

## MHDO Standardized Accounting Template

	B	C	D	E	F
2	LINE				
3	1	Responsible Individual			
4	2	Parent or Hospital Name			
5		Hospital Id			
6	3	Hospital Location			
7	4	Year	2010		2009
8	5	<b>BALANCE SHEET, UNRESTRICTED FUND</b>			
9	6	<b>CURRENT ASSETS</b>			
10	7	Cash and Investment			
11	8	Current Assets Whose Use Is Limited			
12	9	<b>RECEIVABLES</b>			
13	10	Net Patient Accounts Receivable			
14	11	Due from Affiliates			
15	12	Third Party Settlements Receivable			
16	13	Other Accounts Receivable			
17	14	Inventory			
18	15	Other Current Assets			
19	16	Total Current Assets		0	
20	17	<b>NON-CURRENT ASSETS</b>			
21	18	<i>Line intentionally left blank</i>			
22	19	Trustee-held Investments			
23	20	Board-Designated & Undesignated Investments			
24	21	Due From Affiliates			
25	22	Investment in Affiliates			
26	23	Other Non-current Assets			
27	24	Gross Property Plant & Equipment (PP&E)			
28	25	Accumulated Depreciation			
29	26	Net Property Plant & Equipment		0	
30	27	Total Non-current Assets		0	
31	28	TOTAL UNRESTRICTED ASSETS		0	
32	29	<b>CURRENT LIABILITIES</b>			
33	30	Current Long Term Debt (LTD)			
34	31	Accounts Payable + Accrued Expenses			
35	32	Estimated Third-Party Settlements			
36	33	Due to Affiliate			
37	34	Other Current Liabilities			
38	35	Total Current Liabilities		0	
39	36	<b>NON-CURRENT LIABILITIES</b>			
40	37	Long-term debt			
41	38	Estimated Third Party Settlements			
42	39	Due to Affiliate			
43	40	Self-Insurance Fund			
44	41	Accrued Pension & Post-Retiree Health Benefits			
45	42	Other Non-current Liabilities			
46	43	Total Non-current Liabilities		0	
47	44	Fund Balance-Unrestricted			
48	45	Total Liabilities and Equity		0	
49	46	<b>RESTRICTED FUNDS</b>			
50	47	Cash and Investments			
51	48	Receivables			
52	49	Other Assets			
53	50	Total Restricted Assets		0	
54	51	<b>LIABILITIES AND EQUITY</b>			
55	52	Total Liabilities			
56	53	Temporarily Restricted Net Assets			
57	54	Permanently Restricted Net Assets			
58	55	Total Restricted Fund Balance		0	
59	56	Total Restricted Liabilities and Equity		0	
60	57	<b>INCOME STATEMENT</b>			
61	58	Gross Inpatient Service Revenue			
62	59	Gross Outpatient Service Revenue			
63	60	Total Gross Patient Service Revenue (GPSR)		0	
64	61	<b>DEDUCTIONS</b>			
65	62	Free Care (Charity Care)			
66	63	Bad Debt (Provision for Bad Debt)			
67	64	Contractuals			
68	65	Changes in prior year estimated/final settlements			
69	66	Net Patient Service Revenue		0	
70	67	Other Operating Revenue			
71	68	Total Operating Revenue		0	
72	69	<b>OPERATING EXPENSES</b>			
73	70	Depreciation and Amortization			
74	71	Interest			
75	72	Advertising Expenses		0	
76	73	Allowed Advertising Expenses			
77	74	Non-Allowed Advertising Expenses			
78	75	Salaries and Benefits			
79	76	Other Operating Expenses		0	
80	77	Total Operating Expenses			
81	78	Net Operating Income		0	
82	79	<b>NONOPERATING REVENUE</b>			
83	80	Interest and Dividends			
84	81	Realized Gains/losses on sales of securities			
85	82	Permanently impaired security write downs			
86	83	Total investment income		0	
87	84	Gains/losses on joint ventures/equity investments			
88	85	Permanently impaired write-downs of the other asset			
89	86	Other Non-Operating Revenues (gifts, bequests, etc.)			
90	87	Total Non-Operating Revenue		0	
91	88	Excess of Revenue Over Expenses		0	
92	89	Extraordinary Gains (Losses)		0	
93	90	Total Surplus/Deficit		0	
94	91	<b>CHANGE OF NET ASSETS</b>			
95	92	Net assets released for restrictions - capital			
96	93	Unrealized Gains (Losses) on Investments			

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	B	C	D	F
97	94	Minimum Pension Liability Adjustment		
98	95	Transfers from (to) Affiliates		
99	96	Mergers		
100	97	Consolidations with Support Organizations		
101	98	Other Changes		
102	99	Total Change in Unrestricted Net Assets	0	
103	100	<b>STATEMENT OF CASH FLOWS</b>		
104	101	<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>		
105	102	Total Surplus/Deficit	0	
106	103	Non-cash Expenses (Revenues)	0	
107	104	Funds from Operations	0	
108	105	Decrease/Increase Current Assets Limited Use	0	
109	106	Decrease/Increase Accounts Receivable	0	
110	107	Decrease/Increase Affiliate Receivable	0	
111	108	Decrease/Increase 3rd Party Receivable	0	
112	109	Decrease/Increase Inventory	0	
113	110	Decrease/Increase Other Current Assets	0	
114	111	Increase/Decrease Accounts Payable/Accrued Expenses	0	
115	112	Increase/Decrease 3rd Party Settlement	0	
116	113	Increase/Decrease Due to Affiliates	0	
117	114	Increase/Decrease Other Current Liabilities (except Long T	0	
118	115	Other Non-cash Expenses (Revenues)		
119	116	Cash from Working Capital	0	
120	117	Cash from Operating Activities	0	
121	118	<b>CASH FROM INVESTING ACTIVITIES</b>		
122	119	Decrease/Increase Board Designated Investment	0	
123	120	Decrease/Increase Trustee Held Investment	0	
124	121	Decrease/Increase Due from Affiliates	0	
125	122	Decrease/Increase Affiliate Investments	0	
126	123	Decrease/Increase Other Non-Current Assets	0	
127	124	Decrease/Increase Gross Plant Property & Equipment (PP&E)		
128	125	Sale of Fixed Assets		
129	126	Other Cash Provided (Used) in Investing Activities		
130	127	Cash Provided (Used) in Investing Activities.	0	
131	128	Cash Position Before Outside Financing Activities	0	
132	129	<b>CASH FROM FINANCING ACTIVITIES</b>		
133	130	Issue Long Term Debt		
134	131	Repay Long Term Debt(include Current Long Term Debt)		
135	132	Increase/Decrease Third Party Settlement	0	
136	133	Increase/Decrease Due to Affiliates	0	
137	134	Increase/Decrease Pension, Self Insurance	0	
138	135	Increase/Decrease other Non-Current Liabilities	0	
139	136	Transfers From (To) Restricted Funds	0	
140	137	Transfers From (To) Other Entities	0	
141	138	Other Cash Provided (Used) in Financing Activities		
142	139	Cash Provided (Used) Financing Activities	0	
143	140	Net Change in Cash	0	