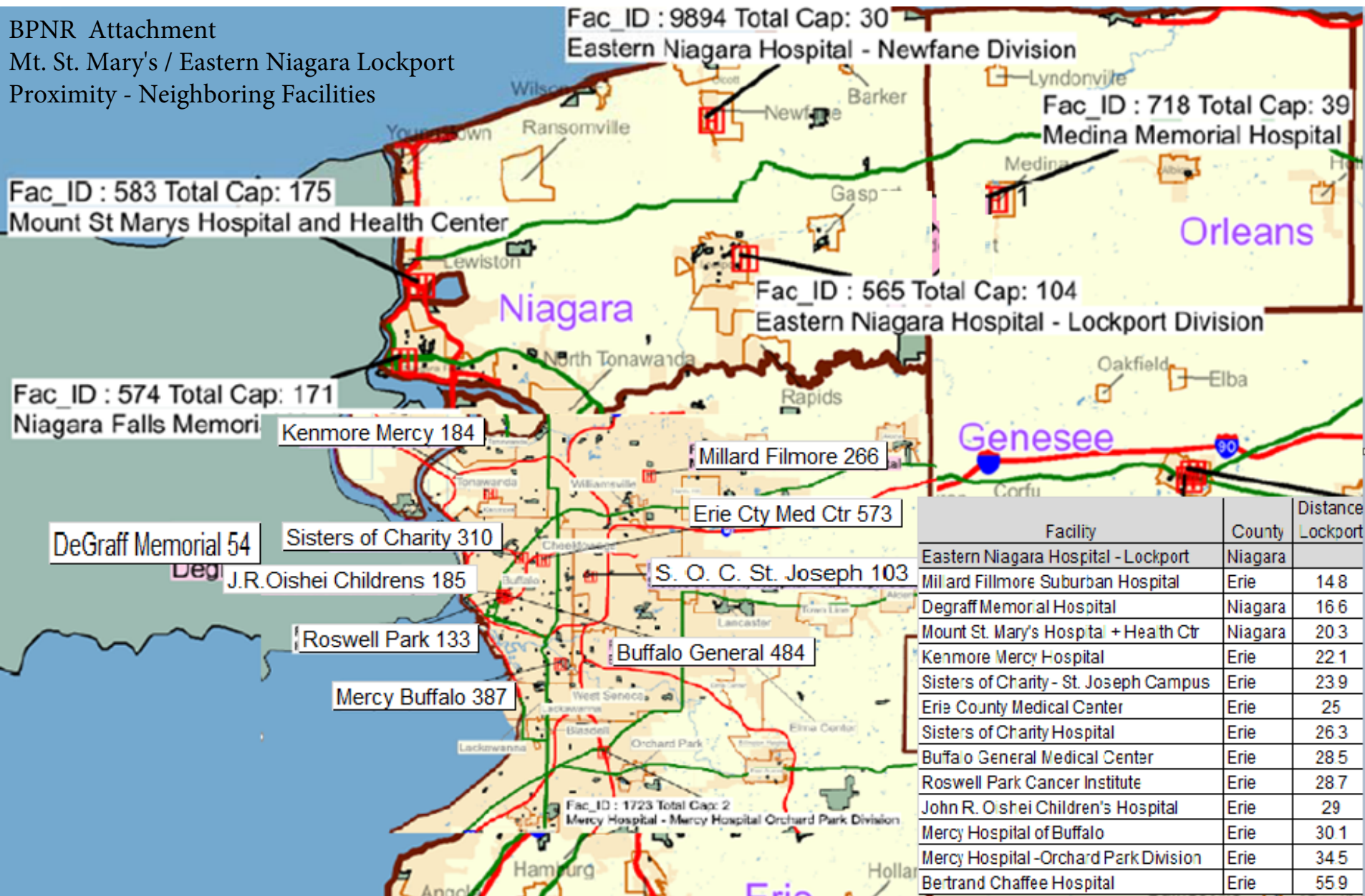


Diagnostic and Treatment Centers - Establish/Construct

Exhibit # 2

<u>Number</u>	<u>Applicant/Facility</u>
1. 201275 B	New York City Health & Hospital Corporation/ Gotham Health FQHC, Inc. d/b/a Tremont Community Health Center of Excellence (Bronx County)
2. 202004 B	New York City Health & Hospital Corporation/ Gotham Health FQHC, Inc. d/b/a Broadway Community Health Center of Excellence (Kings County)
3. 202005 B	New York City Health & Hospital Corporation/ Gotham Health FQHC, Inc. d/b/a Roosevelt Community Health Center of Excellence (Queens County)
4. 211054 B	Ainsworth Health, LLC (Nassau County)

BPNR Attachment
 Mt. St. Mary's / Eastern Niagara Lockport
 Proximity - Neighboring Facilities



CATHOLIC HEALTH SYSTEM - ACUTE CARE SUBSIDIARIES

CONSOLIDATING BALANCE SHEET
(in thousands of dollars)
December 31, 2020

	Mount St. Mary's Hospital
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 9,676
Patient accounts receivable	13,928
Other receivables	793
Inventories	2,473
Prepaid expenses and other current assets	118
Due from affiliates	51
Total current assets	<u>27,039</u>
Assets limited as to use	474
Investments	7,090
Property and equipment, net	29,265
Operating lease right-of-use assets	667
Other assets	4,494
Due from affiliates	-
Total assets	<u>\$ 69,029</u>
LIABILITIES AND NET ASSETS (DEFICIT)	
Current liabilities:	
Current portion of long-term obligations	\$ -
Current portion of operating lease liabilities	348
Accounts payable	3,223
Accrued expenses	7,659
Due to third-party payors	4,139
Medicare advances	5,965
Deferred revenue and refundable advances	2,048
Due to affiliates	1,478
Total current liabilities	<u>24,860</u>
Long-term obligations, net	5,293
Long-term operating lease liabilities, net	322
Other long-term obligations	21,391
Total liabilities	51,866
Net assets (deficit):	
Without donor restrictions	15,245
With donor restrictions	1,918
Total net assets (deficit)	<u>17,163</u>
Total liabilities and net assets (deficit)	<u>\$ 69,029</u>

CATHOLIC HEALTH SYSTEM - ACUTE CARE SUBSIDIARIES

CONSOLIDATING STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS (DEFICIT)
(in thousands of dollars)
For the Year Ended December 31, 2020

	Mount St. Mary's Hospital
Revenues and other support without donor restrictions:	
Net patient service revenue	\$ 84,898
Other revenue	6,384
CARES Act Provider Relief Funding	14,116
Net assets released from restrictions	80
Total revenues and other support without donor restrictions	105,478
Expenses:	
Salaries and wages	53,472
Employee benefits	14,375
Medical and professional fees	4,692
Purchased services	11,332
Supplies	12,689
Depreciation and amortization	3,781
Interest	226
Insurance	1,266
Other expenses	3,329
Total expenses	105,162
Income (loss) from operations	316
Nonoperating revenues and expenses:	
Investment income	1,193
Other components of net periodic pension costs	(275)
Other revenues and gains, net	28
Total nonoperating revenues and expenses	946
Excess (deficiency) of revenues over expenses	\$ 1,262

CATHOLIC HEALTH SYSTEM - ACUTE CARE SUBSIDIARIES

CONSOLIDATING STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS (DEFICIT) (CONTINUED)
(in thousands of dollars)
For the Year Ended December 31, 2020

	Mount St. Mary's Hospital
Net assets without donor restrictions:	
Excess (deficiency) of revenues over expenses	\$ 1,262
Change in pension obligation, other than net periodic cost	(921)
Net assets released from restrictions used for capital	76
Capital grants	80
Other	-
Increase (decrease) in net assets without donor restrictions	<u>497</u>
Net assets with donor restrictions:	
Contributions	141
Investment income	11
Special events revenue, net	-
Net assets released from restrictions	<u>(156)</u>
Increase (decrease) in net assets with donor restrictions	<u>(4)</u>
Increase (decrease) in net assets	493
Net (deficit) assets, beginning of year	<u>16,670</u>
Net (deficit) assets, end of year	<u><u>\$ 17,163</u></u>

MOUNT ST. MARY'S HOSPITAL
CONSOLIDATED BALANCE SHEET

(IN THOUSANDS)

As of	April 30, 2021	March 31, 2021	Audited 2020	Audited 2019
CURRENT ASSETS				
Cash and cash equivalents	\$ 19,759	\$ 21,432	\$ 9,676	\$ 13,230
Patient/resident accounts receivable	14,654	13,254	13,928	9,436
Other receivables	1,417	1,144	793	1,023
Inventories	2,453	2,453	2,473	2,198
Prepaid expenses and other current assets	157	160	118	94
Due from affiliates	15	35	51	2
Total current assets	38,455	38,478	27,039	25,983
Interest in net assets of related foundation	-	-	-	-
Assets limited as to use	474	474	474	1,402
Investments	7,221	6,958	7,090	5,997
Property and equipment, net	30,246	29,800	29,265	26,800
Operating lease right-of-use assets	516	550	667	1,132
Other assets	4,502	4,500	4,494	1,968
Due from affiliates	-	-	-	-
Total assets	81,414	\$ 80,760	\$ 69,029	\$ 63,282
CURRENT LIABILITIES				
Current portion of long-term obligations	179	\$ 179	-	-
Operating lease current liabilities	261	285	348	462
Accounts payable	4,228	3,366	3,203	3,327
Accrued expenses	7,214	8,686	7,679	5,959
Due to third-party payers	22,465	22,547	12,151	4,344
Due to affiliates	3,906	3,463	1,478	9,854
Total current liabilities	38,253	38,526	24,859	23,946
Long-term obligations, net	5,600	5,616	5,293	5,313
Operating lease noncurrent liabilities	258	268	322	670
Pension liability	3,831	3,762	3,635	2,441
Other long-term liabilities	17,802	17,858	17,756	14,241
Due to affiliates	-	-	-	-
Total liabilities	65,744	66,030	51,865	46,611
Net assets without donor restrictions	11,834	10,894	15,246	12,826
Net assets with donor restrictions	3,836	3,836	1,918	3,845
Total net assets	15,670	14,730	17,164	16,671
Total liabilities and net assets	81,414	\$ 80,760	\$ 69,029	\$ 63,282

MOUNT ST. MARY'S HOSPITAL
CONSOLIDATED STATEMENT OF OPERATIONS

(IN THOUSANDS)

For the Month of April

For the Four Months Ended April 30,

	2021	Budget	2020	2021	Budget	2020
Revenues and other support without donor restrictions:						
Net patient/resident service revenue	8,828	8,421	4,700	29,571	33,491	27,320
Other revenue	724	414	2,148	12,900	1,658	3,620
Net assets released from donor restrictions	-	-	-	-	-	-
Total revenues and other support without donor restrictions	\$ 9,552	\$ 8,835	\$ 6,848	\$ 42,471	\$ 35,149	\$ 30,940
Expenses:						
Salaries and wages	4,406	4,618	4,538	18,202	18,322	18,037
Employee benefits	1,326	1,342	1,395	5,471	5,447	5,729
Medical and professional fees	297	470	432	1,484	1,881	1,564
Purchased services	961	871	814	3,512	3,514	3,451
Supplies	1,192	1,120	1,157	4,435	4,544	4,341
Depreciation and amortization	358	368	312	1,380	1,454	1,245
Interest	19	21	20	79	86	80
Insurance	107	110	88	430	442	362
Other expenses	183	252	278	9,361	1,008	1,138
CHS Allocation	9	8	15	35	32	58
Loss from discontinued operations	-	-	-	-	-	-
Total expenses	8,858	9,180	9,049	44,389	36,730	36,005
Income from operations	\$ 694	\$ (345)	\$ (2,201)	\$ (1,918)	\$ (1,581)	\$ (5,065)
Nonoperating revenues and expenses:						
Interest, dividends and realized gain/(loss) on investments	34	16	49	400	64	199
Change in unrealized gain/(loss) on investments	236	5	401	105	21	(341)
Other net periodic pension costs	(26)	(18)	(23)	(106)	(71)	(92)
Other nonoperating income	-	(10)	2	5	(41)	7
Total nonoperating revenues and expenses	244	(7)	429	404	(27)	(227)
Excess of revenues over expenses	\$ 938	\$ (352)	\$ (1,772)	\$ (1,514)	\$ (1,608)	\$ (5,292)
Contributions to foundations	2	-	-	19	-	-
Contributions for purchase of property and equipment	-	-	-	-	-	-
Grant revenues	-	-	-	-	-	-
Change in pension obligation	-	-	-	-	-	-
Change in unrealized gain/(loss) on interest rate swaps	-	-	-	-	-	-
Equity transfers to affiliates	-	-	-	-	-	-
Change in interest in net assets of foundations	-	-	-	-	-	-
Gain/(Loss) from discontinued operations	-	-	-	-	-	-
Unrealized GL on Investment	-	-	-	-	-	-
Other changes in net assets	-	-	-	-	-	-
Change in net assets	940	(1,494)		(1,494)		
Net assets, beginning of period	14,730	17,164		17,164		
Net assets, end of period	\$ 15,670	\$ 15,670		\$ 15,670		

CATHOLIC HEALTH SYSTEM, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(in thousands of dollars)
December 31,

ASSETS	2019	2018
Current assets:		
Cash and cash equivalents	\$ 298,841	\$ 276,731
Patient accounts receivable	119,254	119,441
Other receivables	6,754	10,571
Inventories	22,458	23,635
Prepaid expenses and other current assets	7,824	12,776
Total current assets	<u>455,131</u>	<u>443,154</u>
Assets limited as to use	161,717	57,002
Investments	143,713	185,013
Property and equipment, net	422,109	375,471
Operating lease right-of-use assets	45,124	-
Other assets	118,098	114,675
Total assets	<u>\$ 1,345,892</u>	<u>\$ 1,175,315</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Current portion of long-term obligations	\$ 12,475	\$ 20,029
Current portion of operating lease liabilities	9,542	-
Accounts payable	69,473	60,728
Accrued expenses	106,014	83,952
Due to third-party payors	48,841	42,936
Total current liabilities	<u>246,345</u>	<u>207,645</u>
Long-term obligations, net	322,985	199,112
Long-term operating lease liabilities, net	35,610	-
Other long-term obligations	548,487	504,516
Total liabilities	1,153,427	911,273
Net assets:		
Without donor restrictions	184,873	256,336
With donor restrictions	7,592	7,706
Total net assets	<u>192,465</u>	<u>264,042</u>
Total liabilities and net assets	<u>\$ 1,345,892</u>	<u>\$ 1,175,315</u>

CATHOLIC HEALTH SYSTEM, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS

(in thousands of dollars)

For the Years Ended December 31,

	<u>2019</u>	<u>2018</u>
Revenues and other support without donor restrictions:		
Net patient service revenue	\$ 1,123,090	\$ 1,157,052
Other revenue	28,278	26,829
Net assets released from restrictions	455	540
Total revenues and other support without donor restrictions	<u>1,151,823</u>	<u>1,184,421</u>
Expenses:		
Salaries and wages	559,179	533,955
Employee benefits	139,930	149,195
Medical and professional fees	61,862	51,582
Purchased services	124,314	111,010
Supplies	213,006	214,885
Depreciation and amortization	47,097	47,021
Interest	16,574	12,661
Insurance	13,348	12,601
Other expenses	32,760	31,367
Total expenses	<u>1,208,070</u>	<u>1,164,277</u>
Income (loss) from operations	(56,247)	20,144
Nonoperating revenues and expenses:		
Investment income (loss)	28,262	(7,281)
Other components of net periodic pension cost	(8,603)	(12,751)
Other revenues and gains, net	973	541
Total nonoperating revenues and expenses	<u>20,632</u>	<u>(19,491)</u>
Excess (deficiency) of revenues over expenses	<u>\$ (35,615)</u>	<u>\$ 653</u>

CATHOLIC HEALTH SYSTEM, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

(in thousands of dollars)
December 31,

ASSETS	2020	2019
Current assets:		
Cash and cash equivalents	\$ 223,453	\$ 298,841
Patient accounts receivable	170,230	119,254
Other receivables	5,701	6,754
Inventories	23,675	22,458
Prepaid expenses and other current assets	17,347	7,824
Total current assets	<u>440,406</u>	<u>455,131</u>
Assets limited as to use	87,138	161,717
Investments	226,085	143,713
Property and equipment, net	465,186	422,109
Operating lease right-of-use assets	40,039	45,124
Other assets	119,736	118,098
Total assets	<u>\$ 1,378,590</u>	<u>\$ 1,345,892</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Current portion of long-term obligations	\$ 11,318	\$ 12,475
Current portion of operating lease liabilities	8,084	9,542
Accounts payable	68,351	69,473
Accrued expenses	113,433	106,014
Due to third-party payors	47,166	48,841
Medicare advances	66,837	-
Deferred revenue and refundable advances	11,206	-
Total current liabilities	<u>326,395</u>	<u>246,345</u>
Long-term obligations, net	311,570	322,985
Long-term operating lease liabilities, net	32,318	35,610
Other long-term obligations	631,280	548,487
Total liabilities	1,301,563	1,153,427
Net assets:		
Without donor restrictions	69,009	184,873
With donor restrictions	8,018	7,592
Total net assets	<u>77,027</u>	<u>192,465</u>
Total liabilities and net assets	<u>\$ 1,378,590</u>	<u>\$ 1,345,892</u>

CATHOLIC HEALTH SYSTEM, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS

(in thousands of dollars)

For the Years Ended December 31,

	<u>2020</u>	<u>2019</u>
Revenues and other support without donor restrictions:		
Net patient service revenue	\$ 1,056,728	\$ 1,123,090
Other revenue	29,635	28,278
CARES Act Provider Relief Funding	87,144	-
Net assets released from restrictions	584	455
Total revenues and other support without donor restrictions	<u>1,174,091</u>	<u>1,151,823</u>
Expenses:		
Salaries and wages	569,558	559,179
Employee benefits	150,204	139,930
Medical and professional fees	53,998	61,862
Purchased services	148,015	124,314
Supplies	209,335	213,006
Depreciation and amortization	48,852	47,097
Interest	12,936	16,574
Insurance	16,080	13,348
Other expenses	38,966	32,760
Total expenses	<u>1,247,944</u>	<u>1,208,070</u>
Loss from operations	(73,853)	(56,247)
Nonoperating revenues and expenses:		
Investment income	19,822	28,262
Other components of net periodic pension cost	(11,435)	(8,603)
Other revenues and gains, net	489	973
Total nonoperating revenues and expenses	<u>8,876</u>	<u>20,632</u>
Deficiency of revenues over expenses	<u>\$ (64,977)</u>	<u>\$ (35,615)</u>

**CATHOLIC HEALTH SYSTEM
CONSOLIDATED BALANCE SHEET**

(IN THOUSANDS)

	As of	April 30, 2021	March 31, 2021	Audited 2020	Audited 2019
CURRENT ASSETS					
Cash and cash equivalents	\$	170,357	\$ 190,008	\$ 223,453	\$ 298,841
Patient/resident accounts receivable		176,854	172,334	170,230	119,254
Other receivables		6,932	6,247	5,701	6,754
Inventories		22,977	23,373	23,675	22,458
Prepaid expenses and other current assets		17,988	17,852	17,347	7,824
Due from affiliates		-	-	-	-
Total current assets		395,108	409,814	440,406	455,131
Interest in net assets of related foundation		-	-	-	-
Assets limited as to use		69,630	70,642	87,138	161,717
Investments		237,365	229,783	226,085	143,713
Property and equipment, net		472,585	473,557	465,186	422,109
Operating lease right-of-use assets		37,407	38,129	40,039	45,124
Other assets		119,513	116,562	119,736	118,098
Due from affiliates		-	-	-	-
Total assets	\$	1,331,608	\$ 1,338,487	\$ 1,378,590	\$ 1,345,892
CURRENT LIABILITIES					
Current portion of long-term obligations	\$	10,341	\$ 10,674	\$ 11,318	\$ 12,475
Operating lease current liabilities		7,481	7,636	8,084	9,542
Accounts payable		75,965	66,435	68,351	69,473
Accrued expenses		95,102	123,519	124,639	106,014
Due to third-party payers		131,823	133,219	114,003	48,841
Due to affiliates		-	-	-	-
Total current liabilities		320,712	341,483	326,395	246,345
Long-term obligations, net		310,340	310,938	311,570	322,985
Operating lease noncurrent liabilities		30,378	30,924	32,318	35,610
Pension liability		436,646	435,727	432,502	360,501
Other long-term liabilities		196,319	187,853	198,778	187,986
Due to affiliates		-	-	-	-
Total liabilities		1,294,395	1,306,925	1,301,563	1,153,427
Net assets without donor restrictions		24,982	19,219	69,009	184,873
Net assets with donor restrictions		12,231	12,343	8,018	7,592
Total net assets		37,213	31,562	77,027	192,465
Total liabilities and net assets	\$	1,331,608	\$ 1,338,487	\$ 1,378,590	\$ 1,345,892

CATHOLIC HEALTH SYSTEM
CONSOLIDATED STATEMENT OF OPERATIONS

(IN THOUSANDS)

For the Month of April

For the Four Months Ended April 30,

	2021	Budget	2020	2021	Budget	2020
Revenues and other support without donor restrictions:						
Net patient/resident service revenue	\$ 100,988	\$ 98,586	\$ 62,298	\$ 369,256	\$ 397,235	\$ 337,535
Other revenue	2,191	2,753	23,731	25,947	10,873	31,892
Net assets released from donor restrictions	-	-	-	-	-	-
Total revenues and other support without donor restrictions	\$ 103,179	\$ 101,339	\$ 86,029	\$ 395,203	\$ 408,108	\$ 369,427
Expenses:						
Salaries and wages	48,363	48,306	49,622	202,238	196,104	186,975
Employee benefits	13,758	13,797	15,211	58,753	56,527	58,727
Medical and professional fees	2,211	4,074	4,883	15,567	16,582	18,606
Purchased services	11,941	11,279	11,410	45,571	45,467	45,365
Supplies	18,708	17,925	12,705	73,780	74,008	63,020
Depreciation and amortization	4,842	4,826	3,907	19,234	19,449	15,717
Interest	962	1,066	1,122	3,904	4,184	4,428
Insurance	1,469	1,461	1,203	5,753	5,846	4,657
Other expenses	2,378	2,750	3,843	18,732	11,061	14,442
CHS Allocation	-	-	-	-	-	-
Loss from discontinued operations	-	-	-	-	-	-
Total expenses	104,632	105,484	103,906	443,532	429,228	411,937
Income from operations	\$ (1,453)	\$ (4,145)	\$ (17,877)	\$ (48,329)	\$ (21,120)	\$ (42,510)
Nonoperating revenues and expenses:						
Interest, dividends and realized gain/(loss) on investments	70	114	43	853	458	18,895
Change in unrealized gain/(loss) on investments	7,521	549	9,704	10,777	2,198	(36,731)
Other net periodic pension costs	(1,055)	(1,444)	(953)	(4,220)	(5,775)	(3,812)
Other nonoperating income	178	34	32	278	136	123
Total nonoperating revenues and expenses	6,714	(747)	8,826	7,688	(2,983)	(21,525)
Excess of revenues over expenses	\$ 5,261	\$ (4,892)	\$ (9,051)	\$ (40,641)	\$ (24,103)	\$ (64,035)
Contributions to foundations	74	-	-	453	-	-
Contributions for purchase of property and equipment	-	-	-	-	-	-
Grant revenues	51	-	-	51	-	-
Change in pension obligation	-	-	-	-	-	-
Change in unrealized gain/(loss) on interest rate swaps	256	-	-	256	-	-
Equity transfers to affiliates	-	-	-	-	-	-
Change in interest in net assets of foundations	-	-	-	-	-	-
Gain/(Loss) from discontinued operations	9	-	-	36	-	-
Unrealized GL on Investment	-	-	-	11	-	-
Other changes in net assets	-	-	-	20	-	-
Change in net assets	5,651	-	-	(39,814)	-	-
Net assets, beginning of period	31,562	-	-	77,027	-	-
Net assets, end of period	\$ 37,213	\$ -	\$ -	\$ 37,213	\$ -	\$ -

**LEWIS COUNTY GENERAL HOSPITAL AND
RESIDENTIAL HEALTH CARE FACILITY
d/b/a Lewis County Health System**
(A Component Unit of the County of Lewis, New York)

Balance Sheets

December 31, 2019 and 2018

<u>Assets and Deferred Outflows of Resources</u>	<u>2019</u>	<u>2018</u>
Current assets:		
Cash and cash equivalents	\$ 2,711,505	3,726,849
Investments	21,164,819	22,220,520
Patient accounts receivable, net of allowance for doubtful accounts of approximately \$1,585,000 in 2019 and \$986,000 in 2018	8,003,792	6,730,596
Inventories	2,061,297	2,131,567
Prepaid expenses and other current assets	2,339,117	2,103,595
Intergovernmental transfer revenue receivable	<u>3,418,911</u>	<u>3,896,378</u>
Total current assets	<u>39,699,441</u>	<u>40,809,505</u>
Noncurrent cash and cash equivalents:		
Internally designated for capital acquisitions	582	527
Restricted by contributors for scholarships	268,178	267,642
Principal of permanent endowments	26,964	26,964
Cash held in trust for patients	<u>33,266</u>	<u>33,199</u>
Total noncurrent cash and cash equivalents	<u>328,990</u>	<u>328,332</u>
Capital assets:		
Land	540,534	240,534
Depreciable capital assets, net of accumulated depreciation	15,085,700	14,203,273
Construction-in-progress	<u>218,069</u>	<u>867,138</u>
Total capital assets, net of accumulated depreciation	<u>15,844,303</u>	<u>15,310,945</u>
Due from Lewis County	<u>6,000,000</u>	<u>4,000,000</u>
Other assets	<u>35,948</u>	<u>5,166</u>
Deferred outflows of resources	<u>27,877,376</u>	<u>13,758,174</u>
Total assets and deferred outflows of resources	<u>\$ 89,786,058</u>	<u>74,212,122</u>

<u>Liabilities, Deferred Inflows of Resources and Net Position</u>	<u>2019</u>	<u>2018</u>
Current liabilities:		
Current maturities of long-term debt	\$ 212,136	206,610
Accounts payable and accrued expenses	7,409,339	6,803,926
Estimated third-party payor settlements, net	7,643,059	7,640,193
Net postretirement healthcare benefit liability	2,844,000	2,857,000
	<hr/>	<hr/>
Total current liabilities	18,108,534	17,507,729
Long-term debt, net of current maturities	671,056	883,191
Long-term net postretirement healthcare benefit liability	102,667,584	114,483,479
Long-term net pension liability	7,990,389	3,512,569
Other long-term liabilities	1,807,292	1,580,481
	<hr/>	<hr/>
Total liabilities	131,244,855	137,967,449
Deferred inflows of resources	34,678,223	16,665,462
	<hr/>	<hr/>
Net position:		
Net investment in capital assets	14,961,693	14,221,671
Restricted for:		
Scholarships	268,178	267,642
Cancer support	192,042	165,489
Capital projects and departmental equipment needs	47,950	32,974
Other	30,653	23,857
Nonexpendable permanent endowment	38,864	38,164
Unrestricted	(91,676,400)	(95,170,586)
	<hr/>	<hr/>
Total net position	(76,137,020)	(80,420,789)
Commitments, contingencies and uncertainties (notes 11 and 12)		
Total liabilities, deferred inflows of resources and net position	\$ 89,786,058	74,212,122
	<hr/> <hr/>	<hr/> <hr/>

See accompanying notes to financial statements.

**LEWIS COUNTY GENERAL HOSPITAL AND
RESIDENTIAL HEALTH CARE FACILITY
d/b/a Lewis County Health System**
(A Component Unit of the County of Lewis, New York)

Statements of Revenues, Expenses and Changes in Net Position

Years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Operating revenues:		
Net patient service revenue (net of provision for bad debts of approximately \$748,000 in 2019 and \$1,074,000 in 2018)	\$ 66,855,137	62,012,195
Intergovernmental transfer revenue	8,204,417	15,371,639
Other (note 7)	6,518,357	8,298,560
	<u>81,577,911</u>	<u>85,682,394</u>
Total operating revenues		
Operating expenses:		
Salaries and wages	33,009,449	31,196,835
Employee benefits	12,321,068	17,816,600
Supplies and other	10,616,632	9,933,197
Purchased services	19,848,314	17,802,137
Depreciation and amortization	2,772,051	2,819,733
	<u>78,567,514</u>	<u>79,568,502</u>
Total operating expenses		
Operating gain	<u>3,010,397</u>	<u>6,113,892</u>
Nonoperating revenues (expenses):		
Investment income	745,981	338,051
Interest expense	(27,131)	(35,382)
Other	43,569	494,592
	<u>762,419</u>	<u>797,261</u>
Total nonoperating revenues, net		
Excess of revenues over expenses	3,772,816	6,911,153
Capital grants and contributions	<u>510,953</u>	<u>160,681</u>
Change in net position	4,283,769	7,071,834
Net position at beginning of year	<u>(80,420,789)</u>	<u>(87,492,623)</u>
Net position at end of year	<u>\$ (76,137,020)</u>	<u>(80,420,789)</u>

See accompanying notes to financial statements.

LEWIS COUNTY GENERAL HOSPITAL

LOWVILLE, NEW YORK

STATEMENT OF OPERATIONS

FOR THE PERIOD ENDING December 31, 2020

CON 202168 BFA

Attachment B.

	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	PRIOR YEAR MONTH	VARIANCE ACT vs BUD (UNFAVOR) VARIANCE	%	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	PRIOR YEAR TO DATE	VARIANCE ACT vs BUD (UNFAVOR) VARIANCE	%
Inpatient Revenue	\$2,085,322	\$1,984,348	\$1,984,502	\$100,974	5.1%	\$18,886,856	\$23,228,300	\$21,676,008	(\$4,341,444)	-18.7%
Skilled Nursing Facility Revenue	1,555,498	1,925,054	1,884,408	(369,556)	-19.2%	20,862,431	22,720,100	21,822,291	(1,857,669)	-8.2%
Outpatient Revenue	7,922,672	8,799,038	8,201,808	(876,366)	-10.0%	96,339,976	105,574,600	99,328,529	(9,234,624)	-8.7%
Clinic Revenue	374,490	377,004	279,821	(2,514)	-0.7%	3,912,300	4,354,000	3,639,645	(441,700)	-10.1%
Physician Office Revenue	853,974	1,153,397	1,039,596	(299,423)	-26.0%	10,992,990	13,352,800	13,687,979	(2,359,810)	-17.7%
Gross Patient Care Revenue	12,791,956	14,238,841	13,390,135	(1,446,885)	-10.2%	150,994,553	169,229,800	160,154,452	(18,235,247)	-10.8%
LESS: Contractual Allowances	(8,217,976)	(8,063,714)	(7,295,770)	(154,262)	-1.9%	(89,284,553)	(95,451,100)	(92,017,802)	6,166,547	6.5%
Charity Care / Community Benefit	(84,147)	(91,667)	(245,178)	7,520	8.2%	(907,925)	(1,100,000)	(1,417,526)	192,075	17.5%
Provision for Bad Debt	136,640	(93,750)	(51,921)	230,390	245.7%	729,362	(1,125,000)	(747,703)	1,854,362	164.8%
Net Patient Care Revenue	4,626,473	5,989,710	5,797,266	(1,363,237)	-22.8%	61,531,437	71,553,700	65,971,421	(10,022,263)	-14.0%
Intergovernmental Transfer	3,077,924	520,833	208,333	2,557,091	491.0%	4,572,265	6,250,000	8,204,417	(1,677,735)	-26.8%
Other Operating Revenue	875,911	357,235	675,194	518,676	145.2%	8,417,435	4,286,825	7,134,360	4,130,610	96.4%
TOTAL OPERATING REVENUE	8,580,308	6,867,778	6,680,793	1,712,530	24.9%	74,521,137	82,090,525	81,310,198	(7,569,388)	-9.2%
Salaries and Wages	2,731,612	2,850,653	2,616,874	119,041	4.2%	30,839,824	33,227,400	31,561,547	2,387,576	7.2%
Employee Benefits	707,541	1,363,971	(2,286,993)	656,430	48.1%	15,176,136	16,293,025	12,321,068	1,116,889	6.9%
Professional Fees	1,546,397	1,048,485	1,226,616	(497,912)	-47.5%	13,770,476	12,942,450	13,998,583	(828,026)	-6.4%
Supplies	695,848	650,700	698,648	(45,148)	-6.9%	7,638,600	7,808,500	7,496,655	169,900	2.2%
Utilities	41,508	56,816	38,912	15,308	26.9%	632,316	681,800	651,559	49,484	7.3%
Purchased Services	684,539	512,416	631,180	(172,123)	-33.6%	8,964,525	6,149,050	6,943,480	(2,815,475)	-45.8%
Insurance Expense	76,266	57,208	66,778	(19,058)	-33.3%	791,039	686,500	707,548	(104,539)	-15.2%
Other Expenses	52,290	64,752	55,043	12,462	19.2%	639,638	777,000	685,306	137,362	17.7%
Leases and Rentals	53,066	49,101	50,257	(3,965)	-8.1%	546,961	589,200	667,728	42,239	7.2%
Depreciation Expense	275,000	275,000	(144,617)	0	0.0%	3,300,000	3,300,000	2,772,051	0	0.0%
New York State Assessment	7,913	41,667	55,082	33,754	81.0%	313,007	500,000	494,279	186,993	37.4%
TOTAL EXPENSES	6,871,980	6,970,769	3,007,780	98,789	1.4%	82,612,522	82,954,925	78,299,804	342,403	0.4%
OPERATING INCOME/(LOSS)	1,708,328	(102,991)	3,673,013	1,811,319	1758.7%	(8,091,385)	(864,400)	3,010,394	(7,226,985)	-836.1%
Non-Operating Revenue	2,834	41,667	79,842	(38,833)	-93.2%	7,304,402	500,000	793,399	6,804,402	1360.9%
County Capital Contribution	0	0	0	0	0.0%	0	0	0	0	0.0%
Loss on Disposal of Equipment	0	0	(1,575)	0	0.0%	0	0	(1,575)	0	0.0%
Grant Revenue	27,872	32,167	19,000	(4,295)	-13.4%	1,068,848	386,000	463,287	682,848	176.9%
Non-Operating Expense	(1,486)	(1,493)	(1,955)	7	0.5%	(21,593)	(21,600)	(27,131)	7	0.0%
Net Non-Operating Revenue (Expense)	29,220	72,341	95,312	(43,121)	-59.6%	8,351,657	864,400	1,227,980	7,487,257	866.2%
TOTAL NET SURPLUS/(DEFICIT)	\$1,737,548	(\$30,650)	\$3,768,325	\$1,768,198	5769.0%	\$260,272	\$0	\$4,238,374	\$260,272	#DIV/0!
Post Retirement Obligation (GASB45)	0	0	0	0		0	0	0	0	
Post Retirement Obligation (GASB68/71)	0	0	0	0		0	0	0	0	
NET SURPLUS/(LOSS)	\$1,737,548	(\$30,650)	\$3,768,325	\$1,768,198	5769.0%	\$260,272	\$0	\$4,238,374	\$260,272	#DIV/0!

**LEWIS COUNTY GENERAL HOSPITAL
LOWVILLE, NEW YORK**

CON 202168 BFA
Attachment B cont.

**KEY STATISTICAL DATA
FOR THE PERIOD ENDING December 31, 2020**

	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	PRIOR YR MONTH ACTUAL	VARIANCE ACT vs BUD (UNFAVOR) VARIANCE	% FROM BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	PRIOR YR YTD ACTUAL	VARIANCE ACT vs BUD (UNFAVOR) VARIANCE	% FROM BUDGET
ADMISSIONS:										
Acute	119	113	105	6	5%	1,110	1,325	1,294	(215)	-16%
Swing	4	3	5	1	33%	65	65	65	-	0%
Nursery / Deliveries	16	20	16	(4)	-20%	189	250	200	(61)	-24%
OBSERVATION	59	115	90	(56)	-49%	900	1,150	1,067	(250)	-22%
PATIENT DAYS										
Acute	491	356	351	135	38%	3,419	4,135	3,977	(716)	-17%
Swing	41	37	39	4	11%	672	650	472	22	3%
Nursery	35	42	33	(7)	-17%	361	500	409	(139)	-28%
LENGTH OF STAY:										
Acute	4.3	3.2	3.3	1.2	38%	3.1	3.1	3.1	0.0	1%
Swing	8.2	12.3	4.9	(4.1)	-34%	10.0	10.0	7.2	0.0	0%
Nursery	1.9	2.1	2.4	(0.2)	-7%	1.9	2.0	2.0	(0.1)	-6%
SKILLED NURSING FACILITY:										
Patient Days	3,704	4,664	4,520	(960)	-21%	50,126	55,046	52,863	(4,920)	-9%
Discharges	12	14	16	(2)	-14%	178	135	140	43	32%
Occupancy Rate	74.7%	94.0%	91.1%	-19.3%	-21%	85.6%	94.0%	90.5%	-8.4%	-9%
SURGICAL SERVICES										
Operating Room Cases	13	30	25	(17)	-57%	218	340	305	(122)	-36%
Ambulatory Surgery Visits	89	119	120	(30)	-25%	1,217	1,350	1,352	(133)	-10%
Total Surgeries	102	149	145	(47)	-32%	1,435	1,690	1,657	(255)	-15%
EMERGENCY SERVICES:										
ER Treated & Released	538	744	781	(206)	-28%	7,933	9,750	9,528	(1,817)	-19%
ER Admissions	123	132	125	(9)	-7%	1,317	1,500	1,568	(183)	-12%
Total ER Visits	661	876	906	(215)	-25%	9,250	11,250	11,096	(2,000)	-18%
Left without being seen	11	9	8	2	22%	90	200	225	(110)	-55%
Transfers	42	43	55	(1)	-2%	577	500	591	77	15%
CLINIC VISITS:										
Beaver River Health Center	627	669	549	(42)	-6%	6,657	7,744	7,169	(1,087)	-14%
South Lewis Health Center	667	709	594	(42)	-6%	7,719	8,173	7,055	(454)	-6%
Harrisville Health Center	171	282	213	(111)	-39%	2,700	3,256	2,862	(556)	-17%
Copenhagen Practice	-	-	-	-	-	-	-	490	-	-
Women's Health Services	508	670	554	(162)	-24%	6,543	7,745	6,989	(1,202)	-16%
Surgical Services	172	215	195	(43)	-20%	1,998	2,496	2,329	(498)	-20%
Orthopedic Services	405	437	297	(32)	-7%	4,729	5,048	5,048	(319)	-6%
Family Practice	1,705	1,743	2,010	(38)	-2%	21,713	20,238	23,884	1,475	7%
South Lewis School Clinic	25	162	129	(137)	-85%	801	1,620	1,716	(819)	-51%
Dermatology	-	629	567	(629)	-100%	1,147	7,260	6,942	(6,113)	-84%
Total Clinic Visits	4,280	5,516	5,108	(1,236)	-22%	54,007	63,580	64,484	(9,573)	-15%
OUTPATIENT VISITS:	7,352	6,645	5,834	707	11%	74,278	77,000	72,959	(2,722)	-4%
ADULT DAY CARE VISITS:	-	271	231	(271)	-100%	471	3,100	3,093	(2,629)	-85%
CHHA VISITS:	723	722	591	1	0%	8,306	8,400	8,132	(94)	-1%
HOSPICE VISITS:	104	152	172	(48)	-32%	1,481	1,750	1,915	(269)	-15%
FTE's - Worked:	453.0	487.4	456.1	(34.4)	-7%	447.6	487.4	473.8	(39.8)	-8%
FTE's - Paid per Adjusted Bed	10.7	13.3	13.7	(2.6)	-19%	12.4	12.7	13.2	(0.3)	-2%

LEWIS COUNTY GENERAL HOSPITAL
LOWVILLE, NEW YORK

CON 202168 BFA
 Attachment B
 Cont.

BALANCE SHEET -- CURRENT MONTH VS. PRIOR YEAR END
AS OF December 31, 2020

	<u>CURRENT MONTH</u>	<u>PRIOR YEAR END</u>	<u>INCREASE/ (DECREASE)</u>	<u>% VAR.</u>		<u>CURRENT MONTH</u>	<u>PRIOR YEAR END</u>	<u>INCREASE/ (DECREASE)</u>	<u>% VAR.</u>
ASSETS:					LIABILITIES:				
Current Assets					Current Liabilities				
Cash	\$31,590,307	\$23,296,127	\$8,294,180	35.6%	Accounts Payable and Accrued Expenses	5,761,472	5,446,508	314,964	5.8%
Receivables:					Accrued Payroll	1,545,527	1,466,715	78,812	5.4%
Patient and Third Party Payors	15,043,341	19,945,138	(4,901,797)	-24.6%	Due to Third Party Payors	13,773,353	7,643,059	6,130,294	80.2%
Less: Estimated Uncollectibles	<u>(8,782,872)</u>	<u>(11,941,346)</u>	<u>3,158,474</u>	-26.4%	Due to Lewis County	0	0	0	
Net Accounts Receivable	6,260,469	8,003,792	(1,743,323)	-21.8%	Current Portion Of Long Term Debt	1,665,389	212,136	1,453,253	685.1%
Other Receivables	9,748,607	9,325,592	423,015	4.5%	Current Portion Of Post Retirement Obligation	<u>2,844,000</u>	<u>2,844,000</u>	<u>0</u>	0.0%
Pre-Paid Expenses	1,500,995	1,625,322	(124,327)	-7.6%	Total Current Liabilities	25,589,741	17,612,418	7,977,323	45.3%
Inventories	2,318,430	2,061,297	257,133	12.5%					
Due from Third Party Payors	<u>0</u>	<u>0</u>	<u>0</u>		Long Term Liabilities				
Total Current Assets	51,418,808	44,312,130	7,106,678	16.0%	Due to Lewis County	0	0	0	
Limited Use and Other Assets:					Notes Payable - Leases	0	0	0	
Investments Whose Use is Limited	2,363,116	1,255,343	1,107,773	88.2%	Other	1,138,786	1,807,292	(668,506)	-37.0%
Deferred Outflows of Resources:					Bonds Payable	453,247	671,056	(217,809)	-32.5%
Deferred Outflows of Resources	\$27,877,376	\$27,877,376	0	0.0%	Net Post Retirement Obligation	102,667,584	102,667,584	0	0.0%
Property, Plant & Equipment, at Cost:					Pension Obligation	7,990,389	7,990,389	0	0.0%
Land and Land Improvements	2,263,736	2,263,736	0	0.0%	Deferred Inflows of Resources	<u>34,678,223</u>	<u>34,678,223</u>	<u>0</u>	0.0%
Building and Building Improvements	40,659,257	40,659,257	0	0.0%	Total Long Term Liab.	146,928,229	147,814,544	(886,315)	-0.6%
Equipment	33,220,971	33,220,971	0	0.0%					
Construction In Progress	<u>2,655,158</u>	<u>218,069</u>	<u>2,437,089</u>	1117.6%	TOTAL LIABILITIES	172,517,970	165,426,962	7,091,008	4.3%
Gross Plant Assets	78,799,122	76,362,033	2,437,089	3.2%	NET ASSETS:				
Less: Accumulated Depreciation	<u>(63,817,730)</u>	<u>(60,517,730)</u>	<u>(3,300,000)</u>	5.5%	Beginning Net Assets	(76,137,810)	(80,425,932)	4,288,122	5.3%
Net Property & Equipment	14,981,392	15,844,303	(862,911)	-5.4%	Change in Fund Balance	260	49,748	(49,488)	-99.5%
					Current Year Surplus/(Deficit)	<u>260,272</u>	<u>4,238,372</u>	<u>(3,978,100)</u>	-93.9%
					TOTAL NET ASSETS	(75,877,278)	(76,137,812)	260,534	0.3%
					TOTAL LIABILITIES				
					& NET ASSETS:				
TOTAL ASSETS:	96,640,692	89,289,152	7,351,540	8.2%		\$96,640,692	\$89,289,150	\$7,351,542	8.2%

LEWIS COUNTY GENERAL HOSPITAL

LOWVILLE, NEW YORK

STATEMENT OF OPERATIONS

FOR THE PERIOD ENDING April 30, 2021

CON 202168 BFA
Attachment C
Cont.

	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	PRIOR YEAR MONTH	VARIANCE ACT vs BUD (UNFAVOR) VARIANCE	% VAR.	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	PRIOR YEAR TO DATE	VARIANCE ACT vs BUD (UNFAVOR) VARIANCE	% VAR.
Inpatient Revenue	\$1,788,874	\$1,498,886	\$1,046,154	\$289,988	19.3%	\$9,168,053	\$6,978,065	\$6,040,522	\$2,189,988	31.4%
Skilled Nursing Facility Revenue	1,451,682	1,840,554	1,750,879	(388,872)	-21.1%	5,921,091	7,362,214	7,334,833	(1,441,123)	-19.6%
Outpatient Revenue	9,812,886	9,395,419	4,877,722	417,467	4.4%	36,767,714	37,902,635	29,725,812	(1,134,921)	-3.0%
Clinic Revenue	372,405	412,367	226,263	(39,962)	-9.7%	1,509,878	1,573,473	1,106,309	(63,595)	-4.0%
Physician Office Revenue	973,560	1,124,217	453,126	(150,657)	-13.4%	3,609,279	4,374,057	3,505,067	(764,778)	-17.5%
Gross Patient Care Revenue	14,399,407	14,271,443	8,354,144	127,964	0.9%	56,976,015	58,190,444	47,712,543	(1,214,429)	-2.1%
LESS: Contractual Allowances	(7,999,137)	(7,929,817)	(4,637,165)	(69,320)	-0.9%	(33,157,354)	(32,814,972)	(27,723,641)	(342,382)	-1.0%
Charity Care / Community Benefit	(147,248)	(75,000)	(64,337)	(72,248)	-96.3%	(318,025)	(300,000)	(262,056)	(18,025)	-6.0%
Provision for Bad Debt	(193,378)	(41,667)	(60,391)	(151,711)	-364.1%	(388,193)	(166,667)	(182,346)	(221,526)	-132.9%
Net Patient Care Revenue	6,059,644	6,224,959	3,592,251	(165,315)	-2.7%	23,112,443	24,908,805	19,544,500	(1,796,362)	-7.2%
Intergovernmental Transfer	354,167	354,167	520,833	0	0.0%	1,416,668	1,416,667	2,083,332	1	0.0%
Other Operating Revenue	332,705	484,919	1,900,612	(152,214)	-31.4%	1,789,323	1,939,671	3,501,846	(150,348)	-7.8%
TOTAL OPERATING REVENUE	6,746,516	7,064,045	6,013,696	(317,529)	-4.5%	26,318,434	28,265,143	25,129,678	(1,946,709)	-6.9%
Salaries and Wages	2,573,260	2,899,538	2,253,043	326,278	11.3%	10,817,711	11,745,630	10,367,497	927,919	7.9%
Employee Benefits	1,303,597	1,353,128	1,299,060	49,531	3.7%	4,578,810	4,723,675	5,249,569	144,865	3.1%
Professional Fees	1,211,962	1,292,171	1,205,246	80,209	6.2%	4,390,791	4,587,367	4,826,667	196,576	4.3%
Supplies	648,533	639,903	411,604	(8,630)	-1.3%	2,631,244	2,559,658	2,375,857	(71,586)	-2.8%
Utilities	57,226	54,360	48,442	(2,866)	-5.3%	233,286	217,435	214,877	(15,851)	-7.3%
Purchased Services	638,462	576,737	636,550	(61,725)	-10.7%	2,600,716	2,306,958	2,581,279	(293,758)	-12.7%
Insurance Expense	64,558	63,172	66,573	(1,386)	-2.2%	277,149	252,691	261,600	(24,458)	-9.7%
Other Expenses	57,223	60,312	61,530	3,089	5.1%	224,589	241,261	236,713	16,672	6.9%
Leases and Rentals	34,936	47,892	50,384	12,956	27.1%	143,640	191,568	193,197	47,928	25.0%
Depreciation Expense	275,000	275,000	275,000	0	0.0%	1,100,000	1,100,000	1,100,000	0	0.0%
New York State Assessment	4,298	35,000	30,290	30,702	87.7%	28,878	140,000	134,636	111,122	79.4%
TOTAL EXPENSES	6,869,055	7,297,213	6,337,722	428,158	5.9%	27,026,814	28,066,243	27,541,892	1,039,429	3.7%
OPERATING INCOME/(LOSS)	(122,539)	(233,168)	(324,026)	110,629	47.4%	(708,380)	198,900	(2,412,214)	(907,280)	-456.1%
Non-Operating Revenue	127,011	33,333	168,520	93,678	281.0%	134,458	133,333	250,907	1,125	0.8%
County Capital Contribution	0	0	0	0	0.0%	0	0	0	0	0.0%
Loss on Disposal of Equipment	0	0	0	0	0.0%	0	0	0	0	0.0%
Grant Revenue	37,000	37,500	40,177	(500)	-1.3%	287,766	150,000	40,177	137,766	91.8%
Non-Operating Expense	(1,486)	(1,486)	(1,955)	0	0.0%	(5,944)	(5,944)	(7,821)	0	0.0%
Net Non-Operating Revenue (Expense)	162,525	69,347	206,742	93,178	134.4%	416,280	277,389	283,263	138,891	50.1%
TOTAL NET SURPLUS/(DEFICIT)	\$39,986	(\$163,821)	(\$117,284)	\$203,807	124.4%	(\$292,100)	\$476,289	(\$2,128,951)	(\$768,389)	-161.3%

**LEWIS COUNTY GENERAL HOSPITAL
LOWVILLE, NEW YORK**

CON 202168 BFA
Attachment C
Cont.

KEY STATISTICAL DATA
FOR THE PERIOD ENDING April 30, 2021

	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	PRIOR YR MONTH ACTUAL	VARIANCE ACT vs BUD (UNFAVOR) VARIANCE	% FROM BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	PRIOR YR YTD ACTUAL	VARIANCE ACT vs BUD (UNFAVOR) VARIANCE	% FROM BUDGET
ADMISSIONS:										
Acute	93	88	64	5	6%	457	378	327	79	21%
Swing	8	6	6	2	33%	37	27	28	10	37%
Nursery / Deliveries	15	21	13	(6)	-29%	58	76	56	(18)	-24%
OBSERVATION	77	81	61	(4)	-5%	278	343	315	(65)	-19%
PATIENT DAYS										
Acute	256	248	177	8	3%	1,666	1,186	1,068	480	40%
Swing	70	72	70	(2)	-3%	403	269	183	134	50%
Nursery	26	40	22	(14)	-35%	103	142	107	(39)	-27%
LENGTH OF STAY:										
Acute	2.6	2.8	2.7	(0.2)	-7%	3.6	3.1	3.2	0.5	15%
Swing	10.0	12.0	11.7	(2.0)	-17%	11.9	10.0	7.3	1.9	19%
Nursery	2.0	1.9	1.8	0.1	5%	1.8	1.9	1.9	(0.0)	-2%
SKILLED NURSING FACILITY:										
Patient Days	3,413	4,320	4,152	(907)	-21%	13,813	17,280	17,199	(3,467)	-20%
Discharges	8	15	14	(7)	-47%	44	62	69	(18)	-29%
Occupancy Rate	71.1%	90.0%	86.5%	-18.9%	-21%	71.9%	90.0%	88.8%	-18.1%	-20%
SURGICAL SERVICES										
Operating Room Cases	18	26	15	(8)	-31%	63	100	75	(37)	-37%
Ambulatory Surgery Visits	123	117	20	6	5%	432	448	365	(16)	-4%
Total Surgeries	141	143	35	(2)	-1%	495	548	440	(53)	-10%
EMERGENCY SERVICES:										
ER Treated & Released	648	715	484	(67)	-9%	2,402	3,164	2,633	(762)	-24%
ER Admissions	115	118	93	(3)	-3%	517	495	420	22	4%
Total ER Visits	763	833	577	(70)	-8%	2,919	3,659	3,053	(740)	-20%
Left without being seen	13	13	2	-	0%	67	58	29	9	16%
Transfers	60	35	29	25	71%	168	152	168	16	11%
CLINIC VISITS:										
Beaver River Health Center	619	745	519	(126)	-17%	2,462	2,844	2,125	(382)	-13%
South Lewis Health Center	721	859	508	(138)	-16%	3,020	3,277	2,368	(257)	-8%
Harrisville Health Center	256	234	155	22	9%	1,003	892	840	111	12%
Copenhagen Practice	-	190	-	(190)	-	-	726	-	(726)	-
Women's Health Services	556	601	463	(45)	-7%	2,144	2,502	2,196	(358)	-14%
Surgical Services	190	217	73	(27)	-12%	643	828	664	(185)	-22%
Orthopedic Services	397	406	338	(9)	-2%	1,584	1,549	1,529	35	2%
Family Practice	1,665	2,130	1,220	(465)	-22%	6,674	8,129	6,723	(1,455)	-18%
South Lewis School Clinic	61	162	-	(101)	-62%	285	648	339	(363)	-56%
Dermatology	-	-	-	-	#DIV/0!	-	-	1,147	-	#DIV/0!
Total Clinic Visits	4,465	5,544	3,276	(1,079)	-19%	17,815	21,395	17,931	(3,580)	-17%
OUTPATIENT VISITS:	7,148	6,261	3,345	887	14%	29,324	23,905	20,645	5,419	23%
ADULT DAY CARE VISITS:	-	-	-	-	#DIV/0!	-	-	471	-	#DIV/0!
CHHA VISITS:	767	730	640	37	5%	2,900	2,789	2,616	111	4%
HOSPICE VISITS:	94	157	100	(63)	-40%	447	598	575	(151)	-25%
FTE's - Worked:	448.6	493.4	433.0	(44.8)	-9%	460.2	493.4	459.3	(33.2)	-7%
FTE's - Paid per Adjusted Bed	12.4	12.1	16.2	0.3	3%	10.4	12.1	13.8	(1.7)	-14%

LEWIS COUNTY GENERAL HOSPITAL
LOWVILLE, NEW YORK

BALANCE SHEET -- CURRENT MONTH VS. PRIOR YEAR END
AS OF April 30, 2021

	CURRENT MONTH	PRIOR YEAR END	INCREASE/ (DECREASE)	% VAR.		CURRENT MONTH	PRIOR YEAR END	INCREASE/ (DECREASE)	% VAR.
ASSETS:					LIABILITIES:				
Current Assets					Current Liabilities				
Cash	\$30,580,370	\$31,223,510	(\$643,140)	-2.1%	Accounts Payable and Accrued Expenses	7,460,222	6,233,049	1,227,173	19.7%
Receivables:					Accrued Payroll	1,036,022	1,545,527	(509,505)	-33.0%
Patient and Third Party Payors	17,981,486	15,043,341	2,938,145	19.5%	Due to Third Party Payors	13,044,904	13,105,667	(60,763)	-0.5%
Less: Estimated Uncollectibles	<u>(10,765,020)</u>	<u>(8,932,326)</u>	<u>(1,832,694)</u>	20.5%	Due to Lewis County	0	0	0	
Net Accounts Receivable	7,216,466	6,111,015	1,105,451	18.1%	Current Portion Of Long Term Debt	2,098,453	2,644,753	(546,300)	-20.7%
Other Receivables	9,028,700	9,740,477	(711,777)	-7.3%	Current Portion Of Post Retirement Obligation	<u>3,100,000</u>	<u>3,100,000</u>	<u>0</u>	0.0%
Pre-Paid Expenses	2,067,267	1,531,019	536,248	35.0%	Total Current Liabilities	26,739,601	26,628,996	110,605	0.4%
Inventories	2,322,149	2,318,430	3,719	0.2%					
Due from Third Party Payors	<u>0</u>	<u>0</u>	<u>0</u>		Long Term Liabilities				
Total Current Assets	51,214,952	50,924,451	290,501	0.6%	Due to Lewis County	0	0	0	
Limited Use and Other Assets:					Notes Payable - Leases	0	0	0	
Investments Whose Use is Limited	1,457,318	2,905,081	(1,447,763)	-49.8%	Other	1,265,551	1,265,551	0	0.0%
Deferred Outflows of Resources:					Bonds Payable	342,168	453,247	(111,079)	-24.5%
Deferred Outflows of Resources	\$31,568,765	\$31,568,765	0	0.0%	Net Post Retirement Obligation	110,918,683	110,918,683	0	0.0%
Property, Plant & Equipment, at Cost:					Pension Obligation	30,841,412	30,841,412	0	0.0%
Land and Land Improvements	2,263,736	2,263,736	0	0.0%	Deferred Inflows of Resources	<u>10,436,022</u>	<u>10,436,022</u>	<u>0</u>	0.0%
Building and Building Improvements	40,669,836	40,669,836	0	0.0%	Total Long Term Liab.	153,803,836	153,914,915	(111,079)	-0.1%
Equipment	32,620,529	32,620,529	0	0.0%					
Construction In Progress	<u>4,149,519</u>	<u>2,184,831</u>	<u>1,964,688</u>	89.9%	TOTAL LIABILITIES	180,543,437	180,543,911	(474)	0.0%
Gross Plant Assets	79,703,620	77,738,932	1,964,688	2.5%					
Less: Accumulated Depreciation	<u>(62,917,091)</u>	<u>(61,817,091)</u>	<u>(1,100,000)</u>	1.8%	NET ASSETS:				
Net Property & Equipment	16,786,529	15,921,841	864,688	5.4%	Beginning Net Assets	(79,223,773)	(76,137,810)	(3,085,963)	-4.1%
					Change in Fund Balance	0	108,645	(108,645)	-100.0%
					Current Year Surplus/(Deficit)	<u>(292,100)</u>	<u>(3,194,607)</u>	<u>2,902,507</u>	-90.9%
					TOTAL NET ASSETS	(79,515,873)	(79,223,772)	(292,101)	-0.4%
TOTAL ASSETS:	101,027,564	101,320,138	(292,574)	-0.3%	TOTAL LIABILITIES				
					& NET ASSETS:	101,027,564	101,320,139	(292,575)	-0.3%

ROSWELL PARK CANCER INSTITUTE CORPORATION
D/B/A ROSWELL PARK COMPREHENSIVE CANCER CENTER
(A COMPONENT UNIT OF THE STATE OF NEW YORK)

Project # 211008
BFA Attachment A

CONSOLIDATED STATEMENTS OF NET POSITION

As of March 31,
(in thousands of dollars)

ASSETS	2020	2019
Current assets:		
Cash and cash equivalents	\$ 226,766	\$ 210,390
Current portion of assets limited as to use	29,065	25,940
Patient accounts receivable, net of estimated uncollectibles of approximately \$29,168 in 2020 and \$25,927 in 2019	128,852	131,443
Inventories	12,861	11,138
Due from New York State and other affiliates, net	2,075	2,085
Prepaid expenses and other assets	10,715	11,885
Total current assets	410,334	392,881
Non-current assets:		
Assets limited as to use, net of current portion	346,269	260,915
Goodwill and other intangible assets	6,875	7,358
Notes receivable	21,261	21,261
Capital assets, net	318,903	314,948
Investments in joint ventures	18,817	8,739
Total non-current assets	712,125	613,221
Deferred outflow of resources:		
Pension	45,193	70,245
Other post employment benefits	71,551	—
Total deferred outflows of resources	116,744	70,245
Total assets and deferred outflows of resources	\$ 1,239,203	\$ 1,076,347
LIABILITIES AND NET POSITION		
Current liabilities:		
Current portion of long-term obligations	\$ 16,507	\$ 15,335
Accounts payable and other current liabilities	51,252	34,443
Accrued expenses	95,076	85,995
Due to third-party payors	20,741	19,345
Total current liabilities	183,576	155,118
Non-Current liabilities:		
Long-term obligations, net of current portion	123,731	143,314
Post-employment benefits, net of current portion	577,983	518,411
Net pension liability	45,168	19,238
Total non-current liabilities	746,882	680,963
Deferred inflow of resources:		
Pension	21,588	67,804
Other post employment benefits	61,240	7,914
Total deferred inflow of resources	82,828	75,718
Total liabilities and deferred inflows of resources	1,013,286	911,799
Net position:		
Net investment in capital assets	195,466	173,514
Restricted expendable	55,312	59,445
Unrestricted	(26,238)	(72,838)
Net position, prior to noncontrolling interest	224,540	160,121
Noncontrolling interest	1,377	4,427
Total net position	225,917	164,548
Total liabilities, deferred inflows of resources, and net position	\$ 1,239,203	\$ 1,076,347

CONSOLIDATED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Years Ended March 31,
(in thousands of dollars)

	2020	2019
Operating revenues		
Net patient service revenue/net settlements and appeals	\$ 812,819	\$ 726,940
New York State operating support	51,303	51,303
Grants and contracts	2,021	1,771
Equity interest in gain (loss) of joint ventures	711	(892)
Other operating revenue	39,648	41,079
Total operating revenues	906,502	820,201
Operating expenses		
Salaries and wages	298,465	277,920
Employee benefits	134,940	120,549
Supplies and purchased services	440,881	414,954
Depreciation and amortization	36,631	35,310
Total operating expenses	910,917	848,733
Loss from operations	(4,415)	(28,532)
Non-operating revenues (expenses)		
Interest and other income	7,991	8,319
Interest expense	(2,451)	(2,730)
Gain on disposals and divestitures	20,439	155
Investment gain	7,384	1,949
Net non-operating revenues	33,363	7,693
Excess (Deficiency) of revenues over expenses before noncontrolling interest	28,948	(20,839)
Deficiency of revenues over expenses applicable to noncontrolling interest	109	2,527
Excess (Deficiency) of revenues over expenses	29,057	(18,312)
Net position, beginning of year	164,548	128,070
Change in accounting principle	—	19,354
Contributions for purchase of capital assets	35,362	35,789
Excess (Deficiency) of revenues over expenses and third party investments applicable to noncontrolling interest, net	(109)	(353)
Deconsolidation of OmniSeq	(2,941)	—
Net position, end of year	\$ 225,917	\$ 164,548

ROSWELL PARK CANCER INSTITUTE CORPORATION
D/B/A ROSWELL PARK COMPREHENSIVE CANCER CENTER
(A COMPONENT UNIT OF THE STATE OF NEW YORK)

Project # 211008
BFA Attachment B

CONSOLIDATED STATEMENTS OF NET POSITION

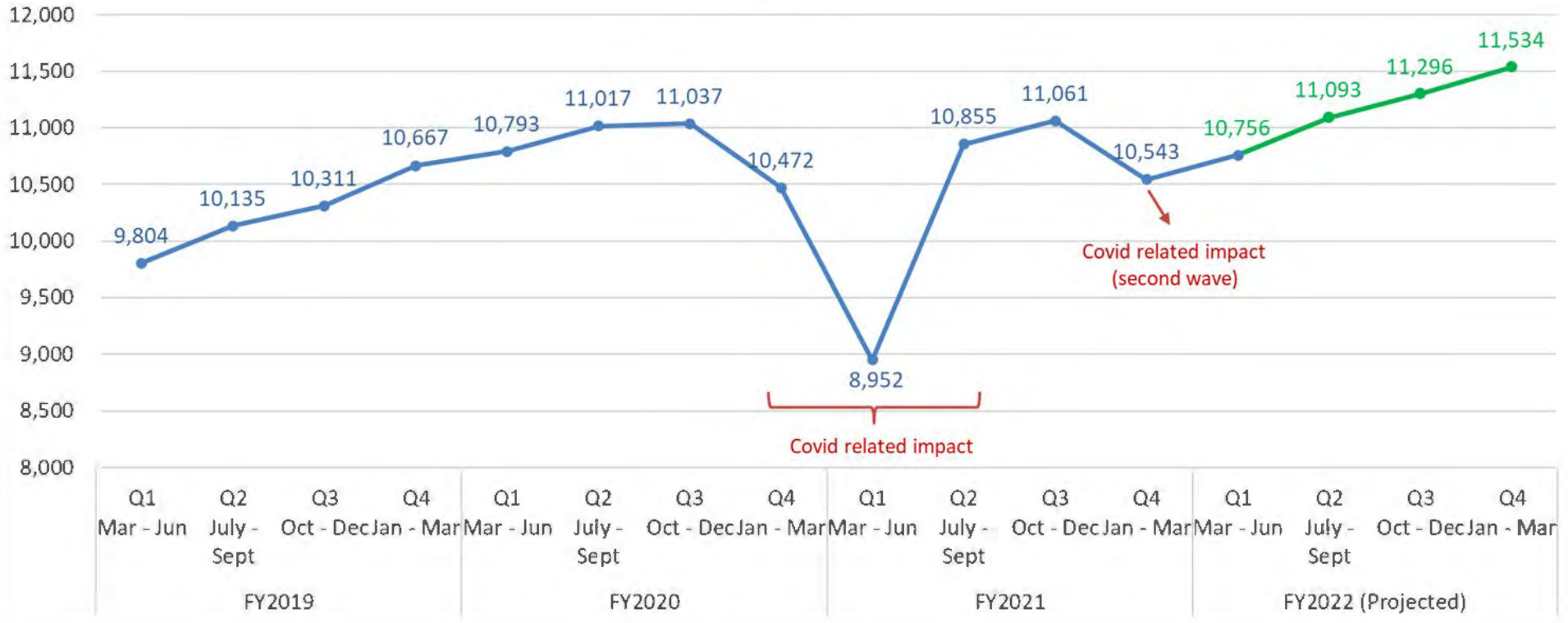
As of March 31,
(in thousands of dollars)

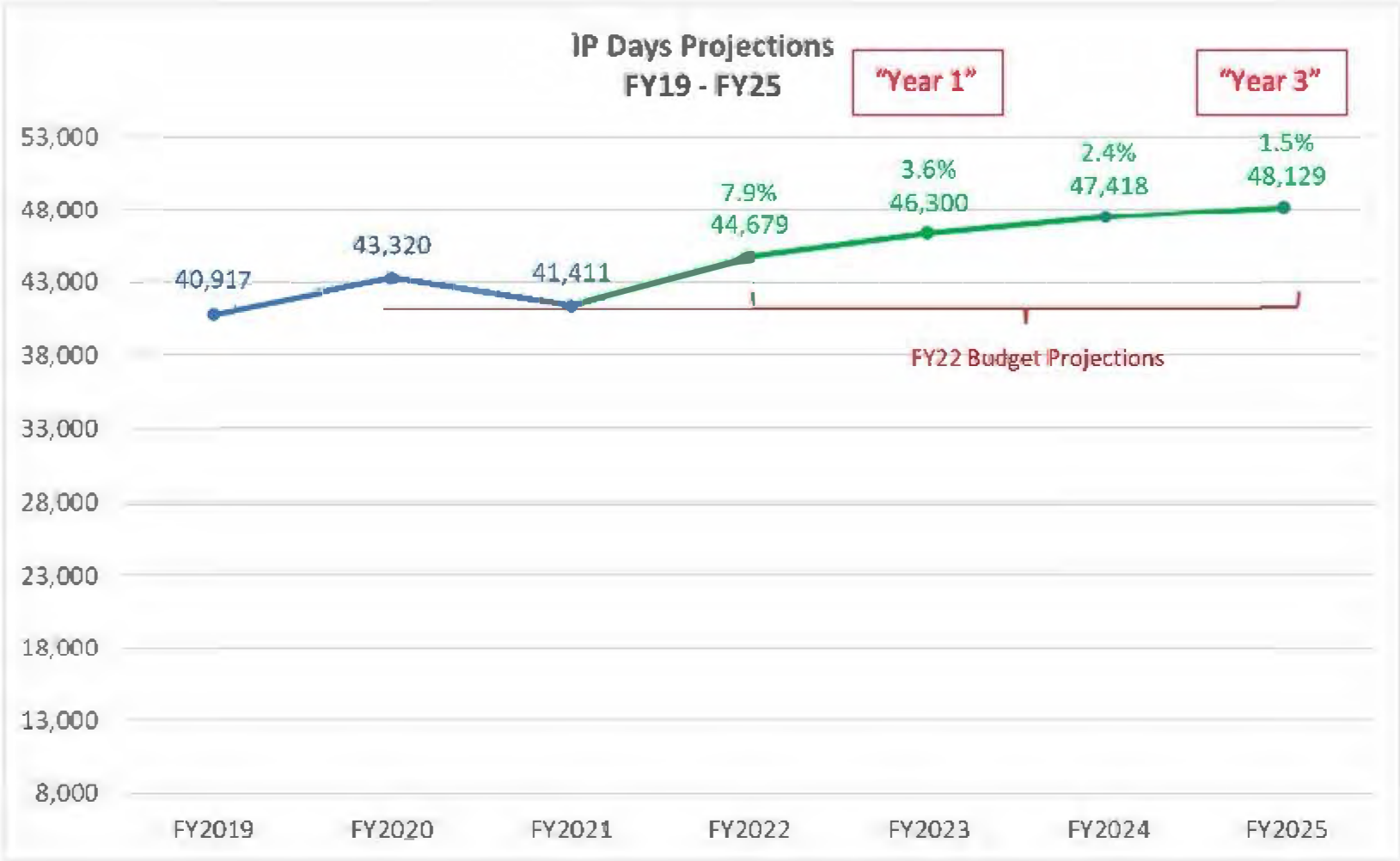
ASSETS	2021	2020
Current assets:		
Cash and cash equivalents	\$ 231,088	\$ 226,766
Current portion of assets limited as to use	61,451	29,065
Patient accounts receivable, net of estimated uncollectibles of approximately \$30,818 in 2021 and \$29,168 in 2020	146,689	128,852
Inventories	18,916	12,861
Due from New York State and other affiliates, net	—	2,075
Prepaid expenses and other assets	11,673	10,715
Total current assets	469,817	410,334
Non-current assets:		
Assets limited as to use, net of current portion	380,806	346,269
Goodwill and other intangible assets	5,943	6,875
Notes receivable	—	21,261
Capital assets, net	322,568	318,903
Investments in joint ventures	16,469	18,817
Total non-current assets	725,786	712,125
Deferred outflow of resources:		
Pension	129,135	45,193
Other post employment benefits	83,949	71,551
Total deferred outflows of resources	213,084	116,744
Total assets and deferred outflows of resources	\$ 1,408,687	\$ 1,239,203
LIABILITIES AND NET POSITION		
Current liabilities:		
Current portion of long-term obligations	\$ 16,933	\$ 16,507
Accounts payable and other current liabilities	47,980	51,252
Accrued expenses	103,156	95,076
Due to New York State and other affiliates, net	1,576	—
Due to third-party payors	19,306	20,741
Medicare Advance Payment - Current	28,013	—
Total current liabilities	216,964	183,576
Non-Current liabilities:		
Long-term obligations, net of current portion	74,825	123,731
Post-employment benefits, net of current portion	533,926	577,983
Medicare Advance Payment - Long Term	29,484	—
Net pension liability	173,708	45,168
Total non-current liabilities	811,943	746,882
Deferred inflow of resources:		
Pension	10,119	21,588
Other post employment benefits	145,451	61,240
Total deferred inflow of resources	155,570	82,828
Total liabilities and deferred inflows of resources	1,184,477	1,013,286
Net position:		
Net investment in capital assets	246,499	195,466
Restricted expendable	64,385	55,312
Unrestricted	(86,674)	(26,238)
Net position, prior to noncontrolling interest	224,210	224,540
Noncontrolling interest	—	1,377
Total net position	224,210	225,917
Total liabilities, deferred inflows of resources, and net position	\$ 1,408,687	\$ 1,239,203

CONSOLIDATED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Years Ended March 31,
(in thousands of dollars)

	2021	2020
Operating revenues		
Net patient service revenue/net settlements and appeals	\$ 816,349	\$ 812,819
New York State operating support	37,963	51,303
Grants and contracts	1,593	2,021
Equity interest in gain (loss) of joint ventures	(1,768)	711
Other operating revenue	41,364	39,648
Total operating revenues	895,501	906,502
Operating expenses		
Salaries and wages	314,651	298,465
Employee benefits	150,718	134,940
Supplies and purchased services	451,875	440,881
Depreciation and amortization	37,874	36,631
Total operating expenses	955,118	910,917
Loss from operations	(59,617)	(4,415)
Non-operating revenues (expenses)		
Interest and other income	19,634	7,991
Interest expense	(2,000)	(2,451)
Gain on debt forgiveness from new market tax credit	8,399	—
Gain on disposals and divestitures	133	20,439
Investment (loss) gain	(3,925)	7,384
Net non-operating revenues	22,241	33,363
(Deficiency) Excess of revenues over expenses before noncontrolling interest	(37,376)	28,948
Deficiency of revenues over expenses applicable to noncontrolling interest	44	109
(Deficiency) Excess of revenues over expenses	(37,332)	29,057
Net position, beginning of year	225,917	164,548
Contributions for purchase of capital assets	35,669	35,362
Deficiency of revenues over expenses and third party investments applicable to noncontrolling interest, net	(44)	(109)
Deconsolidation of OmniSeq	—	(2,941)
Net position, end of year	\$ 224,210	\$ 225,917

IP Days by Quarter FY19 - FY21





Northwell Health, Inc.

Consolidated Statements of Financial Position
(In Thousands)

	December 31	
	2020	2019
Assets		
Current assets:		
Cash and cash equivalents	\$ 830,955	\$ 535,619
Short-term investments	3,619,297	2,931,431
Accounts receivable for services to patients, net	1,276,235	1,285,542
Accounts receivable for physician activities, net	271,784	255,893
Current portion of pledges receivable	51,076	47,316
Current portion of insurance claims receivable	45,232	44,256
Other current assets	498,422	349,832
Total current assets	<u>6,593,001</u>	<u>5,449,889</u>
Long-term investments	3,970,226	2,532,060
Pledges receivable, net of current portion	100,339	99,971
Property, plant and equipment, net	5,858,662	5,548,317
Right-of-use assets – operating leases	942,817	959,622
Insurance claims receivable, net of current portion	136,067	151,214
Other assets	466,603	415,610
Total assets	<u>\$ 18,067,715</u>	<u>\$ 15,156,683</u>
Liabilities and net assets		
Current liabilities:		
Short-term borrowings	\$ 95,000	\$ 95,000
Accounts payable and accrued expenses	1,082,632	989,611
Accrued salaries and related benefits	1,327,075	984,572
Current portion of operating lease obligations	132,289	118,163
Current portion of finance lease obligations	7,995	7,263
Current portion of long-term debt	58,924	56,950
Current portion of insurance claims liability	45,232	44,256
Current portion of malpractice and other insurance liabilities	187,777	184,506
Current portion of Medicare advances	374,408	–
Current portion of estimated payables to third-party payers	306,581	338,251
Total current liabilities	<u>3,617,913</u>	<u>2,818,572</u>
Accrued retirement benefits, net of current portion	755,697	646,738
Operating lease obligations, net of current portion	845,642	869,879
Finance lease obligations, net of current portion	250,069	227,819
Long-term debt, net of current portion	3,650,825	3,715,934
Insurance claims liability, net of current portion	136,067	151,214
Malpractice and other insurance liabilities, net of current portion	1,601,430	1,336,641
Medicare advances, net of current portion	655,821	–
Other long-term liabilities	908,630	634,490
Total liabilities	<u>12,422,094</u>	<u>10,401,287</u>
Commitments and contingencies		
Net assets:		
Without donor restrictions	4,861,852	4,063,674
With donor restrictions	783,769	691,722
Total net assets	<u>5,645,621</u>	<u>4,755,396</u>
Total liabilities and net assets	<u>\$ 18,067,715</u>	<u>\$ 15,156,683</u>

Northwell Health, Inc.

Consolidated Statements of Operations
(In Thousands)

	Year Ended December 31	
	2020	2019
Operating revenue:		
Net patient service revenue	\$ 9,081,218	\$ 9,500,259
Physician practice revenue	2,055,320	2,093,076
Total patient revenue	<u>11,136,538</u>	<u>11,593,335</u>
CARES Act Provider Relief Fund revenue	1,209,679	-
Other operating revenue	1,020,400	833,653
Net assets released from restrictions used for operations	63,846	60,279
	<u>13,430,463</u>	<u>12,487,267</u>
Operating expenses:		
Salaries	7,021,865	6,410,803
Employee benefits	1,592,007	1,446,365
Supplies and expenses	4,167,383	3,788,695
Depreciation and amortization	540,960	510,653
Interest	160,948	152,444
	<u>13,483,163</u>	<u>12,308,960</u>
(Deficiency) excess of operating revenue over operating expenses, excluding Health Insurance Companies	(52,700)	178,307
Health Insurance Companies excess of operating revenue over operating expenses	26,285	10,067
Total (deficiency) excess of operating revenue over operating expenses	<u>(26,415)</u>	<u>188,374</u>
Non-operating gains and losses:		
Investment income	186,311	171,744
Change in net unrealized gains and losses and change in value of equity method investments	526,009	401,110
Change in fair value of interest rate swap agreements designated as derivative instruments	(283)	(464)
Non-operating net periodic benefit credit (cost)	895	(57,579)
Loss on refunding of long-term debt	-	(519)
Other non-operating gains and losses	123,364	(30,906)
Total non-operating gains and losses	<u>836,296</u>	<u>483,386</u>
Excess of revenue and gains and losses over expenses	809,881	671,760
Net assets released from restrictions for capital asset acquisitions	44,881	47,052
Change in fair value of interest rate swap agreements designated as cash flow hedges	(751)	(733)
Pension and other postretirement liability adjustments	(52,261)	9,105
Other changes in net assets	(3,572)	(8,336)
Increase in net assets without donor restrictions	<u>\$ 798,178</u>	<u>\$ 718,848</u>

Consolidated Statements of Changes in Net Assets
(In Thousands)

Years Ended December 31, 2020 and 2019

	Net Assets		
	Without Donor Restrictions	With Donor Restrictions	Total
Net assets, January 1, 2019	\$ 3,344,826	\$ 638,709	\$ 3,983,535
Contributions and grants	–	127,262	127,262
Investment income	–	10,257	10,257
Change in net unrealized gains and losses and change in value of equity method investments	–	29,714	29,714
Excess of revenue and gains and losses over expenses	671,760	–	671,760
Net assets released from restrictions for:			
Capital asset acquisitions	47,052	(47,052)	–
Operations	–	(60,279)	(60,279)
Non-operating activities	–	(14,088)	(14,088)
Change in fair value of interest rate swap agreements designated as cash flow hedges	(733)	–	(733)
Pension and other postretirement liability adjustments	9,105	–	9,105
Other changes in net assets	(8,336)	7,199	(1,137)
Increase in net assets	<u>718,848</u>	<u>53,013</u>	<u>771,861</u>
Net assets, December 31, 2019	<u>\$ 4,063,674</u>	<u>\$ 691,722</u>	<u>\$ 4,755,396</u>
	Without Donor Restrictions	With Donor Restrictions	Total
Net assets, January 1, 2020	\$ 4,063,674	\$ 691,722	\$ 4,755,396
Contributions and grants	–	161,440	161,440
Investment income	–	12,519	12,519
Change in net unrealized gains and losses and change in value of equity method investments	–	28,419	28,419
Excess of revenue and gains and losses over expenses	809,881	–	809,881
Net assets released from restrictions for:			
Capital asset acquisitions	44,881	(44,881)	–
Operations	–	(63,846)	(63,846)
Non-operating activities	–	(10,959)	(10,959)
Change in fair value of interest rate swap agreements designated as cash flow hedges	(751)	–	(751)
Pension and other postretirement liability adjustments	(52,261)	–	(52,261)
Other changes in net assets	(3,572)	9,355	5,783
Increase in net assets	<u>798,178</u>	<u>92,047</u>	<u>890,225</u>
Net assets, December 31, 2020	<u>\$ 4,861,852</u>	<u>\$ 783,769</u>	<u>\$ 5,645,621</u>

Northwell Health, Inc.

Consolidated Statements of Financial Position
March 31, 2021 and December 31, 2020 (In Thousands)

	(Unaudited) March 31, 2021	(Audited) December 31, 2020
Assets		
Current assets:		
Cash and cash equivalents	\$ 761,527	\$ 830,955
Short-term investments	3,822,220	3,619,297
Accounts receivable for services to patients, net	1,351,901	1,276,235
Accounts receivable for physician activities, net	285,088	271,784
Current portion of pledges receivable	45,973	51,076
Current portion of insurance claims receivable	45,232	45,232
Other current assets	492,648	498,422
Total current assets	<u>6,804,589</u>	<u>6,593,001</u>
Long-term investments	4,116,609	3,970,226
Pledges receivable, net of current portion	94,721	100,339
Property, plant and equipment, net	5,902,615	5,858,662
Right-of-use assets – operating leases	949,049	942,817
Insurance claims receivable, net of current portion	136,067	136,067
Other assets	474,349	466,603
Total assets	<u>\$ 18,477,999</u>	<u>\$ 18,067,715</u>
Liabilities and net assets		
Current liabilities:		
Short-term borrowings	\$ 95,000	\$ 95,000
Accounts payable and accrued expenses	1,165,123	1,082,632
Accrued salaries and related benefits	1,256,366	1,327,075
Current portion of operating lease obligations	134,616	132,289
Current portion of finance lease obligations	7,964	7,995
Current portion of long-term debt	58,568	58,924
Current portion of insurance claims liability	45,232	45,232
Current portion of malpractice and other insurance liabilities	187,269	187,777
Current portion of Medicare advances	542,940	374,408
Current portion of estimated payables to third-party payers	374,591	306,581
Total current liabilities	<u>3,867,669</u>	<u>3,617,913</u>
Accrued retirement benefits, net of current portion	788,004	755,697
Operating lease obligations, net of current portion	849,306	845,642
Finance lease obligations, net of current portion	248,457	250,069
Long-term debt, net of current portion	3,645,317	3,650,825
Insurance claims liability, net of current portion	136,067	136,067
Malpractice and other insurance liabilities, net of current portion	1,650,113	1,601,430
Medicare advances, net of current portion	487,289	655,821
Other long-term liabilities	894,447	908,630
Total liabilities	<u>12,566,669</u>	<u>12,422,094</u>
Commitments and contingencies		
Net assets:		
Without donor restrictions	5,117,512	4,861,852
With donor restrictions	793,818	783,769
Total net assets	<u>5,911,330</u>	<u>5,645,621</u>
Total liabilities and net assets	<u>\$ 18,477,999</u>	<u>\$ 18,067,715</u>

See accompanying notes.

Consolidated Statements of Operations
For the Three Months Ended March 31, 2021 and 2020 (In Thousands)

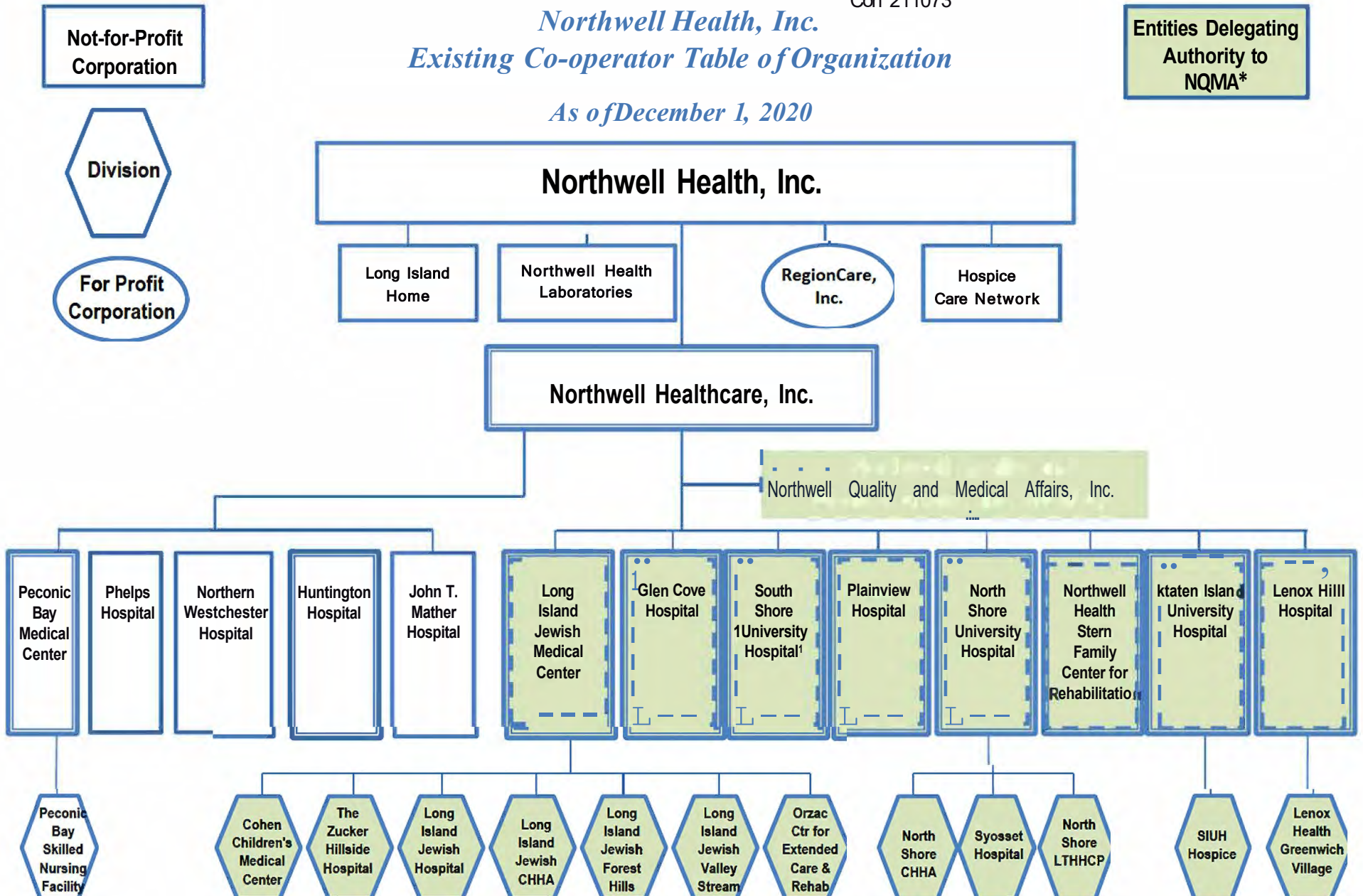
	(Unaudited) 2021	(Unaudited) 2020
	<u>2021</u>	<u>2020</u>
Operating revenue:		
Net patient service revenue	\$ 2,542,722	\$ 2,310,548
Physician practice revenue	587,413	515,421
Total patient revenue	<u>3,130,135</u>	<u>2,825,969</u>
CARES Act Provider Relief Fund revenue	22,128	-
Other operating revenue	306,042	238,431
Net assets released from restrictions used for operations	17,196	16,997
Total operating revenue	<u>3,475,501</u>	<u>3,081,397</u>
Operating expenses:		
Salaries	1,792,544	1,669,734
Employee benefits	427,570	403,973
Supplies and expenses	1,112,692	973,510
Depreciation and amortization	145,933	135,076
Interest	39,825	40,067
Total operating expenses	<u>3,518,564</u>	<u>3,222,360</u>
Deficiency of operating revenue over operating expenses	(43,063)	(140,963)
Non-operating gains and losses:		
Investment income	86,050	24,456
Change in net unrealized gains and losses and change in value of equity method investments	15,956	(584,162)
Change in fair value of interest rate swap agreements designated as derivative instruments	419	(580)
Non-operating net periodic benefit credit (cost)	924	(4,021)
Other non-operating gains and losses	194,031	(4,424)
Total non-operating gains and losses	<u>297,380</u>	<u>(568,731)</u>
Excess (deficiency) of revenue and gains and losses over expenses	254,317	(709,694)
Net assets released from restrictions for capital asset acquisitions	5,747	4,480
Change in fair value of interest rate swap agreements designated as cash flow hedges	1,005	(1,354)
Other changes in net assets	(5,409)	(1,656)
Increase (decrease) in net assets without donor restriction	<u>\$ 255,660</u>	<u>\$ (708,224)</u>

See accompanying notes.

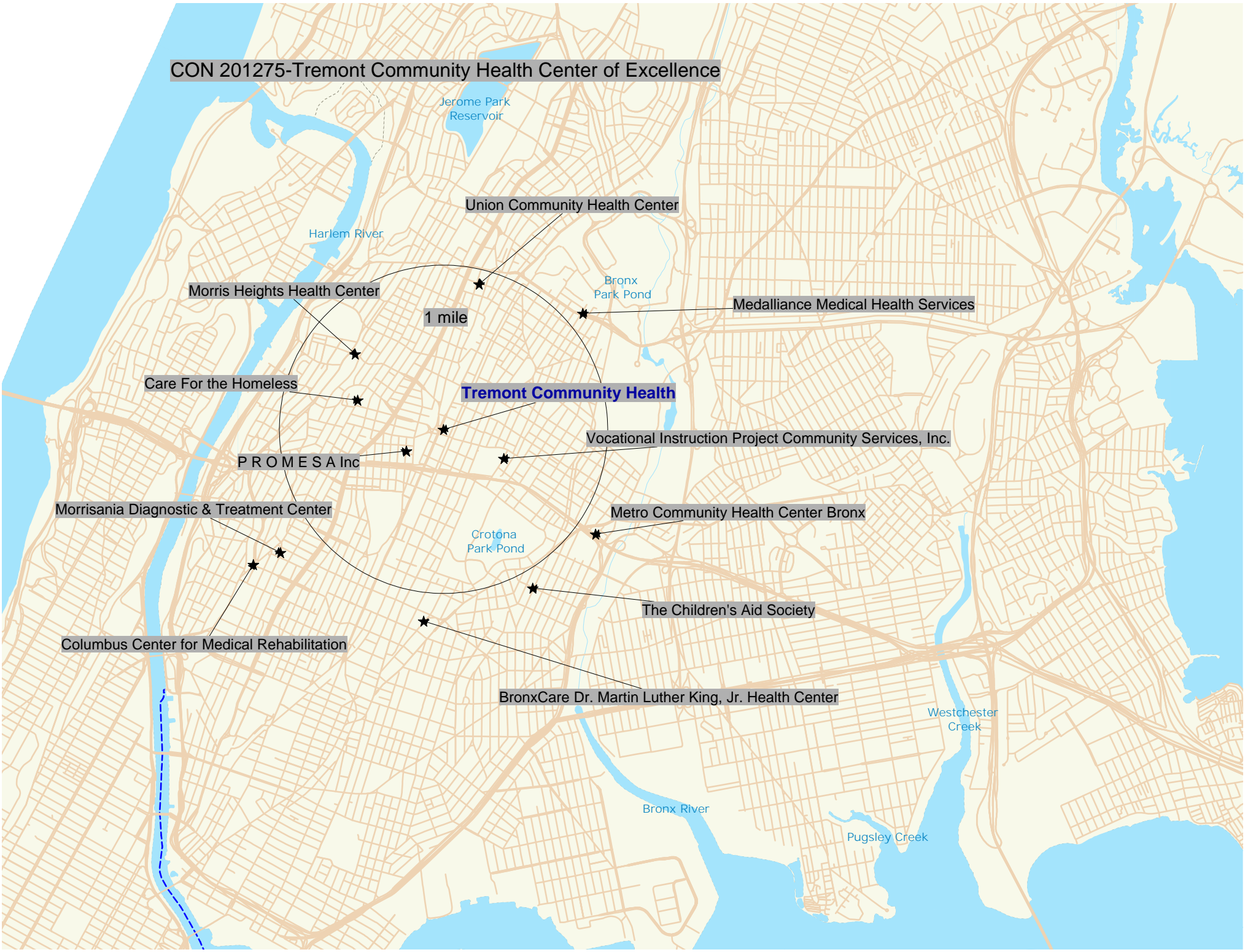
Northwell Health, Inc.
Existing Co-operator Table of Organization

As of December 1, 2020

Entities Delegating
Authority to
NQMA*



CON 201275-Tremont Community Health Center of Excellence



NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(A Component Unit of the City of New York)
Statement of Net Position
As of June 30, 2020
(In thousands)

	2020			
	Business type Activities - H+H	Discretely Presented Component Unit - MetroPlus	I Jiminnton	Total
ASSETS				
Current assets				
Cash and cash equivalents	\$ 666,561	\$ 473,287	\$ -	\$ 1,139,848
U.S. government securities	-	243,661	-	243,661
Patient accounts receivable, net	974,840	-	(531,834)	443,006
Receivables	-	407,471	(4,044)	403,427
Estimated third-party payor settlements receivable	111,000	-	(106,400)	206,600
Estimated pools receivable	433,600	-	-	433,600
Grants receivable	19,559	167	-	79,726
Assets restricted as to use and held for future investment	31,014	-	-	31,034
Due from City of New York	48,680	-	-	8,680
Other current assets	279,705	95,968	-	375,673
Total current assets	2,826,981	1,220,554	(642,278)	1,405,257
Assets restricted as to use, net of current portion	138,365	159,739	-	298,104
U.S. government securities	-	176,580	-	376,580
Other receivable	-	-	-	-
Capital assets, net	3,903,927	5,151	-	3,909,078
Other assets	10,450	-	-	10,450
Total assets	6,887,713	1,762,024	(642,278)	8,007,459
Deferred outflows of resources				
Deferred outflows from pension	223,781	5,362	-	229,143
Deferred outflows from postemployment benefits, other than pension	783,2	-	-	783,244
Unamortized refunding costs	5,167	-	-	5,167
Asset retirement obligation	5,000	-	-	5,000
	\$ 7,905,120	\$ 1,767,386	\$ (642,278)	\$ 9,030,228
LIABILITIES				
Current liabilities				
Current installment long-term debt	\$ 105,898	\$ -	\$ -	\$ 105,898
Accrued salaries, fringe benefits, and payroll taxes	593,965	12,434	(4,044)	602,355
Accounts payable and accrued expenses	915,111	1,035,870	(638,234)	1,312,747
Estimated third-party payor settlements, net payable	100,996	-	-	100,996
Due to the City of New York, net	431,460	-	-	431,460
Current portion of pension	517,556	12,401	-	529,957
Current portion of postemployment benefits, other than pension	221,660	5,484	-	234,352
Total current liabilities	2,893,574	1,066,189	(642,278)	3,317,485
Long-term debt, net of current installments	634,217	-	-	634,217
Accrued compensated absences, net of current portion	313,461	5,817	-	319,278
Accrued salaries, fringe benefits, and payroll taxes, net of current portion	68,411	-	-	68,411
Long-term pension net of current portion	2,273,22	55,905	-	2,329,327
Postemployment benefits, other than pension, net of current portion	5,077,724	47,448	-	5,125,172
Total liabilities	11,260,109	1,175,359	(642,278)	11,793,890
Deferred inflows of resources				
Deferred inflows from pension	342,681	5,948	-	348,629
Deferred inflows from postemployment benefits, other than pension	1,237,560	5,348	-	1,244,908
	12,843,050	1,186,645	(642,278)	13,387,427
Net position				
Net investment in capital assets	2,834,051	3,000	-	2,837,825
Restricted:				
For debt service	138,4	-	-	133,454
Expendable for specific operating activities	13,388	-	-	13,388
Non-expendable: permanent endowments	928	-	-	928
Contingent surplus reserve	-	400,506	-	400,506
Unrestricted	(7,924,751)	176,451	-	(7,748,300)

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(A Component Unit of the City of New York)
Statement of Revenues, Expenses, and Changes in Net Position
For the year ended June 30, 2020
(In thousands)

	2020			
	Business-type Activities - H+H	Discretely Presented Component Unit-	Eliminations	Total
		MetroPlus		
OPERATING REVENUE				
Net patient service revenue	\$ 6,676,714	\$ -	\$ (904,063)	\$ 5,772,651
Appropriations from City of New York, net	673,269	-	-	673,269
Premium revenue	-	3,243,455	(50,554)	3,192,901
Grants revenue	1,499,213	567	(70,600)	1,429,180
Other revenue	204,242	4,088	-	208,330
Total operating revenue	<u>9,053,438</u>	<u>3,248,110</u>	<u>(1,025,217)</u>	<u>11,276,331</u>
OPERATING EXPENSES				
Personal services	2,979,980	88,597	-	3,068,577
Other than personal services	2,915,080	3,092,458	(974,663)	5,032,875
Fringe benefits and employer payroll taxes	889,018	29,065	(50,554)	867,529
Pension	367,234	8,799	-	376,033
Postemployment benefits, other than pension	236,268	6,048	-	242,316
Affiliation contracted services	1,232,026	-	-	1,232,026
Depreciation	385,375	2,365	-	387,740
Total operating expenses	<u>9,004,981</u>	<u>3,227,332</u>	<u>(1,025,217)</u>	<u>11,207,096</u>
Operating income/(loss)	<u>48,457</u>	<u>20,778</u>	<u>-</u>	<u>69,235</u>
NONOPERATING REVENUE (EXPENSES)				
Investment income	9,532	23,334	-	32,866
Interest expense	(124,597)	-	-	(124,597)
Contributions restricted for specific operating activities	29,652	-	-	29,652
Total nonoperating (e.g., expenses) revenue, net	<u>(85,413)</u>	<u>23,334</u>	<u>-</u>	<u>(62,079)</u>
Loss before other changes in net position	<u>(36,956)</u>	<u>44,112</u>	<u>-</u>	<u>7,156</u>
OTHER CHANGES IN NET POSITION				
Capital contributions funded by City of New York, net	291,747	-	-	291,747
Capital contributions funded by grantors and donors	168,713	-	-	168,713
Total other changes in net position	<u>460,460</u>	<u>-</u>	<u>-</u>	<u>460,460</u>
Increase in net position	<u>423,504</u>	<u>44,112</u>	<u>-</u>	<u>467,616</u>
Net deficit position at beginning of period	<u>(5,361,434)</u>	<u>536,619</u>	<u>-</u>	<u>(4,824,815)</u>
Net deficit position at end of period	<u>\$ (4,937,930)</u>	<u>\$ 580,731</u>	<u>\$ -</u>	<u>\$ (4,357,199)</u>

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION

(A Component Unit of The City of New York)

Statements of Net Position

December 31, 2020 (Unaudited)

UNAUDITED FOR MANAGEMENT USE ONLY

CON 201275

BFA Attachment B

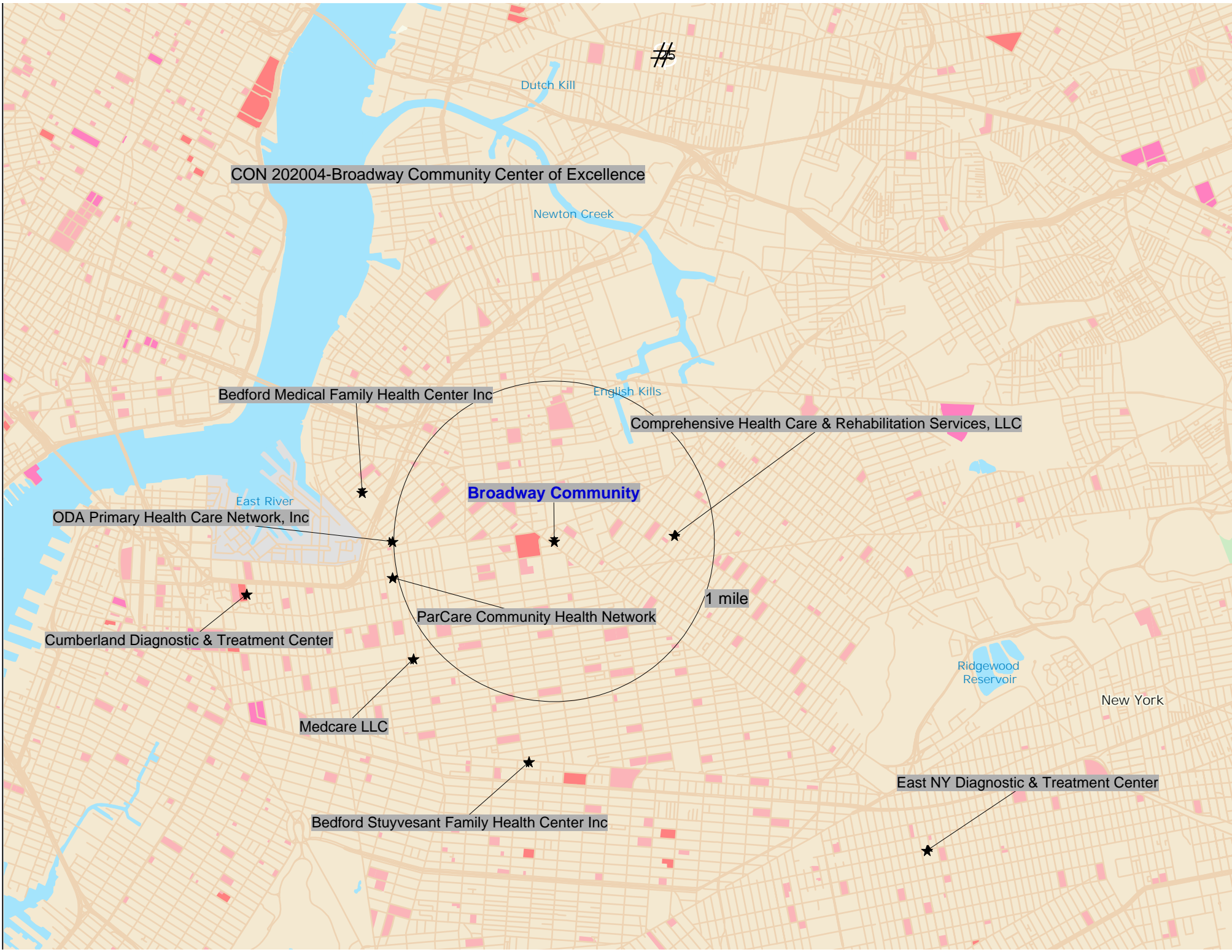
(In thousands)

Assets	Dec 31 2020			
	Business-type Activities –	Discretely Presented Component	Eliminations	Total
	HHC	Unit-MetroPlus		
Current assets:				
Cash and cash equivalents	\$ 224,879	585,936	—	810,815
U.S. government securities	—	361,060	—	361,060
Patient accounts receivable, net	811,673	—	(365,190)	446,483
Premiums receivable	—	186,590	(4,421)	182,169
Estimated third-party payor settlements	440,200	—	(106,400)	333,800
Estimated pool receivable	635,200	—	—	635,200
Grants receivable	267,722	190	(3,329)	264,583
Assets restricted as to use and required for current liabilities	61,750	—	—	61,750
Due from City of New York	265,347	—	—	265,347
Other current assets	350,364	78,857	—	429,221
Total current assets	3,057,135	1,212,633	(479,340)	3,790,428
Assets restricted as to use, net of current portion	135,413	159,827	—	295,240
U.S. government securities	—	260,124	—	260,124
Other receivable	—	—	—	—
Capital assets, net	3,882,802	4,981	—	3,887,783
Other Assets	9,330	—	—	9,330
Total assets	7,084,680	1,637,565	(479,340)	8,242,905
Deferred Outflows of Resources				
Deferred outflows from pension	207,690	4,977	—	212,667
Deferred outflows from postemployment benefits, other than pension	783,244	—	—	783,244
Unamortized refunding cost	4,714	—	—	4,714
Asset retirement obligation	5,000	—	—	5,000
	\$ 8,085,328	1,642,542	(479,340)	9,248,530
Liabilities				
Current liabilities:				
Current installments of long-term debt	\$ 101,079	—	—	101,079
Accrued salaries, fringe benefits, and payroll taxes	603,497	13,595	(4,421)	612,671
Accounts payable and accrued expenses	1,254,210	882,888	(474,919)	1,662,179
Estimated third-party payor settlements	96,099	—	—	96,099
Estimated pools payable	—	—	—	—
Current portion of due to City of New York, net	333,211	—	—	333,211
Current portion of pension	517,556	12,401	—	529,957
Current portion of postemployment benefits obligation, other than pen:	228,868	5,484	—	234,352
Other current liabilities	—	—	—	—
Total current liabilities	3,134,520	914,368	(479,340)	3,569,548
Long-term debt, net of current installments	599,880	14,421	—	614,301
Accrued compensated absences, net of current portion	332,395	6,413	—	338,808
Accrued salaries, fringe benefits, and payroll taxes, net of current portion	68,411	—	—	68,411
Due to City of New York, net of current portion	—	—	—	—
Long-term pension, net of current portion	2,274,136	55,904	—	2,330,040
Postemployment benefits obligation, other than pension, net of current portion	5,151,887	49,030	—	5,200,917
Total liabilities	11,561,229	1,040,136	(479,340)	12,122,025
Deferred Inflows of Resources				
Deferred inflows from pension	271,091	4,234	—	275,325
Deferred inflows from postemployment benefits, other than pension	1,239,561	5,348	—	1,244,909
	13,071,881	1,049,718	(479,340)	13,642,259
Net position				
Net investment in capital assets	2,880,361	3,566	—	2,883,927
Restricted:				
For debt service	167,606	—	—	167,606
Expendable for specific operating activities	13,388	—	—	13,388
Nonexpendable permanent endowments	928	—	—	928
Contingent surplus reserve	—	400,506	—	400,506
Unrestricted	(8,048,836)	188,752	—	(7,860,084)
Total net deficit position	(4,986,553)	592,824	—	(4,393,729)
	\$ 8,085,328	1,642,542	(479,340)	9,248,530

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(A Component Unit of The City of New York)
Statements of Net Position
December 31, 2020 (Unaudited)
UNAUDITED FOR MANAGEMENT USE ONLY
(In thousands)

CON 201275
BFA Attachment B Cont.

	Dec 31 2020			
	Business-type Activities – HHC	Discretely Presented Component Unit – MetroPlus	Eliminations	Total
Operating revenue:				
Net patient service revenue	\$ 3,435,639	—	(386,098)	3,049,541
Appropriations from City of New York, net	504,718	—	—	504,718
Premium revenue	—	1,699,981	(25,831)	1,674,150
Grants revenue	1,100,579	197	(62,178)	1,038,598
Other revenue	119,382	2,374	—	121,756
Total operating revenue	<u>5,160,318</u>	<u>1,702,552</u>	<u>(474,107)</u>	<u>6,388,763</u>
Operating expenses:				
Personal services	1,617,286	46,032	—	1,663,318
Other than personal services	1,975,844	1,620,359	(448,276)	3,147,927
Fringe benefits and employer payroll taxes	490,105	16,135	(25,831)	480,409
Pension	203,325	4,869	—	208,194
Postemployment benefits, other than pension	144,591	3,463	—	148,054
Affiliation contracted services	640,942	—	—	640,942
Depreciation	230,127	936	—	231,063
Total operating expenses	<u>5,302,220</u>	<u>1,691,794</u>	<u>(474,107)</u>	<u>6,519,907</u>
Operating (loss) income	<u>(141,902)</u>	<u>10,758</u>	<u>—</u>	<u>(131,144)</u>
Nonoperating revenue (expenses):				
Investment (loss) income	272	1,335	—	1,607
Interest expense	(65,395)	—	—	(65,395)
Contributions restricted for specific operating activities	10,207	—	—	10,207
Total nonoperating (expenses) revenue, net	<u>(54,916)</u>	<u>1,335</u>	<u>—</u>	<u>(53,581)</u>
(Loss) income before other changes in net position	<u>(196,818)</u>	<u>12,093</u>	<u>—</u>	<u>(184,725)</u>
Other changes in net position:				
Capital contributions funded by City of New York, net	62,102	—	—	62,102
Capital contributions funded by grantors and donors	86,093	—	—	86,093
Total other changes in net position	<u>148,195</u>	<u>—</u>	<u>—</u>	<u>148,195</u>
(Decrease) increase in net position	<u>(48,623)</u>	<u>12,093</u>	<u>—</u>	<u>(36,530)</u>
Net deficit position at beginning of period	<u>(4,937,930)</u>	<u>580,731</u>	<u>—</u>	<u>(4,357,199)</u>
Net deficit position at end of period	<u>(4,986,553)</u>	<u>592,824</u>	<u>—</u>	<u>(4,393,729)</u>



CON 202004-Broadway Community Center of Excellence

Dutch Kill

Newton Creek

#5

Bedford Medical Family Health Center Inc

English Kills

Comprehensive Health Care & Rehabilitation Services, LLC

Broadway Community

East River

ODA Primary Health Care Network, Inc

1 mile

ParCare Community Health Network

Cumberland Diagnostic & Treatment Center

Ridgewood Reservoir

Medcare LLC

New York

Bedford Stuyvesant Family Health Center Inc

East NY Diagnostic & Treatment Center

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(A Component Unit of the City of New York)
Statement of Net Position
As of June 30, 2020
(In thousands)

	2020			
	Business-type Activities - H+H	Discretely Presented Component Unit-MetroPlus	Eliminations	Total
ASSETS				
Current assets				
Cash and cash equivalents	\$ 666,563	\$ 473,287	\$ -	\$ 1,139,850
U.S. government securities	-	243,661	-	243,661
Patient accounts receivable, net	974,840	-	(531,834)	443,006
Premiums receivable	-	407,471	(4,044)	403,427
Estimated third-party payor settlements, receivable	313,000	-	(106,400)	206,600
Estimated pools receivable	433,600	-	-	433,600
Grants receivable	79,559	167	-	79,726
Assets restricted as to use and required for current liabilities	31,034	-	-	31,034
Due from City of New York	48,680	-	-	48,680
Other current assets	279,705	95,968	-	375,673
Total current assets	2,826,981	1,220,554	(642,278)	3,405,257
Assets restricted as to use, net of current portion	138,365	159,739	-	298,104
U.S. government securities	-	376,580	-	376,580
Other receivable	-	-	-	-
Capital assets, net	3,903,927	5,151	-	3,909,078
Other assets	18,450	-	-	18,450
Total assets	6,887,721	1,762,024	(642,278)	8,007,469
Deferred outflows of resources				
Deferred outflows from pension	223,784	5,362	-	229,146
Deferred outflows from postemployment benefits, other than pension	783,244	-	-	783,244
Unamortized refunding cost	5,369	-	-	5,369
Asset retirement obligation	5,000	-	-	5,000
	\$ 7,905,120	\$ 1,767,386	\$ (642,278)	\$ 9,030,228
LIABILITIES				
Current liabilities				
Current installments of long-term debt	\$ 105,598	\$ -	\$ -	\$ 105,598
Accrued salaries, fringe benefits, and payroll taxes	593,965	12,434	(4,044)	602,355
Accounts payable and accrued expenses	915,131	1,035,870	(638,234)	1,312,767
Estimated third-party payor settlements, net payable	100,996	-	-	100,996
Due to the City of New York, net	431,460	-	-	431,460
Current portion of pension	517,556	12,401	-	529,957
Current portion of postemployment benefits, other than pension	228,868	5,484	-	234,352
Total current liabilities	2,893,574	1,066,189	(642,278)	3,317,485
Long-term debt, net of current installments	634,217	-	-	634,217
Accrued compensated absences, net of current portion	313,461	5,817	-	319,278
Accrued salaries, fringe benefits, and payroll taxes, net of current portion	68,411	-	-	68,411
Long-term pension, net of current portion	2,273,422	55,905	-	2,329,327
Postemployment benefits, other than pension, net of current portion	5,077,724	47,448	-	5,125,172
Total liabilities	11,260,809	1,175,359	(642,278)	11,793,890
Deferred inflows of resources				
Deferred inflows from pension	342,681	5,948	-	348,629
Deferred inflows from postemployment benefits, other than pension	1,239,560	5,348	-	1,244,908
	12,843,050	1,166,655	(642,278)	13,387,427
Net position				
Net investment in capital assets	2,834,053	3,772	-	2,837,825
Restricted:				
For debt service	138,454	-	-	138,454
Expendable for specific operating activities	13,388	-	-	13,388
Non-expendable permanent endowments	928	-	-	928
Contingent surplus reserve	-	400,506	-	400,506
Unrestricted	(7,924,753)	176,453	-	(7,748,300)
Total net deficit position	\$ (4,937,930)	\$ 580,731	\$ -	\$ (4,357,199)

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(A Component Unit of the City of New York)
Statement of Revenues, Expenses, and Changes in Net Position
For the year ended June 30, 2020
(In thousands)

	2020			
	Business-type Activities - H+H	Discretely Presented Component Unit - MetroPlus	Eliminations	Total
OPERATING REVENUE				
Net patient service revenue	\$ 6,676,714	\$ -	\$ (904,063)	\$ 5,772,651
Appropriations from City of New York, net	673,269	-	-	673,269
Premium revenue	-	3,243,455	(50,554)	3,192,901
Grants revenue	1,499,213	567	(70,600)	1,429,180
Other revenue	204,242	4,088	-	208,330
Total operating revenue	<u>9,053,438</u>	<u>3,248,110</u>	<u>(1,025,217)</u>	<u>11,276,331</u>
OPERATING EXPENSES				
Personal services	2,979,980	88,597	-	3,068,577
Other than personal services	2,915,080	3,092,458	(974,663)	5,032,875
Fringe benefits and employer payroll taxes	889,018	29,065	(50,554)	867,529
Pension	367,234	8,799	-	376,033
Postemployment benefits, other than pension	236,268	6,048	-	242,316
Affiliation contracted services	1,232,026	-	-	1,232,026
Depreciation	385,375	2,365	-	387,740
Total operating expenses	<u>9,004,981</u>	<u>3,227,332</u>	<u>(1,025,217)</u>	<u>11,207,096</u>
Operating income/(loss)	<u>48,457</u>	<u>20,778</u>	<u>-</u>	<u>69,235</u>
NONOPERATING REVENUE (EXPENSES)				
Investment income	9,532	23,334	-	32,866
Interest expense	(124,597)	-	-	(124,597)
Contributions restricted for specific operating activities	29,652	-	-	29,652
Total nonoperating (expenses) revenue, net	<u>(85,413)</u>	<u>23,334</u>	<u>-</u>	<u>(62,079)</u>
Loss before other changes in net position	<u>(36,956)</u>	<u>44,112</u>	<u>-</u>	<u>7,156</u>
OTHER CHANGES IN NET POSITION				
Capital contributions funded by City of New York, net	291,747	-	-	291,747
Capital contributions funded by grantors and donors	168,713	-	-	168,713
Total other changes in net position	<u>460,460</u>	<u>-</u>	<u>-</u>	<u>460,460</u>
Increase in net position	<u>423,504</u>	<u>44,112</u>	<u>-</u>	<u>467,616</u>
Net deficit position at beginning of period	<u>(5,361,434)</u>	<u>536,619</u>	<u>-</u>	<u>(4,824,815)</u>
Net deficit position at end of period	<u>\$ (4,937,930)</u>	<u>\$ 580,731</u>	<u>\$ -</u>	<u>\$ (4,357,199)</u>

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(A Component Unit of The City of New York)
Statements of Net Position
December 31, 2020 (Unaudited)
UNAUDITED FOR MANAGEMENT USE ONLY

CON 202004
BFA Attachment B

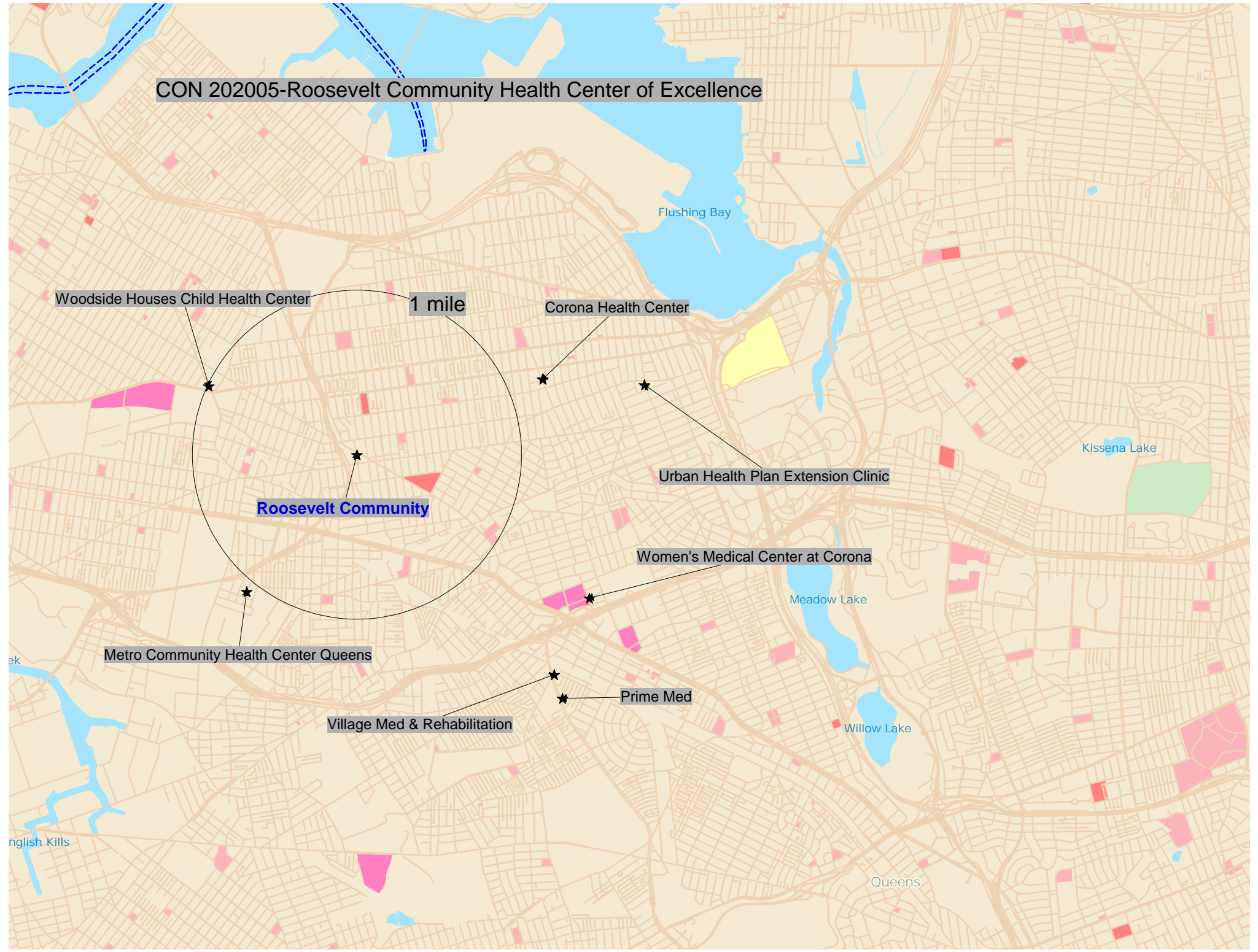
(In thousands)

Assets	Dec 31 2020			
	Business-type Activities – HHC	Discretely Presented Component Unit-MetroPlus	Eliminations	Total
	HHC	Unit-MetroPlus	Eliminations	Total
Current assets:				
Cash and cash equivalents	\$ 224,879	585,936	—	810,815
U.S. government securities	—	361,060	—	361,060
Patient accounts receivable, net	811,673	—	(365,190)	446,483
Premiums receivable	—	186,590	(4,421)	182,169
Estimated third-party payor settlements	440,200	—	(106,400)	333,800
Estimated pool receivable	635,200	—	—	635,200
Grants receivable	267,722	190	(3,329)	264,583
Assets restricted as to use and required for current liabilities	61,750	—	—	61,750
Due from City of New York	265,347	—	—	265,347
Other current assets	350,364	78,857	—	429,221
Total current assets	3,057,135	1,212,633	(479,340)	3,790,428
Assets restricted as to use, net of current portion	135,413	159,827	—	295,240
U.S. government securities	—	260,124	—	260,124
Other receivable	—	—	—	—
Capital assets, net	3,882,802	4,981	—	3,887,783
Other Assets	9,330	—	—	9,330
Total assets	7,084,680	1,637,565	(479,340)	8,242,905
Deferred Outflows of Resources				
Deferred outflows from pension	207,690	4,977	—	212,667
Deferred outflows from postemployment benefits, other than pension	783,244	—	—	783,244
Unamortized refunding cost	4,714	—	—	4,714
Asset retirement obligation	5,000	—	—	5,000
	\$ 8,085,328	1,642,542	(479,340)	9,248,530
Liabilities				
Current liabilities:				
Current installments of long-term debt	\$ 101,079	—	—	101,079
Accrued salaries, fringe benefits, and payroll taxes	603,497	13,595	(4,421)	612,671
Accounts payable and accrued expenses	1,254,210	882,888	(474,919)	1,662,179
Estimated third-party payor settlements	96,099	—	—	96,099
Estimated pools payable	—	—	—	—
Current portion of due to City of New York, net	333,211	—	—	333,211
Current portion of pension	517,556	12,401	—	529,957
Current portion of postemployment benefits obligation, other than pen:	228,868	5,484	—	234,352
Other current liabilities	—	—	—	—
Total current liabilities	3,134,520	914,368	(479,340)	3,569,548
Long-term debt, net of current installments	599,880	14,421	—	614,301
Accrued compensated absences, net of current portion	332,395	6,413	—	338,808
Accrued salaries, fringe benefits, and payroll taxes, net of current portion	68,411	—	—	68,411
Due to City of New York, net of current portion	—	—	—	—
Long-term pension, net of current portion	2,274,136	55,904	—	2,330,040
Postemployment benefits obligation, other than pension, net of current portion	5,151,887	49,030	—	5,200,917
Total liabilities	11,561,229	1,040,136	(479,340)	12,122,025
Deferred Inflows of Resources				
Deferred inflows from pension	271,091	4,234	—	275,325
Deferred inflows from postemployment benefits, other than pension	1,239,561	5,348	—	1,244,909
	13,071,881	1,049,718	(479,340)	13,642,259
Net position				
Net investment in capital assets	2,880,361	3,566	—	2,883,927
Restricted:				
For debt service	167,606	—	—	167,606
Expendable for specific operating activities	13,388	—	—	13,388
Nonexpendable permanent endowments	928	—	—	928
Contingent surplus reserve	—	400,506	—	400,506
Unrestricted	(8,048,836)	188,752	—	(7,860,084)
Total net deficit position	(4,986,553)	592,824	—	(4,393,729)
	\$ 8,085,328	1,642,542	(479,340)	9,248,530

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(A Component Unit of The City of New York)
Statements of Net Position
December 31, 2020 (Unaudited)
UNAUDITED FOR MANAGEMENT USE ONLY
(In thousands)

	Dec 31 2020			
	Business-type Activities – HHC	Discretely Presented Component Unit – MetroPlus	Eliminations	Total
Operating revenue:				
Net patient service revenue	\$ 3,435,639	—	(386,098)	3,049,541
Appropriations from City of New York, net	504,718	—	—	504,718
Premium revenue	—	1,699,981	(25,831)	1,674,150
Grants revenue	1,100,579	197	(62,178)	1,038,598
Other revenue	119,382	2,374	—	121,756
Total operating revenue	<u>5,160,318</u>	<u>1,702,552</u>	<u>(474,107)</u>	<u>6,388,763</u>
Operating expenses:				
Personal services	1,617,286	46,032	—	1,663,318
Other than personal services	1,975,844	1,620,359	(448,276)	3,147,927
Fringe benefits and employer payroll taxes	490,105	16,135	(25,831)	480,409
Pension	203,325	4,869	—	208,194
Postemployment benefits, other than pension	144,591	3,463	—	148,054
Affiliation contracted services	640,942	—	—	640,942
Depreciation	230,127	936	—	231,063
Total operating expenses	<u>5,302,220</u>	<u>1,691,794</u>	<u>(474,107)</u>	<u>6,519,907</u>
Operating (loss) income	<u>(141,902)</u>	<u>10,758</u>	<u>—</u>	<u>(131,144)</u>
Nonoperating revenue (expenses):				
Investment (loss) income	272	1,335	—	1,607
Interest expense	(65,395)	—	—	(65,395)
Contributions restricted for specific operating activities	10,207	—	—	10,207
Total nonoperating (expenses) revenue, net	<u>(54,916)</u>	<u>1,335</u>	<u>—</u>	<u>(53,581)</u>
(Loss) income before other changes in net position	<u>(196,818)</u>	<u>12,093</u>	<u>—</u>	<u>(184,725)</u>
Other changes in net position:				
Capital contributions funded by City of New York, net	62,102	—	—	62,102
Capital contributions funded by grantors and donors	86,093	—	—	86,093
Total other changes in net position	<u>148,195</u>	<u>—</u>	<u>—</u>	<u>148,195</u>
(Decrease) increase in net position	<u>(48,623)</u>	<u>12,093</u>	<u>—</u>	<u>(36,530)</u>
Net deficit position at beginning of period	<u>(4,937,930)</u>	<u>580,731</u>	<u>—</u>	<u>(4,357,199)</u>
Net deficit position at end of period	<u>(4,986,553)</u>	<u>592,824</u>	<u>—</u>	<u>(4,393,729)</u>

CON 202005-Roosevelt Community Health Center of Excellence



Flushing Bay

Kissena Lake

Meadow Lake

Willow Lake

Queens

Woodside Houses Child Health Center

1 mile

Corona Health Center

Roosevelt Community

Urban Health Plan Extension Clinic

Women's Medical Center at Corona

Metro Community Health Center Queens

Prime Med

Village Med & Rehabilitation

English Kills

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(A Component Unit of the City of New York)
Statement of Net Position
As of June 30, 2020
(In thousands)

	2020			
	Business-type Activities - H+H	Discretely Presented Component Unit-MetroPlus	Eliminations	Total
ASSETS				
Current assets				
Cash and cash equivalents	\$ 666,563	\$ 473,287	\$ -	\$ 1,139,850
U.S. government securities	-	243,661	-	243,661
Patient accounts receivable, net	974,840	-	(531,834)	443,006
Premiums receivable	-	407,471	(4,044)	403,427
Estimated third-party payor settlements, receivable	313,000	-	(106,400)	206,600
Estimated pools receivable	433,600	-	-	433,600
Grants receivable	79,559	167	-	79,726
Assets restricted as to use and required for current liabilities	31,034	-	-	31,034
Due from City of New York	48,680	-	-	48,680
Other current assets	279,705	95,968	-	375,673
Total current assets	2,826,981	1,220,554	(642,278)	3,405,257
Assets restricted as to use, net of current portion				
U.S. government securities	138,365	159,739	-	298,104
Other receivable	-	376,580	-	376,580
Capital assets, net	3,903,927	5,151	-	3,909,078
Other assets	18,450	-	-	18,450
Total assets	6,887,721	1,762,024	(642,278)	8,007,469
Deferred outflows of resources				
Deferred outflows from pension	223,784	5,362	-	229,146
Deferred outflows from postemployment benefits, other than pension	783,244	-	-	783,244
Unamortized refunding cost	5,369	-	-	5,369
Asset retirement obligation	5,000	-	-	5,000
	\$ 7,905,120	\$ 1,767,386	\$ (642,278)	\$ 9,030,228
LIABILITIES				
Current liabilities				
Current installments of long-term debt	\$ 105,598	\$ -	\$ -	\$ 105,598
Accrued salaries, fringe benefits, and payroll taxes	593,965	12,434	(4,044)	602,355
Accounts payable and accrued expenses	915,131	1,035,870	(638,234)	1,312,767
Estimated third-party payor settlements, net payable	100,996	-	-	100,996
Due to the City of New York, net	431,460	-	-	431,460
Current portion of pension	517,556	12,401	-	529,957
Current portion of postemployment benefits, other than pension	228,868	5,484	-	234,352
Total current liabilities	2,893,574	1,066,189	(642,278)	3,317,485
Long-term debt, net of current installments	634,217	-	-	634,217
Accrued compensated absences, net of current portion	313,461	5,817	-	319,278
Accrued salaries, fringe benefits, and payroll taxes, net of current portion	68,411	-	-	68,411
Long-term pension, net of current portion	2,273,422	55,905	-	2,329,327
Postemployment benefits, other than pension, net of current portion	5,077,724	47,448	-	5,125,172
Total liabilities	11,260,809	1,175,359	(642,278)	11,793,890
Deferred inflows of resources				
Deferred inflows from pension	342,681	5,948	-	348,629
Deferred inflows from postemployment benefits, other than pension	1,239,560	5,348	-	1,244,908
	12,843,050	1,186,655	(642,278)	13,387,427
Net position				
Net investment in capital assets	2,834,053	3,772	-	2,837,825
Restricted:				
For debt service	138,454	-	-	138,454
Expendable for specific operating activities	13,388	-	-	13,388
Non-expendable permanent endowments	928	-	-	928
Contingent surplus reserve	-	400,506	-	400,506
Unrestricted	(7,924,753)	176,453	-	(7,748,300)
Total net deficit position	\$ (4,937,930)	\$ 580,731	\$ -	\$ (4,357,199)

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(A Component Unit of the City of New York)
Statement of Revenues, Expenses, and Changes in Net Position
For the year ended June 30, 2020
(In thousands)

	2020			
	Business-type Activities - H+H	Discretely Presented Component Unit - MetroPlus	Eliminations	Total
OPERATING REVENUE				
Net patient service revenue	\$ 6,676,714	\$ -	\$ (904,063)	\$ 5,772,651
Appropriations from City of New York, net	673,269	-	-	673,269
Premium revenue	-	3,243,455	(50,554)	3,192,901
Grants revenue	1,499,213	567	(70,600)	1,429,180
Other revenue	204,242	4,088	-	208,330
Total operating revenue	<u>9,053,438</u>	<u>3,248,110</u>	<u>(1,025,217)</u>	<u>11,276,331</u>
OPERATING EXPENSES				
Personal services	2,979,980	88,597	-	3,068,577
Other than personal services	2,915,080	3,092,458	(974,663)	5,032,875
Fringe benefits and employer payroll taxes	889,018	29,065	(50,554)	867,529
Pension	367,234	8,799	-	376,033
Postemployment benefits, other than pension	236,268	6,048	-	242,316
Affiliation contracted services	1,232,026	-	-	1,232,026
Depreciation	385,375	2,365	-	387,740
Total operating expenses	<u>9,004,981</u>	<u>3,227,332</u>	<u>(1,025,217)</u>	<u>11,207,096</u>
Operating income/(loss)	<u>48,457</u>	<u>20,778</u>	<u>-</u>	<u>69,235</u>
NONOPERATING REVENUE (EXPENSES)				
Investment income	9,532	23,334	-	32,866
Interest expense	(124,597)	-	-	(124,597)
Contributions restricted for specific operating activities	29,652	-	-	29,652
Total nonoperating (expenses) revenue, net	<u>(85,413)</u>	<u>23,334</u>	<u>-</u>	<u>(62,079)</u>
Loss before other changes in net position	<u>(36,956)</u>	<u>44,112</u>	<u>-</u>	<u>7,156</u>
OTHER CHANGES IN NET POSITION				
Capital contributions funded by City of New York, net	291,747	-	-	291,747
Capital contributions funded by grantors and donors	168,713	-	-	168,713
Total other changes in net position	<u>460,460</u>	<u>-</u>	<u>-</u>	<u>460,460</u>
Increase in net position	<u>423,504</u>	<u>44,112</u>	<u>-</u>	<u>467,616</u>
Net deficit position at beginning of period	<u>(5,361,434)</u>	<u>536,619</u>	<u>-</u>	<u>(4,824,815)</u>
Net deficit position at end of period	<u>\$ (4,937,930)</u>	<u>\$ 580,731</u>	<u>\$ -</u>	<u>\$ (4,357,199)</u>

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION

(A Component Unit of The City of New York)

Statements of Net Position

December 31, 2020 (Unaudited)

UNAUDITED FOR MANAGEMENT USE ONLY

CON 202005

BFA Attachment B

(In thousands)

Assets	Dec 31 2020			
	Business-type Activities –	Discretely Presented Component	Eliminations	Total
	HHC	Unit-MetroPlus		
Current assets:				
Cash and cash equivalents	\$ 224,879	585,936	—	810,815
U.S. government securities	—	361,060	—	361,060
Patient accounts receivable, net	811,673	—	(365,190)	446,483
Premiums receivable	—	186,590	(4,421)	182,169
Estimated third-party payor settlements	440,200	—	(106,400)	333,800
Estimated pool receivable	635,200	—	—	635,200
Grants receivable	267,722	190	(3,329)	264,583
Assets restricted as to use and required for current liabilities	61,750	—	—	61,750
Due from City of New York	265,347	—	—	265,347
Other current assets	350,364	78,857	—	429,221
Total current assets	3,057,135	1,212,633	(479,340)	3,790,428
Assets restricted as to use, net of current portion	135,413	159,827	—	295,240
U.S. government securities	—	260,124	—	260,124
Other receivable	—	—	—	—
Capital assets, net	3,882,802	4,981	—	3,887,783
Other Assets	9,330	—	—	9,330
Total assets	7,084,680	1,637,565	(479,340)	8,242,905
Deferred Outflows of Resources				
Deferred outflows from pension	207,690	4,977	—	212,667
Deferred outflows from postemployment benefits, other than pension	783,244	—	—	783,244
Unamortized refunding cost	4,714	—	—	4,714
Asset retirement obligation	5,000	—	—	5,000
	\$ 8,085,328	1,642,542	(479,340)	9,248,530
Liabilities				
Current liabilities:				
Current installments of long-term debt	\$ 101,079	—	—	101,079
Accrued salaries, fringe benefits, and payroll taxes	603,497	13,595	(4,421)	612,671
Accounts payable and accrued expenses	1,254,210	882,888	(474,919)	1,662,179
Estimated third-party payor settlements	96,099	—	—	96,099
Estimated pools payable	—	—	—	—
Current portion of due to City of New York, net	333,211	—	—	333,211
Current portion of pension	517,556	12,401	—	529,957
Current portion of postemployment benefits obligation, other than pen:	228,868	5,484	—	234,352
Other current liabilities	—	—	—	—
Total current liabilities	3,134,520	914,368	(479,340)	3,569,548
Long-term debt, net of current installments	599,880	14,421	—	614,301
Accrued compensated absences, net of current portion	332,395	6,413	—	338,808
Accrued salaries, fringe benefits, and payroll taxes, net of current portion	68,411	—	—	68,411
Due to City of New York, net of current portion	—	—	—	—
Long-term pension, net of current portion	2,274,136	55,904	—	2,330,040
Postemployment benefits obligation, other than pension, net of current portion	5,151,887	49,030	—	5,200,917
Total liabilities	11,561,229	1,040,136	(479,340)	12,122,025
Deferred Inflows of Resources				
Deferred inflows from pension	271,091	4,234	—	275,325
Deferred inflows from postemployment benefits, other than pension	1,239,561	5,348	—	1,244,909
	13,071,881	1,049,718	(479,340)	13,642,259
Net position				
Net investment in capital assets	2,880,361	3,566	—	2,883,927
Restricted:				
For debt service	167,606	—	—	167,606
Expendable for specific operating activities	13,388	—	—	13,388
Nonexpendable permanent endowments	928	—	—	928
Contingent surplus reserve	—	400,506	—	400,506
Unrestricted	(8,048,836)	188,752	—	(7,860,084)
Total net deficit position	(4,986,553)	592,824	—	(4,393,729)
	\$ 8,085,328	1,642,542	(479,340)	9,248,530

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION

(A Component Unit of The City of New York)

Statements of Net Position

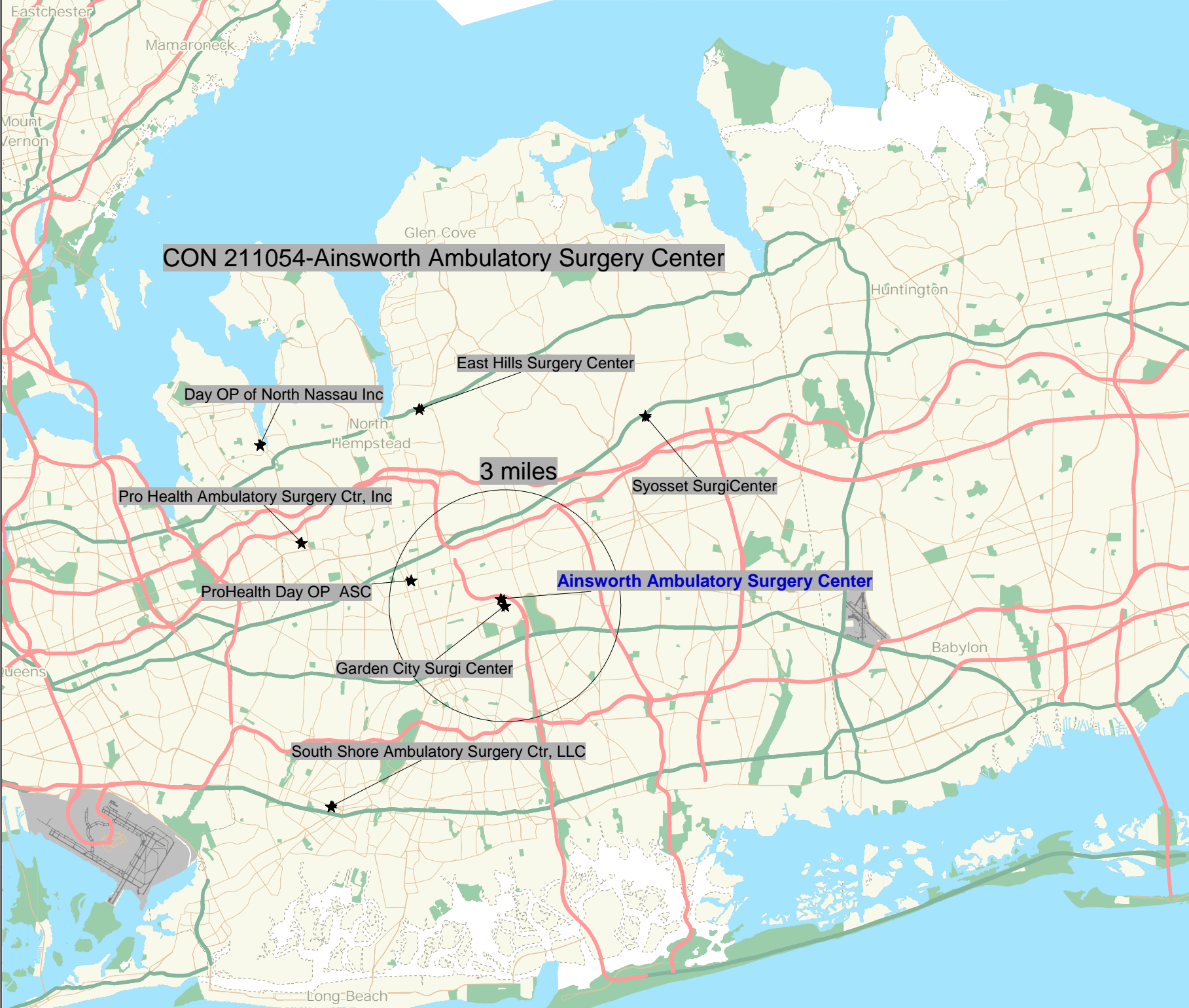
December 31, 2020 (Unaudited)

UNAUDITED FOR MANAGEMENT USE ONLY

(In thousands)

CON 202005
BFA Attachment B Cont.

	Dec 31 2020			
	Business-type Activities – HHC	Discretely Presented Component Unit – MetroPlus	Eliminations	Total
Operating revenue:				
Net patient service revenue	\$ 3,435,639	—	(386,098)	3,049,541
Appropriations from City of New York, net	504,718	—	—	504,718
Premium revenue	—	1,699,981	(25,831)	1,674,150
Grants revenue	1,100,579	197	(62,178)	1,038,598
Other revenue	119,382	2,374	—	121,756
Total operating revenue	<u>5,160,318</u>	<u>1,702,552</u>	<u>(474,107)</u>	<u>6,388,763</u>
Operating expenses:				
Personal services	1,617,286	46,032	—	1,663,318
Other than personal services	1,975,844	1,620,359	(448,276)	3,147,927
Fringe benefits and employer payroll taxes	490,105	16,135	(25,831)	480,409
Pension	203,325	4,869	—	208,194
Postemployment benefits, other than pension	144,591	3,463	—	148,054
Affiliation contracted services	640,942	—	—	640,942
Depreciation	230,127	936	—	231,063
Total operating expenses	<u>5,302,220</u>	<u>1,691,794</u>	<u>(474,107)</u>	<u>6,519,907</u>
Operating (loss) income	<u>(141,902)</u>	<u>10,758</u>	<u>—</u>	<u>(131,144)</u>
Nonoperating revenue (expenses):				
Investment (loss) income	272	1,335	—	1,607
Interest expense	(65,395)	—	—	(65,395)
Contributions restricted for specific operating activities	10,207	—	—	10,207
Total nonoperating (expenses) revenue, net	<u>(54,916)</u>	<u>1,335</u>	<u>—</u>	<u>(53,581)</u>
(Loss) income before other changes in net position	<u>(196,818)</u>	<u>12,093</u>	<u>—</u>	<u>(184,725)</u>
Other changes in net position:				
Capital contributions funded by City of New York, net	62,102	—	—	62,102
Capital contributions funded by grantors and donors	86,093	—	—	86,093
Total other changes in net position	<u>148,195</u>	<u>—</u>	<u>—</u>	<u>148,195</u>
(Decrease) increase in net position	<u>(48,623)</u>	<u>12,093</u>	<u>—</u>	<u>(36,530)</u>
Net deficit position at beginning of period	<u>(4,937,930)</u>	<u>580,731</u>	<u>—</u>	<u>(4,357,199)</u>
Net deficit position at end of period	<u>(4,986,553)</u>	<u>592,824</u>	<u>—</u>	<u>(4,393,729)</u>



CON 211054-Ainsworth Ambulatory Surgery Center

East Hills Surgery Center

Day OP of North Nassau Inc

3 miles

Pro Health Ambulatory Surgery Ctr, Inc

Syosset SurgiCenter

ProHealth Day OP ASC

Ainsworth Ambulatory Surgery Center

Garden City Surgi Center

Babylon

South Shore Ambulatory Surgery Ctr, LLC

Long Beach

AINSWORTH HEALTH, LLC

ESTABLISH A SINGLE-SPECIALTY FREESTANDING AMBULATORY SURGERY CENTER

PRO FORMA BALANCE SHEET

<u>ASSETS</u>	<u>Existing</u>	<u>Project- Related</u>	<u>Proposed</u>
Cash	\$72,728	\$646,194	\$718,922
New Leasehold Improvements / Other Assets	\$1,612,047	\$1,614,047	\$3,226,094
TOTAL ASSETS	\$1,684,775	\$2,260,241	\$3,945,016
 <u>LIABILITIES AND MEMBER EQUITY</u>			
<u>LIABILITIES</u>			
Existing Loans Payable	<u>\$738,808</u>	<u>\$0</u>	<u>\$738,808</u>
TOTAL LIABILITIES	\$738,808	\$0	\$738,808
MEMBER EQUITY	<u>\$945,967</u>	<u>\$2,260,241</u>	<u>\$3,206,208</u>
TOTAL LIABILITIES AND MEMBER EQUITY	\$1,684,775	\$2,260,241	\$3,945,016

Note: The entity has already undertaken certain capital expenditures, resulting in a balance sheet with typical assets and liabilities of a FASC.