

**Hospital Data Comments/Feedback on
Hospital Financial Reports (*unconsolidated data*)
FY2017 - FY2021**

Hospital Name	Fiscal Year	Ratio/Data Element	Hospital Explanation
MaineHealth Unification: Maine Medical Center Southern Maine Health Care LincolnHealth Stephens Memorial Hospital Fanklin Memorial Hospital Maine Behavioral Healthcare Waldo County General Pen Bay Medical Center	FY 19	Unrestricted Net Assets/ Days Cash on Hand	The accounting changes necessitated by the MaineHealth unification process distorts the Changes in Unrestricted Net Assets and the balance sheet accounts as things shifted to MaineHealth Corporate. These changes therefore impact some of the ratio calculations (e.g.; Days Cash on Hand did not actually drop precipitously from FY18 to FY19; the cash was now accounted for at the MH level).