

SUPPLEMENTARY INFORMATION

DURBIN & CO.

Certified Public Accountants

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ACCOUNTANT'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Directors and Management
Rankin County Hospital District
Rankin, Texas

We have audited the financial statements of Rankin County Hospital District as of and for the years ended September 30, 2017, and our report thereon dated March 20, 2018, which expressed an unmodified opinion on those financial statements, appears at the beginning of this report. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information on pages 29 through 31 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Durbin & Company, L.L.P.

Durbin & Company, L. L. P.
Lubbock, Texas
March 20, 2018

**RANKIN COUNTY HOSPITAL DISTRICT
NET PATIENT SERVICE REVENUE AND
OTHER OPERATING REVENUE (CONTINUED)
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
Routine Services		
Routine Services	\$ 167,833	\$ 408,820
Total Routine Services	<u>167,833</u>	<u>408,820</u>
Ancillary and Other Services		
Inpatient:		
Radiology and Nuclear Medicine	20,344	23,035
Swingbed	414,516	299,912
Laboratory	24,473	36,721
Physical Therapy	74,703	57,626
Electrocardiology	1,375	2,000
Central Supply	34,545	33,810
Pharmacy	117,364	143,039
Emergency	23,321	31,415
Observation	7,900	31,036
Total Inpatient Ancillary Services	<u>718,541</u>	<u>658,594</u>
Outpatient:		
Radiology and Nuclear Medicine	384,902	463,544
Laboratory	651,911	567,844
Physical Therapy	147,194	225,344
Electrocardiology	38,375	28,875
Central Supply	11,531	48,283
Pharmacy	281,721	221,109
Clinic Rankin	484,351	807,284
Emergency Room	906,893	846,895
Observation	208,645	74,465
Ambulance	699,974	288,796
Total Outpatient Ancillary Services	<u>3,815,497</u>	<u>3,572,439</u>
Gross Patient Revenue	<u>\$ 4,701,871</u>	<u>\$ 4,639,853</u>

See accountant's report on other financial information.

**RANKIN COUNTY HOSPITAL DISTRICT
NET PATIENT SERVICE REVENUE AND
OTHER OPERATING REVENUE (CONTINUED)
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
Gross Patient Revenue	\$ 4,701,871	\$ 4,639,853
Deductions from Revenue:		
Charity	(69,186)	(41,690)
Third-Party Contractual Adjustments	1,297,082	149,952
Provision for Bad Debts	(948,607)	(566,050)
Medicaid Supplemental Payments and Adjustments	<u>849,735</u>	<u>1,206,199</u>
Total Deductions from Revenue	1,129,024	748,411
Net Patient Service Revenue	<u>5,830,895</u>	<u>5,388,264</u>
Other Operating Revenue		
Pharmacy Revenue	498,100	489,265
Guest and Employee Meals	26,980	17,966
Rent Income	16,690	14,112
Wellness Center Revenue	24,727	14,170
Miscellaneous	<u>251,378</u>	<u>233,081</u>
Total Other Operating Revenue	<u>\$ 817,875</u>	<u>\$ 768,594</u>

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**RANKIN COUNTY HOSPITAL DISTRICT
OPERATING EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
Routine Services	\$ 1,253,027	\$ 1,120,253
Ancillary Services		
Radiology and Nuclear Medicine	310,420	314,335
Laboratory	566,355	430,951
Physical Therapy	140,305	161,586
Central Supply	79,590	120,956
Pharmacy	815,802	540,661
Emergency	34,915	11,483
Ambulance	789,386	743,919
Rankin Clinic	-	159,157
Big Lake Clinic	197,826	23,009
Wellness Center	23,958	6,436
Vending	-	175
Total Ancillary Services	<u>2,958,557</u>	<u>2,512,668</u>
General Services		
Operation and Plant	\$ 449,376	\$ 371,747
Housekeeping	27,347	14,529
Dietary	220,105	176,114
Total General Services	<u>696,828</u>	<u>562,390</u>
Administrative Services		
Salaries	2,391,369	2,254,702
Other Operating	1,110,638	1,178,880
Employee Benefits	1,110,479	1,175,689
Rental Expense	99,621	36,612
Total Administrative Services	<u>4,712,107</u>	<u>4,645,883</u>
Depreciation and Amortization	<u>1,424,272</u>	<u>1,593,943</u>
Total Operating Expenses	<u>\$ 11,044,791</u>	<u>\$ 10,435,137</u>

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