

**Harney County Health District
Combined Balance Sheet
For Period Ending June 30, 2022**

ASSETS

	This Month	Last Month	Change Since Last Month	One Year Ago
Cash				
Cash & Cash Equivalents	16,410,034	20,130,876	(3,720,843)	20,460,016
Board Designated Cash	-	-	-	-
Restricted Cash (USDA Reserve Fund)	484,629	484,629	-	484,629
Total Cash	<u>\$ 16,894,663</u>	<u>\$ 20,615,505</u>	<u>\$ (3,720,843)</u>	<u>\$ 20,944,645</u>
Accounts Receivable				
Hospital Accounts Receivable	6,908,656	6,659,182	249,474	7,283,876
Clinic Accounts Receivable	295,397	236,319	59,078	232,096
Hospital AR Allowances	(2,855,822)	(2,397,160)	(458,662)	(2,634,552)
Clinic AR Allowances	(9,707)	(21,515)	11,808	(37,097)
Net Accounts Receivable	<u>\$ 4,338,523</u>	<u>\$ 4,476,826</u>	<u>\$ (138,303)</u>	<u>\$ 4,844,323</u>
Other Current Assets				
Inventory	184,536	129,891	54,644	479,142
Miscellaneous Receivables	911,089	133,933	777,156	688,606
Estimated 3rd Party Payor Settlements	1,380,447	87,550	1,292,897	481,094
Other Current Assets	288,118	264,540	23,577	255,756
Property Taxes Receivable	103,934	202,836	(98,903)	95,705
Total Other Current Assets	<u>\$ 2,868,124</u>	<u>\$ 818,751</u>	<u>\$ 2,049,372</u>	<u>\$ 2,000,303</u>
Property, Plant & Equipment				
Equipment	8,181,794	8,734,027	(552,232)	7,858,092
Buildings	23,539,437	23,539,437	-	23,539,437
Construction in Progress	579,945	68,933	511,012	68,933
Land	230,072	230,072	-	166,072
Total Property, Plant & Equipment	<u>32,531,249</u>	<u>32,572,469</u>	<u>(41,220)</u>	<u>31,632,534</u>
Less Accumulated Depreciation	<u>(22,177,197)</u>	<u>(22,065,793)</u>	<u>(111,404)</u>	<u>(20,977,928)</u>
Net Property Plant & Equipment	<u>\$ 10,354,052</u>	<u>\$ 10,506,676</u>	<u>\$ (152,624)</u>	<u>\$ 10,654,606</u>
Other Non-Current Assets				
Notes Receivable	163,417	178,472	(15,055)	85,159
Total Non-Current Assets	<u>\$ 163,417</u>	<u>\$ 178,472</u>	<u>\$ (15,055)</u>	<u>\$ 85,159</u>
Deferred Outflow of Resources				
Pension	6,362,242	7,565,863	(1,203,621)	7,565,863
	<u>\$ 6,362,242</u>	<u>\$ 7,565,863</u>	<u>\$ (1,203,621)</u>	<u>\$ 7,565,863</u>
TOTAL ASSETS	<u><u>\$ 40,981,020</u></u>	<u><u>\$ 44,162,093</u></u>	<u><u>\$ (3,181,073)</u></u>	<u><u>\$ 46,094,899</u></u>

**Harney County Health District
Combined Balance Sheet
For Period Ending June 30, 2022**

LIABILITIES

	This Month	Last Month	Change Since Last Month	One Year Ago
Current Liabilities				
Accounts Payable	748,192	1,008,993	(260,801)	686,712
Medicare Advance Payments	1,447,872	1,825,697	(377,824)	4,948,153
Estimated 3rd Party Payor Settlements	-	1,627,014	(1,627,014)	-
Accrued Payroll & Related Expenses	1,124,800	1,129,912	(5,112)	1,089,163
Accrued PTO	604,448	618,424	(13,977)	703,213
Refundable Advance Provider Relief Funds	1,287,383	149,461	1,137,921	1,155,273
Interest Payable	46,606	342,600	(295,994)	50,939
Short Term Portion of Long Term Debt	681,338	675,475	5,863	684,847
Total Current Liabilities	<u>\$ 5,940,639</u>	<u>\$ 7,377,577</u>	<u>\$ (1,436,938)</u>	<u>\$ 9,318,300</u>
Long Term Liabilities				
Equipment Debt	-	35	(35)	8,738
Op Fund: Building Debt	10,954,960	11,127,748	(172,789)	11,474,583
MOB Fund: Building Debt	673,000	673,000	-	826,000
Net Pension Liabilities	12,106,974	22,536,049	(10,429,075)	22,536,049
Total Long Term Liabilities	<u>\$ 23,734,934</u>	<u>\$ 34,336,832</u>	<u>\$ (10,601,899)</u>	<u>\$ 34,845,369</u>
TOTAL LIABILITIES	\$ 29,675,573	\$ 41,714,409	\$ (12,038,837)	\$ 44,163,670
Deferred Inflow of Resources				
State of OR Bond Debt Refunding	179,082	185,365	(6,284)	197,933
1997M&N Bond Refunding	(43,714)	(46,953)	3,238	(53,429)
Pension	10,090,837	1,021,719	9,069,118	1,021,719
Total Deferred Inflows of Resources	<u>10,226,204</u>	<u>1,160,132</u>	<u>9,066,072</u>	<u>1,166,223</u>
Fund Balances				
General Fund Beginning Balance	764,009	764,009	-	(3,641,504)
MOB Fund Beginning Balance	998	998	-	88,370
Profit or (Loss) Current Year	314,237	522,546	(208,309)	4,318,140
Net General & MOB Fund Balances	<u>\$ 1,079,243</u>	<u>\$ 1,287,552</u>	<u>\$ (208,309)</u>	<u>\$ 765,006</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 40,981,020</u>	<u>\$ 44,162,093</u>	<u>\$ (3,181,073)</u>	<u>\$ 46,094,899</u>

Harney County Health District
Consolidated Profit & Loss Statement
For Period Ending June 30, 2022

	Actual Current Month	Budget Current Month	Actual Year to Date	Budget Year to Date	Actual Last Fiscal Year to Date
Revenue					
Inpatient	582,166	547,625	8,260,861	6,571,500	5,799,726
Outpatient	2,482,898	2,357,658	29,864,664	28,291,900	26,829,216
Family Care Clinic Revenue	382,096	316,042	3,911,396	3,792,500	3,356,290
Specialty Care Clinic Revenue	155,710	118,329	1,372,840	1,419,953	957,310
Total Patient Revenue	<u>3,602,870</u>	<u>3,339,654</u>	<u>43,409,761</u>	<u>40,075,853</u>	<u>36,942,541</u>
Deductions From Revenue					
Bad Debts	155,642	135,904	2,143,520	1,630,847	1,838,798
Insurance Contractual Adjustments	98,894	832,792	12,049,978	9,993,500	8,975,981
Administrative Adjustments	4,795	11,875	261,831	142,500	194,709
Charity Care	33,124	28,067	279,319	336,800	337,702
Total Deductions	<u>\$ 292,455</u>	<u>\$ 1,008,637</u>	<u>14,734,648</u>	<u>\$ 12,103,647</u>	<u>\$ 11,347,190</u>
NET PATIENT SERVICE REVENUE	<u>3,310,414</u>	<u>2,331,017</u>	<u>28,675,113</u>	<u>27,972,206</u>	<u>25,595,351</u>
Other Operating Revenue					
EHR Incentives	-	-	25,500	-	-
Other Revenue	714,660	45,750	1,114,170	549,000	819,455
Foundation Contribution Rev (Exp)	-	20,833	(97,681)	250,000	664,512
340B Revenue	2,718	85,000	209,293	1,020,000	453,293
Total Other Operating Revenue	<u>\$ 717,377</u>	<u>\$ 151,583</u>	<u>1,251,282</u>	<u>\$ 1,819,000</u>	<u>\$ 1,937,261</u>
NET OPERATING REVENUE	\$ 4,027,791	\$ 2,482,600	29,926,395	\$ 29,791,205	\$ 27,532,612
Operating Expenses					
Salaries and Wages	1,221,267	1,285,606	14,326,072	15,427,271	13,601,678
Employee Benefits	483,042	453,508	4,583,095	5,442,100	4,504,203
PERS Pension Expense	(156,336)	-	(156,336)	-	3,192,486
Services and Supplies	1,398,815	696,765	10,954,823	8,361,179	8,124,543
Professional Services	1,453	23,757	99,153	285,080	361,401
Depreciation	111,404	105,442	1,199,269	1,265,299	1,151,647
Total Operating Expenses	<u>\$ 3,059,646</u>	<u>\$ 2,565,078</u>	<u>31,006,076</u>	<u>\$ 30,780,930</u>	<u>\$ 30,935,957</u>
NET OPERATING INCOME (LOSS)	\$ 968,146	\$ (82,477)	(1,079,681)	\$ (989,725)	\$ (3,403,345)
Non-Operating Revenues (Expenses)					
Property Taxes	(44,539)	-	1,282,501	1,287,932	1,229,875
Interest Income	14,678	16,750	120,698	201,000	177,838
Gain (Loss) on Disposition of Asset	20,000	-	20,000	-	-
Rental Income	2,415	1,560	24,850	18,720	30,216
Trust Income	11,430	3,833	46,355	46,000	45,691
Non-Operating Grant Revenue	(1,137,921)	17,083	427,931	205,000	3,805,245
Non-Operating Other Revenue (PPP)	-	-	-	-	2,999,350
Interest Expense	(42,517)	(46,281)	(541,910)	(555,379)	(574,233)
Non-Operating Revenue, net	<u>\$ (1,176,455)</u>	<u>\$ (7,054)</u>	<u>1,380,426</u>	<u>\$ 1,203,273</u>	<u>\$ 7,713,982</u>
Capital Grants & Contributions					
Capital Contributions/Donations	-	2,000	13,492	24,000	7,503
Total Non-Operating Expense	<u>\$ -</u>	<u>\$ 2,000</u>	<u>13,492</u>	<u>\$ 24,000</u>	<u>\$ 7,503</u>
NET INCOME (LOSS)	<u>\$ (208,309)</u>	<u>\$ (87,531)</u>	<u>314,237</u>	<u>\$ 237,549</u>	<u>\$ 4,318,140</u>