

NORTH SUNFLOWER MEDICAL CENTER  
8/31/2017  
(Without GASB 68)

	NSMC	Hospice	Diagnostic	Eye Station	Dental Clinic	Simply Sunflower	DME	NSMC Pharm	Trina Health	Total
Balance Sheet										
Cash	\$ 12,637,764	\$ 19,164	\$ 2,537	\$ 14,645	\$ 14,970	\$ 7,543	\$ 2,493,673	\$ 619,069	\$ 4,501	\$ 15,813,866
AR Net	\$ 13,080,341	\$ 202,225	\$ 131,455	\$ 82,926	\$ 48,741	\$ 9,493	\$ 409,623	\$ 281,096	\$ 215,114	\$ 14,461,014
Fixed Assets Net	\$ 14,794,248	\$ 17,815	\$ 86,650	\$ 3,103	\$ 29,736	\$ 56,042	\$ 17,389	\$ 199,446	\$ 289,357	\$ 15,493,786
Other Assets	\$ 870,119	\$ 100,000	\$ -	\$ 20,427	\$ 395,219	\$ 55,763	\$ 764,161	\$ 341,452	\$ 200,000	\$ 2,747,141
<b>Total Assets</b>	<b>\$ 41,382,472</b>	<b>\$ 339,204</b>	<b>\$ 220,642</b>	<b>\$ 121,101</b>	<b>\$ 488,666</b>	<b>\$ 128,841</b>	<b>\$ 3,684,846</b>	<b>\$ 1,441,063</b>	<b>\$ 708,972</b>	<b>\$ 48,515,807</b>
Accounts Payable	\$ 1,650,229	\$ 84,260	\$ 53,192	\$ 40,354	\$ 10,847	\$ 101,726	\$ 102,879	\$ 199,932	\$ 662,532	\$ 2,905,951
Payroll Liabilities	\$ 3,028,829	\$ 63,323	\$ 263,069	\$ 188,711	\$ 263,262	\$ 7,013	\$ 77,677	\$ 85,071	\$ 83,782	\$ 4,060,737
Notes & Bonds Payable	\$ 4,775,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,775,088
Other Liabilities	\$ 422,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,137,838	\$ -	\$ 1,560,113
Fund Balance - All Other	\$ 31,506,051	\$ 191,621	\$ (95,619)	\$ (107,964)	\$ 214,557	\$ 20,102	\$ 3,504,290	\$ 18,222	\$ (37,342)	\$ 35,213,918
<b>Total Liabilities and Fund Balance</b>	<b>\$ 41,382,472</b>	<b>\$ 339,204</b>	<b>\$ 220,642</b>	<b>\$ 121,101</b>	<b>\$ 488,666</b>	<b>\$ 128,841</b>	<b>\$ 3,684,846</b>	<b>\$ 1,441,063</b>	<b>\$ 708,972</b>	<b>\$ 48,515,807</b>
Income Statement (Month)										
Gross Revenues	\$ 8,849,083	\$ 201,813	\$ 17,214	\$ 31,960	\$ 39,917	\$ 17,801	\$ 228,614	\$ 503,903	\$ 35,013	\$ 9,925,318
Contractual Adjustments	\$ (3,661,093)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,661,093)
Operating Expenses	\$ (5,343,263)	\$ (154,324)	\$ (18,796)	\$ (20,664)	\$ (40,103)	\$ (21,256)	\$ (181,051)	\$ (490,493)	\$ (39,951)	\$ (6,309,901)
<b>Net Income (Loss)</b>	<b>\$ (155,273)</b>	<b>\$ 47,489</b>	<b>\$ (1,582)</b>	<b>\$ 11,296</b>	<b>\$ (186)</b>	<b>\$ (3,455)</b>	<b>\$ 47,563</b>	<b>\$ 13,410</b>	<b>\$ (4,958)</b>	<b>\$ (45,676)</b>
Income Statement (Year to Date)										
Gross Revenues	\$ 86,309,361	\$ 1,740,405	\$ 132,298	\$ 280,082	\$ 438,226	\$ 174,137	\$ 1,916,556	\$ 5,335,314	\$ 420,976	\$ 98,747,355
Contractual Adjustments	\$ (29,256,737)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,256,737)
Operating Expenses	\$ (56,963,611)	\$ (1,387,948)	\$ (256,027)	\$ (296,196)	\$ (445,989)	\$ (179,876)	\$ (1,630,320)	\$ (5,183,834)	\$ (458,319)	\$ (68,802,120)
<b>Net Income (Loss)</b>	<b>\$ 89,013</b>	<b>\$ 352,457</b>	<b>\$ (123,729)</b>	<b>\$ (16,114)</b>	<b>\$ (7,763)</b>	<b>\$ (5,739)</b>	<b>\$ 286,236</b>	<b>\$ 151,480</b>	<b>\$ (37,343)</b>	<b>\$ 688,498</b>

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AR Net	\$ 13,080,341	\$ 202,225	\$ 131,455	\$ 82,926	\$ 48,741	\$ 9,493	\$ 409,623	\$ 281,096	\$ 215,114	\$ 14,461,014
Fixed Assets Net	\$ 14,794,248	\$ 17,815	\$ 86,650	\$ 3,103	\$ 29,736	\$ 56,042	\$ 17,389	\$ 199,446	\$ 289,357	\$ 15,493,786
GASB 68 - Pension Asset	\$ 14,332,019									\$ 14,332,019
Other Assets	\$ 870,119	\$ 100,000	\$ -	\$ 20,427	\$ 395,219	\$ 55,763	\$ 764,161	\$ 341,452	\$ 200,000	\$ 2,747,141
<b>Total Assets</b>	\$ 55,714,491	\$ 339,204	\$ 220,642	\$ 121,101	\$ 488,666	\$ 128,841	\$ 3,684,846	\$ 1,441,063	\$ 708,972	\$ 62,847,826
Accounts Payable	\$ 1,650,229	\$ 84,260	\$ 53,192	\$ 40,354	\$ 10,847	\$ 101,726	\$ 102,879	\$ 199,932	\$ 662,532	\$ 2,905,951
Payroll Liabilities	\$ 3,028,829	\$ 63,323	\$ 263,069	\$ 188,711	\$ 263,262	\$ 7,013	\$ 77,677	\$ 85,071	\$ 83,782	\$ 4,060,737
Notes & Bonds Payable	\$ 4,775,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,775,088
Other Liabilities	\$ 422,275							\$ 1,137,838		\$ 1,560,113
GASB 68 - Pension Liab	\$ 59,828,769									\$ 59,828,769
GASB 68 - Pension Fund Bal	\$ (45,496,750)									\$ (45,496,750)
Fund Balance - All Other	\$ 31,506,051	\$ 191,621	\$ (95,619)	\$ (107,964)	\$ 214,557	\$ 20,102	\$ 3,504,290	\$ 18,222	\$ (37,342)	\$ 35,213,918
<b>Total Liabilities and Fund Balance</b>	\$ 55,714,491	\$ 339,204	\$ 220,642	\$ 121,101	\$ 488,666	\$ 128,841	\$ 3,684,846	\$ 1,441,063	\$ 708,972	\$ 62,847,826
Income Statement (Month)										
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Contractual Adjustments	\$ (3,661,093)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,661,093)
Operating Expenses	\$ (5,343,263)	\$ (154,324)	\$ (18,796)	\$ (20,664)	\$ (40,103)	\$ (21,256)	\$ (181,051)	\$ (490,493)	\$ (39,951)	\$ (6,309,901)
<b>Net Income (Loss)</b>	\$ (155,273)	\$ 47,489	\$ (1,582)	\$ 11,296	\$ (186)	\$ (3,455)	\$ 47,563	\$ 13,410	\$ (4,938)	\$ (45,676)
Income Statement (Year to Date)										
Gross Revenues	\$ 88,309,361	\$ 1,740,405	\$ 132,298	\$ 280,082	\$ 438,226	\$ 174,137	\$ 1,916,556	\$ 5,335,314	\$ 420,976	\$ 98,747,355
Contractual Adjustments	\$ (29,256,737)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,256,737)
Operating Expenses	\$ (58,963,611)	\$ (1,387,948)	\$ (256,027)	\$ (296,196)	\$ (445,989)	\$ (179,876)	\$ (1,630,320)	\$ (5,183,834)	\$ (458,319)	\$ (68,802,120)
<b>Net Income (Loss)</b>	\$ 89,013	\$ 352,457	\$ (123,729)	\$ (16,114)	\$ (7,763)	\$ (5,739)	\$ 286,236	\$ 151,480	\$ (37,343)	\$ 688,498

## NSMC Income Statement

For Period: 11-2017 (08/01/2017 - 08/31/2017)

	<u>CURRENT PERIOD</u>	<u>PRIOR PERIOD</u>	<u>CURRENT PERIOD PREV. YEAR</u>	<u>YTD CURRENT YEAR</u>	<u>YTD PRIOR YEAR</u>
REVENUE					
INPATIENT REVENUE	2,928,727.87	2,088,648.12	2,741,858.61	31,661,380.84	31,412,697.60
OUTPATIENT REVENUE	4,954,397.68	4,508,884.78	5,435,769.73	54,004,215.30	57,133,534.34
OTHER REVENUE	965,958.03	320,613.59	72,635.32	2,643,764.65	2,242,309.57
TOTAL REVENUE	8,849,083.58	6,918,146.49	8,250,263.66	88,309,360.79	90,788,541.51
DEDUCTIONS FROM REVENUE					
INPATIENT CONTRACTUALS	3,771,834.82	2,222,153.33	3,537,493.02	33,089,699.77	37,435,840.94
OUTPATIENT CONTRACTUALS	(110,742.25)	21,101.57	(377,166.43)	(3,832,962.30)	(3,497,372.37)
TOTAL DEDUCTIONS FROM REVENUE	3,661,092.57	2,243,254.90	3,160,326.59	29,256,737.47	33,938,468.57
OPERATING EXPENSES					
340B	27,398.49	21,096.46	9,154.63	336,359.35	158,313.07
ADMINISTRATIVE EXPENSE	174,797.32	4,872.14	43,375.95	372,468.43	398,862.33
ADVERTISING EXPENSE	44,060.55	45,892.92	23,674.03	472,717.76	450,228.44
BAD DEBT EXPENSE	242,877.64	287,056.38	347,110.34	4,576,886.50	3,826,742.44
COLLECTION EXPENSE	5,661.87	6,342.72	4,488.31	71,915.28	291,043.41
DEPRECIATION EXPENSE	240,231.22	239,227.65	254,153.67	2,623,297.31	2,780,565.53
DISCOUNTS	18,037.24	10,360.07	15,196.17	190,229.11	135,666.26
DUES, FEES, MEMBERSHIP, & LICENSES	73,223.59	17,054.22	20,509.53	291,558.26	254,807.22
EMPLOYEE HEALTH & WELLNESS	748,823.72	702,843.27	682,368.52	7,123,830.47	6,513,440.92
EMPLOYEE RECOGNITION	2,332.97	6,125.93	787.01	76,712.11	49,617.08
FOOD EXPENSE	34,790.81	51,801.08	51,214.14	554,918.97	533,867.83
GROUNDS EXPENSE	23,273.70	16,843.05	14,454.84	195,699.68	137,484.78
INSURANCE EXPENSE	31,854.38	(19,359.34)	34,484.67	185,011.30	529,248.14
INTEREST EXPENSE	(9,122.09)	24,635.94	14,711.12	238,053.63	281,906.00
INVENTORY ADJUSTMENTS	(725.44)	(402.88)	411.12	(15,383.80)	(1,955.82)
IV SOLUTIONS	13,239.33	12,886.15	10,334.34	148,471.59	121,732.30
LEASES/RENTALS	48,743.13	57,353.96	48,686.60	497,425.96	550,100.68
LEGAL FEES	38,760.25	6,589.24	5,673.25	132,189.36	53,914.00
MAINTENANCE/REPAIRS	12,520.13	5,999.86	9,908.00	139,429.16	75,323.01
MEDICAL/SURGICAL SUPPLIES	424,491.93	314,922.36	330,415.10	3,897,718.20	3,574,725.85
MEDICAID ASSESSMENT FEE	26,062.08	25,160.96	26,859.57	277,516.80	277,272.37
MHA UNEMPLOYMENT COMPENSATION	0.00	4,983.97	0.00	29,071.06	18,627.12
MINOR EQUIPMENT	63,785.52	51,153.73	81,908.44	812,001.43	1,249,576.76
OFFICE SUPPLIES	25,891.49	26,909.67	26,167.17	271,595.45	251,632.56
OTHER OPERATING EXPENSE	8,880.40	60,302.98	12,327.70	157,441.04	145,533.44
OTHER SUPPLIES	55,662.71	46,276.70	47,553.04	565,407.45	545,254.32
OUTSIDE SERVICES	319,562.96	392,524.80	572,998.48	5,068,392.54	6,233,254.21
POSTAGE/FREIGHT	2,157.29	7,091.79	4,964.70	69,870.29	35,911.96
PRO FEES	80,097.46	97,689.28	132,213.38	2,613,638.43	3,253,216.63
SALARIES	2,365,182.79	2,197,332.55	2,045,474.19	24,643,587.32	21,057,261.07
SERVICE CONTRACTS EXPENSE	81,702.02	56,774.73	82,979.87	874,946.70	797,107.48
SOFTWARE	29,119.00	28,635.83	25,607.00	432,800.42	382,963.79
THERAPY FEES	0.00	0.00	0.00	0.00	0.00
TRAVEL, EDUCATION, & BOOKS	34,513.59	83,818.39	48,620.36	536,608.54	554,812.59

**NSMC Income Statement**  
**For Period: 11-2017 (08/01/2017 - 08/31/2017)**

	<u>CURRENT PERIOD</u>	<u>PRIOR PERIOD</u>	<u>CURRENT PERIOD PREV. YEAR</u>	<u>YTD CURRENT YEAR</u>	<u>YTD PRIOR YEAR</u>
UTILITIES	55,374.65	54,600.21	50,401.04	501,224.42	469,548.74
TOTAL EXPENSES	5,343,262.70	4,945,396.77	5,079,186.28	58,963,610.52	55,987,606.51
NET INCOME	(155,271.69)	(270,505.18)	10,750.79	89,012.80	862,466.43

**NSMC BALANCE SHEET****For Period: 11-2017 (08/01/2017 - 08/31/2017)**

	<u>CURRENT PERIOD</u>	<u>PRIOR PERIOD</u>
<b>ASSETS</b>		
CURRENT ASSETS	12,637,764.02	13,668,916.27
ACCOUNTS RECEIVABLE	13,080,341.34	13,074,359.78
PREPAID EXPENSE	14,678,392.41	14,703,096.29
INVENTORIES	523,745.25	526,692.09
FIXED ASSETS	33,228,290.54	33,164,984.41
ACCUMULATED DEPRECIATION	(18,434,042.85)	(18,193,811.63)
<b>TOTAL ASSETS</b>	<b>55,714,490.71</b>	<b>56,944,237.21</b>
<b>LIABILITIES</b>		
CURRENT LIABILITIES	(6,425,316.93)	(6,587,498.93)
PAYROLL WITHHOLDING	(3,028,828.69)	(2,957,606.75)
OTHER LIABILITIES	(60,251,044.38)	(61,234,559.13)
<b>TOTAL LIABILITIES</b>	<b>(69,705,190.00)</b>	<b>(70,779,664.81)</b>
<b>SURPLUS ACCOUNTS</b>		
<b>CAPITAL</b>		
SURPLUS ACCOUNTS	(14,079,712.09)	(14,079,712.09)
<b>TOTAL SURPLUS ACCOUNTS</b>	<b>(14,079,712.09)</b>	<b>(14,079,712.09)</b>
<b>TOTAL CAPITAL</b>	<b>(14,079,712.09)</b>	<b>(14,079,712.09)</b>
YTD NET INCOME	89,012.80	244,284.49
<b>TOTAL SURPLUS</b>	<b>(13,990,699.29)</b>	<b>(13,835,427.60)</b>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>55,714,490.71</b>	<b>56,944,237.21</b>