

## FINANCE NOTES SEPTEMBER FY19

### Summary

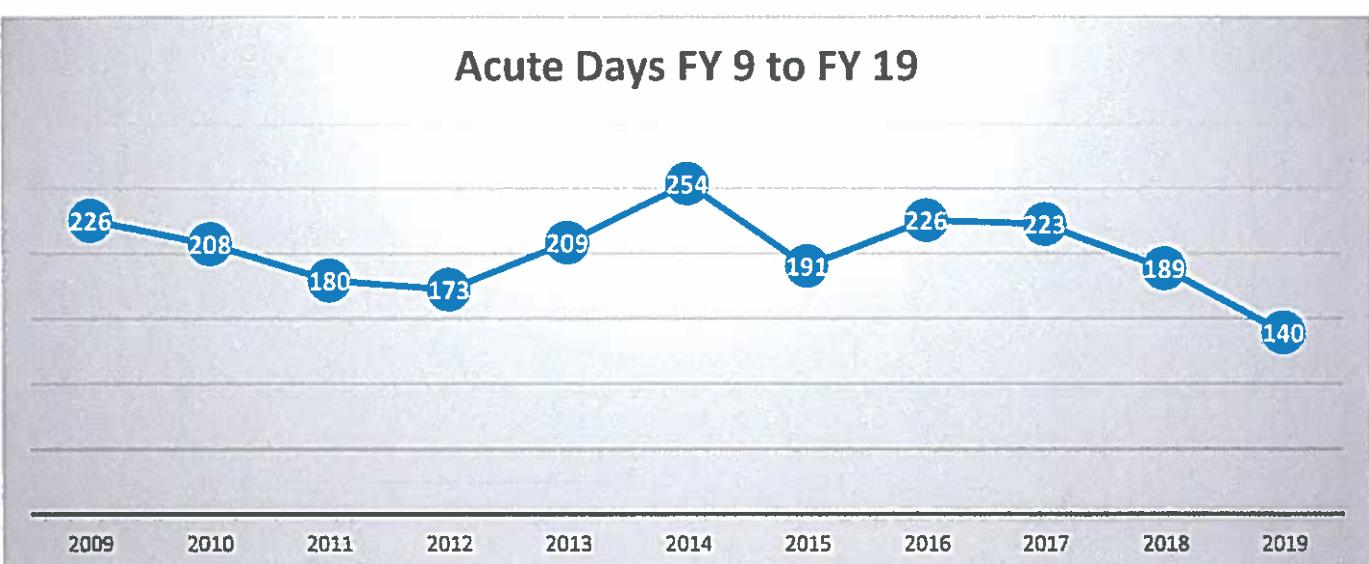
Summary of Financial Ratio			
Ratio	Period	YTD or Average where Applicable	
Cash on Hand	86	75	Average PY
Net Income	106,084	295,868	Average Monthly PY
Current Ratio	4.7		N/A
AR Days	73	58.6	Average PY
AP	379,393	489,888	Average PY
Daily Gross Revenue	106,088	102,308	Average PY
% of Gross Revenue Collected	61%	56%	PY Year End

1. Had a great month of collections at 1.92 million in patient payments. AR days are slowly starting to trend in the right direction.
2. Gross Revenue was 106K per day which is the highest so far this year and would have been in the top 4 months of last year.
3. Cash on hand ended at 86 for September and is currently at 96 days.
4. There was an issue at the county with our tax assessment as they had some employee turnover and the new debt schedules/procedure weren't shared with new person running the calculations, to exacerbate the issue they are accustomed to having the debt reserve in their accounts which is factored in the calculations. Due to USDA requirements of pulling directly from a debt service account we have the account at our local bank because the county won't allow anyone to auto-withdraw payments from them. This caused the tax assessment to be much higher than was needed for the debt reserve. Next year's assessment will be extremely low. We are changing the procedure so the county holds on to the money until two weeks before the USDA withdrawal so this won't be an issue going forward.

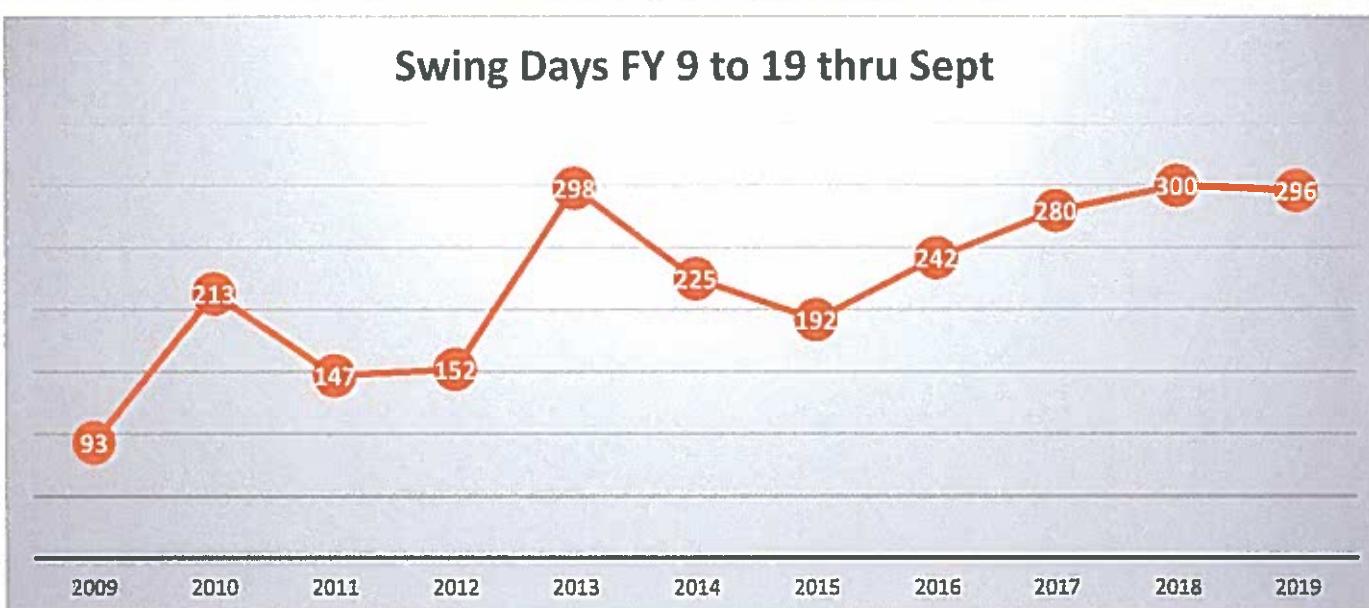
### Statistics

1. Given it's the end of the first quarter I thought I would do a comparison on some of the larger revenue generating departments comparing where we were at over the last 10 years at the same point.
2. Pie charts are the gross revenue and actual payments by patient service type. Even though ER is the highest in revenue it trails in actual payments due to our payor mix and in SNF our charges are very close to our actual payment amount.

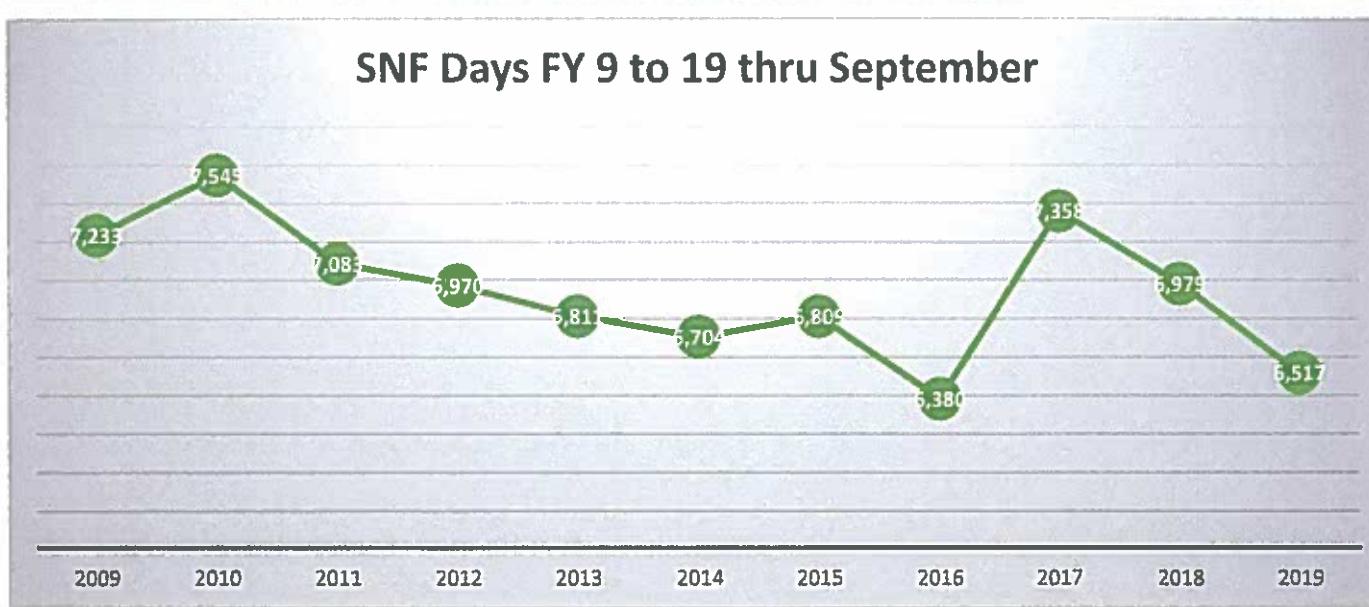
### Acute Days FY 9 to FY 19

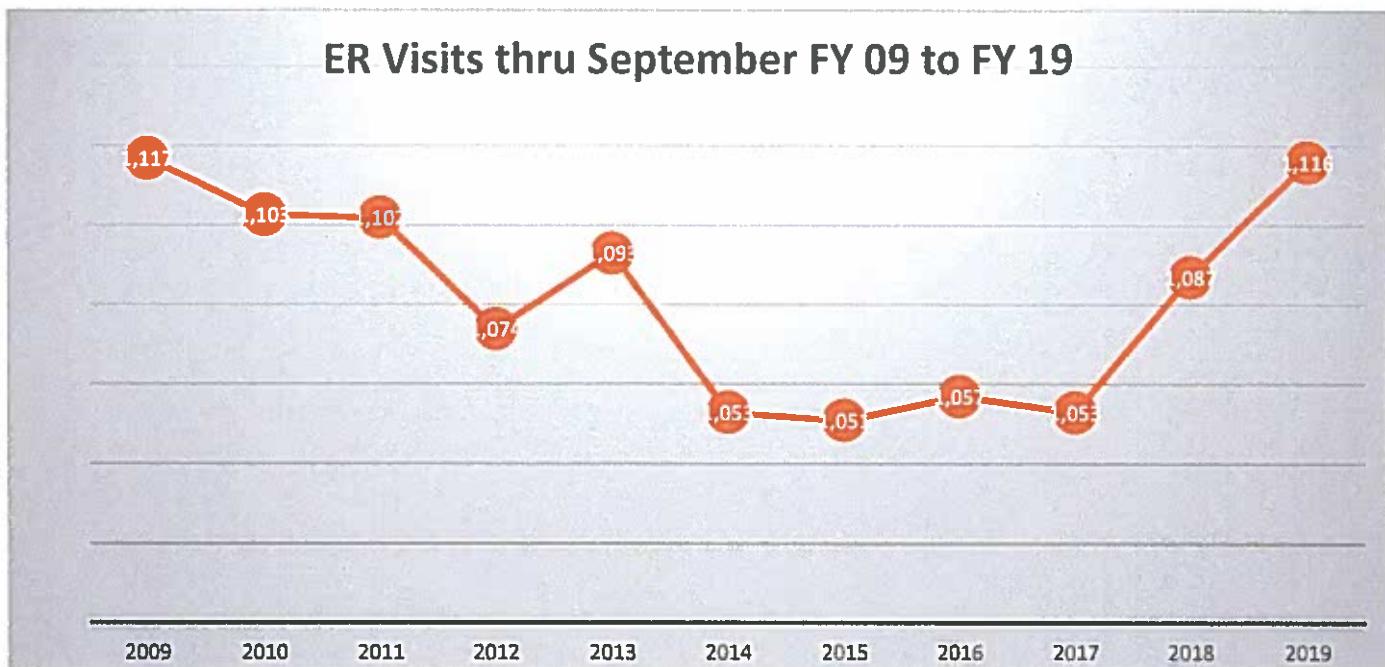


### Swing Days FY 9 to 19 thru Sept

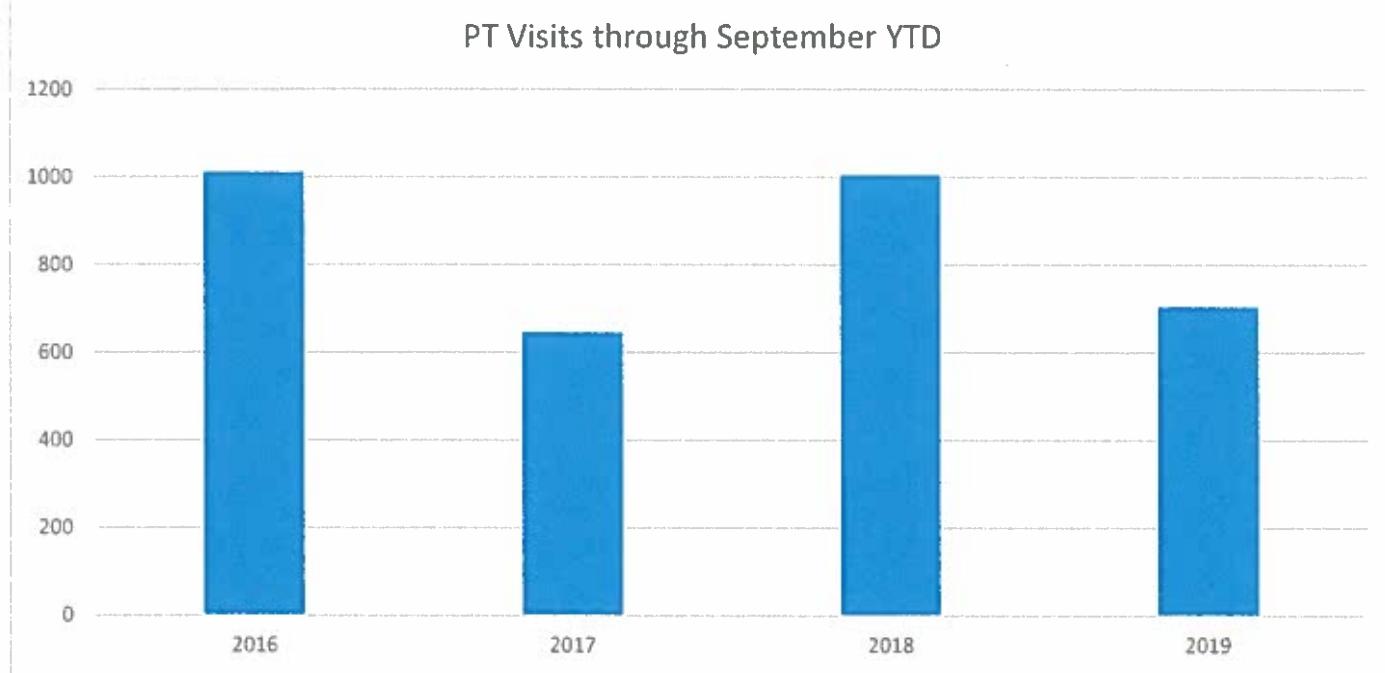


### SNF Days FY 9 to 19 thru September

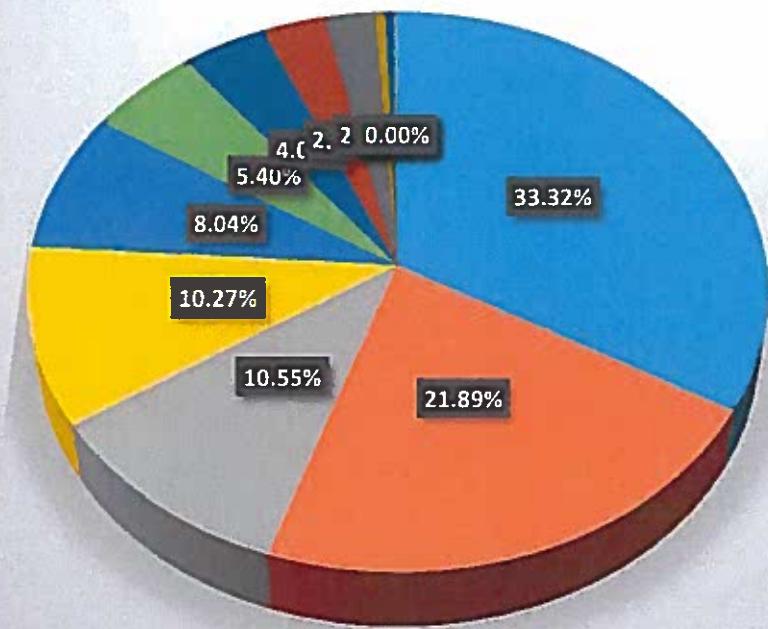




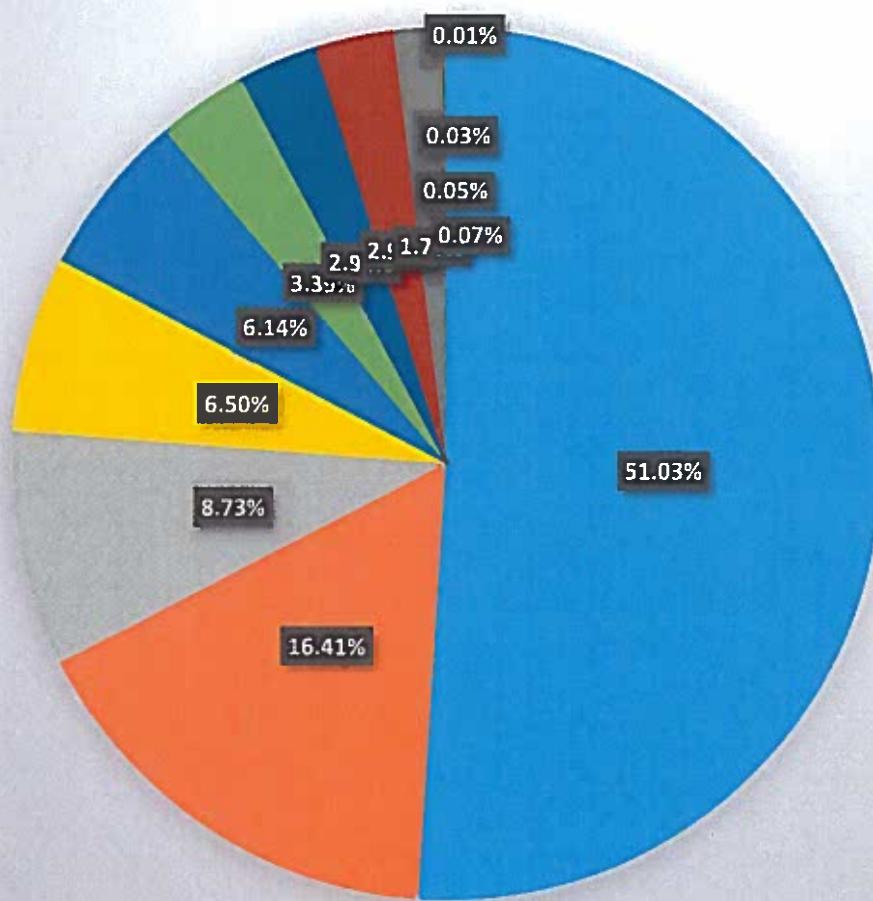
3. A lot of our ancillary services are trending in a positive direction and overall outpatient revenue is up by 465K.
4. OP Services has new space with two full time RNs and Michelle has her debridement certification which lets us see more patients. These factors have led to a 36.5% increase in visits.
5. PT visits are way down with two full time PTS and two traveler PTs. This is a concern that is being looked into.



## September Gross Revenue by Service



## Payments by Service Type September



## Income Statement

1. IP Revenue is down due to a drop in Acute and Skilled days.
2. OP Revenue is up due to the increases in ER visits, OP visits, Lab, Rad, Hospice and Telemed.
3. The Contractuals for Medicare and Medi-Cal are down as we are estimating receivables from Quality Assurance Fee, Outpatient Supplemental, IGTs, etc. There are some districts that don't estimate the receivables or payables and just book them as they come but that creates a huge roller coaster effect on the financials. Obviously I have to make adjustments throughout the year to reconcile to the actual amounts but I feel it's a truer picture of the financial performance of the district.
4. Productive Salaries are up which is expected as we have to adjust our scale to stay ahead of the minimum wage increases mandated by the state.
5. Employee benefits are up compared to the prior year but under the 6% we'd budgeted.
6. Supply costs have continued to rise this year. I expect the variance to decrease as the pharmacy had a large month which skews the numbers higher with a small sample size. We are going to work with Purchasing to ensure we are taking advantage of our Group Purchasing Agreement through Dignity.
7. Traveler Costs for nursing are up by 221K over last year while census is down. I know we entered into some 13 week contracts due to having issues with short term travelers not being reliable and then had a low census month in August which contributed to a counterintuitive result of increased registry and decreased days. Candy will be going over this in Board Finance.
8. Ancillary Travelers is a new category as it used to be grouped in with purchased services. In August we had travelers in Respiratory, PT, and Radiology.
9. Other Purchased Services are up due to Hunter Ambrose which is a search firm that we've paid 43,570 to so far this year. We need to analyze their success rate to determine if this is good investment going forward.
10. Net Income is 485K YTD which is historically strong.

## Balance Sheet

1. Cash stayed very consistent as we didn't pay or receive any IGTs and collected enough in patient payments to not pull from the unrestricted reserve.
2. The Hospital Expansion project will continue grow until we can put it in Building and Fixed Equipment when the project is completed.
3. I've booked estimated payables for Prime, HQAF and IGTs. These will be adjusted as we get the actual numbers but as I'm booking the receivable I have to book the payable as well.
4. The Current Ratio is a very robust 4.71. The CA CAH Flex average is 2.48. If anyone wants to look at that report here's the link. <http://www.flexmonitoring.org/wp-content/uploads/2018/04/FullStateMedians2016.pdf>

## Miscellaneous

1. As I mentioned above it was a great month of collections and we are starting to trend in a positive direction for AR Days.
2. I'm attaching the last approved USDA pay request so you can see how much we've drawn so far from USDA compared to the overall budget.
3. On the Collections-Obligations worksheet we are tracking tax payments from the county and debt payments to USDA. As we haven't received any large payments from the county or much in the way of supplemental payments we are a negative YTD.
4. If there are any metrics or items you would like to see in my Finance reports let me know and I can make changes going forward.

**MAYERS MEMORIAL HOSPITAL****Statistical Data****Fiscal Year Ending JUNE 30, 2018****COMPARISON TO ACTUAL**

2018 SEPTEMBER	2018 AUGUST	Variance	<b>VOLUME:</b>	FYE 2019 YTD	FYE 2018 YTD	Variance	% Increase or Decrease
17	11	6	<b>DISCHARGES</b>				
7	4	3	Acute	37	54	(17)	-31.51%
2	4	(2)	Swing Bed	21	22	(1)	-4.51%
4	0	4	Skilled Nursing Care (DISCHG)	8	16	(8)	-50.01%
			Observations	5	3	2	66.72%
			<b>PATIENT DAYS</b>				
56	38	18	Acute	140	189	(49)	-25.91%
108	50	58	Swing Bed	296	300	(4)	-1.31%
2187	2142	45	Skilled Nursing Care	6517	6,979	(462)	-6.61%
			<b>LENGTH OF STAY</b>				
3.29	3.45	(0)	Acute	3.78	3.50	0	8.12%
15.43	12.50	3	Swing Bed	14.10	13.64	0	3.32%
			Skilled Nursing Care				
			<b>AVERAGE DAILY CENSUS</b>				
1.87	1.23	1	Acute	1.52	2.05	(1)	-25.81%
3.60	1.61	2	Swing Bed	3.22	3.26	(0)	-1.31%
72.90	69.10	4	Skilled Nursing Care	70.84	75.86	(5)	-6.61%
			<b>ANCILLARY SERVICES</b>				
0	0	0	Surgery Inpatient Visits	0	5	(5)	-100.01%
21	27	(6)	Surgery OP/ procedure visits	48	54	(6)	-11.11%
391	323	68	Emergency Room Visits	1116	1,087	29	2.72%
193	222	(29)	Outpatient Services Procedures	580	425	155	36.52%
805	847	(42)	Laboratory Visits	2513	2,402	111	4.62%
396	429	(33)	Radiology Procedures	1282	1,203	79	6.62%
169	195	(26)	Hospice Patient Days	576	203	373	183.72%
274	221	53	Physical Therapy visits	705	1,005	(300)	-29.91%
237	243	(6)	Cardiac Rehab	706	531	175	33.02%
27	18	9	Telemedicine visits	56	15	41	273.32%
20	14	6	Admissions from ER	45	58	(13)	-22.41%
8	10	(2)	Transfers from ER	28	28	0	.02%
			<b>PRODUCTIVITY:</b>				
			Productive FTE's				
12.30	13.80		Nursing - Acute	13.85	16.86		
52.02	53.05		Long Term Care	52.70	52.70		
33.06	32.52		Ancillary	31.77	35.48		
79.84	82.14		Service	79.52	73.07		
177.22	181.51		Total Productive	177.84	178.11		
21.03	19.13		Non-Productive FTE's	21.79	22.14		
198.25	200.64		Paid FTE's	199.63	200.25		
			<b>PRODUCTIVE FTE PER ADJUSTED OCCUPIED BED</b>	2.48	2.76		
2.42	2.52						

## MAYERS MEMORIAL HOSPITAL

## Statement of Revenue and Expenses

Fiscal Year Ending JUNE 30, 2019

## COMPARISON TO ACTUAL

2018 SEPTEMBER ACTUAL	2017 SEPTEMBER ACTUAL	Variance	PATIENT REVENUE	FYE 2019 YTD ACTUAL	FYE 2018 YTD ACTUAL	Variance	Increase Decrease %
424,733	454,120	(29,386)	Acute	1,139,136	1,207,037	(67,901)	-5.61%
701,524	750,455	(48,932)	Skilled Nursing	2,099,639	2,204,446	(104,808)	-4.81%
172,319	200,888	(28,569)	Inpatient Ancillary				
1,039	4,077	(3,038)	Acute	464,314	566,667	(102,354)	-18.11%
			Skilled Nursing	3,845	10,448	(6,603)	
1,299,615	1,409,540	(109,925)	Total Inpatient Revenue	3,706,933	3,988,599	(281,665)	-7.11%
1,900,553	1,746,239	154,314	Total Outpatient Revenue	5,672,102	5,206,712	465,390	8.92%
3,200,168	3,155,779	44,389	Total Patient Revenue	9,379,035	9,195,310	183,725	2.02%
<b>DEDUCTIONS FROM REVENUE</b>							
787,220	1,014,479	227,259	Contractuals - Care/Cal	2,048,338	2,539,511	491,173	
84,540	77,030	(7,510)	Contractuals - PPO	313,336	323,257	9,921	
0	0	0	Charity and Write Offs	0	40	40	
45,162	74,531	29,369	Admin Adjmts/Emp Discounts	133,954	99,747	(34,207)	
14,672	7,520	(7,153)	Provision for Bad Debts	260,911	130,691	(130,220)	
931,595	1,173,561	241,966	Total Deductions	2,756,538	3,093,245	336,707	
(10,764)	34,158	(44,922)	Other Operating Revenues	25,887	89,973	(64,086)	
2,257,808	2,016,376	241,432	Net Revenue	6,648,384	6,192,038	456,346	
<b>OPERATING EXPENSES</b>							
740,382	728,147	(12,235)	Productive Salaries	2,259,154	2,257,670	(1,484)	-.11%
128,991	130,366	1,375	Non-Productive Salaries	298,660	303,471	4,811	1.62%
285,341	249,583	(35,758)	Employee Benefits	766,530	730,428	(36,102)	-4.91%
233,565	189,340	(44,225)	Supplies	736,852	600,282	(136,570)	-22.81%
162,460	121,683	(40,777)	Professional Fees	469,549	461,783	(7,766)	-1.71%
52,227	4,500	(47,727)	Acute/Swing Travelers	119,287	16,637	(102,651)	-617.01%
156,929	117,212	(39,717)	SNF Travelers	469,343	350,467	(118,875)	-33.91%
70,196	0	(70,196)	Ancillary Travelers	213,600	0	(213,600)	#DIV/0!
186,443	148,781	(37,662)	Other Purchased Services	465,963	439,001	(26,963)	-6.11%
29,183	70,909	41,726	Repairs	111,454	193,943	82,489	42.52%
46,116	45,406	(710)	Utilities	135,780	143,732	7,951	5.52%
19,799	17,169	(2,630)	Insurance	59,448	54,636	(4,811)	-8.81%
63,509	45,929	(17,579)	Other	165,947	114,080	(51,867)	-45.51%
67,092	106,100	39,008	Depreciation	201,301	314,736	113,435	36.02%
0	0	0	Bond Repayment Insurance	0	0	0	#DIV/0!
17,911	85,470	67,559	Bond Repayment Interest	53,732	140,107	86,374	61.62%
1,767	1,418	(350)	Interest	5,462	5,884	422	7.22%
41,685	2,935	(38,750)	Rental - Lease	58,854	18,780	(40,073)	-213.41%
2,303,597	2,064,948	(238,649)	Total Operating Expense	6,590,916	6,145,636	(445,279)	-7.21%
(45,789)	(48,572)	2,783	Income From Operations	57,468	46,402	11,066	
<b>NON-OPERATING REVENUE AND EXPENSE</b>							
151,873	160,064	(8,192)	Non-Operating Revenue	427,618	517,592	(89,974)	
0	0	0	Interest Income	0	0	0	
0	7,418	7,418	Non-Operating Expense	0	22,253	22,253	
151,873	152,647	(774)	Total Non-Operating	427,618	495,339	(67,721)	
106,084	104,075	2,009	NET INCOME	485,086	541,741	(56,655)	

**MAYERS MEMORIAL HOSPITAL**  
Balance Sheet

Page 3

	<b>SEPTEMBER 2018</b>	<b>AUGUST 2018</b>
<b>CURRENT ASSETS</b>		
Cash (General/Payroll/Petty Cash)	284,354	278,667
Reserve Cash (unrestricted)	6,145,172	6,145,172
Reserve Cash (restricted) - USDA Debt Serv / Construction	929,136	929,804
Accounts Receivable	7,322,197	7,596,408
County Treasury receivable	211,191	132,624
Less: Reserve for Uncollectibles	(989,482)	(911,301)
Reserve for Medicare/Medi-Cal	(2,124,140)	(2,249,560)
Inventories	453,106	423,113
Accounts Receivable - Other	2,721,285	2,448,621
Accts Recvble - Construction Donations - Current	953,296	953,296
Prepaid Expenses	324,273	351,488
Medicare/Medi-Cal Settlement	2,591,587	2,061,319
<b>TOTAL CURRENT ASSETS</b>	18,821,974	18,159,651
<b>PROPERTY, PLANT AND EQUIPMENT</b>		
Land	753,510	753,510
Building and Fixed Equipment	11,716,487	11,716,487
Equipment	11,750,850	11,736,014
Construction in Progress (other)	709,786	686,711
Hospital expansion	7,105,322	7,047,222
Less: Reserve for Depreciation	(20,676,854)	(20,609,762)
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	11,359,101	11,330,183
<b>OTHER ASSETS (includes 2007 Bond / AP Bond / G.O. BOND)</b>		
Bond Reserve Funds held by trustee	700	700
Other Receivable-Fund Raising Long Term	1,318,060	1,318,060
Unamortized Bond Issue Cost	(29,906)	(29,906)
Unamortized Bond Discount	(4,474)	(4,474)
Unamortized Cost of Bond Defeasance	5,338	5,338
G.O. Bond - issue / discount / cost	(324,363)	(324,363)
<b>TOTAL OTHER ASSETS</b>	965,356	965,356
<b>TOTAL ASSETS</b>	<u>31,146,430</u>	<u>30,455,189</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	379,393	223,936
Accrued Payroll	313,051	313,178
Accrued Payroll Taxes	15,069	(111,176)
Accrued Vacation & Holiday	536,370	512,893
Accrued Health Insurance	33,236	33,410
Accrued Interest	(103,735)	(120,978)
E.H.R. contingency/deferred revenue	77,649	77,649
PRIME PLAN	627,800	627,800
HQAF	632,927	632,927
IGT (TRAD/PHP)	698,331	698,331
Current Portion of Medicare/Medi-Cal Settlement	866,532	577,688
<b>TOTAL CURRENT LIABILITIES</b>	4,076,622	3,465,657
<b>LONG-TERM DEBT</b>		
Revenue Bonds (2007 Bond / AP Bond / G.O. Bond)		
G.O. Bond	1,270,743	1,270,743
Construction Donations - deferred revenue	2,671,356	2,671,356
Capital Leases / Settlement pymt		
Leases	54,123	56,043
GO BOND SERIES B & REFUNDING	8,460,083	8,460,083
<b>TOTAL LONG-TERM DEBT</b>	12,456,306	12,458,225
<b>FUND EQUITY</b>		
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>31,146,430</u>	<u>30,455,189</u>
<b>CURRENT RATIO:</b>	4.71	5.36

**MAYERS MEMORIAL HOSPITAL**  
**SUMMARY OF SERVICES - DEPOSITS - REFUNDS**  
- Fiscal Year 2019

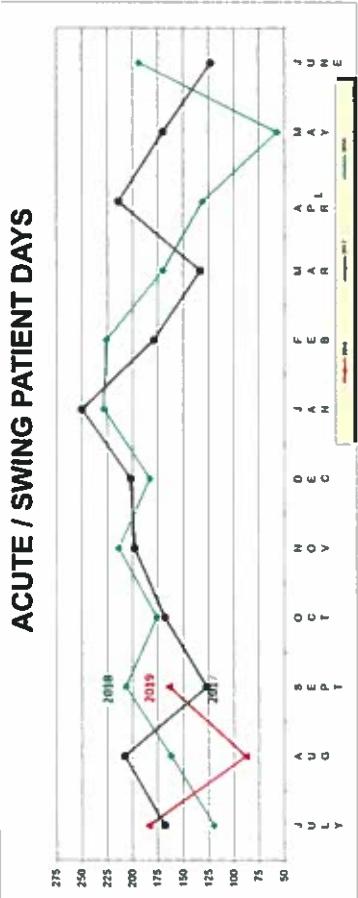
DATE:	REVENUE / SERVICES	AVERAGE DAILY REVENUE	TOTAL DEPOSITS	RESERVE DEPOSITS	MISC. PAYMENTS	MISC. PYMTS PT RELATED	PATIENT PAYMENTS	ADJUSTMENTS & WRITE-OFFS	REFUNDS
July 31, 2018	3,249,029.36	104,807.40	1,724,887.02	0.00	34,741.19	15,726.00	1,674,419.83	1,270,036.03	6,282.31
August 31, 2018	2,884,860.19	93,060.01	2,273,496.43	0.00	459,433.84	206,704.81	1,607,357.78	1,079,445.82	32,674.85
September 30, 2018	3,182,624.91	106,087.50	2,033,290.33	0.00	38,405.39	66,730.43	1,928,154.51	1,524,823.48	19,300.20
October 31, 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
November 30, 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
December 31, 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
January 30, 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
February 28, 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
March 31, 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
# April 30, 2019	0.00	0.00	0.00	#	0.00	0.00	0.00	0.00	0.00
May 31, 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
# June 30, 2019	0.00	0.00	0.00	#	0.00	0.00	0.00	0.00	0.00
<b>YTD TOTAL</b>	<b>9,316,514.46</b>	<b>101,318.30</b>	<b>6,031,673.78</b>	<b>0.00</b>	<b>532,580.42</b>	<b>289,161.24</b>	<b>5,209,932.12</b>	<b>3,874,305.33</b>	<b>58,257.36</b>

	PAYOR MIX - YTD % OF REVENUE				3 MONTH AVERAGE
	JULY	SEPTEMBER	AUGUST	SEPTEMBER	
MEDICARE	55.85	43.71%	38.11%	43.44%	41.75%
MEDI - CAL	65.47	37.56%	41.21%	34.17%	37.65%
THIRD PARTY	72.07	16.37%	16.46%	19.61%	17.48%
PRIVATE	2.36%	4.22%	2.78%	2.78%	3.12%
<b>LTC ONLY (INCLUDE)</b>	<b>74.07</b>	<b>89.48</b>	<b>83.70</b>		
<b>OVERALL</b>	<b>7,369,859.16</b>	<b>72.78</b>	<b>74.79</b>	<b>69.68</b>	

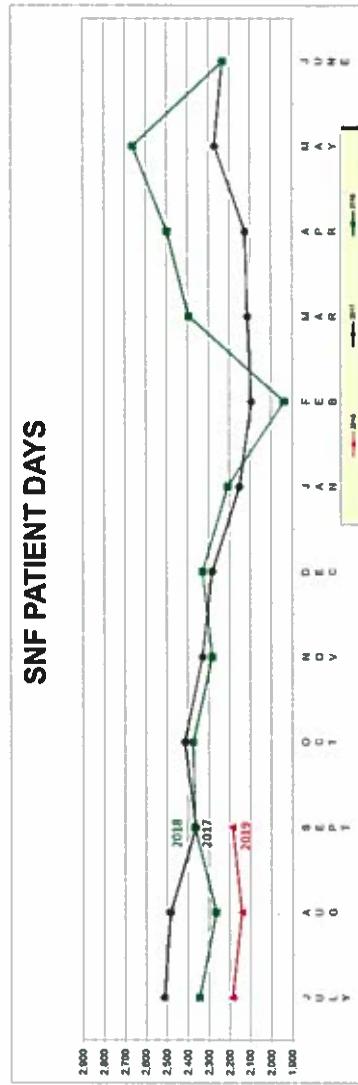
ACCOUNTS RECEIVABLE AGING			
\$ OUTSTANDING	SEPTEMBER DAYS OUT	AUGUST DAYS OUT	JULY DAYS OUT
MEDICARE	66.15	61.46	55.85
MEDI - CAL	54.73	69.13	65.47
THIRD PARTY	80.51	75.89	72.07
PRIVATE	1,056,725.80		
<b>LTC ONLY (INCLUDE)</b>	<b>1,640,068.61</b>	<b>74.07</b>	<b>89.48</b>
<b>OVERALL</b>	<b>7,369,859.16</b>	<b>72.78</b>	<b>74.79</b>

## MAYERS MEMORIAL HOSPITAL DISTRICT

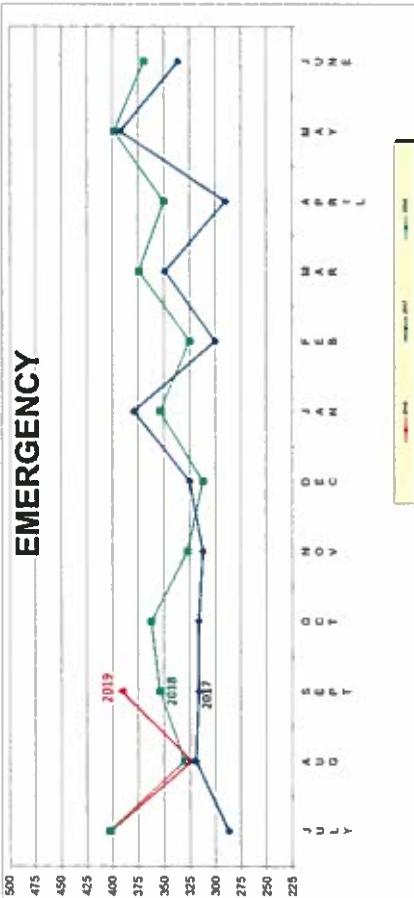
### ACUTE / SWING PATIENT DAYS



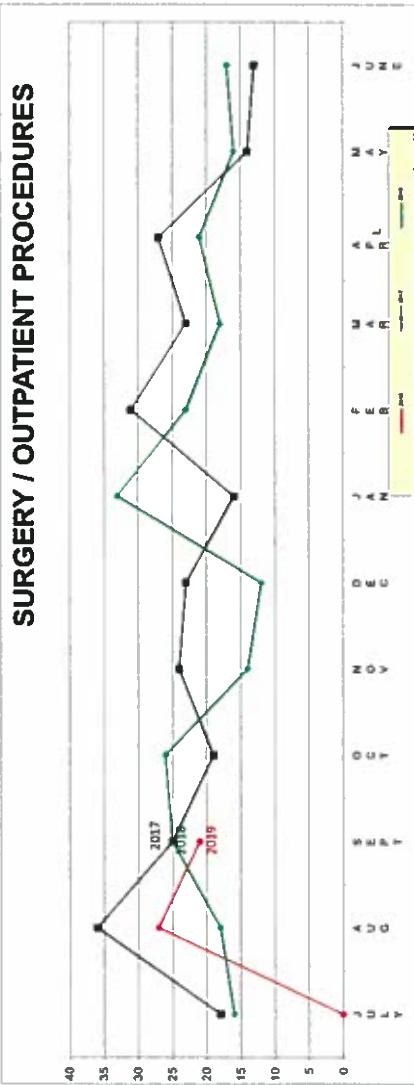
### SNF PATIENT DAYS



### EMERGENCY



### SURGERY / OUTPATIENT PROCEDURES



**MAYERS MEMORIAL HOSPITAL  
2018-2019 OPERATING ACTUAL**

	July-18	AUG	SEPT	OCT	NOV	DEC	JAN-19	FEB	MAR	APR	MAY	JUN	YEAR TO DATE 09/30/2018 ACTUAL	09/30/2017 ACTUAL	
<b>Operating Revenue:</b>															
Routine															
Acute	480,161	234,242	424,733	0	0	0	0	0	0	0	0	0	1,139,136	1,207,037	
SNF	708,575	689,540	701,524	0	0	0	0	0	0	0	0	0	2,059,639	2,204,446	
Ancillary															
Acute	171,679	120,315	172,319	0	0	0	0	0	0	0	0	0	464,314	566,667	
SNF	1,646	1,160	1,039	0	0	0	0	0	0	0	0	0	3,845	10,448	
Outpatient	1,911,737	1,859,812	1,900,553	0	0	0	0	0	0	0	0	0	5,672,102	5,206,712	
	3,273,798	2,905,069	3,290,168	0	0	0	0	0	0	0	0	0	9,379,035	9,195,310	
<b>Less Deductions:</b>															
Contractuals - Care/Cat	724,965	536,153	787,220	0	0	0	0	0	0	0	0	0	2,048,338	2,539,511	
Contractuals - PPO	126,488	102,308	84,540	0	0	0	0	0	0	0	0	0	313,336	323,257	
Charity Care & Write off	0	0	0	0	0	0	0	0	0	0	0	0	0	40	
Other Contractual write offs	49,804	38,987	45,162	0	0	0	0	0	0	0	0	0	133,954	99,747	
Provision For Bad Debts	95,004	151,235	14,672	0	0	0	0	0	0	0	0	0	260,911	130,691	
Total Deductions	996,261	828,682	931,595	0	0	0	0	0	0	0	0	0	2,756,538	3,093,245	
Other Revenue	(4,019)	40,670	(10,764)	0	0	0	0	0	0	0	0	0	0	25,887	89,973
Net Revenue	2,273,519	2,117,057	2,257,808	0	0	0	0	0	0	0	0	0	6,648,384	6,192,038	
<b>Operating Expenses:</b>															
Salaries - Productive	728,137	790,634	740,382	0	0	0	0	0	0	0	0	0	2,259,154	2,257,670	
Salaries - Non-productive	95,139	74,530	128,991	0	0	0	0	0	0	0	0	0	298,660	303,471	
Employee Benefits	242,259	238,930	285,341	0	0	0	0	0	0	0	0	0	766,530	730,428	
Supplies	262,749	240,538	233,565	0	0	0	0	0	0	0	0	0	736,852	600,282	
Professional Fees	164,116	142,974	162,460	0	0	0	0	0	0	0	0	0	469,549	461,793	
Acute/Swing Travelers	29,855	37,206	52,227	0	0	0	0	0	0	0	0	0	119,287	16,637	
SNF Travelers	162,723	149,690	156,929	0	0	0	0	0	0	0	0	0	469,343	350,467	
Ancillary Travelers	75,318	68,095	70,196	0	0	0	0	0	0	0	0	0	213,600	0	
Other Purchased Services	147,675	131,845	186,443	0	0	0	0	0	0	0	0	0	465,963	439,001	
Repairs & Maintenance	34,343	47,928	29,183	0	0	0	0	0	0	0	0	0	111,454	193,943	
Utilities	44,247	45,418	46,116	0	0	0	0	0	0	0	0	0	135,781	143,732	
Insurance	19,849	19,799	19,799	0	0	0	0	0	0	0	0	0	59,448	54,636	
Other Expense	53,881	48,558	63,509	0	0	0	0	0	0	0	0	0	165,947	114,080	
Depreciation	67,117	67,092	67,092	0	0	0	0	0	0	0	0	0	201,301	314,736	
Bond Repayment Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Bond Repayment Interest	17,911	17,911	17,911	0	0	0	0	0	0	0	0	0	53,732	140,107	
Interest	2,022	1,673	1,767	0	0	0	0	0	0	0	0	0	5,462	5,884	
Rent/Lease Equipment	13,553	3,616	41,685	0	0	0	0	0	0	0	0	0	58,854	18,750	
Total Operating Expense	2,160,893	2,126,426	2,303,597	0	0	0	0	0	0	0	0	0	6,590,916	6,145,636	
Net Operating Rev over Expense	112,626	(9,369)	(45,789)	0	0	0	0	0	0	0	0	0	57,468	46,402	
<b>Non-Operating Revenue:</b>															
Non-operating Revenue	171,290	104,455	151,873	0	0	0	0	0	0	0	0	0	0	0	
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other non-operating Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Non-Op-Operating Revenue	171,290	104,455	151,873	0	0	0	0	0	0	0	0	0	0	0	
Net Revenue over Expense	283,916	95,087	106,084	0	0	0	0	0	0	0	0	0	0	485,086	
<b>DAY CASH ON HAND (MTD) AVERAGE YTD</b>	94.75	95.73	92.57	#DIV/0!	YTD #DIV/0!	541,741									

**MAYERS MEMORIAL HOSPITAL**  
**2017-2018 OPERATING ACTUAL**

YEAR TO DATE										
			06/30/2018				09/30/2017			
			ACTUAL		ACTUAL		ACTUAL		ACTUAL	
Operating Revenue:	JUL-17	AUG	SEPT	OCT	NOV	DEC	JAN-18	FEB	MAR	APR
Routine										
Acute	294,963	457,955	454,120	494,251	559,625	444,468	553,778	526,757	390,718	412,903
SNF	735,026	717,965	750,455	733,366	717,729	723,771	694,221	606,982	772,924	801,295
Ancillary										
Acute	119,931	245,848	200,888	208,207	217,627	162,164	189,742	174,714	191,401	207,466
SNF		4,077	0		0	0	486	0	1,993	1,609
Outpatient										
1,700,914	1,759,559	1,746,239	1,903,024	1,720,625	1,453,378	1,903,671	1,602,038	1,710,949	1,742,297	2,004,731
	3,186,008	3,155,778	3,338,847	3,215,605	2,783,781	3,341,897	2,910,491	3,067,985	3,165,569	3,272,173
Less Deductions:										
Contractuals - Care/Cat	693,704	831,328	1,014,479	(54,668)	873,431	695,895	920,833	822,336	868,663	845,762
Contractuals - PPO	99,427	146,789	77,030	154,269	107,440	106,134	187,314	96,686	116,449	118,109
Charity Care & Write off	40	0	(117)	25,649	0	19,503	20,836	35,122	0	41,384
Other Contractual write offs	9,121	16,095	74,531	120,401	123,660	59,174	29,908	34,524	27,473	13,659
Provision For Bad Debts	63,371	59,801	7,520	(36,167)	(3,578)	(36,720)	60,023	(36,720)	37,762	38,674
Total Deductions	865,662	1,054,022	1,173,561	1,126,602	921,226	1,120,830	1,012,143	936,392	988,713	1,292,009
Other Revenue	27,952	27,863	34,158	51,934	42,194	36,895	38,559	65,665	21,636	62,313
Net Revenue	2,015,812	2,159,850	2,016,376	3,207,364	2,131,198	1,899,440	2,259,626	1,964,013	2,153,239	2,239,169
Operating Expenses:										
Salaries - Productive	749,823	779,700	728,147	787,974	685,157	782,978	726,007	729,453	777,843	719,455
Salaries - Non-productive	95,062	78,043	130,366	88,427	97,619	75,982	110,104	83,014	131,631	78,658
Employee Benefits	251,828	229,017	249,563	231,600	226,467	246,107	284,987	241,435	269,267	244,420
Supplies	157,107	253,835	189,340	191,069	213,498	224,093	57,306	201,881	246,795	286,535
Professional Fees	199,261	140,839	121,683	137,279	199,812	136,032	140,424	149,220	151,961	138,341
Acute/Swing travelers	5,625	6,512	4,500	4,426	28,154	13,990	22,181	56,696	37,205	38,460
SNF Travelers	96,618	136,637	117,212	114,748	115,893	105,672	116,949	86,888	116,661	124,336
Ancillary Travelers	0	0	0	0	0	0	0	0	0	0
Other Purchased Services	111,029	179,190	148,781	115,843	137,518	124,103	167,297	113,322	138,515	178,708
Repairs & Maintenance	61,032	61,202	70,909	38,510	39,014	(9,511)	62,325	22,247	19,002	36,770
Utilities	46,704	51,622	45,406	38,223	34,346	43,746	38,489	43,746	40,777	38,993
Insurance	14,838	22,630	17,169	17,297	17,169	17,297	17,297	29,006	17,297	17,297
Other Expense	33,642	45,929	39,598	40,498	43,533	141,213	50,063	78,449	56,429	136,709
Depreciation	103,249	105,387	106,100	106,244	106,313	105,958	105,958	108,058	107,931	105,958
Bond Repayment Insurance	0	0	0	0	0	0	0	0	0	0
Bond Repayment Interest	27,690	26,947	85,470	19,661	19,609	19,865	19,761	19,792	19,510	19,372
Interest	1,680	2,786	1,418	1,587	2,304	957	2,236	2,444	1,978	837
Rent/Lease Equipment	5,199	10,647	2,935	4,925	11,399	1,929	10,466	17,104	12,123	6,358
Total Operating Expense	1,961,186	2,119,502	2,064,948	1,937,282	1,977,829	1,927,974	2,048,361	1,931,593	2,173,222	2,145,234
Net Operating Rev over Expense	54,626	40,348	(48,572)	1,270,082	153,369	(28,534)	211,265	32,420	(19,983)	133,387
Non-Operating Revenue:										
Non-operating Revenue	160,064	197,463	160,064	162,564	206,975	244,597	210,180	165,064	157,264	160,153
Interest Income	0	0	0	0	0	0	0	0	0	0
Other non-operating Expense	7,418	7,418	7,418	7,418	7,418	7,418	7,418	7,418	7,418	7,418
Total Non-Operating Revenue	152,647	190,045	152,647	155,147	199,558	237,179	202,762	149,847	152,735	150,415
Net Revenue over Expense	207,273	230,393	104,075	1,425,229	352,926	208,645	414,027	180,067	129,854	286,122
								(97,409)	121,122	0
									0	46,402

MAYER'S MEMORIAL HOSPITAL DISTRICT  
FINANCIAL SNAPSHOT  
MONTH ENDED SEPTEMBER 30, 2018

FISCAL 2019

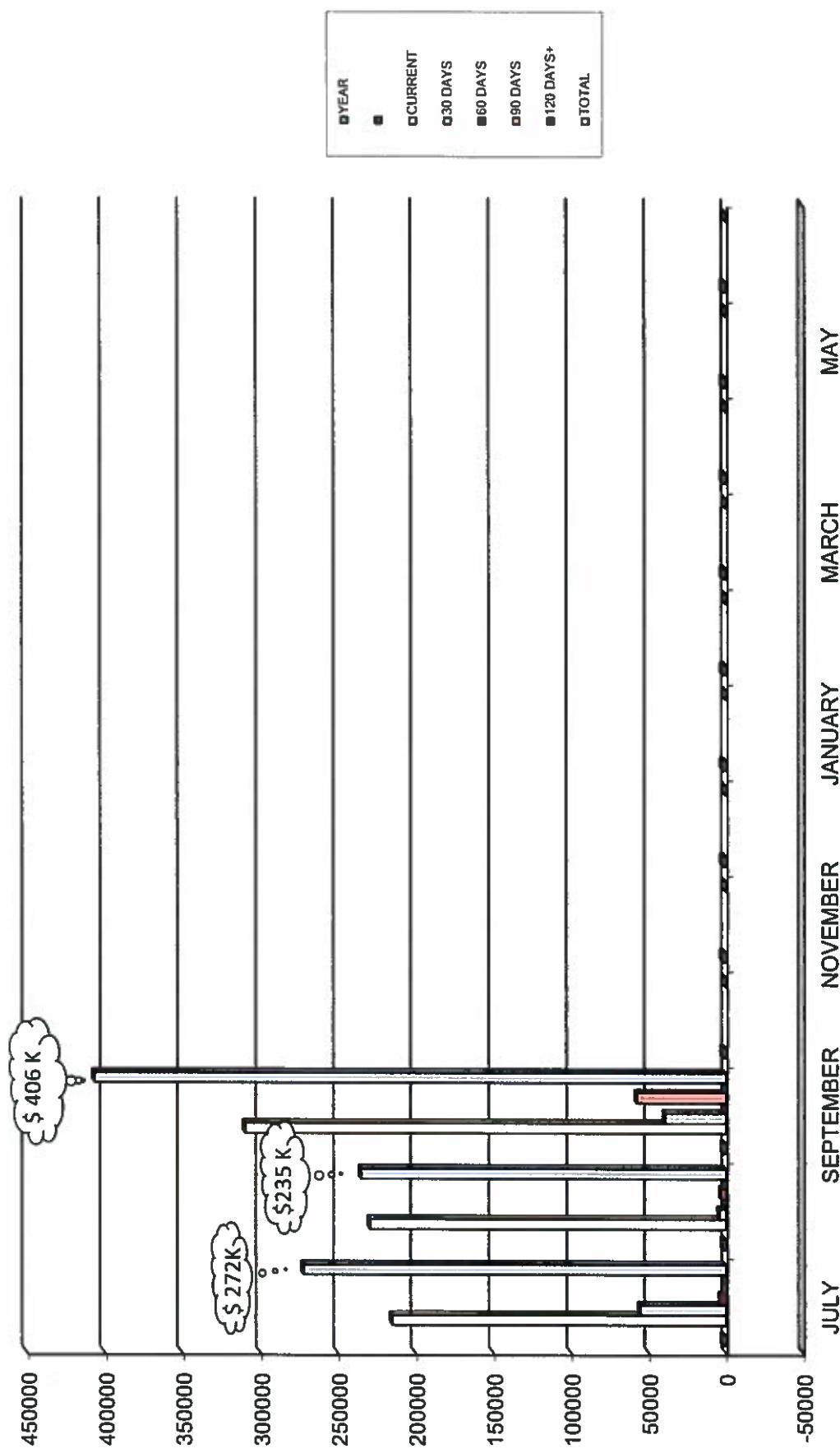
*FINANCIAL DATA ACROSS ENTIRE ENTERPRISE*  
ACTUAL YTD                    ACTUAL YTD

	SEPTEMBER 18	SEPTEMBER 17	Variance\$\$	Variance %
Inpatient Revenue				
Acute/OB/Swing	\$ 1,139,136	\$ 1,207,037	(67,900.71)	-6%
SNF	\$ 2,099,639	\$ 2,204,446	(104,807.67)	-5%
Inpatient Ancillary Revenue				
Acute/OB/Swing	464,314	566,667	(102,353.70)	-18%
SNF	3,845	10,448	(6,603.28)	-63%
Outpatient Revenue	5,672,102	5,206,712	465,390.30	9%
Total Gross Revenue	\$ 9,379,035	\$ 9,195,310	183,724.94	2%

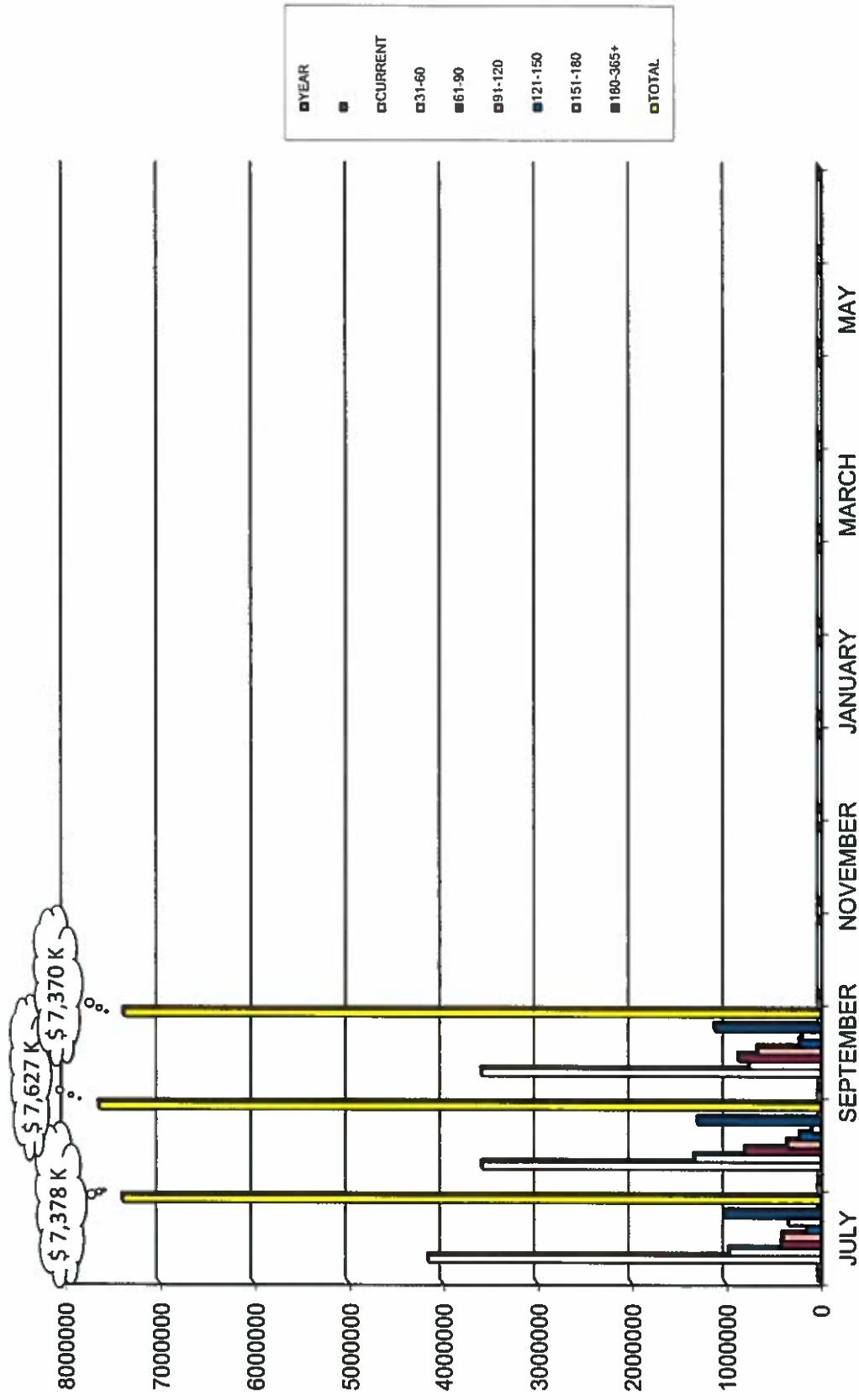
ACTUAL YTD                    ACTUAL YTD

Statistics	SEPTEMBER 18	SEPTEMBER 17	Variance	Variance %
Patient Days	6953	7468	(515)	-6.9%
Outpatient Services	580	425	155	36%
Labs	2,513	2402	111	5%
Imaging	1,282	1203	79	7%
Hospice	576	203	373	184%
PT	705	1005	(300)	-30%

## ACCOUNTS PAYABLE



## ACCOUNTS RECEIVABLE



**ACCOUNTS RECEIVABLE**

<u>MONTH</u>	<u>YEAR</u>	<u>CURRENT</u>	<u>31-60</u>	<u>61-90</u>	<u>91-120</u>	<u>121-150</u>	<u>151-180</u>	<u>180-365+</u>	<u>TOTAL</u>
JULY	2018	4,144,408.50	960,171.22	404,053.36	393,444.05	135,727.39	333,789.04	1,007,016.12	7,378,609.68
AUGUST	2018	3,574,037.83	1,328,004.04	790,287.04	347,224.45	210,330.27	86,262.43	1,290,675.64	7,626,821.70
SEPTEMBER	2018	3,581,019.93	751,005.09	859,007.34	660,012.55	215,292.73	194,776.81	1,108,744.71	7,369,859.16
OCTOBER	2018								0.00
NOVEMBER	2018								0.00
DECEMBER	2018								0.00
JANUARY	2019								0.00
FEBRUARY	2019								0.00
MARCH	2019								0.00
APRIL	2019								0.00
MAY	2019								0.00
JUNE	2019								0.00

**ACCOUNTS PAYABLE (includes accrued payables)**

<u>MONTH</u>	<u>YEAR</u>	<u>CURRENT</u>	<u>30 DAYS</u>	<u>60 DAYS</u>	<u>90 DAYS</u>	<u>120 DAYS+</u>	<u>TOTAL</u>
JULY	2018	214,557.30	55,396.77	3,202.26	0.00	(1,127.36)	272,028.97
AUGUST	2018	229,088.97	4,072.65	0.00	2,952.26	(1,127.36)	234,986.52
SEPTEMBER	2018	309,496.82	39,559.02	702.69	57,600.00	(1,127.36)	406,231.17
OCTOBER	2018						0.00
NOVEMBER	2018						0.00
DECEMBER	2018						0.00
JANUARY	2019						0.00
FEBRUARY	2019						0.00
MARCH	2019						0.00
APRIL	2019						0.00
MAY	2019						0.00
JUNE	2019						0.00

## MONTHLY COLLECTIONS - OBLIGATIONS FISCAL YEAR 2019

	2018	2019										
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
BEGINNING AP BALANCE	376,933.71	272,028.97	234,986.52	406,231.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING CREDIT LINE BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>CASH COLLECTIONS</u>												
PATIENT PAYMENTS	1,674,419.83	1,607,357.78	1,928,154.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COST REPORT SETTLEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DSH (Disproportionate Share)	15,726.00	0.00	66,730.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,456.43
OUTPATIENT SUPPLEMENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DPNF SUPPLEMENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E.H.R. MCAL/MCARE INCENTIVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA FUNDING	543,907.84	681,735.00	154,419.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,380,062.70
PRIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IGT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
QIP LTC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HQARF	0.00	206,704.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	206,704.81
2017 G.O. BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL - WINDMILL	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
TAXES	12,936.82	26,157.10	824.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,918.25
RENTS	4,464.00	0.00	2,232.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,596.00
VENDING / CAFETERIA	2,002.55	3,392.05	2,457.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,852.40
MISC (REBATES/REIMB ETC)	15,337.82	29,884.69	32,891.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,113.77
<b>TOTAL COLLECTIONS</b>	<b>2,268,794.86</b>	<b>2,955,231.43</b>	<b>2,187,710.19</b>	<b>0.00</b>								
<u>EXPENSES</u>												
INCOME STATEMENT EXPENSES	2,091,754.00	2,057,660.00	2,234,738.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASSET EXPENSES	102,330.40	11,529.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIP EXPENSES	503,438.88	713,227.49	81,174.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,297,840.53
IGT EXPENSES / PRIME REPMT/ HQAF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA PRIN/INT PYMTS	0.00	0.00	231,613.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	231,613.83
MEDICARE/MCAL REPAYMENT PLANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL LEASES	2,082.58	2,082.58	2,082.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,247.74
<b>TOTAL EXPENSES</b>	<b>2,699,605.86</b>	<b>2,784,499.15</b>	<b>2,549,608.57</b>	<b>0.00</b>								
<b>collections less expenses</b>	<b>(430,811.00)</b>	<b>170,732.28</b>	<b>(361,898.38)</b>	<b>0.00</b>	<b>(621,977.10)</b>							
ENDING AP BALANCE	272,028.97	234,986.52	406,231.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING CREDIT LINE BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

average  
beig balance  
0.00  
0.00  
107,514.20  
0.00  
YTD total  
cash collections  
5,209,932.12

OUTLAY REPORT AND REQUEST FOR REIMBURSEMENT FOR CONSTRUCTION PROGRAMS (See Instructions on Back)		OMB Approval No. 0348-0002		Page 1 of 1	
		1. Type of Request Final      Partial <input checked="" type="checkbox"/>		2. Basis of Request <input checked="" type="checkbox"/> Cash      Accrual	
3. Federal Sponsoring Agency <b>USDA Rural Development</b>		4. Federal Grant ID Number		5. Partial Payment Request No. <b>17A &amp; 21</b>	
6. Employer ID Number <b>04-045-754413938</b>		PERIOD COVERED BY THIS REQUEST From <b>07/01/2018</b> To <b>08/31/2018</b>			
9. Recipient Organization Name: <b>Mayers Memorial Hospital District</b> No. and Street: <b>PO Box 459</b> City, State and Zip Code: <b>Fall River Mills, CA 96028</b>		10. Payee Name: <b>Mayers Memorial Hospital District</b> No. and Street: <b>PO Box 459</b> City, State and Zip Code: <b>Fall River Mills, CA 96028</b>			
11 STATUS OF FUNDS					
CLASSIFICATION	PROGRAMS		FUNCTIONS		TOTAL
	ORIGINAL BUDGET	REVISED BUDGET	COSTS THIS PERIOD	ACCUM TO DATE	
a. Administrative & Legal Expenses	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 12,513.28	\$ 87,486.72
b. Land & Right-of-Ways	\$ 10,000.00	\$ 10,289.32	\$ -	\$ 10,289.32	\$ -
c. Bond Issuance Fees	\$ 130,000.00	\$ 74,700.00	\$ -	\$ 74,700.00	\$ -
d. Moving Expenses	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
e. OSHPD Fees	\$ 250,000.00	\$ 250,000.00	\$ -	\$ 220,069.79	\$ 29,930.21
f. Consultants - Speciality - Project Management	\$ 145,120.00 \$ 254,880.00	\$ 145,120.00 \$ 254,880.00	\$ - ## \$ 7,065.00	\$ 48,496.72 \$ 149,682.06	\$ 96,623.28 \$ 105,197.94
g. Special Inspection & IOR	\$ 505,000.00	\$ 505,000.00	\$ 13,102.86	\$ 13,102.86	\$ 491,897.14
h. County & Local Fees, Testing	\$ 200,000.00	\$ 200,000.00	\$ 57,600.00	\$ 117,806.02	\$ 82,193.98
i. Pre-Design Architectural		\$ 99,323.10	\$ -	\$ 99,323.10	\$ -
j. Equipment <b>District</b>	<b>\$ 1,804,000.00</b>	<b>\$ 1,581,486.10</b>	<b>\$ -</b>	<b>\$ 268,299.72</b>	<b>\$ 1,313,186.38</b>
k. Refinance Debt 2011 COP 2011 GO Bond	\$ 1,548,832.00 \$ 4,632,668.00	\$ 1,709,484.20 # \$ 4,599,365.63	\$ - ## \$ -	\$ 1,709,484.20 \$ 4,599,365.63	\$ - \$ -
l. Landscaping - District Forced Account		\$ 150,000.00	\$ -	\$ -	\$ 150,000.00
m. Contingencies	\$ 2,222,706.00	\$ 999,937.75	\$ -	\$ -	\$ 999,937.75
<b>TOTAL SOFT COSTS</b>	<b>\$ 12,128,206.00</b>	<b>\$ 10,704,586.10</b>	<b>\$ 77,767.86</b>	<b>\$ 7,323,132.70</b>	<b>\$ 3,381,453.40</b>
Design Build Contract - Design - Construction - Contingency	\$ 1,080,000.00 \$ 9,596,894.00	\$ 1,239,760.00 \$ 11,995,581.00 # \$ 306,662.00	\$ 6,782.00 \$ 69,870.00 \$ -	\$ 996,297.00 \$ 1,501,076.00 \$ -	\$ 243,463.00 \$ 10,494,505.00 \$ 306,662.00
<b>TOTAL DESIGN-BUILD COSTS</b>	<b>\$ 10,676,894.00</b>	<b>\$ 13,542,003.00</b>	<b>\$ 76,652.00</b>	<b>\$ 2,497,373.00</b>	<b>\$ 11,044,630.00</b>
<b>d. TOTAL CUMULATIVE COSTS</b>	<b>\$ 22,805,100.00</b>	<b>\$ 24,246,589.10</b>	<b>\$ 154,419.86</b>	<b>\$ 9,820,505.70</b>	<b>\$ 14,426,083.40</b>
p. Applicant Contributions	\$ 1,000,100.00	\$ 2,441,589.10	\$ -	\$ 1,128,502.72	\$ 1,313,086.38
<b>q. NET CUMULATIVE COSTS</b>	<b>\$ 21,805,000.00</b>	<b>\$ 21,805,000.00</b>	<b>\$ 154,419.86</b>	<b>\$ 8,692,002.98</b>	<b>\$ 13,112,997.02</b>
r. Federal loan to date 97-01 97-02 RF 97-02 97-03 RF 97-04 B	\$ 9,900,000.00 \$ 1,709,484.20 \$ 4,300,000.00 \$ 4,574,000.00 # \$ 3,031,000.00	\$ 9,900,000.00 \$ - \$ 2,590,515.80 \$ - \$ -	\$ 154,419.86 \$ - \$ - \$ 4,574,000.00 \$ -	\$ 2,347,653.15 \$ 1,709,484.20 \$ 2,590,515.80 \$ - \$ 60,865.63	\$ 7,552,346.85 \$ - \$ - \$ - \$ 2,970,134.37
<b>TOTAL FEDERAL SHARE TO DATE</b>	<b>\$ 21,805,000.00</b>	<b>\$ 21,805,000.00</b>	<b>\$ 154,419.86</b>	<b>\$ 8,692,002.98</b>	<b>\$ 13,112,997.02</b>
s. Federal payments previously requested	\$ 21,805,000.00	\$ 21,805,000.00		\$ 8,537,583.12	
t. Amount requested for reimbursement	\$ 21,805,000.00	\$ 21,805,000.00	\$ 154,419.86	\$ 8,692,002.98	\$ 13,112,997.02
u. Percentage of physical completion	100%		0.64%	40.50%	
12. CERTIFICATION I certify that to the best of my knowledge and belief the billed costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the Federal share due which has not been previously requested and that an inspection has been performed and all work is in accordance with the terms of the award.					
	a. RECIPIENT Signature of Authorized Certifying Official		Date	b. AGENCY Signature of Authorized Certifying Official	
	Travis Lakey (Typed or Printed Name and Title)		530.336.7512 (Telephone)	J. Michael Colbert (Typed or Printed Name and Title)	