

AGENDA

REGULAR MEETING OF THE FINANCE COMMITTEE A COMMITTEE OF THE BOARD OF DIRECTORS

Tuesday, May 30, 2023 – 9:00 AM Classroom B 600 N. Highland Springs Avenue, Banning, CA 92220

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at (951) 769-2101. **Notification 48 hours prior to the meeting** will enable the Hospital to make reasonable arrangement to ensure accessibility to this meeting. [28 CFR 35.02-35.104 ADA Title II].

TAB

I. Call to Order

S. DiBiasi

II. Public Comment

A five-minute limitation shall apply to each member of the public who wishes to address the Finance Committee of the Hospital Board of Directors on any matter under the subject jurisdiction of the Committee. A thirty-minute time limit is placed on this section. No member of the public shall be permitted to "share" his/her five minutes with any other member of the public. (Usually, any items received under this heading are referred to staff for future study, research, completion and/or future Committee Action.) (PLEASE STATE YOUR NAME AND ADDRESS FOR THE RECORD.)

On behalf of the San Gorgonio Memorial Hospital Board of Directors, we want you to know that the Board/Committee acknowledges the comments or concerns that you direct to this Committee. While the Board/Committee may wish to occasionally respond immediately to questions or comments if appropriate, they often will instruct the CEO, or other Administrative Executive personnel, to do further research and report back to the Board/Committee prior to responding to any issues raised. If you have specific questions, you will receive a response either at the meeting or shortly thereafter. The Board/Committee wants to ensure that it is fully informed before responding, and so if your questions are not addressed during the meeting, this does not indicate a lack of interest on the Board/Committee's part; a response will be forthcoming.

OLD BUSINESS

- III. * Proposed Action Approval of Minutes
 - April 25, 2023, regular meeting

S. DiBiasi

IV. * Proposed Action – Recommend approval to Hospital Board

D. Heckathorne B

- April 2023 Financial Report (Unaudited)
 - **ROLL CALL**

V. * Proposed Action – Recommend approval to Hospital Board and the Healthcare District Board

D. Heckathorne C

- **Annual Insurance Renewals**
 - **Professional and General Liability Programs** 0
 - **Directors and Officers Liability** 0
 - **Employment Practices Liability** 0
 - Auto Liability 0
 - Workers' Compensation 0
 - **ROLL CALL**

VI. Future Agenda Items

VII. Next Meeting - June 27, 2023

VIII. Adjournment S. DiBiasi

* Requires Action

In accordance with The Brown Act, Section 54957.5, all public records relating to an agenda item on this agenda are available for public inspection at the time the document is distributed to all, or a majority of all, members of the Committee. Such records shall be available at the Hospital office located at 600 N. Highland Springs Avenue, Banning, CA 92220 during regular business hours, Monday through Friday, 8:00 am - 4:30 pm.

Certification of Posting

I certify that on May 26, 2023, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of San Gorgonio Memorial Hospital - Finance Committee, and on the San Gorgonio Memorial Hospital website said time being at least 72 hours in advance of the regular meeting of the Finance Committee (Government Code Section 54954.2).

Executed at Banning, California, on May 26, 2023

ariel Whitley

Ariel Whitley, Executive Assistant

TAB A

REGULAR MEETING OF THE SAN GORGONIO MEMORIAL HOSPITAL BOARD OF DIRECTORS

FINANCE COMMITTEE Tuesday, April 25, 2023

The regular meeting of the San Gorgonio Memorial Hospital Board of Directors Finance Committee was held on Tuesday, April 25, 2023, in Classroom B, 600 N. Highland Springs Avenue, Banning, California.

Members Present: Susan DiBiasi, Ron Rader, Steve Rutledge

Members Absent: Darrell Petersen

<u>Required Staff</u>: Steve Barron (CEO), Angela Brady (CNO/COO), Daniel Heckathorne (CFO), Annah Karam (CHRO) Ariel Whitley (Executive Assistant), John Peleuses (VP Support & Ancillary Svs.)

	DIGCUGGION	
AGENDA ITEM	DISCUSSION	ACTION /
		FOLLOW-UP
Call To Order	Susan DiBiasi called the meeting to order at 9:04 am.	
Public Comment	No public present.	
OLD BUSINESS		
Proposed Action - Approve Minutes March 28, 2023,	Susan DiBiasi asked for any changes or corrections to the minutes of the March 28, 2023, regular meeting. There were none.	The minutes of the March 28, 2023, regular meeting will stand correct as
regular meeting		presented.
NEW BUSINESS		
Proposed Action –	Daniel Heckathorne, CFO, reviewed the Unaudited March 2023	M.S.C.
Recommend	finance report as included in the committee packets.	(Rutledge/Rader), the
Approval to Hospital		SGMH Finance
Board of Directors -	The month of March resulted in positive \$9.02M EBIDA compared to	Committee voted to
Monthly Financial	budgeted EBIDA income of \$9.54M.	recommend approval
Report (Unaudited)		of the Unaudited
- March 2023	A few adjustments and items of note include:	March 2023 Financial report to the Hospital
	• The March Average Daily Census was 17.8 compared to February's 21.3 (Budget =37.4).	Board of Directors.
	• Emergency visits exceeded budget and Surgery cases were slightly below budget.	
	• Labor Costs were under budget by \$468K, mostly reflecting the low patient volumes.	

AGENDA ITEM		DIS	CUSSION		ACTION / FOLLOW-UP
	It was noted that a ROLL CALL:	approval is reco	ommended to the H	ospital Board.	
	DiBiasi	Yes	Petersen	Absent	
	Rader	Yes	Rutledge	Yes`	
	Motion carried.			·	
Annual Corporate 990 Filing - Review	This item was inc	luded as inforn	national for review.		
 Proposed Action - Recommend approval to Hospital Board and the Healthcare District Board Approval for San Gorgonio Memorial Hospital (Corporation) to establish an IntraFi ICS and CDARS 	Signature Bank ju both banks by th has prompted sta Corporation's dep Please refer to Ta CDARS program.	ist a couple day e Federal Dep ff to reevaluat osits residing a b C for a detain approval is rec	ys later and the sub posit Insurance Co e the safety of the at commercial bank iled description of	n March 10 th and sequent takeover of rporation ("FDIC") e Districts' and the ing institutions. the IntraFi ICS and Hospital Board and	M.S.C. (Rader/Rutledge), the SGMH Finance Committee voted to recommend approval for San Gorgonio Memorial Hospital (Corporation) to establish an IntraFi ICS and CDARS Program with Pacific Premier Bank to the Hospital Board of Directors and the
Program with	DiBiasi	Yes	Petersen	Absent	Healthcare District
Pacific Premier	Rader	Yes	Rutledge	Yes`	Board of Directors.
Bank	Motion carried.		1		

AGENDA ITEM		DIS	CUSSION		ACTION /
					FOLLOW-UP
Proposed Action –	The hospital is in	need of an up	dated laboratory ir	strument to perform	M.S.C.
Recommend	routine urinalysis	and assist in	the determination	of urine specimens	(Rutledge/Rader), the
approval to the				nt is approaching the	SGMH Finance
Hospital Board and				he need for manual	Committee voted to
the Healthcare			proximately 50 p	er cent by Clinical	recommend approval
District Board	Laboratory Scient	tists (CLS).			to enter into an
• To enter into an					agreement with
agreement with		* *	commended to the	Hospital Board and	Sysmex America, Inc.
Sysmex America,	the Healthcare Di	strict Board.			for acquisition of
Inc. for					equipment, service,
acquisition of	ROLL CALL:				and reagents for the
equipment,					performance of
service, and	DiBiasi	Yes	Petersen	Absent	diagnostic urinalysis,
reagents for the	Rader	Yes	Rutledge	Yes`	including the trade-in
performance of	Motion carried.				of the current
diagnostic					equipment to the
urinalysis,					Hospital Board of
including the					Directors and the
trade-in of the					Healthcare District
current					Board of Directors.
equipment.					
Future Agenda	None				
Items					
Next Meeting	The next regular	Finance Comm	nittee meeting will	be held on May 30,	
	2023 @ 9:00 am.				
Adjournment	The meeting was	adjourned at 9:	52 am.		
					<u> </u>

In accordance with The Brown Act, *Section 54957.5*, all reports, and handouts discussed during this Open Session meeting are public records and are available for public inspection. These reports and/or handouts are available for review at the Hospital Administration office located at 600 N. Highland Springs Avenue, Banning, CA 92220 during regular business hours, Monday through Friday, 8:00 am - 4:30 pm.

Minutes respectfully submitted by Ariel Whitley, Executive Assistant

TAB B



SAN GORGONIO MEMORIAL HOSPITAL BANNING, CALIFORNIA

Unaudited Financial Statements

for

TEN MONTHS ENDING APRIL 30, 2023

FY 2023

Certification Statement:

To the best of my knowledge, I certify for the hospital that the attached financial statements, except for the uncertainty of IGT revenue accruals, do not contain any untrue statement of a material fact or omit to state a material fact that would make the financial statements misleading. I further certify that the financial statements present in all material respects the financial condition and results of operation of the hospital and all related organizations reported herein.

Note: Because these reports are prepared for internal users only, they do not purport to conform to the principles contained in U.S. GAAP.

Certified by: Daniel R. Heckathorne Daniel R. Heckathorne

CFO

San Gorgonio Memorial Hospital

Financial Report - Executive Summary

For the Month of April, 2023 and Ten Months Ended April 30, 2023 (Unaudited)

Profit/Loss (EBIDA) Summary (MTD) Negative and (YTD) Negative (comparisons to Budget)

The month of April resulted in negative \$1.52M Earnings before Interest, Depreciation and Amortization (EBIDA) compared to budgeted EBIDA income of \$1.71M.

YTD – The YTD April results were a positive \$534K Earnings before Interest, Depreciation and Amortization (EBIDA) compared to budgeted EBIDA gain of \$1.52M.

Month – Adjustments and Items of Note:

- The April Average Daily Census was 20.2 compared to March's 17.8 (Budget = 35.0)
- Emergency visits exceeded budget and Surgery cases were slightly below budget.
- Other Income included \$673K of State contributions toward the Retention Payments made to associates (employees) in December and April. (See attached)
- Total extra Salaries/Benefits expenses of \$1.9M were recorded in April. (See attached)
- Net gains from Supplemental fundings totaled \$2.7M before IGT Expense. (See attached)
- Other Expense adjustments in April totaled \$363K. (See attached)
- Total impact of April's Extraordinary Items is a positive \$794K impact to EBIDA (See attached)

Month – April's inpatient average daily census was 20.2. Adjusted Patient Days were 17% under budget (1,738 vs. 2,090) which includes the Patient Days which were 42% below budget (607 vs. 1,050). Emergency Visits were 10.5% over budget (3,341 vs. 3,023), and Surgeries were slightly under budget by 5.3% (107 vs. 113).

YTD - Inpatient average daily census was 21.7. Adjusted Patient Days were 11.4% under budget (18,040 vs. 20,354) and Patient Days were 35% below budget (6,591 vs. 10,225). Emergency Visits were 6% over budget (34,959 vs. 32,808), and overall Surgeries were 4.2% under budget (1,175 vs. 1,227).

Patient Revenues (MTD) Negative (YTD) Negative

Month - Net Patient Revenues in April were \$1.5M (26%) below budget. This continues to be impacted by the Deductions from Revenues consisting of the higher-than-expected mix of Outpatient Revenues (compared to Inpatient Revenues), which generally pay about 10% of charges compared to Inpatient Revenues which generally pay about 17% of charges. This also directly relates to the much lower-than-expected count of Inpatient Days. The Residency Program recovery was \$41K and is included in the Deductions from Revenues.

YTD – Net Patient Revenues were \$8.52M (15%) below budget. This is markedly impacted by the Deductions from Revenues consisting of the higher-than-expected mix of Outpatient Revenues (compared to Inpatient Revenues), which generally pay about 10% of charges compared to Inpatient Revenues which generally pay about 17% of charges. This also directly relates to the lower- than-expected Inpatient Days. The Deductions are favorably offset by \$451K Residency Program recovery.

Total Operating Revenues (MTD) Negative & (YTD) Negative

Month – Operating Revenue in April was \$1.62M under budget. This is mostly impacted by the Net Patient Revenues being \$1.5M under budget and the Non-Patient Revenues being \$116K under budget.

YTD - Operating Revenue was \$6.60M below budget. This was impacted by the \$8.52M negative variance in

Net Patient Revenues for the ten months and a \$1.92M positive variance in Other Income.

Operating Expenses (MTD) Positive & (YTD) Positive

Month - Operating Expenses in April were \$9.56M and were over budget by \$1.61M. Key items that impacted overall Expenses were as follows: 1) Salaries and Wages, Benefits, and Contract Labor were collectively \$1.45M over budget (see Extraordinary Items); 2) Purchased Services were \$166K below budget which included a) favorable variances in Altera (Allscripts) fees (\$45K), along with favorable variances in I/T and Plant Services; 3) Supplies were under budget by \$62K, which can be attributed to a) lower than expected Inpatient Admissions, and b) no covid surges; All Other Operating Expense was over budget by \$285K which included additional Election expenses of \$57K and Prime Grant Expense closing costs for this year (\$254K).

YTD – Operating Expenses were \$72.7M and were under budget by \$5.6M. Key items that impacted overall Expenses were as follows: 1) Salaries, Benefits, and Contract Labor were a combined \$839K under budget which was impacted by the PTO Flex-Down variance during the summer months along with the much lower than expected Patient Days workloads. Also see the Extraordinary Items report which reflects Employee Retention payments expenses which were largely offset by reimbursement from the State, and a \$530K correction in April for under-accruals to August salaries; 2) Physician fees were \$426K under budget and key variances relate to the Residency Program (\$291K) and Anesthesia (\$96K); 3) Purchased Services showed a favorable variance of \$2.2M due to Allscripts/Navigant (\$843K), I/T (\$311K), Dialysis (\$164K), Plant Operations (\$94K), Human Resources (\$148K), Legal fees (\$328K), and Administration/Accounting (\$68K) along with various other Service Agreements being lower than expected; 4) Supplies were under budget by \$2.70M, which included Drugs (\$1.72M), General Medical Supplies (\$796K), Non-Medical Supplies (\$211K) Prostheses (\$160K), Oxygen (\$69K), all of which can be attributable to a) much lower than expected Inpatient Admissions, b) no covid surges thus far, and c) not experiencing the full impact of inflation; 5) Other Operating Expenses were over budget by \$387K, which was largely driven by the Prime Grant Expense closing costs (\$254K) and Election Fees being much higher than anticipated.

Balance Sheet/Cash Flow

Patient cash collections in April totaled \$4.9M, compared to \$6.07M in March and \$5.64M in February. The Gross A/R Days increased slightly to 65.1 compared to 64.4 in March and 69 in February.

Cash balances were \$8.78M compared to \$15.85M in March. The large influx of cash related to all the Supplemental funding that was received at the end of March and was used to pay down the \$6M balance on the Bank Line of Credit on April 4. The LOC borrowing remains at zero as of this writing, which well exceeds the 30 days requirement. This is partially impacted by receipt of another \$2.88M (net) Rate Range funds received in April. Accounts Payable increased slightly to \$7.68M compared to \$7.19M in March. A liability is in place reflecting \$1.55M payable to Medicare for outliers and sequestration.

Summary

Positive takeaways:

1) Supplemental Funding continues to provide a significant portion of Operating Revenues **Negative takeaways:**

- 1) Assuming that all the prorated expected Supplemental Pay had been accrued through April, the YTD EBIDA (including allowance for payment of operating/software leases) would be a negative \$2.06M.
- 2) Inpatient Days significantly lagged behind normal April activity.

SGMH APRIL 2023 EXTRAORDINARY ITEMS

EXPENSE			INCOME	GAIN/(LOSS)
	. '	SUPPLEMENTAL RATE RANGE PRIOR MONTH ADJUSTMENT QIP RECALL OVERPAYMENT BY STATE	3,178,031 (171,156) (297,354) 2,709,521	Ħ
SALARIES / BENEFITS PTO BANK ADJUSTMENT RE: 2.5% PAY INCREASE APRIL 2.5% PAY INCREASE + FICA	198,416 90,419	OTHER INCOME		
AUGUST 2022 ERROR TO E/D PAYROLL DECEMBER RETENTION PAY RE-CLASS APRIL RETENTION PAY + FICA EMPLOYEE HEALTH INSURANCE CATCH-UP	530,000 238,000 508,311 362,023 1,927,169	DECEMBER RETENTION PAY FROM STATE RE-CLASS APRIL RETENTION PAY FROM STATE	238,000 434,750 672,750	
IGT EXPENSE (SUPPLEMENTAL RATE RANGE)	297,940			
OTHER EXPENSE UTILITIES AUGUST 22 ERROR MED/SURG PURC SERV (Not Reversed) MED/SURG PURC SERV (Not Reversed) UNPLANNED DISTRICT ELECTION COSTS PRIME GRANT EXPENSE (Re-classed from Other Income)	60,000 (1,950) (6,000) 57,375 253,699 363,124			I

5/24/2023

794,038

3,382,271

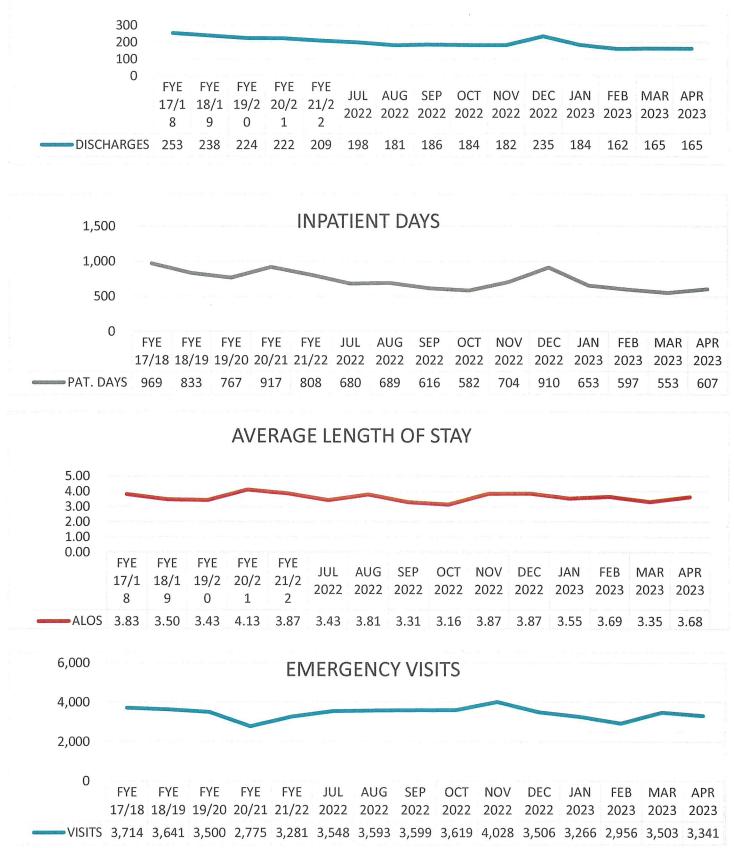
2,588,233

TOTAL

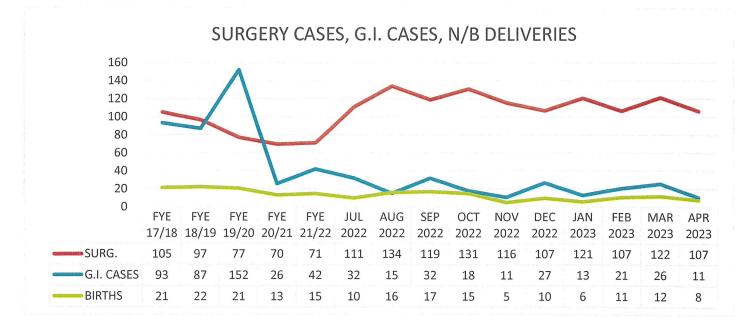
	Inpatient Admissions/Discharges (Monthly Average)	Represents number of patients admitted/discharged into and out of the hospital.
	Patient Days (Monthly Average)	Each day a patient stays in the hospital is counted as a patient day. This count is normally done at midnight.
	Average Daily Census (Inpatient)	Equals the average number of inpatients in the hospital on any given day or month.
	Average Length of Stay (Inpatient)	Represents that average number of days that inpatients stay in the hospital.
	Emergency Visits (Monthly Average)	Represents the number of patients who sought services at the emergency room.
	Surgery Cases - Excluding G.I. (Monthly Average)	Equals the number of patients who had a surgical procedure(s) performed.
	G.I. Cases (Monthly)	Number of patients who had a gastrointestinal exam performed.
	Newborn Deliveries (Monthly)	Number of babies delivered.
	PRODUCTIVITY	
3-A	Worked FTEs (includes Registry FTEs)	Represents an equivalancy of full-time staff worked. One FTE is equivalent of working 40 hours per week, 80 hours per pay period, 173.3 hours per 30 day month, or 2,080 hours in a 52 week year. This calculation divides the number of hours worked by the number of hours work period (40, 80, etc.) Example: 340 hours worked in an 80 hour pay period = 4.25 FTE's
	Worked FTES per APD	Divides the Total Worked FTE's by the daily average of the Adjusted Patient Days.
	Paid FTEs (includes Registry FTEs)	Represents an equivalancy of full-time staff paid. One FTE is equivalent of working 40 hours per week, 80 hours per pay period, 173.3 hours per 30 day month, or 2,080 hours in a 52 week year. This calculation divides the number of hours paid (includes all hours paid consisting of worked hours, PTO hours, sick pay, etc.) by the number of hours in the respective work period (40, 80, etc.) Example: 500 hours paid in an 80 hour pay period = 6.25 FTE's.
	Paid FTES per APD	Divides the Total Paid FTE's by the daily average of the Adjusted Patient Days.
	ADJUSTED PATIENT DAYS	This is a blend of total patient days stayed in the hospital for a month, plus an equivalency factor (based on average inpatient revenues in order to account for outpatient workloads.

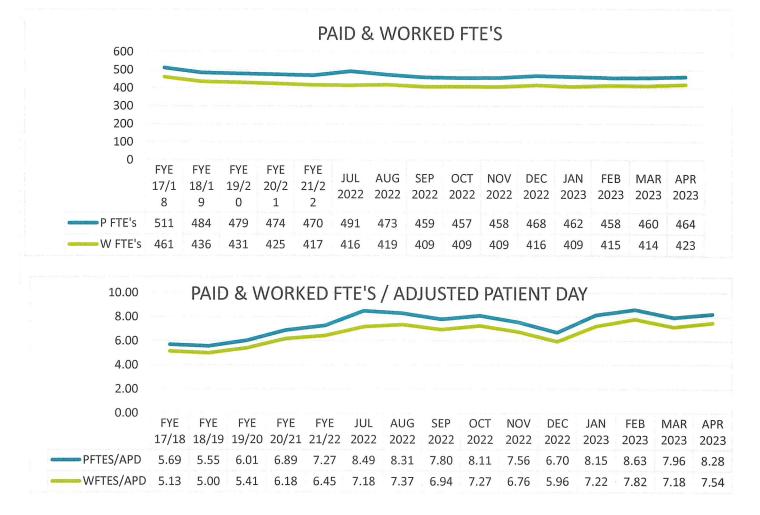
STATISTICS

INPATIENT DISCHARGES



3-B



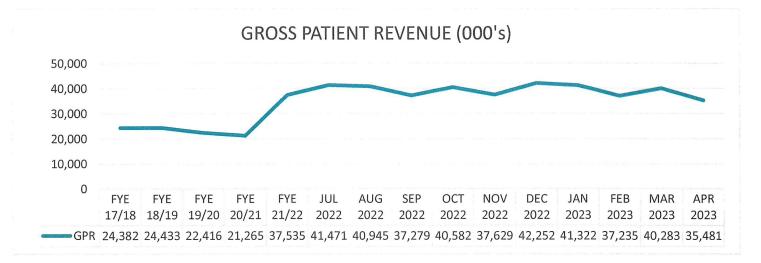


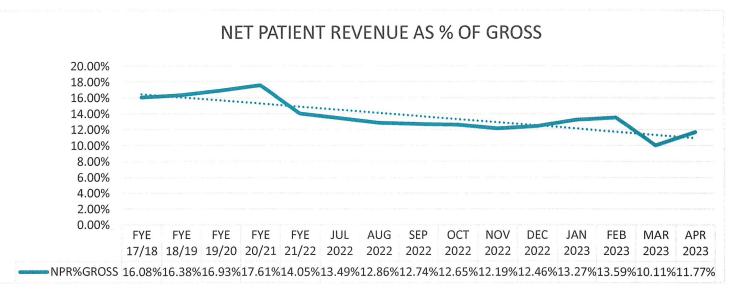
3-1

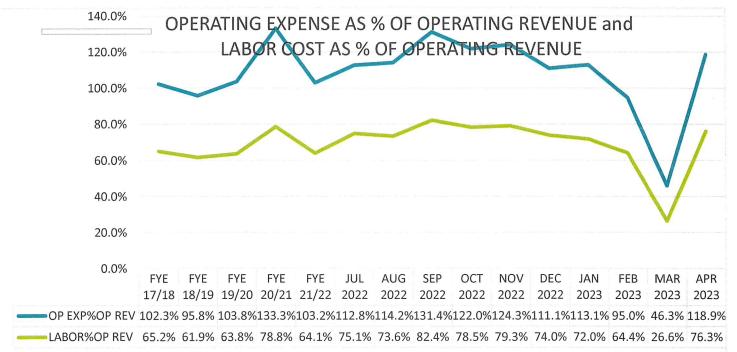
Gross Patient Revenue (000's) (Monthly Ave.)	Represents total charges (before discounts and allowances) made for all patient services provided.
Net Patient Revenue (NPR) (000's) (Monthly Ave.)	Equals the sum of all (patient) charges for services provided that are due to the hospital, less estimated adjustments for discounts and other contractual disallowances for which the patients may be entitled.
NPR as % of Gross	Reflects the percentage of Gross Patient Revenues (charges) that are expected to be collected. Calculated by dividing Net Patient Revenue by the Gross Patient Revenue.
Total Operating Revenue (000's) (Monthly Ave.)	This reflects all Revenues available for payment of Operating Expenses. This includes Net Patient Revenue plus all other forms of miscellaneous Revenues.
Salaries, Wages, Benefits & Contract Labor (000's) (Monthly Ave.)	Represents the total staffing expenses of the Hospital
SWB + Contract Labor as % of Total Operating Revenue	SWB + Contract Labor as % of Total Operating Revenue Identifies what portion the Operating Revenues are spent on staffing costs.
Total Operating Expense (TOE) (000's)(Monthly Ave.)	Operating Expense reflects all costs needed to fund the Hospital's business operations.
TOE as % of Total Operating Revenue	Identifies the relationship that Operating Expenses have to the Total Operating Revenues.
EBIDA (000's)(Monthly Average)	Earnings Before Interest, Depreciation, and Amortization. This reflects the difference between Net Operating Revenues and Total Operating Expense. This is a quick measurment of the Hospital's ability to meet its financial obligations and have additional funds for equipment replacement and future growth of the organization.
EBIDA as % of NPR	This measurement is a guage of the surplus (or deficit) of funds available for operations and future growth.
Net Patient Revenue vs. Total Labor Expense	This measurement illustrates that Net Patient Revenues basically only cover Total Labor Expense, and that all of the Other Revenues and Supplemental Incomes are necessary to cover the remaining operational Expenses and EBIDA required to operate the Hospital.
Operating Revenues (Normalized), Expenses, Staffing Expenses, and EBIDA (Normalized)	This graph illustrates the "normalization" of Operating Revenues and EBIDA, by reallocating proportionate Supplemental Revenues and related Expenses into the current month and YTD results.

3-D

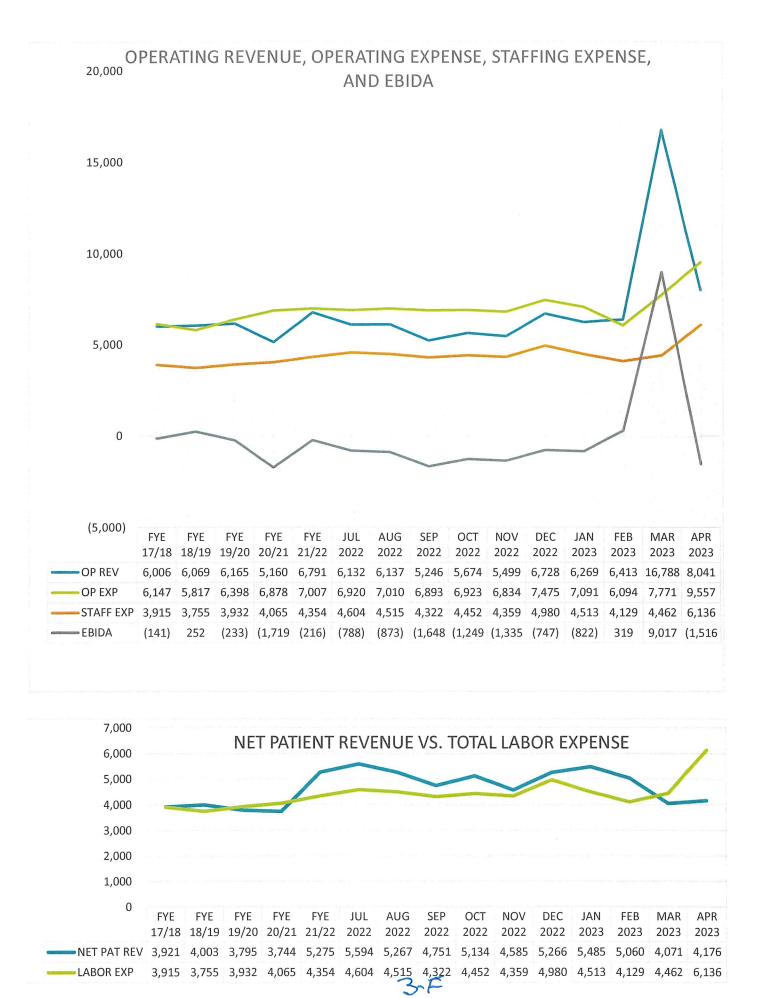
INCOME STATEMENT



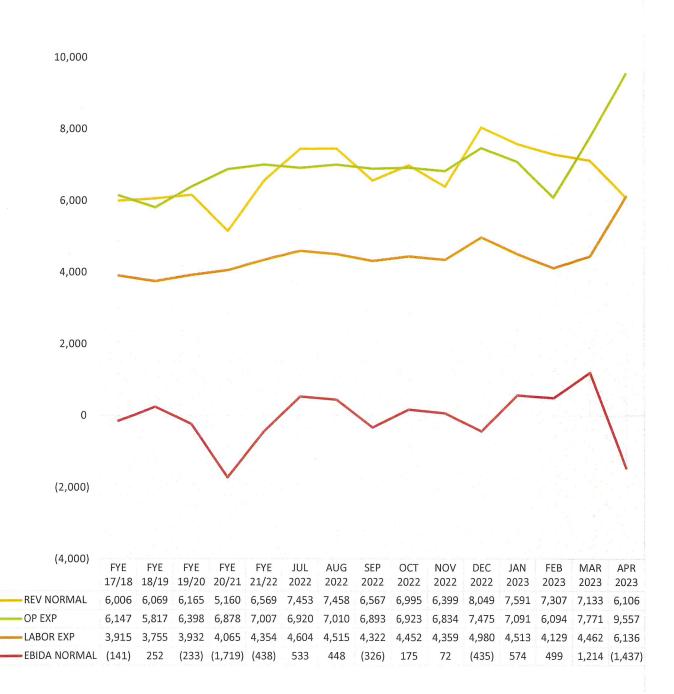




3-E







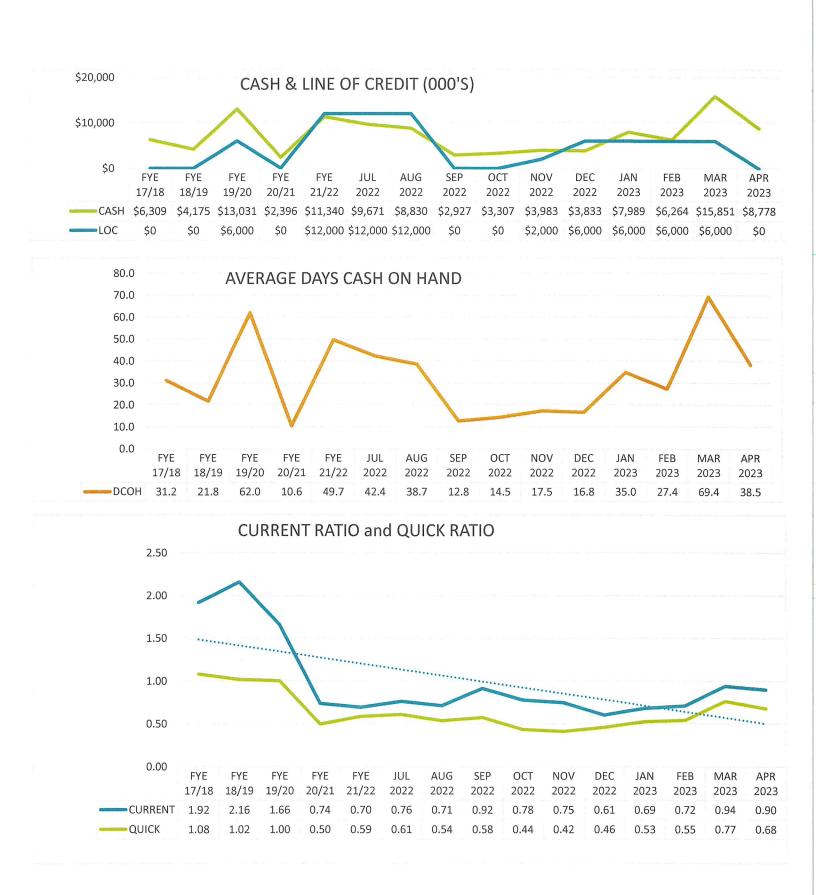
	FYE17/18	T Kevenue ar FYE18/19	Statement of Revenue and Expense FYE17/18 FYE18/19 FYE19/20	FYE 20/21	FYE 21/22	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23
	MONTHLY AVE.	MONTHLY AVE.	MONTHLY AVE.	MONTHLY AVE.	MONTHLY AVE.	10 MONTHLY AVE.	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	6/30/2023
Gross Patient Revenue	\$ 8652.325	\$ 7.667.883 \$	S 7.401.282	\$ 9.331.371 \$	16.603.390	\$ 14.492.708 \$	\$ 15.786.344 \$	\$ 13.463.161 \$	s 13.156.157 S	13.207.417	\$ 14.560.451 \$	\$ 17.505.552 \$	S 15.327.216	\$ 13.691.246 5	\$ 12.451.963	\$ 12.872.356 \$	144.927.083
Inpatient Psych/Rehab Revenue	0	0	0	0				'			-				-		
Outpatient Revenue Long Term Care Revenue	15,730,069 D	16,765,365 0	15,067,104 0	11,933,682 0	20,932,075	24,949,142	25,684,830	27,481,674	24,122,862	27,374,507	23,068,968	24,746,141 \$	\$ 25,994,869 -	23,543,943	27,831,252	22,609,141	249,491,416
Home Health Revenue		0	0	0	0	0	-										
Total Gross Patient Revenue	24,382,394	24,433,247	22,468,386	21,265,053	37,535,465	39,441,850	41,471,174	40,944,835	37,279,018	40,581,924	37,629,419	42,251,693	41,322,085	37,235,189	40,283,214	35,481,497 \$	394,418,499
Deductions From Revenue																	
Discounts and Allowances Bad Debt Expense	(19,635,639) (806,002)	(19,588,148) (858,023)	(17,845,730) (653,280)	(16,635,734) (824,395)	(31,267,149) (1,045,570)	(33,557,312) (826,617)	(34,966,058) (883,157)	(34,797,135) (813,947)	(30,986,845) (1,113,485)	(34,683,286) (734,463)	(32,035,399) \$ (971,962) \$	\$ (35,904,405) \$ \$ (1,015,237) \$	<pre>\$ (35,468,343) : \$ (353,998) ; </pre>	\$ (30,914,713) \$ (1,246,067)	(35,779,812) (334,016)	(30,383,694) (799,841)	(335,573,121) (8,266,174)
GI HMO Discounts	•	0	0	0	0	0	0	0	0	0	0			5	0	0	
Charity Care Total Deductions From Revenue	(20.522.051)	(20.502.339)	(18.585.527)	(41,362) (17.501.490)	(136,947) (32,449,666)	(34.470.288)	(35.877.331)	(35.677.679)	(32,528,120)	(35.447.702)	(33.044.076) \$	\$ (65,555) \$ (36.985.198)	\$ (14,815) ((35.837.156)	\$ (14,782) (32.175.562)	(57,399) (36.171.227)	(121,864) (31,305,399)	(863,584) (344,702,879)
		-83.9%	-82.7%	-82.3%	-86.5%	-87.4%	-86.5%	-87.1%	-87.3%	-87.3%	-87.8%	-87.5%	-86.7%	-86.4%	-89.8%	-88.2%	-87.4
Net Patient Revenue	3,860,343	3,930,908	3,882,859	3,763,563	5,085,799	4,971,562	5,593,843	5,267,156	4,750,899	5,134,222	4,585,343	5,266,495	5,484,928	5,059,628	4,111,987	4,176,098 \$	5 49,715,620
Non-Patient Revenues						000 107 7					c		c		001 100 0		
Grants & Other On Revenues	1,530,975 193.507	1,485,337 205.590	1,157,326 750.434	505.190	501,407	1,127,360 817,994	0 136.873	0 468.018	93.358	0 138.568	0 512.304	0 1.059.520	0 383.032	0 951.722	8,095,568	3,1/8,030 285.071	8.179.938
Clinic Net Revenues	20,106	22,382	15,743	0	0	0	0	0	0	0	0	0	0	0	0	0	•
Tax Subsidies Measure D	174,852	196,524	199,469	209,744	229,405	246,994	246,994	246,994	246,994	246,994	246,994	246,994	246,994	246,994	246,994	246,994	2,469,93
Tax Subsidies Prop 13 Tax Subsidies County Suplimit Funds	105,376 S 16,858	115,388 16 159	114,061 9.064	142,552 16.163	25.561	154,500 2.769	154,500 0	154,500 0	154,500 0	154,500 0	154,500 0	154,500 0	154,500 0	154,500 0	154,500 27.692	154,500	1,345,01 27.69
Non-Patient Revenues	2,0	2,041,381	2,246,097	1,743,355	1,627,542	2,349,617	538,367	869,512	494,852	540,062	913,798	1,461,014	784,526	1,353,216	12,676,224	3,864,596 \$	5 23,496,166
Total Operating Revenue	5,902,018	5,972,289	6,128,956	5,506,919	6,713,341	7,321,179	6,132,210	6,136,668	5,245,751	5,674,284	5,499,141	6,727,509	6,269,454	6,412,844	16,788,211	8,040,693 \$	5 73,211,786
Operating Expenses Salaries and Wages	3,000,485	2,941,226	3,104,224	3,125,159	3,420,974	3,613,512	3,566,637	3,581,670	3,344,149	3,505,628	3,406,624	3,976,933	3,389,453	3,077,122			36,135,117
Fringe Benefits	784,204	702,477	752,708	856,889	830,599	936,929	898,552	868,467	904,958	895,221	926,984	921,667	923,548	909,630		\$ 1,136,954	9,369,286
Contract Labor Physicians Fees	130,625 211 630	106,628 246 631	331,858	350.783	330.533	322.584	273.621	04,443 277.977	293.059	308.777	291.979	352.767	359.584	329,986	329.711	\$ 350,804	3,225,840
	581,239	513,857	691,337	772,336	892,521	795,391	829,624	848,417	1,003,052	802,604	890,157	746,115	797,016	476,515			7,953,905
Supply Expense	699,167	685,518	751,025	903,883	995,446	863,132	698,214 104 025	888,903 67 846	823,019	895,128 00 363	735,602	839,353	987,328 of 716	723,243 105 867	988,949 08 940	\$ 1,051,584 \$ 194.633	8,631,323
Cultures Repairs and Maintenance	53,574	58,325	60,660 58,592	32,201 139,712	77,524	89,969	74,098	124,767	51,558	111,348	66,765	98,149	83,712	101,598	85,772		899,689
Insurance Expense	86,537	85,267	103,277	110,683	112,745	120,535	137,478	127,547	133,709	119,141	122,505	118,248	114,116	117,116			1,205,353
All Other Operating Expenses	68,153	70,922	160,745 100 484	148,752 172 366	101,142	138,059 100 700	97,102 D	53,610 0	47,279	84,177 0	189,078 0	143,484 0	139,122 0	48,806 0	72,459 800.045	s 384,176 s 297.940	1,380,595 1,097.985
Leases and Rentals	57,507	76,150	79,233	79,424	37,952	66,448	101,241	76,060	106,555	51,072	58,251	80,559	765	61,844	62,060	\$ 72,328	664,47
1206 (b) CLINIC Total Operating Expenses	80,927 6.045.502	98,810 5.720.023	94,628 6.377,306	34,096 6,901,255	7,010,605	0 7,267,732	6,920,067	0,009,680	0 6,893,407	0 6,923,449	6,833,839	0 7,474,599	0 7,091,173	6,093,690	0 7,770,997	9,556,872 \$	\$ 72,677,320
	1001010																
EBIDA	(143,485)	252,266	(248,351)	(1,394,337)	(297,264)	53,447	(787,858)	(873,012)	(1,647,656)	(1,249,165)	(1,334,698)	(747,090)	(821,719)	319,154	9,017,214	(1,516,179) \$	534,466
Interest, Depreciation, and Amortization Depreciation and Amortization	on 512,466	497,808	506,497	494,721	472,317	547,266	550,044	406,450	406,450	446,580	426,319		\$ 661,981	660,120	626,682	627,615	5,472,66
Interest Expense	432,490	418,193	422,094	447,994	391,606	478,349	427,682	571,834	409,794	394,794	419,794	625,830 \$	491,596	425,067	467,039	550,064 1 177 679	4,783,492
lotal Interest, Dept, & Amor. Non-Operating Revenue:	000,445	000'016	1 60'076	C- 1740	676'600	010/070/1		004000	244.010								
Contributions & Other	14,354	7,745	27,759	7,121	25,068	179,032	1,387,913	2,599	3,065	2,068		\$ 307,953	(48,783)		\$ 3,578	5,682	1,790,316
Tax Subsidies for GO Bonds - M-A Total Non Operating Revenue/(Expe	652,487 be 666,841	692,457 700,202	666,966 694,725	598,410 605,531	641,127	627,353 806,385	62/,353 2,015,266	627,353 629,952	62/,353 630,418	629,421	630,418		578,570	629,228		633,035	8,063,847
Total Not Sumline/II acc)		36.467	1710 2871	(1 731 521)	(520.060)	(165 784)	249 682	(1.221.343)	(1.833.481)	(1.461.118)	(1.550.393)	(1,086.283)	(1.396.726)	(136,805)	8,554,425		\$ (1,657,844)
I otal Net Surplus/(Loss) Change in Interest in Foundation	(860,124) 0	30,407 0	(112,204)	0	0	0	0	0	0	0	0	0	0	0		0	
Extra-ordinary Loss	1 s (121 500)	0 36.467 \$	(689,574)	<pre>(650) </pre> <pre>(650)</pre>	(284,792)	s (165.784) s	5 249.682 5	s (1.221.343) \$	s (1.833.481) \$	0 (1.461.118)	s (1.550.393) \$	5 (1.086.283) \$	\$ (1,396,726)	\$ (136,805) \$	\$ 8,554,425	\$ (2,060,822) \$	5 (1,657,844)
רובמצבי(חברובמצב זוו חווובצווורובח וא			1011111		Transland	(Lation)						1					
Total Profit Margin	-7.1%	0.6%	-7.9%	-31.4%	-7.7%	-2.3% 0.7%	4.1% -12.8%	-19.9% -14.2%	-35.0% -31.4%	-25.7% -22.0%	-28.2% -24.3%	-16.1% -11.1%	-22.3% -13.1%	-2.1% 5.0%	51.0% 53.7%	-25.6% -18.9%	-2.3% 0.7%
						1995											
Note: The calculations below are adjusted to account for the cash-flow impact of re-classifying Operating Lagres and Software Leases from "EBIDA related Operating Expenses" to Interest and Depreciation Expenses.	d to account for the c	the FYE 22/23 mont tash-flow impact o	niy columns are ex of re-classifiying ¹	operating Leases	Note: Variances in the FYE ZZLA montrary columns are expansed in the respective montrup intal taken reports. to account for the cash-flow impact of re-classifiying Operating Leases and Software Leases from "	es from "EBIDA re	lated Operating E	Expenses" to Inter	rest and Deprecia	tion Expenses.							
Welve of Presidential Assessed							and the second sec	and the second sec		. 001 100	001 000	- 100		101 101	140 454 2401	14 055 0541	

	SAN GO 5 Yea	RGONIO HI	EALTHCARI werages an	SAN GORGONIO HEALTHCARE DISTRICT & HOSPITAL - BÅNNING, (5 Year Monthly Averages and 12 Rolling Months Ended 04/30/2023	& HOSPITA Months En	L - BANNIN ded 04/30/20	INING, CA 30/2023										
	FYE17/18	FYE18/19	FYE19/20	FYE 20/21	FYE 21/22	FYE 21/22	FYE 21/22	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23	FYE 22/23
	MONTHLY AVE.	MONTHLY AVE.	MONTHLY AVE.	MONTHLY AVE. MONTHLY AVE.	12 IONTHLY AVE.	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023
	\$ 8,652,325 \$	\$ 7,667,883	\$ 7,401,282	\$ 9,331,371 \$	\$ 16,603,390	\$ 12,699,299 \$	\$ 13,219,644 \$	15,793,211 \$	16,241,100 \$	13,156,157 \$	13,207,417 \$	14,560,451 \$	17,505,552 \$	15,327,216 \$	13,691,246	\$ 12,451,963 \$	12,872,356
Inpatient Psych/Rehab Revenue	0 15 720 060	0 16 766 366	0 15 067 104	11 033 683	30 033 075	- 153 874	- 		- 753 736		- 77 374 507	- 23 068 068	- 5 - 5	- 25 004 860 6		5 - 27 834 252 6	
	0	0	0	0	C10'700'07				-		-	-					
Home Health Revenue Total Gross Patient Revenue	0 24,382,394	0 24,433,247	0 22,468,386	0 21,265,053	0 37,535,465	33,853,172	36,866,167	41,465,303	40,994,836	37,279,019	40,581,924	37,629,419	42,251,693	41,322,085	37,235,189	40,283,214	35,481,497
Deductions From Revenue																	
Discounts and Allowances	(19,635,639) (806.002)	(19,588,148)	(17,845,730) 1653 2801	(16,635,734)	(31,267,149) 11 045 570)	(26,569,751) 11 104 585)	(36,229,684) 2 536 474	(34,966,058)	(34,797,135)	(30,986,845) 11 113 485)	(34,683,286)	(32,035,399) \$ /071 062) \$	\$ (35,904,405) \$	\$ (35,468,343) \$	\$ (30,914,713) \$	\$ (35,779,812) \$	\$ (30,383,694) * 1799 841)
GI HMO Discounts	0	0	0	0	0	-				-		\$ -	\$ - \$ S	\$ - \$ -		* (010'too) \$	-
Charity Care Total Deductions From Revenue	(80,410) (20,522,051)	(56,168) (20,502,339)	(18,585,527)	(41,362) (17,501,490)	(136,947) (32,449,666)	(887,352) (28,561,688)	(59,144) (33,752,355)	(35,877,331)	(35,677,679)	(427,789) (32,528,120)	(35,447,702)	(33,044,076)	(65,555) (36,985,198)	(14,815) (35,837,156)	(32,175,562)	\$ (57,399) \$ (36,171,227)	(121,864) (31,305,399)
Net Patient Revenue	- ^{84.2%} 3,860,343	- ^{83.9} % 3,930,908	- ^{82.7%} 3,882,859	-82.3% 3,763,563	- ^{86.5%} 5,085,799	- ^{84.4%} 5,291,484	-91.6% 3,113,812	- ^{86.5} % 5,587,972		- ^{87.3} % 4,750,899	- ^{87.3%} 5,134,222	- ^{-87.8%} 4,585,343	1.0		- ^{86.4} % 5,059,627	- ^{89.8%} 4,111,987	- ^{88.2%} 4,176,098
Non- Patient Revenues																	
IGT/DSH Revenues	1,530,975	1,485,337	1,157,326	869,707	501,407 725.055	-	-	- 196 077		-	-	-	-	- 5	064 733	\$ 11,947,726 \$	3,178,030
Clinic Net Revenues	20,106	22,382	15,743	0	0	-				-	-	-	-				
Tax Subsidies Measure D	174,852	196,524	199,469	209,744	229,405	233,333	186,194 102 24E	246,994 154 500	246,994	246,994 154 500	246,994	246,994 154 500	246,994 154 500	246,994 \$	246,994	\$ 246,994 \$ c 151500 c	246,994 154 500
Tax Subsidies Frop 13 Tax Subsidies County Suplmtl Funds	16,858	16,159	9,064	16,163	25,561		306,727										-
Non-Patient Revenues	2,041,675	2,041,381	2,246,097	1,743,355	1,627,542	1,604,364	3,253,430	538,367	869,512	494,852	540,062	913,798	1,461,014	784,526	1,353,216	12,676,224	3,864,596
Total Operating Revenue	5,902,018	5,972,289	6,128,956	5,506,919	6,713,341	6,895,848	6,367,242	6,126,339	6,186,669	5,245,751	5,674,284	5,499,141	6,727,509	6,269,454	6,412,844	16,788,211	8,040,693
Operating Expenses	3.000.485	2.941.226	3.104.224	3.125.159	3,420,974	3,522,753	3,245,290	3,566,637	3,581,670	3,344,149	3,505,628	3,406,624 \$	3,976,933 \$	3,389,453	3,077,122	\$ 3,403,893	4,883,009
Fringe Benefits	784,204	702,477	752,708	856,889	830,599	755,019	790,636	898,552	868,467	904,958	895,221	926,984 \$	921,667 \$		909,630		1,136,954
Contract Labor	130,625 211.630	106,628 246.631	59,516 331.858	114,886 350.783	99,977 330,533	39,673 195,777	110,598 243.800	138,575 273,621	64,443 277,977	72,561	308,777	291,979 \$	81,713 \$ 352,767 \$	199,814 \$ 359,584 \$	141,964 329,986	\$ 329,711	350,804
Purchased Services	581,239	513,857	691,337	772,336	892,521	912,287	792,287	829,624	848,417	945,477	802,604	890,157 \$		797,016	476,515		849,809
Supply Expense Utilities	699,167 74.205	685,518 75,471	751,025 80.680	903,883 92,287	995,446 111,192	683,784 99,273	1,026,266 114,902	698,214 104,925	888,903 97,819	823,019 113,507	895,128 99,363	/35,602 \$ 120,651 \$	839,353 \$ 115,611 \$	987,328 \$ 96,716 \$	105,867	\$ 988,949 \$ 98,940	1,051,584 194,633
Repairs and Maintenance	53,574	58,325	58,592	139,712	77,524	73,948	63,450	74,098	124,767	51,558	111,348	66,765 \$	98,149 \$	83,712 \$	101,598	\$ 85,772	101,922
Insurance Expense All Other Oneration Expenses	86,537 68 153	85,267 70.922	103,277 160.745	110,683 148.752	112,745 101.142	29,026	120,427 208.464	137,478 97.102	127,547 53.610	133,709 47.279	119,141 84,177	122,505 \$ 189.078	118,248 \$ 143,484	114,116 \$ 139,122	48,806		117,993 384,176
IGT Expense	217,249	58,743	109,484	172,366	0	•								•		800,045	297,940
Leases and Rentals 1206 (b) CLINIC	57,507 80,927	76,150 98,810	79,233 94,628	79,424 34,096	37,952 0	112,625 -	(408,504) -	101,241 -	76,060	106,555	51,072 -	58,251 -	80,559 -	765	61,844 -	62,060 -	72,328
Total Operating Expenses	6,045,502	5,720,023	6,377,306	6,901,255	7,010,605	6,618,763	6,307,616	6,920,067	7,009,680	6,893,407	6,923,449	6,833,839	7,474,599	7,091,173	6,093,690	7,770,997	9,556,872
EBIDA	(143,485)	252,266	(248,351)	(1,394,337)	(297,264)	277,085	59,626	(793,729)	(823,011)	(1,647,656)	(1,249,165)	(1,334,698)	(747,090)	(821,719)	319,154	9,017,214	(1,516,179)
Interest, Depreciation, and Amortization Depreciation and Amortization		497,808	506,497	494,721	472,317	504,865	114,286	550,044	406,450	406,450	446,580	426,319	648,669	661,981	660,120	626,682 \$	627,615
Interest Expense Total Interest, Depr, & Amort.	432,490 944,956	418,193 916,000	422,094 928,591	447,994 942,715	391,606 863,923	452,092 956,957	159,730 274,016	427,682 977,726	571,834 978,283	409,794 816,243	394,794 841,374	419,794 846,112	625,830 1,274,500	491,596 1,153,577	425,067 1,085,187		-
Non-Operating Revenue: Contributions & Other	14,354	7,745	27,759	7,121	25,068	52,869	(175,971)	1,387,913	2,599	3,065	2,068	3,065	307,953	(48,783)	1,875	3,578	5,682
Tax Subsidies for GO Bonds - M-A Total Non Operating Revenue/(Expe	652,487 666,841	692,457 700,202	666,966 694,725	598,410 605,531	616,059 641,127	613,966 666,835	639,084 463,113	627,353 2,015,266	627,353 629,952	627,353 630,418	627,353 629,421	627,353 630,418	627,353 935,307	627,353 578,570	627,353 629,228	627,353 630,931	627,353 633,035
Total Net Surplus/(Loss)	(421,59	36,467	(482,217)	(1,731,521)	(520,060)	(13,037)	248,723	243,811 0	(1,171,342)	(1,833,481) 0	(1,461,118) 0	(1,550,393) 0	(1,086,283)	(1,396,726) 0	(136,804) 0	8,554,425 0	(2,060,822) 0
Change in interest in Foundation Extra-ordinary Loss on Financing Increase/(Decrease in Unrestricted Net / \$	0 (421,599)			_		0 \$ (13,037) \$	(3,417,50	243,81		0 (1,833,481)	0 \$ (1,461,118) \$	0 (1,550,393)		0 \$ (1,396,726) \$	0 (136,804)	0 \$ 8,554,425 \$	(2,060,82
Total Profit Margin	-7.1%	0.6% 4 2%	-7.9% -4.1%	-31.4%	-7.7%	-0.2%	3.9% 0.9%	4.0% -13.0%	-18.9% -13.3%	-35.0% -31.4%	-25.7% -22.0%	-28.2% -24.3%	-16.1% -11.1%	-22.3% -13.1%	-2.1% 5.0%	51.0% 53.7%	-25.6% -18.9%
		0/7-L							and the second			語言語の言語	のないです。				

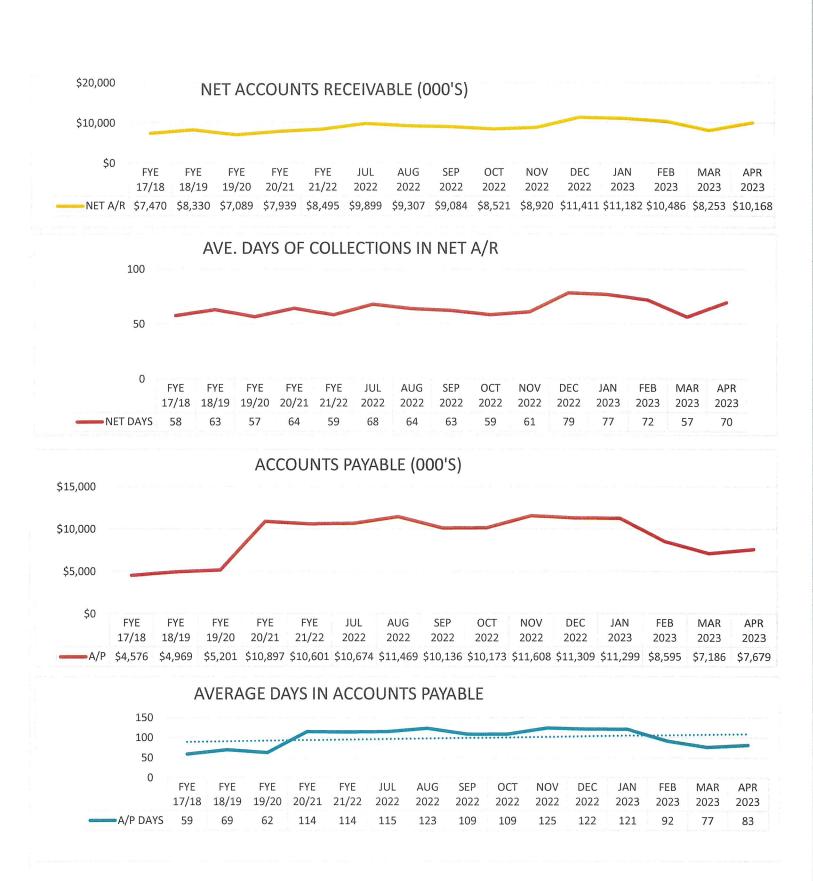
0	Cash (000's)	Represents all unrestricted cash in the bank at each month-end.
_	Days Cash on Hand	Calculated by dividing amount of Cash on Hand by the historical average daily amount of cash requirmements to cover operating expenses.
*	Accounts Receivable - Net (000's)	Equals the sum of all (patient) accounts that are due to the hospital, less estimated adjustments for discounts and other contractual disallowances for which the patients may be entitled.
	A/R Days - Net	This measures the average number of days it takes to collect payment of the Net Accounts Receivable. Lower values are desired.
J	Current Ratio (Current Assets/Current Liabilities)	A measure that illustrates the ability for the hospital to pay its obligations that come due over the course of the next year. The greater the Current Assets as compared to the Current Liabilities, the stronger position the organization is in to pay its upcoming obligations. Desired position is greater than 1:00 to 1:00, preferably at least 1:25 to 1:00 or greater.
J	Quick Ratio	This measures the Cash + Net Accounts Receivable compared to the Current Liabilities. Desired ratio is greater than 1.00 : 1.00.
-	Accounts Payable (000's)	Reflects payment obligations of the Hospital as of a point in time. Excludes Loans, Payroll and other Debt obligations. Lower values are desired.
	Accounts Payable Days	Reflects the average number of days that it takes to pay routine bills. Lower numbers are desired. Calculated by dividing the Accounts Payable amount by the historical average daily cost of routine expenses.
-	Line of Credit Balance (000's)	The amount that is currently borrowed from a lending institution as of a given point in time.

3-J

BALANCE SHEET (Period End)



3-K



3-6

SAN GORGONIO MEMORIAL HOSPITAL EXECUTIVE FINANCIAL SUMMARY TEN MONTHS ENDING APRIL 30, 2023

	S	TATEM	ENT OF REV	ENUE A	ND EXPENSE	- 5	STATEMENT OF REVENUE AND EXPENSES - MONTH & YTD				
REF		04	04/30/23	04	04/30/23		YTD		YTD		YTD
LINE#		AC	ACTUAL	BL	BUDGET	_	ACTUAL		BUDGET	DIF	DIFFERENCE
	Revenue:										
Ξ	Gross Patient Revenues	6	35,481,497	ф	43,493,937	Ь	394,418,499	ω	446,169,508	Ь	(51, 751, 009)
[2]	Deductions From Revenue		31,305,399))	(37,817,012)		(344,702,880)		(387,932,184)		43,229,305
[3]	Net Patient Revenues		4,176,098		5,676,926		49,715,619		58,237,324		(8,521,705)
[4]	IGT Revenue		3,178,030		3,423,674		11,273,599		12,288,244		(1,014,645)
[2]	Other Operating Revenue		686,565		557,030		12,222,567		9,285,921		2,936,646
[9]	Total Operating Revenues		8,040,693		9,657,630		73,211,786		79,811,489		(6,599,703)
	Expenses:										
[2]	Salaries, Benefits		6,019,963		4,613,983		45,504,403		46,545,469		1,041,067
i	Contract Labor		115,720		75,700		965,716		763,880		(201,837)
	Physicians Fees		350,804		365,231		3,225,840		3,652,310		426,470
	Other Purchase Services		849,809		1,016,244		7,953,905		10,159,012		2,205,107
[8]	Purchased Serv. & Physician Fees		1,316,333		1,457,176		12,145,462		14,575,201		2,429,740
[6]	Supply Expenses		1,051,584		1,113,905		8,631,323		11,327,959		2,696,636
[10]	Other Operating Expenses & Clinic Loss		871,052		466,108		5,298,146		4,741,383		(556,763)
[11]	Supplimental and Grant Expense		297,940		297,940		1,097,985		1,097,985		(0)
[12]	Total Expenses	Ş	9,556,872	\$	7,949,111	\$	72,677,319	\$	78,287,998	¢	5,610,679
											0
[13]	EBIDA	ŝ	(1,516,179)	€	1,708,519	↔	534,467	φ	1,523,491	φ	(989,024)
											0
[14]	Depreciation & Interest Expense		1,177,679		1,128,118		10,256,157		10,754,129		497,971
[15]	Non-Operating Revenue/(Exp.)		633,035		1,092,982		8,063,847		10,929,817		(2,865,970)
						1		3			
[16]	TOTAL NET SURPLUS (LOSS)	\$	(2,060,822)	\$	1,673,383	\$	(1,657,843)	ŝ	1,699,179	φ	(3,357,022)

SAN GORGONIO MEMORIAL HOSPITAL **TEN MONTHS ENDING APRIL 30, 2023 EXECUTIVE FINANCIAL SUMMARY**

	BALANCE SHEET	SHEE			
			ΥTD	P	Prior FYE
			4/30/2023	6/	6/30/2022
	ASSETS				
Ξ	Current Assets	θ	25,062,291	Ь	23,401,085
[2]	Assets Whose Use is Limited		17,266,949		12,704,494
[3]	Property, Plant & Equipment (Net)		74,530,799		73,514,801
[4]	Other Assets		579,327		503,000
[2]	Total Unrestricted Assets		117,439,366		110,123,380
[9]	Restricted Assets		0		0
[2]	Total Assets	\$	117,439,366	Ş	110,123,380
	LIABILITIES AND NET ASSETS				
[8]			\$27,757,259		\$33,649,575
[6]	Long-Term Debt		120,211,203		105,323,946
[10]	Other Long-Term Liabilities		4,852,624		2,231,626
[11]	Total Liabilities	\$	152,821,086	\$	141,205,147
[12]	Net Assets	θ	(35,381,721)	Ь	(31,081,767)
[13]	Total Liabilities and Net Assets	\$	117,439,366	\$	110,123,380

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			KEY	KEY STATISTICS AND RATIOS	ATIOS		
		03/31/23 ACTUAL	04/30/23 ACTUAL	04/30/23 BUDGET	2023 YTD	2022 10 MOS.TOTAL	2022 YR END TOTAL
		FY 23	FY 23	FY 23	FY 23	FY 22	FY 22
[]	Total Acute Patient Days	553	607	1,050	6,591	8,429	9,689
[2]	Average Daily Census	17.8	20.2	35.0	21.7	27.7	26.5
[3]	Average Acute Length of Stay	3.4	3.7	4.1	3.6	4.0	3.9
[4]	Patient Discharges	165	165	259	1,842	2,100	2,478
[2]	Observation Days	274	246	222	2,604	2,306	2,775
[9]	Total Emergency Room Visits	3,503	3,341	3,023	34,959	32,489	39,374
E	Average ED Visits Per Day	113	111	101	115	107	108
[6]	Total Surgeries (Excluding G.I.'s)	122	107	115	1,175	669	855
[10]	Deliveries/Births	12	8	10	110	138	175

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Statement of Revenue and Expense

Distance nov FY 23 ACTUAL P43023 FY 23 P43023 Pearline P43023 Pearline P43023 Pearline P43023 Gross Patient Revenue \$ - \$ 12.572.568 \$ 2.244.206 \$ (0.718.60) -4.3.7% 11 Inplatent Revenue - - 2.200.141 \$ 2.844.206 \$ (0.971.800) -4.3.7% 12 DuppTam Cars Revenue -								CURREI		ΝΤΗ	
Gross Patent Revenue S 1.5 1.2				ACTUAL		ACTUAL	С	UR MO BUD		(Negative)	•
12 Injatien Psychitetab Revenue - 22,000,413 \$2,004,0731 1,859,409 5,5% 14 Long Term Care Revenue - <td>Gross P</td> <td>atient Revenue</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Gross P	atient Revenue									
[1] Outpatient Revenue - - 22,000,141 \$ 20,040,731 1,059,409 9,5% [3] Home Health Revenue - <t< td=""><td>[1]</td><td>Inpatient Revenue</td><td>\$</td><td>-</td><td>\$</td><td>12,872,356</td><td>\$</td><td>22,844,206</td><td>\$</td><td>(9,971,850)</td><td>-43.7%</td></t<>	[1]	Inpatient Revenue	\$	-	\$	12,872,356	\$	22,844,206	\$	(9,971,850)	-43.7%
int Long Term Cars Revenue . <td>[2]</td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>	[2]			-		-					
ID Home Health Revenue -				· -		22,609,141	\$	20,649,731		1,959,409	9.5%
isi Total Gross Patient Revenue S - \$ 35.481.497 \$ 43.493.897 \$ (8,012,441) 18.4% Deductions From Revenue - (30.383.694) \$ (36,206.688) \$ 5,522,874 16.1% IP Discounts and Allowances - (798.441) \$ (789.441) \$ (789.441) \$ 731.803 -47.8% ID Total Over Settements - (171.864) \$ (789.841) \$ (43.064) 64.5% ID Total Over Settements - (171.608) \$ 5.675.228 \$ (1,500.828) -26.4% ID Tax Subsidies Por D 246.994 246.994 246.994 (0) 0.0% -				-		-					
Deductions From Revenue - (30,383,694) \$ (38,206,568) 5 5,822,874 -16,1% [1] Biad Det Expons - (79,941) \$ (78,800) -			¢	-	¢	35 /81 /07	¢	13 103 037	¢	(8 012 441)	19 404
(1) Discourts and Allowances - (20.383,949,1 \$ (26.205,560) 5 (5.22,674) -16.1%, (8) Bad Det Expense - (79.941) \$ (78,800) - -47.8%, (9) Prior Year Settlements - (71,844) \$ (78,800) - -47.8%, (10) Chairly Care - (12,1844) \$ (78,800) - - -47.8%, (12) - - - (12,1844) \$ (78,800) - <td>[6]</td> <td>Total Gloss Patient Revenue</td> <td>φ</td> <td>-</td> <td>φ</td> <td>33,461,497</td> <td>φ</td> <td>43,493,937</td> <td>φ</td> <td>(0,012,441)</td> <td>-18.4%</td>	[6]	Total Gloss Patient Revenue	φ	-	φ	33,461,497	φ	43,493,937	φ	(0,012,441)	-18.4%
isit Bad Det Expense - (799, 941) \$ (1,531,644) 731,803 -47.8% 10) Obarty Care - (121,884) \$ (78,004) \$ (3,011,012) \$ (43,004) \$ 5,611,613 -17.2% 111 Total Deductions From Revenue \$. \$ 4,176,008 \$ 5,676,028 \$ (1,500,828) -28.4% 113 Net Patient Revenue \$. \$ 4,176,008 \$ 5,676,028 \$ (1,500,828) -28.4% 114 Grants & Other Op Revenues - 3,178,030 \$ 3,423,674 \$ (245,644) -7,2% 121 Grants & Other Op Revenues - 3,178,030 \$ 3,423,674 \$ (1,500,828) -7,2% 131 Tax Subsidies Frop 13 154,500 154,500 \$ 144,286 10,00% \$ 11,250 -0,00% 131 Tax Subsidies Frop 13 154,500 \$ 401,494 \$ 3,864,566 \$ 3,960,704 \$ (116,106) -2,2% 131 Tax Subsidies Frop 13 154,500 14,427 \$ (1,616,935) -16,7% 131 Tax Subsidies Frop 14 <	Deductio	ons From Revenue									
ip Prior Year Settlements -	[7]	Discounts and Allowances		-		(30,383,694)	\$	(36,206,568)	\$	5,822,874	-16.1%
101 Total Deductions From Revenue - (121,844) \$ (78,800) (37,817,012) (43,084) \$ 5,611,613 (77,87,6102) 5,611,613 (77,87,6102) 5,611,613 (77,87,6102) - 7,72% (80,97) 113 Net Patient Revenue \$ - \$ 4,176,098 \$ 6,511,613 - 7,72% 113 Net Patient Revenues - - \$ 4,176,098 \$ 5,676,295 \$ (1,500,828) -20,4% 123 Grants & Other Op Revenues -	[8]	Bad Debt Expense		-		(799,841)	\$	(1,531,644)		731,803	-47.8%
Total Deductions From Revenue -	[9]	Prior Year Settlements		-		-		-		-	
Image: constraint of the second sec				-			\$				
Total Derating Revenue \$ - \$ 4,176,098 \$ 5,676,926 \$ (1,000,826) -26.4% Non Patient Oparating Revenues -		Total Deductions From Revenue		-					\$	6,511,613	-17.2%
Non-Testing Revenues - 3,178,030 \$ 3,423,674 \$ (24) (17)/DSH Revenues - 2,378,030 \$ 3,423,674 \$ (24) -		Not Defined Devenue	¢		¢		¢		¢	(4 500 000)	00.40/
[14] IGT/DSH Revnues - 3,178,030 \$ 3,428,074 \$ (246,644) -7.2% [15] Grants & Other Operavenes - 28,071 \$ 144,280 140,765 97.6% [16] Clinic Net Revenues - 246,994 \$ 246,994 \$ 246,994 (0) 0.0% [18] Tax Subsidies Prop 13 124,694 \$ 246,994 \$ 246,994 (11,250) - (0) 0.0% [18] Tax Subsidies County Supplemental Funds - - \$ 112,500 - (11,250) - - - (11,250) - <td></td> <td>ARCOMMUNES OF SAFEWARD PLACEMENTS FOR SAFEWARD FOR SAFEWARD FOR SAFEWARD FOR SAFEWARD FOR SAFEWARD FOR SAFEWARD</td> <td>\$</td> <td></td> <td>\$</td> <td>4,176,098</td> <td>\$</td> <td>5,676,926</td> <td>\$</td> <td>(1,500,828)</td> <td>-26.4%</td>		ARCOMMUNES OF SAFEWARD PLACEMENTS FOR SAFEWARD FOR SAFEWARD FOR SAFEWARD FOR SAFEWARD FOR SAFEWARD FOR SAFEWARD	\$		\$	4,176,098	\$	5,676,926	\$	(1,500,828)	-26.4%
115 Granis & Other Op Revenues - 285,071 \$ 144,286 140,785 97,8% 121 Tax Subsidies Measure D 246,994 246,994 \$ 246,994 \$ 0.0 % 121 Tax Subsidies Prop 13 154,500 144,500 \$ 142,500 - 0.0 % 191 Tax Subsidies Prop 13 154,500 144,500 \$ 142,500 - 0.0 % 191 Tax Subsidies Prop 13 154,500 144,500 \$ 9,657,630 \$ (116,108) -2.9 % Operating Revenue \$ 401,494 \$ 3,864,583 \$ 9,657,630 \$ (116,108) -2.9 % Operating Revenue \$ 401,494 \$ 3,864,583 \$ (1,86,195) -32,1% -2.9 % 121 Fringe Benefits - 1,1520 77,00 (40,019) -52,29% -24,0% (21,765) -24,0% -29,9% -24,0% -29,9% -24,0% -29,9% -24,0% -21,113,905 62,321 1,6,4,35 16,4,427 3,9% -22,9% -21,						3 170 000	¢	3 100 671	¢	(245 644)	7 00/
111 Clinic Net Revenues -	100 000			-					Φ		
17.7 Tax Subsidies Measure D 246,994 246,994 246,994 (0) 0.0% 181 Tax Subsidies Measure D 154,500 \$ 154,500 \$ 154,500 - 0.0% 191 Tax Subsidies County Supplemental Funds Non Patient Revenue \$ 401,494 \$ 3.864,596 \$ 9,657,630 \$ (11,616,936) - 2.9% Total Operating Revenue \$ 401,494 \$ 8,040,693 \$ 9,657,630 \$ (11,616,936) - 2.9% 200 Salaries and Wages - 4,383,004 3,968,814 \$ (1,186,195) -22.9% 212 Fringe Benefits - 1,136,964 917,616 \$ (218,770) (40,019) -22.9% 213 Prysicians Fees - 1,051,984 1,118,005 62.321 14.427 3.9% 214 Purchased Services - 1051,984 1,118,005 62.321 5.6% 121 Busprosense - 1,051,9		Construction of the second s		-		200,071		144,200		140,785	97.0%
138 Tax Subsidies Prop 13 154,500 154,500 - 0.0% 139 Tax Subsidies Prop 13 154,500 11250 - 0.0% 139 Tax Subsidies County Supplemental Funds Non Patient Revenue \$ 401,494 \$ 3.884,596 \$ 3.890,704 \$ (116,108) - - 0.0% 0perating Expenses - - 4.883,009 3.696,814 \$ (1,166,1950) - - 1.6.7% 121 Fringe Benefits - - 1.136,954 917,169 (219,785) -22.9% 121 Fringe Benefits - 1.136,954 917,169 (219,785) -22.9% 123 Privisicians Fees - 1.05,584 1,113,005 62,321 1.44,27 3.9% 128 Non-Derating Expenses - 1.05,584 1,111,005 62,321 6.44,8% 129 Rysicians Admintenance 8,069 101,922 75,564 (26,358) -34.9% 128 Insurance Expense - - 0.0% - 0.0% - 0.0%				246 994		246 994		246 994		(0)	0.0%
Tax Subsidies County Supplemental Funds Non Patient Revenue -<										- (0)	
Non Patient Revenue \$ 401,494 \$ 3,864,596 \$ 3,980,704 \$ (116,108) -2.9% Total Operating Revenue \$ 401,494 \$ 8,040,693 \$ 9,657,630 \$ (116,108) -2.9% Operating Expenses - 4,883,009 3,696,814 \$ (1,166,936) -16.7% (20) Salaries and Wages - 4,883,009 3,696,814 \$ (1,166,195) -22.1% (21) Fringe Benefits - 1,136,954 917,169 (219,785) -24.0% (22) Contract Labor - 115,720 75,700 (40,019) -52.9% (23) Physicians Fees - 10,61,584 1,113,905 62.321 5.6% (24) Purchased Services - 10,61,584 1,015,294 (99,339) -94.48% (25) Millies Maintenance 8,069 101,922 75,564 (26,358) -34.9% (24) Ither Operating Expense - - 297,940 - 0.0% (21) Inter						-				(11.250)	
Operating Expenses - 4,883,009 3,696,814 \$ (1,186,195) -32.1% [21] Fringe Benefits - 1,136,954 917,169 (219,785) -32.1% [22] Contract Labor - 115,720 75,700 (40,019) -52.9% [23] Physicians Fees - 350,804 365,231 14,427 3.9% [24] Purchased Services - 849,809 1,016,244 166,435 16.4% [25] Supply Expense - 1,051,584 1,113,005 62,321 5.6% [26] Utilities 6,000 194,633 105,294 (80,339) -84.8% [27] Repairs and Maintenance 8,069 101,922 75,664 (26,356) -34.9% [28] Insurance Expense - 117,933 122,979 4,986 4.1% [29] All Oher Operating Expenses 57,375 384,176 99,325 (284,851) -20.0% [30] Supplimental and Grant Expense	[10]		\$	401,494	\$	3,864,596			\$		
Operating Expenses - 4,883,009 3,696,814 \$ (1,186,195) -32.1% [21] Fringe Benefits - 1,136,954 917,169 (219,785) -32.1% [22] Contract Labor - 115,720 75,700 (40,019) -52.9% [23] Physicians Fees - 350,804 365,231 14,427 3.9% [24] Purchased Services - 849,809 1,016,244 166,435 16.4% [25] Supply Expense - 1,051,584 1,113,005 62,321 5.6% [26] Utilities 6,000 194,633 105,294 (80,339) -84.8% [27] Repairs and Maintenance 8,069 101,922 75,664 (26,356) -34.9% [28] Insurance Expense - 117,933 122,979 4,986 4.1% [29] All Oher Operating Expenses 57,375 384,176 99,325 (284,851) -20.0% [30] Supplimental and Grant Expense											
[20] Salaries and Wages - 4,883,009 3,666,814 \$ (1,166,165) -32,1% [21] Fringe Benefits - 1,136,954 917,169 (219,785) -24,0% [22] Contract Labor - 115,720 75,700 (40,019) -52,9% [23] Physicians Fees - 330,804 365,231 14,427 3,9% [24] Purchased Services - 1,051,584 1,113,905 62,321 5,6% [25] Supply Expense - 1,051,584 1,113,905 62,321 5,6% [26] Utilities 6,000 194,633 105,294 (69,339) -84,8% [27] Repairs and Maintenance 8,069 101,922 75,564 (28,358) -34,9% [28] Insurance Expense - 117,993 122,979 4,986 4,1% [29] All Other Operating Expenses 57,375 384,176 99,325 (284,851) -286,8% [30] Supplimental and Grant Expense - - 0 - 0.0% [31]			\$	401,494	\$	8,040,693	\$	9,657,630	\$	(1,616,936)	-16.7%
[21] Fringe Benefits - 1,136,954 917,169 (219,785) -24,0% [22] Contract Labor - 115,720 75,700 (40,019) -52,9% [23] Physicians Fees - 350,804 365,221 14,427 3,9% [24] Purchased Services - 848,809 1,016,244 166,435 16,4% [25] Supply Expense - 1,051,584 1,113,905 62,321 5.6% [26] Utilities 6,000 194,633 105,294 (89,339) -84,8% [27] Repairs and Maintenance 8,069 101,922 75,564 (26,458) -34,9% [28] Insurace Expense - 297,940 297,940 - 0.0% [30] Supplimental and Grant Expense - 72,328 62,946 (9,331) -14,49% [31] Leases and Rentals - - 0.0% - 0.0% [32] Clinic Expense \$ 71,444 \$ 9,556,872 \$ 7,949,111 \$ (1,607,761) -20.2% [34]	Operatir	ng Expenses									
[22] Contract Labor - 115,720 75,700 (40,019) -52.9% [23] Physicians Fees - 350,804 365,231 14,427 3.9% [24] Purchased Services - 849,809 1,016,244 166,435 16,44% [25] Supply Expense - 1,051,584 1,113,905 62,321 5.6% [26] Utilities 6,000 194,633 105,294 (89,339) -84.8% [27] Repairs and Maintenance 8,069 101,922 75,564 (26,585) -34.9% [28] Insurance Expense - 117,993 122,979 4,986 4.1% [29] All Other Operating Expenses 57,375 384,176 99,325 (284,851) -286,8% [30] Supplimental and Grant Expense - 72,328 62,946 (9,381) -14.9% [31] Leases and Rentals - 72,328 62,946 (9,381) -14.9% [32] Clinic Expense \$ 71,444 9,556,872 \$ 7,949,111 \$ (1,607,761)	[20]	Salaries and Wages		-		4,883,009		3,696,814	\$		-32.1%
[23] Physicians Fees - 350,804 365,231 14,427 3.9% [24] Purchased Services - 849,809 1,016,244 166,435 16,4% [25] Supply Expense - 1,051,584 1,113,005 62,321 5.6% [26] Utilities 6,000 194,633 105,294 (89,339) -84,8% [27] Repairs and Maintenance 8,069 101,922 75,564 (22,356) -34,9% [28] Insurance Expense - 117,993 122,979 4,986 4,1% [29] All Other Operating Expenses 57,375 384,176 99,325 (284,851) -286,8% [30] Supplimental and Grant Expense - 77,328 62,946 (9,381) -14,49% [31] Leases and Rentals - 71,444 \$ 9,556,872 \$ 7,949,111 \$ (1,607,761) -20,2% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,70,879 1,708,519 \$ (1,407,761) -20,2% [35] Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% </td <td>[21]</td> <td>Fringe Benefits</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	[21]	Fringe Benefits		-							
[24] Purchased Services - 849,809 1,016,244 166,435 16.4% [25] Supply Expense - 1051,584 1,113,905 62,321 5.6% [26] Utilities 6,000 194,633 105,294 (89,339) -84.8% [27] Repairs and Maintenance 8,069 101,922 75,564 (26,358) -34.9% [28] Insurance Expense - 117,993 122,979 4,986 4.1% [29] All Other Operating Expenses 57,375 384,176 99,325 (284,851) -286.8% [30] Supplimental and Grant Expense - - 0 - 0.0% [31] Leases and Rentals - - 72,328 62,946 (9,381) - - 0.7% [31] EbIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (3,224,698) 188.7% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (3,224,698) -188.7% [35] <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>20 CONT.</td> <td></td> <td></td> <td></td> <td></td> <td></td>				-		20 CONT.					
[25] Supply Expense - 1,051,584 1,113,905 62,321 5.6% [26] Utilities 6,000 194,633 105,294 (89,339) -84.8% [27] Repairs and Maintenance 8,069 101,922 75,564 (26,358) -34.9% [28] Insurance Expense - 117,993 122,979 4,986 4.1% [29] All Other Operating Expenses 57,375 384,176 99,325 (284,851) -286,8% [30] Supplimental and Grant Expense - 72,328 62,946 (9,381) -14.9% [31] Leases and Rentals - 72,328 62,946 (9,381) -14.9% [32] Clinic Expense - - 0 - 0.0% [33] Total Operating Expenses \$ 71,444 \$ 9,556,872 \$ 7,949,111 \$ (1,607,761) -20.2% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (2,268) -0.4% [35] Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% 449,561) <td></td> <td>to content and the second second</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		to content and the second second		-							
[26] Utilities 6,000 194,633 105,294 (89,339) -84.8% [27] Repairs and Maintenance 8,069 101,922 75,564 (26,358) -34.9% [28] Insurance Expense - 117,993 122,979 4,986 (26,358) -34.9% [29] MI Other Operating Expenses 57,375 384,176 99,325 (284,851) -286.8% [30] Supplimental and Grant Expense - 297,940 297,940 - 0.0% [31] Leases and Rentals - 72,328 62,946 (9,381) -14.9% [32] Clinic Expense - - 0 - 0.0% [33] Total Operating Expenses \$ 71,444 9,556,872 \$ 7,949,111 \$ (1,607,761) -20.2% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (3,224,698) -188.7% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (2,268) -0.4% [36] Interest Expense and Amortization - 550,064 502,771 (47,293) </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				-							
[27] Repairs and Maintenance 8,069 101,922 75,564 (26,358) -34,9% [28] Insurance Expense - 117,993 122,979 4,986 4.1% [29] All Other Operating Expenses 57,375 384,176 99,325 (28,851) -286.8% [30] Supplimental and Grant Expense - 297,940 - 0.0% [31] Leases and Rentals - 72,328 62,946 (9,381) -14.9% [32] Clinic Expense - - 0 - 0.0% [33] Total Operating Expenses \$ 71,444<				-						and the second sec	
[28] Insurance Expense - 117,993 122,979 4,986 4,1% [29] All Other Operating Expenses 57,375 384,176 99,325 (284,851) -286,8% [30] Supplimental and Grant Expense - 297,940 297,940 - 0.0% [31] Leases and Rentals - 72,328 62,946 (9,381) -14.9% [32] Clinic Expense - - 0 - 0.0% [33] Total Operating Expensess \$ 71,444 \$9,556,872 \$7,949,111 \$ (1,607,761) -20.2% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (3,224,698) -188.7% Interest Expense and Depreciation - - 550,064 502,711 (47,293) -9.4% [35] Depreciation 286,450 627,615 625,347 \$ (2,266) -0.4% [36] Interest Expense and Amortization - 550,064 502,771 (47,293) -9.4% [37] Total Interest & depreciation 286,450 627,515 626,237 1,116 0.2%						and a second		the second second second second		Sectors Sectors	
[29] All Other Operating Expenses 57,375 384,176 99,325 (284,851) -286,8% [30] Supplimental and Grant Expense - 227,940 297,940 - 0.0% [31] Leases and Rentals - 72,328 62,946 (9,381) -14.9% [32] Clinic Expense - - 0 - 0.0% [33] Total Operating Expenses \$ 71,444 \$ 9,556,872 \$ 7,949,111 \$ (1,607,761) -20.2% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (3,224,698) -188.7% Interest Expense and Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% [36] Interest Expense and Amortization - 550,064 502,771 (47,293) -9.4% [37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% Non-Operating Revenue: - 5,075 5,682 466,744 (461,062) -98.8% -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 626,237											
[30] Supplimental and Grant Expense - 297,940 297,940 - 0.0% [31] Leases and Rentals - 72,328 62,946 (9,381) -14.9% [32] Clinic Expense - - 0 - 0.0% [33] Total Operating Expenses \$ 71,444 \$ 9,556,872 \$ 7,949,111 \$ (1,607,761) -20.2% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (3,224,698) -188.7% [35] Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% [36] Interest Expense and Amortization - 550,064 502,771 (47,293) -9.4% [37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% Non-Operating Revenue: - 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 6227,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 633,429 633,035											
[31] Leases and Rentals - 72,328 62,946 (9,381) -14.9% [32] Clinic Expense - - 0 - 0.0% [33] Total Operating Expenses \$ 71,444 \$ 9,556,872 \$ 7,949,111 \$ (1,607,761) -20.2% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (3,224,698) -188.7% Interest Expense and Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% [36] Interest Expense and Amortization 286,450 1,177,679 1,128,118 (49,561) -4.4% Non-Operating Revenue: [38] Contributions & Other 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (459,947) -42.1% [41] Total Non Operating Revenue/(Expense) - - <										(204,001)	
[32] Clinic Expense - - 0 - 0.0% [33] Total Operating Expenses \$ 71,444 \$ 9,556,872 \$ 7,949,111 \$ (1,607,761) -20.2% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (3,224,698) -188.7% Interest Expense and Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% [36] Interest Expense and Amortization - 550,064 502,771 (47,293) -9.4% [37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% Non-Operating Revenue: - 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (459,947) -42.1% [41] Total Net Surplus/(Loss) \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ \$ </td <td></td> <td>Contract Contract Con</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(9.381)</td> <td></td>		Contract Con								(9.381)	
133 Total Operating Expenses \$ 71,444 \$ 9,556,872 \$ 7,949,111 \$ (1,607,761) 20.2% [34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (3,224,698) 188.7% Interest Expense and Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% [36] Interest Expense and Amortization - 550,064 502,771 (47,293) -9.4% [37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% Non-Operating Revenue: -				-		-				-	
[34] EBIDA \$ 330,050 \$ (1,516,179) \$ 1,708,519 \$ (3,224,698) -188.7% Interest Expense and Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% [35] Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% [36] Interest Expense and Amortization - 550,064 502,771 (47,293) -9.4% [37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% Non-Operating Revenue: - 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (459,947) -42.1% [41] Total Net Surplus/(Loss) \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [42] Extra-ordinary loss on Flnancing - - - - - [43] Increase/(Decrease in Unrestricted Net Assets \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205)		201 State 201 State 201	\$	71,444	\$	9,556,872	\$		\$	(1,607,761)	
Interest Expense and Depreciation [35] Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% [36] Interest Expense and Amortization - 550,064 502,771 (47,293) -9.4% [37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% Non-Operating Revenue: - 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (3,734,205) -223.2% [41] Total Net Surplus/(Loss) \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [43] Increase/(Decrease in Unrestricted Net Assets \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [44] Total Profit Margin 168,38% -25.63% 17.33% \$ (3,734,205) -223.2%									-	<u> </u>	
[35] Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% [36] Interest Expense and Amortization - 550,064 502,771 (47,293) -9.4% [37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% [38] Contributions & Other 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (459,947) -42.1% [41] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (3,734,205) -223.2% [42] Extra-ordinary loss on Flnancing - - - - - [43] Increase/(Decrease in Unrestricted Net Assets 676,029 \$ (2,060,823) 1,673,383 \$ (3,734,205) -223.2% [44] Total Profit Margin 168.38% -25.63% 17.33% \$ (3,734,205) -223.2%	[34]	EBIDA	\$	330,050	\$	(1,516,179)	\$	1,708,519	\$	(3,224,698)	-188.7%
[35] Depreciation 286,450 627,615 625,347 \$ (2,268) -0.4% [36] Interest Expense and Amortization - 550,064 502,771 (47,293) -9.4% [37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% [37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% [38] Contributions & Other 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (459,947) -42.1% [41] Total Non Operating Revenue/(Expense) \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [42] Extra-ordinary loss on Flnancing - - - - - [43] Increase/(Decrease in Unrestricted Net Assets \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% -223.2% [44] Total Profit Margin 168.38%	Interest 5	voense and Depreciation									
[36] Interest Expense and Amortization - 550,064 502,771 (47,293) -9.4% [37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% Non-Operating Revenue: [38] Contributions & Other 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (459,947) -42.1% [41] Total Net Surplus/(Loss) \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [42] Extra-ordinary loss on Flnancing - - - - - [43] Increase/(Decrease in Unrestricted Net Assets \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [44] Total Profit Margin 168.38% -25.63% 17.33% \$ (3,734,205) -223.2%				286 450		627 615		625 347	\$	(2 268)	-0.4%
[37] Total Interest & depreciation 286,450 1,177,679 1,128,118 (49,561) -4.4% Non-Operating Revenue: [38] Contributions & Other 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (459,947) -42.1% [41] Total Net Surplus/(Loss) \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [42] Extra-ordinary loss on Flnancing - - - - [43] Increase/(Decrease in Unrestricted Net Assets \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [44] Total Profit Margin 168.38% -25.63% 17.33% \$ (3,734,205) -223.2%				-					Ŷ	,	
Non-Operating Revenue: 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (459,947) -42.1% [41] Total Net Surplus/(Loss) \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [42] Extra-ordinary loss on Flnancing - - - - - [43] Increase/(Decrease in Unrestricted Net Assets 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [44] Total Profit Margin 168.38% -25.63% 17.33% \$ (3,734,205) -223.2%				286,450							
[38] Contributions & Other 5,075 5,682 466,744 (461,062) -98.8% [39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (459,947) -42.1% [41] Total Net Surplus/(Loss) \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [42] Extra-ordinary loss on Flnancing - - - - - [43] Increase/(Decrease in Unrestricted Net Assets 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [44] Total Profit Margin 168.38% -25.63% 17.33% \$ (3,734,205) -223.2%		presentation and a second se		· · · · · · · · · · · · · · · · · · ·						· · · · ·	
[39] Tax Subsidies for GO Bonds - M-A 627,353 627,353 626,237 1,116 0.2% [40] Total Non Operating Revenue/(Expense) 632,429 633,035 1,092,982 \$ (459,947) -42.1% [41] Total Net Surplus/(Loss) \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [42] Extra-ordinary loss on Flnancing - - - - [43] Increase/(Decrease in Unrestricted Net Assets \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [44] Total Profit Margin 168.38% -25.63% 17.33% \$ (3,734,205) -223.2%	and the second second second second			5,075		5,682		466,744		(461,062)	-98.8%
Total Net Surplus/(Loss) \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [42] Extra-ordinary loss on Flnancing -		Tax Subsidies for GO Bonds - M-A		627,353		627,353		626,237		1,116	0.2%
[42] Extra-ordinary loss on Flnancing - - - [43] Increase/(Decrease in Unrestricted Net Assets \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [44] Total Profit Margin 168.38% -25.63% 17.33%	[40]	Total Non Operating Revenue/(Expense)		632,429		633,035		1,092,982	\$	(459,947)	-42.1%
[42] Extra-ordinary loss on Flnancing - - - [43] Increase/(Decrease in Unrestricted Net Assets \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [44] Total Profit Margin 168.38% -25.63% 17.33%	[41]	Total Net Surplus/(Loss)	\$	676,029	\$	(2,060,823)	\$	1,673,383	\$	(3,734,205)	-223.2%
[43] Increase/(Decrease in Unrestricted Net Assets \$ 676,029 \$ (2,060,823) \$ 1,673,383 \$ (3,734,205) -223.2% [44] Total Profit Margin 168.38% -25.63% 17.33%						-		-			
[44] Total Profit Margin 168.38% -25.63% 17.33%						-			Distantion		
			\$	Contraction of the second s	\$	THE OWNER WITH THE PARTY OF THE	\$	A PART PARTY AND A PARTY OF A	\$	(3,734,205)	-223.2%
[45] EBIDA % 82.21% -18.86% 17.69%											
	[45]		AND LA	82.21%	- March	-18.86%	11120	17.69%			

Statement of Revenue and Expense

						YEAR-TO-	DATE		
		STRICT ONLY Actual 04/30/23		Actual 04/30/23		Budget 04/30/23		Positive (Negative) Variance	Percentage Variance
Gross F	Patient Revenue	 					3		
[1]	Inpatient Revenue	\$ -	\$	144,927,083	\$	222,152,775	\$	(77,225,692)	-34.8%
[2]	Inpatient Psych/Rehab Revenue	-		-				-	
[3]	Outpatient Revenue	-		249,491,416	\$	224,016,734		25,474,683	11.4%
[4] [5]	Long Term Care Revenue Home Health Revenue	-		-					
[6]	Total Gross Patient Revenue	\$ 	\$	394,418,499	\$	446,169,508	\$	(51,751,009)	-11.6%
[-]			· ·		+		<u> </u>	(
Deducti	ons From Revenue								
[7]	Discounts and Allowances	-		(335,573,121)		(371,414,213)	\$	35,841,091	-9.6%
[8]	Bad Debt Expense	-		(8,266,174)		(15,711,907)		7,445,733	-47.4%
[9] [10]	Prior Year Settlements Charity Care	-		- (863,584)	\$ \$	- (806,065)		- (57,519)	7.1%
[10]	Total Deductions From Revenue	 		(344,702,880)	Ψ	(387,932,184)	\$	43,229,305	-11.1%
[12]				87.4%		-86.9%			
[13]	Net Patient Revenue	\$ -	\$	49,715,619	\$	58,237,324	\$	(8,521,705)	-14.6%
Non Pa	tient Operating Revenues			-					
[14]	IGT/DSH Revenues	-		11,273,599	\$	12,288,244	\$	(1,014,645)	-8.3%
[15]	Grants & Other Op Revenues	-		8,179,938	\$	5,158,483		3,021,455	58.6%
[16]	Clinic Net Revenues Tax Subsidies Measure D	- 2,469,938		- 2,469,938	\$ \$	- 2,469,938		-	0.0%
[17] [18]	Tax Subsidies Prop 13	2,469,938		2,469,938	э \$	2,469,938		(0)	0.0% 0.0%
[19]	Tax Subsidies County Supplemental Funds	27,692		27,692	\$	112,500		(84,808)	-75.4%
	Non- Patient Revenue	\$ 4,042,630	\$	23,496,167	\$	21,574,165	\$	1,922,001	8.9%
	Total Operating Revenue	\$ 4,042,630	\$	73,211,786	\$	79,811,489	\$	(6,599,703)	-8.3%
Contract in another	ng Expenses								
[20]	Salaries and Wages	-		36,135,117		37,346,302	\$	1,211,185	3.2%
[21] [22]	Fringe Benefits Contract Labor	-		9,369,286 965,716		9,199,167 763,880		(170,119) (201,837)	-1.8% -26.4%
[23]	Physicians Fees	-		3,225,840		3,652,310		426,470	11.7%
[24]	Purchased Services	149,032		7,953,905		10,159,012		2,205,107	21.7%
[25]	Supply Expense	-		8,631,323		11,327,959		2,696,636	23.8%
[26]	Utilities	21,444		1,148,033		1,133,246		(14,786)	-1.3%
[27]	Repairs and Maintenance	95,122		899,689		755,637		(144,052)	-19.1%
[28]	Insurance Expense All Other Operating Expenses	- 216,754		1,205,353 1,380,593		1,229,788 993,247		24,435 (387,346)	2.0% -39.0%
[29] [30]	Supplimental and Grant Expense	210,754		1,097,985		1,097,985		(0)	0.0%
[31]	Leases and Rentals	-		664,479		629,465		(35,014)	-5.6%
[32]	Clinic Expense	 -		-		0		-	0.0%
[33]	Total Operating Expenses	\$ 482,353	\$	72,677,319	\$	78,287,998	\$	5,610,679	7.2%
		 	•			1 200 101	-	(0.0.0.0.1)	
[34]	EBIDA	\$ 3,560,277	\$	534,467	\$	1,523,491	\$	(989,024)	-64.9%
Interest	Expense and Depreciation								
[35]	Depreciation	4,088,091		5,472,665		6,117,037	\$	644,372	10.5%
[36]	Interest Expense and Amortization	 3,808,619		4,783,492		4,637,092		(146,401)	-3.2%
[37] Non Or	Total Interest & depreciation perating Revenue:	 7,896,709		10,256,157		10,754,129	-	497,971	4.6%
[38]	Contributions & Other	1,407,337		1,790,316		4,667,443		(2,877,127)	-61.6%
[39]	Tax Subsidies for GO Bonds - M-A	6,273,531		6,273,531		6,262,374		11,157	0.2%
[40]	Total Non Operating Revenue/(Expense)	 7,680,869		8,063,847		10,929,817	-	(2,865,970)	-26.2%
[41]	Total Net Surplus/(Loss)	\$ 3,344,437	\$	(1,657,843)	\$	1,699,179	\$	(3,357,022)	-197.6%
[42]	Extra-ordinary loss on FInancing	-		-		-			
• /	1	 -	*	-	*	-	-	/0.0======	
[43]	Increase/(Decrease in Unrestricted Net Assets	\$ 3,344,437		(1,657,843)		1,699,179	\$	(3,357,022)	-197.6%
[44] [45]	Total Profit Margin EBIDA %	82.73% 88.07%		-2.26% 0.73%		2.13% 1.91%			
[45]		00.07 //		0.13/0		0/15.1			

Balance Sheet - Assets

District ONLY Current Month Current Month Prior Month Month Mo		WONTHS ENDING APRIL 30, 2023			ASSETS				
[1] Cash and Cash Equivalents 2,148,432 \$8,777,821 \$15,857,314 \$ 7,073,493 \$ 11,340,002 [2] Gross Patient Accounts Receivable \$0 \$84,987,165 \$\$ (61,163,00) 77,594,807 [4] Net Patient Accounts Receivable \$0 \$10,168,408 \$8,253,405 \$ 1,976,163 (80,099,847) [5] Taxes Receivable \$60,045 \$8,039,876 \$8,039,876 \$\$ \$24,53,390 \$ 1,776,869 [6] Other Receivable (includes advances) 660,465 \$892,001 \$\$430,050 \$ 177,167,669 [7] Inventories \$0 \$2,427,548 \$38,867,00 \$ 884 1,197,395 [9] Due From Third Pary Payers-DSH \$0 \$2,469,445 \$ \$30 \$0 \$ - - [10] Maiprenets \$0 \$30 \$0 \$0 \$ -<			Month	Month	Month		Negative)		Year End
12 Gross Patient Accounts Receivable 50 544 393,165 S84 4997,345 \$ (61,160) 77,594,807 13 Less: Bad Debt and Allowance Reserves 50 (57,47,477,757) (57,743,460) \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,975,034,807 \$ 1,973,935 \$ 6,25,12 1,178,959 1,178,959 1,178,959 \$ 3 1,173,955 \$ 1,173,955 \$ 1,173,955 1,173,955 \$ 1,173,955 \$ 1,173,955 \$ 1,173,955 \$ 1,173,955 \$ 1,173,955 \$ 1,173,955 \$ 1,13,119,365 \$ 5 2,3,401,085 \$ \$ 1,13,119,365 \$			0.440.400	A0 777 001	A15 054 044	•	(7.070.400)	•	
1 Less: Bad Debt and Allowance Reserves 50 (\$74,77,757) (\$77,734,3440) \$ 1,976,183 (\$60,909,945) 14) Net Patient Accounts Receivable 50 \$51,018,408 \$ 1,976,183 \$ 4,946,961 15) Taxes Raceivable \$60,039,876 \$5,414,365 \$ 625,512 1,178,859 16) Other Receivables (includes advances) \$60,465 (\$529,001) (\$40,050) \$ (\$161,951) 738,141 171 Inventorises \$20 \$2,247,546 \$2,455,358 \$808,700 \$ 884 1,167,395 19) Due From Third Farty Payers-DSH \$00 \$20 \$ - <td< td=""><td></td><td></td><td></td><td>and the second sec</td><td></td><td>1000</td><td></td><td>\$</td><td></td></td<>				and the second sec		1000		\$	
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[19] Land and Land İmprovements 4,828,182 4,828,182 4,828,182 \$ - \$ 4,828,182 [20] Building and Building Improvements 129,281,491 129,281,491 129,281,491 \$ - 129,281,491 [21] Equipment 27,119,506 29,691,479 29,790,384 \$ (98,905) 26,856,789 [22] Construction In Progress 3,156,065 3,156,255 3,080,289 \$ 75,966 1,694,007 [23] Capitalized Interest - - - 8 (42,938) 162,660,469 [25] Less: Accumulated Depreciation (\$92,426,609) (\$92,426,609) (\$92,020,159) \$ (406,450) (89,145,667) [26] Net Property, Plant, and Equipment 71,958,636 74,530,799 74,960,187 \$ (2,589) \$ 614,440 [28] Assets S \$ \$ \$ \$ (2,589) \$ 614,440 [29] Investments in Subsidiary/Affiliated Org. \$31,431,679 \$ \$ \$ \$ 485 [30] Other 32,059,063 </td <td></td> <td>Total Linnied Ose Assets</td> <td>17,200,545</td> <td>17,200,949</td> <td>10,009,205</td> <td><u> </u></td> <td>(223,324)</td> <td><u> </u></td> <td>12,704,494</td>		Total Linnied Ose Assets	17,200,545	17,200,949	10,009,205	<u> </u>	(223,324)	<u> </u>	12,704,494
[20] Building and Building Improvements 129,281,491 129,281,491 129,281,491 \$ - 129,281,491 [21] Equipment 27,119,506 29,691,479 29,790,384 \$ (98,905) 26,856,789 [22] Construction In Progress 3,156,065 3,156,255 3,080,289 \$ 75,966 1,694,007 [23] Capitalized Interest 164,385,245 166,957,408 166,980,346 \$ (22,938) 162,660,469 [25] Less: Accumulated Depreciation (\$92,426,609) (\$92,426,609) (\$92,020,159) \$ (406,450) \$ 73,514,801 Other Assets [27] Unamortized Loan Costs \$ 627,385 \$579,327 \$581,916 \$ (22,589) \$ 614,440 [28] Assets Held for Future Use \$ 0 \$	Property	y, Plant, and Equipment							
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[22] Construction In Progress 3,156,065 3,156,255 3,080,289 \$ 75,966 1,694,007 [23] Capitalized Interest [24] Gross Property, Plant, and Equipment 164,385,245 166,957,408 166,980,346 \$ (22,938) 162,660,469 [25] Less: Accumulated Depreciation (\$92,426,609) (\$92,426,609) (\$92,020,159) \$ (406,450) (89,145,667) [26] Net Property, Plant, and Equipment 71,958,636 74,530,799 74,960,187 \$ (475,050) \$ 73,514,801 Other Assets [27] Unamortized Loan Costs \$ 627,385 \$ 579,327 \$ 581,916 \$ (2,589) \$ 614,440 [28] Assets Held for Future Use \$ 0 \$ 0 \$ 0 \$ - 485 [29] Investments in Subsidiary/Affiliated Org. \$ 31,431,679 \$ 0 \$ 0 \$ - (111,925) [30] Other [31] Total Other Assets 32,059,063 579,327 581,916 \$ 1,386,237 \$ 110,123,381 [32] TOTAL UNRESTRICTED ASSETS 130,259,590 117,439,366 116,053,128 \$ 1,386,237 \$ 110,123,381 Restricted Assets 0 0 0 0 0 0 0 0		Building and Building Improvements	129,281,491	129,281,491	129,281,491	\$	-		129,281,491
[23] Capitalized Interest [24] Gross Property, Plant, and Equipment 164,385,245 166,957,408 166,980,346 \$ (22,938) 162,660,469 [25] Less: Accumulated Depreciation (\$92,426,609) (\$92,426,609) (\$92,020,159) \$ (406,450) (89,145,667) [26] Net Property, Plant, and Equipment 71,958,636 74,530,799 74,960,187 \$ (475,050) \$ 73,514,801 Other Assets [27] Unamortized Loan Costs \$ 627,385 \$ 579,327 \$ 581,916 \$ (2,589) \$ 614,440 [28] Assets Held for Future Use \$ 0 \$ 0 \$ 0 \$ 485 [29] Investments in Subsidiary/Affiliated Org. \$ 31,431,679 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 [31] Total Other Assets 32,059,063 579,327 581,916 \$ 1,386,237 \$ 110,123,381 [32] TOTAL UNRESTRICTED ASSETS 130,259,590 117,439,366 116,053,128 \$ 1,386,237 \$ 110,123,381 Restricted Assets 0 0 0 0 0 0 0	[21]	Equipment	27,119,506	29,691,479	29,790,384	\$	(98,905)		26,856,789
[23] Capitalized Interest [24] Gross Property, Plant, and Equipment 164,385,245 166,957,408 166,980,346 \$ (22,938) 162,660,469 [25] Less: Accumulated Depreciation (\$92,426,609) (\$92,426,609) (\$92,020,159) \$ (406,450) (89,145,667) [26] Net Property, Plant, and Equipment 71,958,636 74,530,799 74,960,187 \$ (406,450) \$ (73,514,801) Other Assets [27] Unamortized Loan Costs \$ 627,385 \$ 579,327 \$ 581,916 \$ (2,589) \$ 614,440 [28] Assets Held for Future Use \$ 0 \$ 0 \$ 0 \$ - (111,925) [30] Other [31] Total Other Assets 32,059,063 579,327 581,916 \$ (2,589) \$ 10,263,000 [32] TOTAL UNRESTRICTED ASSETS 130,259,590 117,439,366 116,053,128 \$ 1,386,237 \$ 110,123,381 Restricted Assets 0 0 0 0 0 0 0	[22]	Construction In Progress	3,156,065	3,156,255	3,080,289	\$	75,966		1,694,007
[25] Less: Accumulated Depreciation Net Property, Plant, and Equipment (\$92,426,609) 71,958,636 (\$92,426,609) 74,530,799 (\$92,020,159) 74,960,187 \$ (406,450) (89,145,667) \$ 73,514,801 Other Assets [27] Unamortized Loan Costs \$ 627,385 \$ 579,327 \$ 581,916 \$ (2,589) \$ 614,440 [28] Assets Held for Future Use \$ 0 0	[23]	Capitalized Interest							
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[26] Net Property, Plant, and Equipment 71,958,636 74,530,799 74,960,187 \$ (475,050) \$ 73,514,801 Other Assets [27] Unamortized Loan Costs \$627,385 \$579,327 \$581,916 \$ (2,589) \$ 614,440 [28] Assets Held for Future Use \$0 \$0 \$0 \$ - 485 [29] Investments in Subsidiary/Affiliated Org. \$31,431,679 \$0 \$ - (111,925) [30] Other 32,059,063 579,327 581,916 \$ (2,589) \$ 503,000 [32] TOTAL UNRESTRICTED ASSETS 130,259,590 117,439,366 116,053,128 \$ 1,386,237 \$ 110,123,381 Restricted Assets 0 0 0 0 0 0 0	[25]	Less: Accumulated Depreciation	(\$92,426,609)	(\$92,426,609)	(\$92,020,159)	\$	(406,450)		(89,145,667)
[27] Unamortized Loan Costs \$627,385 \$579,327 \$581,916 \$ (2,589) \$ 614,440 [28] Assets Held for Future Use \$0 \$0 \$0 \$0 \$ - 485 [29] Investments in Subsidiary/Affiliated Org. \$31,431,679 \$0 \$0 \$ - (111,925) [30] Other - Total Other Assets 32,059,063 579,327 581,916 \$ (2,589) \$ 503,000 [32] TOTAL UNRESTRICTED ASSETS 130,259,590 117,439,366 116,053,128 \$ 1,386,237 \$ 110,123,381 Restricted Assets 0 0 0 0 0 0 0	[26]	Net Property, Plant, and Equipment	71,958,636	74,530,799		\$	(475,050)	\$	
[27] Unamortized Loan Costs \$627,385 \$579,327 \$581,916 \$ (2,589) \$ 614,440 [28] Assets Held for Future Use \$0 \$0 \$0 \$0 \$ - 485 [29] Investments in Subsidiary/Affiliated Org. \$31,431,679 \$0 \$0 \$ - (111,925) [30] Other - Total Other Assets 32,059,063 579,327 581,916 \$ (2,589) \$ 503,000 [32] TOTAL UNRESTRICTED ASSETS 130,259,590 117,439,366 116,053,128 \$ 1,386,237 \$ 110,123,381 Restricted Assets 0 0 0 0 0 0 0		an a ta							
[28] Assets Held for Future Use \$0 \$0 \$0 \$ - 485 [29] Investments in Subsidiary/Affiliated Org. \$31,431,679 \$0 \$0 \$ - (111,925) [30] Other [31] Total Other Assets 32,059,063 579,327 581,916 \$ (2,589) \$ 503,000 [32] TOTAL UNRESTRICTED ASSETS 130,259,590 117,439,366 116,053,128 \$ 1,386,237 \$ 110,123,381 Restricted Assets 0 0 0 0 0 0 0			\$607.005	¢ 570.007	<i>¢</i>F04040	¢	(2,500)	•	011 110
[29] Investments in Subsidiary/Affiliated Org. \$31,431,679 \$0 \$0 \$ - (111,925) [30] Other [31] Total Other Assets 32,059,063 579,327 581,916 \$ (2,589) \$ 503,000 [32] TOTAL UNRESTRICTED ASSETS 130,259,590 117,439,366 116,053,128 \$ 1,386,237 \$ 110,123,381 Restricted Assets 0 0 0 0 0 0 0			\$627,385		2 2 2		(2,589)	\$	100.00 State (100.000)
[30] Other Total Other Assets 32,059,063 579,327 581,916 \$ (2,589) \$ 503,000 [31] TOTAL UNRESTRICTED ASSETS 130,259,590 117,439,366 116,053,128 \$ 1,386,237 \$ 110,123,381 Restricted Assets 0 0 0 0 0 0			604 404 670				-		
[31] Total Other Assets 32,059,063 579,327 581,916 \$ (2,589) \$ 503,000 [32] TOTAL UNRESTRICTED ASSETS 130,259,590 117,439,366 116,053,128 \$ 1,386,237 \$ 110,123,381 Restricted Assets 0 0 0 0 0 0			\$31,431,679	\$U	Ф О	Ф	-		(111,925)
Restricted Assets 0			32,059,063	579,327	581,916	\$	(2,589)	\$	503,000
	[32]	TOTAL UNRESTRICTED ASSETS	130,259,590	117,439,366	116,053,128	\$	1,386,237	\$	110,123,381
	Restrict	ed Assets	0	0	0		0		0
[00] IUIAL AOOEIO <u>\$130,233,330 \$117,433,366 \$116,053,126</u> <u>\$1,366,237</u> <u>\$110,123,381</u>		_				¢		•	
	႞ၖၖ႞	IUTAL ASSETS	\$130,259,590	JI11,439,300	\$110,053,128		1,300,237	\$	110,123,381

		I	DISTRICT ONLY			LIA	BILITIES AND	FU	ND BALANCE		
			Current Month 4/30/2023		Current Month 4/30/2023		Prior Month 3/31/2023		Positive/ (Negative) Variance		Prior Year End 6/30/2022
Current	Liabilities										
[1]	Accounts Payable	\$	1,189,951	\$	7,679,175	\$	7,186,382	\$	492,793	\$	10,600,622
[2]	Notes and Loans Payable (Line of Credit)		-		-		6,000,000	\$	(6,000,000)		12,000,000
[3]	Accounts Payable- Tax advance		-		-		-	\$	-		-
[4]	Accrued Payroll Taxes Accrued Benefits		-		5,945,203		6,400,588	\$ \$	(455,385)		5,597,527
[5] [6]	Accrued Benefits Current Portion		-		-		-	э \$	-		-
[0]	Other Accrued Expenses		-		-		-	\$	_		-
[8]	Accrued GO Bond Interest Payable		1,085,066		1,085,066		1,079,439	\$	5,627		2,526,756
[9]	Lease Liabilities		-		4,326,909		4,357,212	\$	(30,303)		4,259
[10]	Due to Third Party Payers (Settlements)		-		3,417,500		3,417,500	\$	-		-
[11]	Advances From Third Party Payers				-		-	\$	-		-
[12]	Current Portion of LTD (Bonds/Mortgages)		2,335,000		2,335,000		2,335,000	\$	-		2,335,000
[13]	Current Portion of LTD (Leases)		-		2,382,475		1,661,270	\$	721,206		-
[14]	Other Current Liabilities		-		585,931		585,931	\$ \$	- (5,266,062)		585,411
	Total Current Liabilities		4,610,017		27,757,259		33,023,321	φ	(5,200,002)		33,649,575
Long Te	rm Debt										
[15]	Bonds/Mortgages Payable (net of Cur Portion)		99,543,964		\$100,010,323	\$	101,417,464	\$	(1,407,141)	\$	103,030,598
[16]	Leases Payable (net of current portion)		\$20,200,879		\$20,200,879		\$20,028,828	\$	172,051		\$2,293,348
[17]	Total Long Term Debt (Net of Current)		119,744,843		120,211,203		121,446,292	\$	361,402,338		105,323,946
Otherle	ong Term Liabilities										
[18]	Deferred Revenue										
[19]	Accrued Pension Expense (Net of Current)										
[20]	Other-Bridge Loan		0		4,852,624		4,852,624	\$	-		2,231,628
[21]	Total Other Long Term Liabilities		0		4,852,624		4,852,624	\$	-		2,231,628
	TOTAL LIABILITIES	\$	124,354,860	\$	152,821,086	\$	159,322,238	\$	(6,501,151)	\$	141,205,148
Net Ass					((00 700 070)	•			
[22]	Unrestricted Fund Balance		2,560,293		(33,723,878)	\$	(33,723,878)		-	\$	(25,347,940)
[23]	Temporarily Restricted Fund Balance Restricted Fund Balance		-		-		-3	\$ \$	-		-
[24] [25]	Net Revenue/(Expenses)		3,344,437		- (1,657,843)		- (9,545,232)		- 7,887,389		- (5,733,827)
[20]			0,044,407		(1,007,040)		(0,040,202)	Ψ	7,007,000		(0,700,027)
[26]	TOTAL NET ASSETS		5,904,729		(35,381,721)	\$	(43,269,110)	\$	7,887,389	\$	(31,081,767)
	TOTAL LIABILITIES										
[27]		\$	130,259,589	\$	117,439,366	\$	116,053,128	\$	1,386,238	\$	110,123,381
· · 1		\$	(0)	-	0	\$	(0)	-	\$0	-	-
									and a second scheme in the second scheme in		

Statement of Cash Flows SAN GORGONIO MEMORIAL HOSPITAL BANNING, CALIFORNIA TEN MONTHS ENDING APRIL 30, 2023

CASH FLOW

HEAL	THCARE SYSTEM CASH FLOW		Current Month 4/30/2023
	BEGINNING CASH BALANCES		
[1]	Cash: Beginning Balances- HOSPITAL	\$	12,055,875
[2]	Cash: Beginning Balances- DISTRICT		2,148,432
[3]	Cash: Beginning Balances TOTALS	\$	14,204,307
	Receipts		
[4]	Pt Collections	\$	4,945,046
[5]	Tax Subsidies Measure D/Prop 13		658,519
[6]	Misc Tax Subsidies		_
[7]	Donations/Grants		-3 <u>-</u>
[8]	IGT & other Supplemental (Net)		3,172,448
[9]	Draws/(Paydown) of LOC Balances		· · · · ·
[10]	Other Misc Receipts/Transfers		285,071
	TOTAL RECEIPTS	\$	9,061,083
	Disbursements		
[11]	Payroll/ Benefits	\$	6,019,963
[12]	Other Operating Costs		1,974,813
[13]	Capital Spending		0
[14]	Debt serv payments (Hosp onlyw/ LOC interest)		
[15]	Other (increase) in AP /other bal sheet		492,793
[16]	TOTAL DISBURSEMENTS	\$	14,487,570
[17]	TOTAL CHANGE in CASH	\$	(5,426,486)
	ENDING CASH BALANCES		
[18]	Ending Balances- HOSPITAL	\$	6,629,389
[19]	Ending Balances- DISTRICT	star.	2,148,432
[20]	Ending Balances- TOTALS	\$	8,777,821
	ONAL INFO		
[21]	LOC CURRENT BALANCES	\$	-

TAB C

San Gorgonio Memorial Hospital and San Gorgonio Memorial Health Care District

To: Finance Committee, Board of Directors, and District Board

Agenda Items for May 30, 2023 and June 6, 2023 Meetings

Subject:

Annual Liability Insurance Renewals with BETA; Professional & General, Directors and Officers, Employment Practices, and Auto, plus Worker's Compensation Insurance.

Annual Insurance Renewals:

- 1) Professional and General Liability
- 2) Directors and Officers Liability
- 3) Employment Practices Liability
- 4) Auto Liability
- 5) Workers' Compensation

The District's broker for these coverages is Jim Sprague, Vice President of James+Gable Insurance Brokers. Jim and his team work on the District's behalf with the BETA Healthcare Group, a Risk Management Authority Public Agency. SGMHCD has been insured with BETA for many years, and has benefitted from competitive premiums, comprehensive coverages, and excellent customer service from a firm which specializes in District, Public Agency, and Non-Profit Healthcare providers.

BETA continues to have an extensive Quality Improvement and Performance program which is customized especially for Hospitals, and the favorable results of such programs have resulted in the overall competitive and comprehensive product. Their Workers' Compensation program is specifically designed for hospital workers and has an excellent overall track record in this arena.

The renewal premiums are provided in the Attachment.

Recommendations: That the respective insurance coverages be renewed with BETA as presented for Board action in order to "bind" coverage prior to the renewal date of July 1st.



2023 Insurance Renewals

Executive	Summary
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Line of Coverage	Carrier	Policy Term	Limits	Deductible	2022-2023 Expiring	2023-2024 Renewals
Professional & General Liability	BETA	7/1/23 - 7/1/24	\$20M/\$30M	\$25,000	\$1,104,332	\$1,232,012
Directors & Officers Liability	BETA	7/1/23 - 7/1/24	\$10M	\$50,000	\$143,743	\$172,492
Employment Practices Liability	BETA	7/1/23 - 7/1/24	\$10M	\$100,000	Incl. w/ D&O	Incl. w/ D&O
Auto Liability	BETA	7/1/23 - 7/1/24	\$20M	\$500	\$54,031	\$55,070
Workers' Compensation	BETA	7/1/23 - 7/1/24	Statutory	\$0	\$593,441	\$604,315
			TOTAL GROSS PR	REMIUM	\$1,895,547	\$2,063,889
<u>Insured Entities</u> San Gorgonio Memorial Hospital San Gorgonio Memorial Hospital	Foundation	1	Performance Divide Multi-Line Dividend Total Dividends		-\$50,281 -\$90,515 -\$140,796	-\$140,073 N/A -\$140,073
San Gorgonio Memorial Healthca	are District		TOTAL NET PREM	NUM	\$1,754,751	\$1,923,816
			Pending Risk Mgn	nt Credits	-	-\$42,833
			TOTAL NET PREM Risk Mgmt Credits	_	\$1,754,751	\$1,880,983

<u>NOTES</u>

- 2023 rates are increasing on all liability insurance lines across the industry due to claims severity and higher reinsurance costs
- Professional Liability carriers are charging higher rates due to changes in the Medical Injury Compensation Reform Act as follows:
 - Current law limits claim recovery of non-economic damages to \$250,000
 - The 2022 bill increases that limit to \$350,000 for non-death cases and \$500,000 for wrongful death cases effective date January 1, 2023, followed by incremental increases over 10 years to \$750,000 for non-death cases and \$1,000,000 for wrongful death cases.
 - Actuarial estimates on the increase in ultimate annual claims costs are between 4.7% and 17%
- BETA rate updates (minimum change for all members):
 - o PL/GL: 8% increase, D&O/EPL: 5% increase, Auto: 6% increase, WC: 3% decrease
 - \circ BETA rates continue to be more than 15% to 20% lower than the standard market