

Mountains Community Hospital  
Ratio Analysis

	AUDITED								↑ Better than Goal	GOAL BENCHMARKS		
	06/30/17	06/30/18	06/30/19	06/30/20	06/30/21	06/30/22	12/31/22			MCH	Industry	CA
<b>LIQUIDITY</b>												
Days cash on hand - All sources	161	240	344	523	490	490	419	↑	120	181	94	
Cash	909,787	944,823	625,817	15,242,086	8,242,632	4,168,498	1,701,847					
Funded Depreciation	8,505,612	14,339,180	21,636,014	20,160,931	29,289,726	35,548,549	34,318,662					
Total	9,415,399	15,284,003	22,261,831	35,403,017	37,532,358	39,717,047	36,020,509					
Days gross revenue in gross AR	58	57	55	49	62	52	53					
Days net revenue in net AR	41	33	43	33	41	37	37	↑	50	66	79	
Days expense in AP	32	23	25	29	29	42	24	↑	30			
Current ratio	1.6	2.3	1.6	2.1	1.8	1.8	1.3					
Cash to debt	91%	154%	236%	303%	443%	498%	451%					
<b>CAPITAL STRUCTURE</b>												
Long-term debt to capitalization	38%	28%	24%	25%	16%	14%	15%					
<b>PROFITABILITY</b>												
Total margin	12%	26%	19%	17%	29%	14%	-28%	↑	-43%	6%	5%	
<b>OTHER</b>												
Paid full time equivalents (FTE's)	165.66	177.25	183.31	176.66	185.49	182.08	184.36					
<b>Industry Benchmark</b>	The Industry Benchmark is from the Optum 2021 Almanac of Hospital Financial and Operating Indicators. The Benchmark Average is for Critical Access Hospital in the Far West Region.											
<b>CA Benchmark</b>	The California Benchmark is from the Flex Monitoring Team Data Summary Report #26, CAH Financial indicators Report: Summary of Indicators Medians by State, November 2021.											
<b>Total Margin Goal</b>	Based on Year-To-Date Budget											

Mountains Community Hospital  
Comparative Statistics

	Patient Days				Average Daily Census				ER Visits		Surgery	
	Acute	Swing	Hospital	SNF	Acute	Swing	Hospital	SNF	Month	Day	Endo	Surg
Jul-21	86	-	86	593	2.8	-	2.8	19.1	896	29	18	24
Aug-21	86	3	89	620	2.8	0.1	2.9	20.0	835	27	8	13
Sep-21	74	28	102	600	2.5	0.9	3.4	20.0	727	24	18	21
Oct-21	83	32	115	620	2.7	1.0	3.7	20.0	708	23	18	12
Nov-21	96	2	98	600	3.2	0.1	3.3	20.0	723	24	13	16
Dec-21	121	36	157	620	3.9	1.2	5.1	20.0	682	22	14	22
Jan-22	196	2	198	620	6.3	0.1	6.4	20.0	810	26	2	14
Feb-22	59	1	60	560	2.1	0.0	2.1	20.0	572	20	1	9
Mar-22	34	-	34	573	1.1	-	1.1	18.5	601	19	15	22
Apr-22	49	-	49	553	1.6	-	1.6	18.4	669	22	7	17
May-22	57	-	57	589	1.8	-	1.8	19.0	714	23	10	25
Jun-22	75	-	75	583	2.5	-	2.5	19.4	716	24	12	16
	1,016	104	1,120	7,131	2.8	0.3	3.1	19.5	8,653	24	136	211
	Patient Days				Average Daily Census				ER Visits		Surgery	
	Acute	Swing	Hospital	SNF	Acute	Swing	Hospital	SNF	Month	Day	Endo	Surg
Jul-22	45	7	52	589	1.5	0.2	1.7	19.0	841	27	18	24
Aug-22	46	28	74	605	1.5	0.9	2.4	19.5	814	26	20	19
Sep-22	50	14	64	585	1.7	0.5	2.1	19.5	760	25	3	7
Oct-22	30	38	68	594	1.0	1.2	2.2	19.2	786	25	-	1
Nov-22	80	56	136	562	2.7	1.9	4.5	18.7	802	27	-	6
Dec-22	48	4	52	558	1.5	0.1	1.7	18.0	786	25	-	13
	299	147	446	3,493	1.6	0.8	2.4	19.0	4,789	26	41	70
Budget Nov-22	75	15	90	588	2.5	0.5	3.0	19.6	720	24	-	15
Budget Dec-22	78	16	94	608	2.5	0.5	3.0	19.6	744	24	-	15

Mountains Community Hospital  
Comparative Statistics

	Lab	Radiology Exams						PT	Rural Health Clinics				
	Tests	X Ray	CT	Mammo	DXA	US	Total	Visits	LA Med	LA Dent	LA Tele	RS Med	Total
Jul-21	7,369	736	264	84	19	107	1,210	712	482	215	210	120	1,027
Aug-21	8,120	709	255	77	18	120	1,179	734	535	244	224	155	1,158
Sep-21	7,871	657	243	75	18	80	1,073	746	528	266	234	150	1,178
Oct-21	7,535	659	249	100	15	127	1,150	714	433	205	239	96	973
Nov-21	7,463	620	254	79	24	124	1,101	710	453	243	225	141	1,062
Dec-21	6,673	562	229	51	18	73	933	590	385	167	237	59	848
Jan-22	7,426	689	250	38	7	82	1,066	566	455	278	236	73	1,042
Feb-22	6,098	606	238	49	13	91	997	577	421	216	196	123	956
Mar-22	6,849	559	183	58	8	110	918	807	533	265	285	130	1,213
Apr-22	6,141	592	213	101	23	133	1,062	711	389	263	270	116	1,038
May-22	6,597	620	204	84	15	117	1,040	678	476	316	256	113	1,161
Jun-22	6,794	660	189	74	17	103	1,043	642	514	292	246	115	1,167
	84,936	7,669	2,771	870	195	1,267	12,772	8,187	5,604	2,970	2,858	1,391	12,823
	Lab	Radiology Exams						PT	Rural Health Clinics				
	Tests	X Ray	CT	Mammo	DXA	US	Total	Visits	LA Med	LA Dent	LA Tele	RS Med	Total
Jul-22	7,502	632	276	52	9	107	1,076	642	480	259	221	89	1,049
Aug-22	7,644	635	256	74	23	100	1,088	792	506	291	236	177	1,210
Sep-22	6,523	584	238	51	12	119	1,004	615	395	245	240	140	1,020
Oct-22	6,566	594	206	94	19	102	1,015	722	413	247	244	126	1,030
Nov-22	6,815	575	184	99	23	83	964	715	379	196	213	102	890
Dec-22	5,970	592	203	78	19	93	985	635	338	204	235	97	874
	41,020	3,612	1,363	448	105	604	6,132	4,121	2,511	1,442	1,389	731	6,073
Budget Nov-22	6,000	739	204	82	25	113	1,163	681	460	260	240	140	1,100
Budget Dec-22	6,000	739	204	82	25	113	1,163	681	460	260	240	140	1,100

16:23

## Statement of Revenue &amp; Expenses

Application Code : GL

User Login Name:WAGGENY

Through November 2022

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance	FY Budget	Remaining
<b>Revenue:</b>								
Gross Patient Service Revenue	5,346,148	5,171,965	174,183	26,409,685	26,301,028	108,657	62,680,783	-36,271,098
<b>Deductions from Revenue:</b>								
Contractual Discounts	3,238,435	3,386,901	-148,466	16,688,529	17,144,505	-455,976	40,969,812	-24,281,283
Bad Debt	100,000	104,000	-4,000	362,384	529,000	-166,616	1,261,000	-898,616
Charity Care	13,075	0	13,075	25,239	0	25,239	0	25,239
Supplemental Reimbursement	0	0	0	6,537	0	6,537	-7,852,000	7,858,537
-----								
Net Patient Service Revenue	1,994,638	1,681,064	313,574	9,326,996	8,627,523	699,473	28,301,971	-18,974,975
-----								
Other Operating Revenue	27,969	23,960	4,009	112,015	119,800	-7,785	352,520	-240,505
-----								
Total Revenue	2,022,607	1,705,024	317,583	9,439,011	8,747,323	691,688	28,654,491	-19,215,480
<b>Expenses:</b>								
Salaries and Wages	1,458,677	1,503,220	-44,543	7,159,609	7,608,480	-448,871	18,248,010	-11,088,401
Employee Benefits	304,069	312,510	-8,441	1,468,414	1,568,620	-100,206	3,911,160	-2,442,746
Professional Fees	294,853	153,370	141,483	1,049,216	726,630	322,586	1,866,780	-817,564
Supplies	270,337	239,925	30,412	1,255,724	1,234,770	20,954	3,131,975	-1,876,251
Purchased Services	128,982	120,655	8,327	559,405	557,785	1,620	1,255,185	-695,780
Rent	18,217	9,915	8,302	78,771	49,575	29,196	122,280	-43,509
Repairs & Maintenance	69,667	66,410	3,257	323,583	339,800	-16,217	906,495	-582,912
Utilities	55,149	40,325	14,824	277,410	248,225	29,185	547,500	-270,090
Insurance	39,764	38,960	804	196,983	194,795	2,188	467,500	-270,517
Depreciation Expense	124,474	131,800	-7,326	620,843	681,130	-60,287	1,651,310	-1,030,467
Other Operating Expenses	139,559	105,260	34,299	596,107	569,370	26,737	1,876,535	-1,280,428
-----								

16:23

## Statement of Revenue &amp; Expenses

Application Code : GL

User Login Name:WAGGENY

Through November 2022

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance	FY Budget	Remaining
Total Expenses	2,903,748	2,722,350	181,398	13,586,066	13,779,180	-193,114	33,984,730	-20,398,664
-----								
Income (Loss) from Operations	-881,141	-1,017,326	136,185	-4,147,055	-5,031,857	884,802	-5,330,239	1,183,184
Non-Operating Rev (Exp):								
District Tax Revenue	245,000	245,000	0	1,225,000	1,225,000	0	2,940,000	-1,715,000
Investment Income	123,133	0	123,133	254,299	0	254,299	0	254,299
Interest Expenses	-37,950	-37,950	0	-189,755	-189,755	0	-445,765	256,010
Non Capital Grants & Contr	27,118	0	27,118	100,723	50,000	50,723	970,000	-869,277
Other Non-Operating Revenue	38,015	37,490	525	189,577	187,300	2,277	450,180	-260,603
Other Non-Operating Expense	-22,080	-26,075	3,995	-135,037	-143,810	8,773	-331,890	196,853
Gain/Loss On Disp of Property	0	0	0	0	0	0	0	0
-----								
Non-Operating Revenue/Expense	373,236	218,465	154,771	1,444,806	1,128,735	316,071	3,582,525	-2,137,719
-----								
Net Income (Loss)	-507,906	-798,861	290,955	-2,702,249	-3,903,122	1,200,873	-1,747,714	-954,535
=====								

17:05

## Statement of Revenue &amp; Expenses

Application Code : GL

User Login Name:WAGGENY

Through December 2022

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance	FY Budget	Remaining
<b>Revenue:</b>								
Gross Patient Service Revenue	4,940,309	5,259,965	-319,656	31,349,994	31,560,993	-210,999	62,680,783	-31,330,789
<b>Deductions from Revenue:</b>								
Contractual Discounts	3,105,517	3,444,901	-339,385	19,794,045	20,589,406	-795,361	40,969,812	-21,175,767
Bad Debt	99,000	106,000	-7,000	461,384	635,000	-173,616	1,261,000	-799,616
Charity Care	685	0	685	25,924	0	25,924	0	25,924
Supplemental Reimbursement	-32,143	0	-32,143	-25,606	0	-25,606	-7,852,000	7,826,394
-----								
Net Patient Service Revenue	1,767,251	1,709,064	58,187	11,094,247	10,336,587	757,660	28,301,971	-17,207,724
-----								
Other Operating Revenue	34,272	23,960	10,312	146,287	143,760	2,527	352,520	-206,233
-----								
Total Revenue	1,801,523	1,733,024	68,499	11,240,534	10,480,347	760,187	28,654,491	-17,413,957
<b>Expenses:</b>								
Salaries and Wages	1,415,644	1,551,430	-135,786	8,575,253	9,159,910	-584,657	18,248,010	-9,672,757
Employee Benefits	314,358	316,030	-1,672	1,782,772	1,884,650	-101,878	3,911,160	-2,128,388
Professional Fees	260,831	148,600	112,231	1,310,047	875,230	434,817	1,866,780	-556,733
Supplies	280,878	239,725	41,153	1,536,602	1,474,495	62,107	3,131,975	-1,595,373
Purchased Services	105,468	109,155	-3,687	664,872	666,940	-2,068	1,255,185	-590,313
Rent	15,479	9,915	5,564	94,251	59,490	34,761	122,280	-28,029
Repairs & Maintenance	67,338	66,435	903	390,921	406,235	-15,314	906,495	-515,574
Utilities	40,904	41,325	-421	318,314	289,550	28,764	547,500	-229,186
Insurance	39,414	38,955	459	236,397	233,750	2,647	467,500	-231,103
Depreciation Expense	124,474	131,800	-7,326	745,316	812,930	-67,614	1,651,310	-905,994
Other Operating Expenses	100,385	102,965	-2,580	696,493	672,335	24,158	1,876,535	-1,180,042
-----								

17:05

## Statement of Revenue &amp; Expenses

Application Code : GL

User Login Name:WAGGENY

Through December 2022

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance	FY Budget	Remaining
Total Expenses	2,765,173	2,756,335	8,838	16,351,239	16,535,515	-184,276	33,984,730	-17,633,491
-----								
Income (Loss) from Operations	-963,649	-1,023,311	59,662	-5,110,704	-6,055,168	944,464	-5,330,239	219,535
Non-Operating Rev (Exp):								
District Tax Revenue	245,000	245,000	0	1,470,000	1,470,000	0	2,940,000	-1,470,000
Investment Income	106,434	0	106,434	360,732	0	360,732	0	360,732
Interest Expenses	-37,950	-37,950	0	-227,705	-227,705	0	-445,765	218,060
Non Capital Grants & Contr	212,799	212,500	299	313,522	262,500	51,022	970,000	-656,478
Other Non-Operating Revenue	38,253	37,640	613	227,830	224,940	2,890	450,180	-222,350
Other Non-Operating Expense	-29,809	-27,510	-2,299	-164,846	-171,320	6,474	-331,890	167,044
Gain/Loss On Disp of Property	0	0	0	0	0	0	0	0
-----								
Non-Operating Revenue/Expense	534,727	429,680	105,047	1,979,533	1,558,415	421,118	3,582,525	-1,602,992
-----								
Net Income (Loss)	-428,922	-593,631	164,709	-3,131,171	-4,496,753	1,365,582	-1,747,714	-1,383,457
=====								

17:06

## Balance Sheet

Application Code : GL

User Login Name:WAGGENY

December 2022

Description	Beginning	Ending	Variance
	Balance	Balance	
<b>Assets:</b>			
Cash & Cash Equivalents	4,168,497	1,701,847	-2,466,650
Receivables: Patient - Net	2,875,476	2,785,692	-89,784
Receivables: Other	198,586	-147,896	-346,482
Receivables: Foundation	0	1,819	1,819
Inventory	569,588	690,820	121,232
Prepaid Expenses & Deposits	477,555	655,613	178,058
-----			
<b>Total Current Assets</b>	<b>8,289,702</b>	<b>5,687,895</b>	<b>-2,601,808</b>
<b>Assets Limited As To Use</b>	<b>36,015,367</b>	<b>34,669,395</b>	<b>-1,345,972</b>
<b>Capital Assets - Net</b>	<b>16,208,340</b>	<b>16,950,687</b>	<b>742,347</b>
<b>Other Assets</b>	<b>1,982,928</b>	<b>1,982,928</b>	<b>0</b>
-----			
<b>Total Assets</b>	<b>62,496,338</b>	<b>59,290,906</b>	<b>-3,205,433</b>
=====			
<b>Liabilities:</b>			
Long-Term Debt - CP	509,000	509,000	0
AP & Accrued Expenses	1,536,352	916,545	-619,807
Patient Credit Balances	583,417	691,702	108,286
Accrued Interest	183,248	183,250	2
Accrued Payroll	1,183,246	1,302,492	119,246
Deferred Revenue	40,294	17,119	-23,175
Est Third-Party Settlements	649,088	724,094	75,006
-----			
<b>Total Current Liabilities</b>	<b>4,684,645</b>	<b>4,344,203</b>	<b>-340,442</b>
<b>Long-Term Debt</b>	<b>7,979,957</b>	<b>7,987,762</b>	<b>7,805</b>
<b>Deferred Inflows-Leases</b>	<b>2,008,540</b>	<b>2,008,540</b>	<b>0</b>
-----			
<b>Total Liabilities</b>	<b>14,673,142</b>	<b>14,340,505</b>	<b>-332,637</b>
<b>Net Assets</b>	<b>47,823,196</b>	<b>44,950,401</b>	<b>-2,872,795</b>
-----			
<b>Total Liabilities &amp; Net Assets</b>	<b>62,496,338</b>	<b>59,290,906</b>	<b>-3,205,433</b>
=====			

**FY 2023 Capital Budget & Asset Additions as of 12/31/22**

<u>Department</u>	<u>Item Description</u>	<u>Budget</u>	<u>Complete</u>	<u>Actual</u>	<u>Funding</u>	
Facilities	Front of House	498,000		223,800	507,000	Grants & Donations
Facilities	Gift Shop	165,600				
Facilities	Front of House & Gift Shop Soft Costs & Furniture	152,600				
Facilities	RHC LA Interior Remodel/Retrofit	200,000		65,346	50,000	County
Facilities	Touchless Bathrooms	60,000		43,114	200,000	Federal COVID Relief
Facilities	Hallway Flooring MOB	20,000				
Environmental Services	Hand Hygiene Monitoring	50,000	X	35,135		
Surgery	Surgery Cabinetry	23,000		26,550		
Facilities	Hospital & MOB Flooring	307,000		352,520	258,000	ARP Ship Grant
Facilities	Patient Transfer Vehicle	125,000			125,000	Foundation
Emergency/Surgery	Stryker Gurneys	95,000			150,000	Ahmanson Grant
Facilities	Education Center	-			327,000	Donations
Facilities	Minor Use Permit (Parking Structure, Education Center, Acute Care Wing)	200,000		25,570		
Facilities	Parking Structure	-				
Facilities	New Acute Care Wing	-				
Anesthesia	Anesthesia Monitor	30,000				
Dietary	A/C Project	81,000				Approved 8/2022
Emergency	Radio System (Wearable Alert Notifiers)	TBD				
Emergency	Slit Lamp	10,000	X	11,805		
Facilities	Chemistry Analyzers (2) Construction	25,000		9,095		
Facilities	ER Exam Lights	50,000				
Facilities	Extension to Bio Hazard Cage	6,000				
Facilities	Fire Suppression (Server Room)	65,000				
Facilities	Front of House & Med Surg HVAC	306,000		266,949		
Facilities	Med Surg Nursing Station (Pyxis)	135,000		98,047		
Facilities	Med Surg Windows	150,000				
Facilities	MOB A/C Units	25,000				
Facilities	MOB Electrical Panel	15,000				
Facilities	MOB Repairs on Pop-Outs	75,000				
Facilities	Nurses' Call System	250,000				
Facilities	OR Doors	15,000				
Facilities	Parking Lot Expansion	50,000				
Facilities	Parking Lot Slurry & Restripe	38,000	X	37,565		
Facilities	Pharmacy Relocation (Includes Hood)	496,800		59,803		
Facilities	Seismic NPC3 (Anchor Equipment) & SPC 4D	100,000		37,525		
Facilities	SNF Nurses' Station	15,000				

**FY 2023 Capital Budget & Asset Additions as of 12/31/22**

<u>Department</u>	<u>Item Description</u>	<u>Budget</u>	<u>Complete</u>	<u>Actual</u>	<u>Funding</u>
Facilities	Storage Containers	74,000			
Facilities	Surgery Water Filtration System Construction	20,000			
Facilities	Utility Vehicle	25,000			
Information Tech	Cisco Firewalls	28,000			
Information Tech	EHR	TBD		150,000	
Laboratory	Centrifuge	9,000	X	8,369	
Laboratory	Chemistry Analyzer Interface	19,000		18,318	
Laboratory	Coagulation Analyzer	67,000			
Laboratory	Microscope	15,000	X	14,817	
Med Surg	Accuvein Vein Finder	6,000			
Respiratory	EKG Machine	13,000			
RHC Dental	Air Compressor	9,000			
RHC Dental	Autoclave	12,000	X	10,644	
RHC Dental	Exam Chair	17,000	X	16,499	
Surgery	Cardiac Monitors (2)	23,000			
Surgery	EGD & Colonscopy Scopes	55,000			
Surgery	Electrosurgical Unit with Smoke Evacuator	37,000		6,610	
		<b>4,263,000</b>		<b>1,518,080</b>	<b>1,617,000</b>
<u>Not Budgeted</u>					
Information Tech	Phone System Upgrade	NA		8,520	
Radiology	Windows 10 Upgrade to Ultrasound Machine	NA	X	6,007	
Skilled Nursing Facility	Shed	NA	X	7,902	
Skilled Nursing Facility	Hepa Air Filtration	NA	X	15,111	
	<b>Total</b>	<b>4,263,000</b>		<b>1,555,620</b>	