

**Hospital Data Comments/Feedback on
Hospital Financial Reports (unconsolidated data)
FY2018 - FY2022**

Hospital Name	Fiscal Year	Ratio/Data Element	Hospital Explanation
MaineHealth Unification:	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).
Maine Medical Center			
Southern Maine Health Care			
LincolnHealth			
Stephens Memorial Hospital			
Fanklin Memorial Hospital			
Maine Behavioral Healthcare			
Waldo County General			
Pen Bay Medical Center			