	0.29	7.14%
20 ICU	3.75	4.56	(0.81)	-17.68%	4.00	(0.25)	-6.25%	4.00	(0.25)	-6.25%
21 Swing										
22 Average Daily Census	4.61	8.19	(3.58)	-43.70%	4.52	0.10	2.14%	4.52	0.10	2.14%
23 Med/Surg	0.97	2.10	(1.13)	-53.85%	1.84	(0.87)	-47.37%	1.84	(0.87)	-47.37%
24 ICU	0.97	1.32	(0.35)	-26.83%	2.13	(1.16)	-54.55%	2.13	(1.16)	-54.55%
25 Swing	15.55	14.68	0.87	5.93%	15.00	0.55	3.66%	15.00	0.55	3.66%
26 Sub-Acute										
27 Total Surgeries	328	160	168	105.00%	293	35	11.95%	293	35	11.95%
28 Total Outpatient Visits	3,929	4,247	(318)	-7.49%	4,035	(108)	-2.63%	4,035	(108)	-2.63%
29 Total Clinic Visits	1,179	1,318	(139)	-10.55%	1,150	29	2.52%	1,150	29	2.52%
30 Total ER Visits	732	854	(122)	-14.29%	723	9	1.24%	723	9	1.24%

## 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 or less.
- **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.

