

# **Maine Health Data Organization Hospital Financial Information Part III**

## **2009 – 2013 All Financial Information by Hospital**

Includes tables containing *all* data elements and ratios for each of Maine's 39 non-governmental hospitals.

*Note: In FY 2011, Stephens Memorial Hospital moved from peer group D to E.*

## Maine Hospital Designation

August 31, 2013

Hospital Name	Peer Group
Acadia Hospital Corporation	F
Aroostook Medical Center, The (TAMC)	B
Blue Hill Memorial Hospital	E
Bridgton Hospital	E
Calais Regional Hospital	E
Cary Medical Center	C
Central Maine Medical Center	A
Charles A. Dean Memorial Hospital	E
Down East Community Hospital	E
Eastern Maine Medical Center	A
Franklin Memorial Hospital	C
Henrietta D. Goodall Hospital	C
Houlton Regional Hospital	E
Inland Hospital	D
Maine Coast Memorial Hospital	C
Maine Medical Center	A
MaineGeneral Medical Center	A
Mayo Regional Hospital	E
Mercy Hospital	B
Mid Coast Hospital	B
Miles Memorial Hospital	D
Millinocket Regional Hospital	E
Mount Desert Island Hospital	E
New England Rehabilitation Hospital	G
Northern Maine Medical Center	D
Parkview Adventist Medical Center	D
Penobscot Bay Medical Center	B
Penobscot Valley Hospital	E
Redington-Fairview General Hospital	E
Rumford Community Hospital	E
Sebasticook Valley Hospital	E
Southern Maine Medical Center	B
Spring Harbor Hospital	F
St. Andrews Hospital	E
St. Joseph Hospital	B
St. Mary's Regional Medical Center	B
Stephens Memorial Hospital*	E
Waldo County General Hospital	E
York Hospital	B

\* In FY 2011, Stephens Memorial Hospital moved from Peer Group D to E

# Maine Health Data Organization

## Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>10,683,305</b>	<b>12,514,651</b>	<b>15,731,485</b>	<b>16,896,370</b>	<b>20,158,972</b>
Cash and Investment	2,854,449	8,010,353	11,483,440	13,458,683	16,435,229
Current Assets Whose Use is Limited	429,489	357,945	377,250	377,234	377,033
Net Patient Accounts Receivable	2,759,640	2,430,792	1,785,791	1,797,630	2,291,383
Due from Affiliates	258,341	325,532	294,439	225,547	269,231
Third Party Settlements Receivable	3,703,184	648,030	268,433	241,461	25,358
Other Accounts Receivable	280,614	276,497	295,540	122,776	104,393
Inventory	212,682	199,430	210,772	146,188	138,513
Other Current Assets	184,906	266,072	1,015,820	526,851	517,832
<b>Total Non-Current Assets</b>	<b>31,811,582</b>	<b>28,042,879</b>	<b>25,340,886</b>	<b>29,940,462</b>	<b>23,645,859</b>
Trustee Held Investments	24,633	30,892	10,519	26,727	30,646
Board Designated and Undesignated Investments	18,625,278	12,190,518	12,223,170	12,064,296	12,104,283
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,940,253	5,160,192	3,079,417	7,993,657	1,619,294
Gross Property, Plant and Equipment (PP&E)	28,202,976	29,708,842	29,981,939	30,932,848	31,812,297
Accumulated Depreciation	17,981,558	19,047,565	19,954,159	21,077,066	21,920,661
Net Property, Plant and Equipment (PP&E)	10,221,418	10,661,277	10,027,780	9,855,782	9,891,636
<b>Total Unrestricted Assets</b>	<b>42,494,887</b>	<b>40,557,530</b>	<b>41,072,371</b>	<b>46,836,832</b>	<b>43,804,831</b>
<b>Total Current Liabilities</b>	<b>18,494,421</b>	<b>6,509,825</b>	<b>9,226,759</b>	<b>12,433,239</b>	<b>6,579,691</b>
Current Long Term Debt (LTD)	951,637	928,626	1,063,681	1,093,133	1,087,809
Accounts Payable and Accrued Expenses	4,166,726	4,042,960	3,563,391	3,507,997	3,802,618
Estimated Third Party Settlements	13,127,313	1,283,954	4,394,821	7,582,518	1,503,067
Due to Affiliate	248,745	254,285	204,866	249,591	186,197
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>20,084,995</b>	<b>28,102,703</b>	<b>24,215,793</b>	<b>23,977,897</b>	<b>21,534,539</b>
Long Term Debt	11,359,111	11,146,805	10,119,774	8,958,804	7,803,159
Estimated Third Party Settlements	†	8,383,059	5,128,067	5,698,286	5,237,097
Due to Affiliate	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	8,725,884	8,572,839	8,967,952	9,320,807	8,494,283
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>3,915,471</b>	<b>5,945,002</b>	<b>7,629,818</b>	<b>10,425,696</b>	<b>15,690,601</b>
<b>Total Liabilities &amp; Equity</b>	<b>42,494,887</b>	<b>40,557,530</b>	<b>41,072,370</b>	<b>46,836,832</b>	<b>43,804,831</b>
<b>Total Restricted Assets</b>	<b>601,032</b>	<b>531,296</b>	<b>442,524</b>	<b>346,471</b>	<b>436,839</b>
Cash and Investments	601,032	531,296	442,524	346,471	436,839
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>601,032</b>	<b>531,296</b>	<b>442,524</b>	<b>346,471</b>	<b>436,839</b>
<b>Total Restricted Fund Balance</b>	<b>601,032</b>	<b>531,296</b>	<b>442,524</b>	<b>346,471</b>	<b>436,839</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	530,890	460,754	369,362	265,889	345,507
Permanently Restricted Net Assets	70,142	70,542	73,162	80,582	91,332

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>78,282,068</b>	<b>84,560,940</b>	<b>85,704,944</b>	<b>77,280,048</b>	<b>76,606,357</b>
Gross Inpatient Service Revenue	46,634,321	49,071,606	57,309,366	50,138,034	50,263,405
Gross Outpatient Service Revenue	31,647,747	35,489,334	28,395,578	27,142,014	26,342,952
Free Care (Charity Care)	14,315,704	18,917,657	17,893,240	15,943,288	14,992,945
Bad Debt (Provision for Bad Debt)	2,654,322	3,090,087	2,303,202	2,089,682	3,945,685
Contractuals	16,653,740	16,120,568	19,358,101	14,899,956	13,698,827
Changes in Prior Year Estimated/Final Settlements	†	(2,512,222)	(1,418,523)	(552,604)	(3,489,323)
Net Patient Service Revenue	44,658,302	48,944,850	47,568,924	44,899,726	47,458,223
Other Operating Revenue	2,077,867	1,831,701	2,249,659	2,897,657	2,681,941
<b>Total Operating Revenue</b>	<b>46,736,169</b>	<b>50,776,551</b>	<b>49,818,583</b>	<b>47,797,383</b>	<b>50,140,164</b>
<b>Total Operating Expenses</b>	<b>45,316,176</b>	<b>49,301,737</b>	<b>47,663,626</b>	<b>45,731,719</b>	<b>45,390,628</b>
Depreciation and Amortization	1,025,493	1,114,940	1,175,452	1,137,349	1,041,768
Interest	732,911	659,007	447,848	434,305	391,841
Advertising Expenses	*	16,326	19,929	21,834	30,619
Allowed Advertising Expenses	*	3,062	11,549	1,275	399
Non-Allowed Advertising Expenses	*	13,264	8,380	20,559	30,220
Salaries and Benefits	*	33,457,148	31,388,634	32,522,231	32,662,360
Other Operating Expenses	43,557,772	14,054,316	14,631,763	11,616,000	11,264,040
<b>Net Operating Income</b>	<b>1,419,993</b>	<b>1,474,814</b>	<b>2,154,957</b>	<b>2,065,664</b>	<b>4,749,536</b>
<b>Total Non-operating Revenue</b>	<b>458,207</b>	<b>48,120</b>	<b>392,756</b>	<b>434,621</b>	<b>433,762</b>
<b>Total Investment Income</b>	<b>458,207</b>	<b>48,120</b>	<b>392,756</b>	<b>434,621</b>	<b>435,303</b>
Interest and Dividends	457,558	426,980	396,835	432,729	427,898
Realized Gains/Losses on Sales of Securities	649	(378,860)	(4,079)	1,892	7,405
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	(1,541)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>1,878,200</b>	<b>1,522,934</b>	<b>2,547,713</b>	<b>2,500,285</b>	<b>5,183,298</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,878,200</b>	<b>1,522,934</b>	<b>2,547,713</b>	<b>2,500,285</b>	<b>5,183,298</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(2,261,547)</b>	<b>2,029,531</b>	<b>1,684,816</b>	<b>2,795,877</b>	<b>5,264,907</b>
Net Assets Released for Restrictions - Capital	245,765	123,342	173,357	123,633	64,047
Unrealized Gains/Losses on Investments	481,432	133,656	(146,033)	82,857	(346,040)
Minimum Pension Liability Adjustment	†	203,307	(849,109)	439,231	893,113
Transfers From/To Affiliates	(2,771,058)	44,970	(41,060)	(351,605)	(530,911)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(2,095,886)	1,322	(52)	1,476	1,400

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.585	3.795	3.030	2.329	4.903
Current Ratio without Board Designated and Undesignated Investments	.578	1.922	1.705	1.359	3.064
Days in Accounts Receivable	22.555	18.127	13.703	14.613	17.623
Acid Test	.178	1.285	1.285	1.113	2.555
Days Cash on Hand, Current	27.063	63.387	93.124	113.245	138.368
Days Cash on Hand, Incl Board Designated & Undesignated Investments	180.554	155.727	189.093	211.990	237.989
Average Payment Period, Accounts Payable and Accrued Expenses	34.338	30.624	27.978	28.713	31.296
Average Payment Period, Current Liabilities	152.413	49.310	72.444	101.765	54.152
<b>Capital Structure</b>					
Equity Financing Ratio	.092	.147	.186	.223	.358
Fixed Asset Financing	1.111	1.046	1.009	.909	.789
Cash Flow Divided by Total Debt	.075	.076	.111	.100	.221
Cash Flow Divided by Total Debt with Operating Income Only	.063	.075	.100	.088	.206
Debt Service Coverage Total	2.249	2.047	3.030	2.718	4.456
Debt Service Coverage Total with Operating Income Only	1.965	2.017	2.745	2.428	4.164
<b>Profitability</b>					
Total Margin	.040	.030	.051	.052	.102
Operating Margin	.030	.029	.043	.043	.095
Non Operating Revenue Margin	.244	.032	.154	.174	.084
Return On Assets	.044	.038	.062	.053	.118
Return On Equity	.480	.256	.334	.240	.330
Markup	1.773	1.752	1.845	1.753	1.747
Deductible	.213	.191	.226	.193	.179
Markup Adjustment for Deductible	1.406	1.425	1.439	1.427	1.445
Reported Income Index	(.830)	.750	1.512	.894	.984
<b>Asset Efficiency</b>					
Total Asset Turnover	1.111	1.253	1.223	1.030	1.155
Fixed Asset Turnover	4.572	4.763	4.968	4.850	5.069
Average Age Plant Depreciation Only	17.535	17.084	16.976	18.532	21.042
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.091	.088	(.033)	(.041)	(.007)
Total Operating Revenue Growth	.093	.086	(.019)	(.041)	.049
Realized Gains Divided by Non-Operating Revenue	.001	(7.873)	(.010)	.004	.017
Realized Gains Divided by Net Income	.000	(.249)	(.002)	.001	.001
Long Term Debt to Equity	2.901	1.875	1.326	.859	.497

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>22,483,133</b>	<b>19,250,894</b>	<b>22,691,626</b>	<b>20,013,065</b>	<b>23,219,463</b>
Cash and Investment	4,119,590	2,177,263	6,271,544	4,447,174	3,040,654
Current Assets Whose Use is Limited	452,569	376,798	423,931	373,849	416,331
Net Patient Accounts Receivable	6,333,997	7,543,084	8,057,257	9,747,478	11,478,562
Due from Affiliates	53,416	8,925	10,953	37,185	229,720
Third Party Settlements Receivable	8,260,908	5,776,893	3,596,180	1,767,481	2,149,301
Other Accounts Receivable	654,707	846,428	433,665	564,215	2,052,639
Inventory	1,637,085	1,606,230	1,922,720	1,788,058	1,908,127
Other Current Assets	970,861	915,273	1,975,376	1,287,625	1,944,129
<b>Total Non-Current Assets</b>	<b>41,312,601</b>	<b>46,726,678</b>	<b>47,707,515</b>	<b>54,265,150</b>	<b>48,598,571</b>
Trustee Held Investments	3,319,902	3,267,620	3,641,618	3,888,706	4,972,115
Board Designated and Undesignated Investments	2,685,206	4,595,214	5,886,332	6,765,205	10,252,838
Due From Affiliates	1,428	43,271	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	6,067,708	10,123,812	10,388,430	15,463,657	5,516,539
Gross Property, Plant and Equipment (PP&E)	74,353,402	75,541,283	76,413,490	79,076,162	81,362,464
Accumulated Depreciation	45,115,045	46,844,522	48,622,355	50,928,580	53,505,385
Net Property, Plant and Equipment (PP&E)	29,238,357	28,696,761	27,791,135	28,147,582	27,857,079
<b>Total Unrestricted Assets</b>	<b>63,795,734</b>	<b>65,977,572</b>	<b>70,399,141</b>	<b>74,278,215</b>	<b>71,818,034</b>
<b>Total Current Liabilities</b>	<b>14,870,836</b>	<b>15,694,331</b>	<b>17,817,594</b>	<b>20,271,749</b>	<b>18,651,840</b>
Current Long Term Debt (LTD)	1,154,333	1,150,000	1,195,000	1,245,000	1,285,000
Accounts Payable and Accrued Expenses	8,398,991	10,038,952	8,885,347	11,108,930	11,354,041
Estimated Third Party Settlements	5,108,299	4,230,209	7,418,007	7,306,754	5,186,763
Due to Affiliates	209,213	275,170	319,240	611,065	826,036
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>16,313,318</b>	<b>18,021,262</b>	<b>16,868,729</b>	<b>20,010,186</b>	<b>18,593,502</b>
Long Term Debt	12,978,552	11,744,875	10,493,981	9,387,879	8,009,278
Estimated Third Party Settlements	†	2,988,812	2,554,520	2,896,300	1,741,833
Due to Affiliates	14,864	19,955	4,955	4,955	†
Self Insurance Fund	†	†	†	†	3,712,355
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	4,922,100
Other Non-Current Liabilities	3,319,902	3,267,620	3,815,273	7,721,052	207,936
<b>Fund Balance Unrestricted</b>	<b>32,611,580</b>	<b>32,261,979</b>	<b>35,712,818</b>	<b>33,996,280</b>	<b>34,572,693</b>
<b>Total Liabilities &amp; Equity</b>	<b>63,795,734</b>	<b>65,977,572</b>	<b>70,399,141</b>	<b>74,278,215</b>	<b>71,818,035</b>
<b>Total Restricted Assets</b>	<b>1,522,969</b>	<b>1,678,811</b>	<b>1,609,234</b>	<b>1,899,516</b>	<b>2,109,911</b>
Cash and Investments	1,522,969	1,678,811	1,609,234	1,899,516	2,109,911
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,522,969</b>	<b>1,678,811</b>	<b>1,609,234</b>	<b>1,899,516</b>	<b>2,109,911</b>
<b>Total Restricted Fund Balance</b>	<b>1,522,969</b>	<b>1,678,811</b>	<b>1,609,234</b>	<b>1,899,516</b>	<b>2,109,911</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	846,254	1,002,096	932,519	1,218,188	1,423,583
Permanently Restricted Net Assets	676,715	676,715	676,715	681,328	686,328

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>199,474,883</b>	<b>206,070,315</b>	<b>213,963,829</b>	<b>212,635,473</b>	<b>218,236,186</b>
Gross Inpatient Service Revenue	69,343,147	69,655,328	70,138,498	64,006,035	64,730,118
Gross Outpatient Service Revenue	130,131,736	136,414,987	143,825,331	148,629,438	153,506,068
Free Care (Charity Care)	2,645,546	2,979,952	2,807,318	2,631,931	4,034,653
Bad Debt (Provision for Bad Debt)	2,773,415	3,098,758	3,128,993	3,328,288	3,703,812
Contractuals	99,583,456	105,086,261	110,191,970	109,798,367	113,878,617
Changes in Prior Year Estimated/Final Settlements	(261,000)	230,000	(160,000)	(498,087)	(4,674,003)
Net Patient Service Revenue	94,733,466	94,675,344	97,995,548	97,374,974	101,293,107
Other Operating Revenue	2,028,993	2,220,878	2,063,174	4,783,098	4,140,971
<b>Total Operating Revenue</b>	<b>96,762,459</b>	<b>96,896,222</b>	<b>100,058,722</b>	<b>102,158,072</b>	<b>105,434,078</b>
<b>Total Operating Expenses</b>	<b>95,858,769</b>	<b>96,939,376</b>	<b>96,943,396</b>	<b>104,235,219</b>	<b>104,265,650</b>
Depreciation and Amortization	3,694,544	3,643,301	3,565,334	3,504,274	3,461,811
Interest	765,481	591,915	458,613	398,091	282,268
Advertising Expenses	*	364,467	256,304	255,475	348,359
Allowed Advertising Expenses	*	35,838	15,043	32,677	24,498
Non-Allowed Advertising Expenses	*	328,629	241,261	222,798	323,861
Salaries and Benefits	*	60,854,362	61,167,013	66,011,876	68,564,383
Other Operating Expenses	91,398,744	31,485,331	31,496,132	34,065,503	31,608,829
<b>Net Operating Income</b>	<b>903,690</b>	<b>(43,154)</b>	<b>3,115,326</b>	<b>(2,077,147)</b>	<b>1,168,428</b>
<b>Total Non-operating Revenue</b>	<b>206,586</b>	<b>243,223</b>	<b>434,738</b>	<b>267,871</b>	<b>103,872</b>
<b>Total Investment Income</b>	<b>36,723</b>	<b>7,135</b>	<b>26,060</b>	<b>21,179</b>	<b>16,131</b>
Interest and Dividends	36,723	7,135	26,060	21,179	16,131
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	182,252	236,088	408,678	246,692	87,741
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(12,389)	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>1,110,276</b>	<b>200,069</b>	<b>3,550,064</b>	<b>(1,809,276)</b>	<b>1,272,300</b>
Extraordinary Gains/Losses	†	(503,553)	†	(180,397)	†
<b>Total Surplus/Deficit</b>	<b>1,110,276</b>	<b>(303,484)</b>	<b>3,550,064</b>	<b>(1,989,673)</b>	<b>1,272,300</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,712,093</b>	<b>(349,601)</b>	<b>3,450,839</b>	<b>(1,716,538)</b>	<b>576,413</b>
Net Assets Released for Restrictions - Capital	85,605	247,279	178,511	90,341	59,387
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	516,212	(493,396)	(277,736)	182,794	(755,274)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	200,000	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.692	1.519	1.604	1.321	1.795
Current Ratio without Board Designated and Undesignated Investments	1.512	1.227	1.274	.987	1.245
Days in Accounts Receivable	24.404	29.081	30.011	36.537	41.362
Acid Test	.307	.163	.376	.238	.185
Days Cash on Hand, Current	18.107	9.992	26.172	17.469	12.517
Days Cash on Hand, Incl Board Designated & Undesignated Investments	28.742	27.970	49.180	41.983	49.642
Average Payment Period, Accounts Payable and Accrued Expenses	33.263	39.275	34.731	40.253	41.112
Average Payment Period, Current Liabilities	58.893	61.401	69.646	73.455	67.536
<b>Capital Structure</b>					
Equity Financing Ratio	.511	.489	.507	.458	.481
Fixed Asset Financing	.444	.409	.378	.334	.288
Cash Flow Divided by Total Debt	.154	.114	.205	.042	.127
Cash Flow Divided by Total Debt with Operating Income Only	.147	.107	.193	.035	.124
Debt Service Coverage Total	3.018	2.540	4.708	1.314	3.285
Debt Service Coverage Total with Operating Income Only	2.906	2.401	4.438	1.146	3.217
<b>Profitability</b>					
Total Margin	.011	.002	.035	(.018)	.012
Operating Margin	.009	(.000)	.031	(.020)	.011
Non Operating Revenue Margin	.186	1.216	.122	(.148)	.082
Return On Assets	.017	.003	.050	(.024)	.018
Return On Equity	.034	.006	.099	(.053)	.037
Markup	2.102	2.149	2.228	2.086	2.133
Deductible	.499	.510	.515	.516	.522
Markup Adjustment for Deductible	1.063	1.065	1.092	1.032	1.041
Reported Income Index	.648	(.572)	1.029	1.054	2.207
<b>Asset Efficiency</b>					
Total Asset Turnover	1.520	1.472	1.427	1.379	1.470
Fixed Asset Turnover	3.309	3.377	3.600	3.629	3.785
Average Age Plant Depreciation Only	12.211	12.858	13.638	14.533	15.456
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.012	.011	.000	.075	.000
Total Operating Revenue Growth	.033	.001	.033	.021	.032
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.398	.364	.294	.276	.232

† Data not available or not applicable

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,266,370</b>	<b>4,972,542</b>	<b>6,474,441</b>	<b>8,274,076</b>	<b>9,605,803</b>
Cash and Investment	302,594	1,849,292	3,176,921	4,617,141	4,930,494
Current Assets Whose Use is Limited	94,207	461,940	48,666	47,382	48,416
Net Patient Accounts Receivable	3,799,383	1,430,518	1,813,044	2,354,405	2,832,145
Due from Affiliates	3,018	9,294	†	†	119,128
Third Party Settlements Receivable	2,574,346	509,785	279,367	547,221	789,244
Other Accounts Receivable	34,709	329,958	257,393	102,069	227,049
Inventory	131,551	170,356	141,313	149,181	150,696
Other Current Assets	326,562	211,399	757,737	456,677	508,631
<b>Total Non-Current Assets</b>	<b>19,496,136</b>	<b>19,898,999</b>	<b>22,945,716</b>	<b>24,958,576</b>	<b>26,526,035</b>
Trustee Held Investments	†	†	20,810	63,888	60,379
Board Designated and Undesignated Investments	6,697,532	6,473,581	12,378,197	13,378,591	16,748,565
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,316,701	4,796,528	2,075,889	2,824,387	1,146,892
Gross Property, Plant and Equipment (PP&E)	25,002,422	24,945,017	25,746,842	26,962,643	27,846,683
Accumulated Depreciation	15,520,519	16,316,127	17,276,022	18,270,933	19,276,484
Net Property, Plant and Equipment (PP&E)	9,481,903	8,628,890	8,470,820	8,691,710	8,570,199
<b>Total Unrestricted Assets</b>	<b>26,762,506</b>	<b>24,871,541</b>	<b>29,420,157</b>	<b>33,232,652</b>	<b>36,131,838</b>
<b>Total Current Liabilities</b>	<b>7,901,614</b>	<b>5,200,691</b>	<b>7,787,856</b>	<b>8,237,263</b>	<b>8,923,857</b>
Current Long Term Debt (LTD)	1,178,432	211,883	145,739	100,000	105,000
Accounts Payable and Accrued Expenses	2,979,788	3,186,998	2,538,957	3,487,992	4,171,429
Estimated Third Party Settlements	2,191,856	1,668,842	4,898,443	4,368,189	4,313,426
Due to Affiliates	1,551,538	132,968	204,717	281,082	334,002
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>5,087,717</b>	<b>3,057,354</b>	<b>3,255,065</b>	<b>4,979,905</b>	<b>4,702,342</b>
Long Term Debt	2,458,508	2,309,812	2,128,461	2,022,458	1,911,456
Estimated Third Party Settlements	†	709,540	1,103,272	1,745,050	1,422,498
Due to Affiliates	2,300,000	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	109,203	38,002	23,332	1,212,397	1,368,388
Other Non-Current Liabilities	220,006	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>13,773,175</b>	<b>16,613,496</b>	<b>18,377,236</b>	<b>20,015,484</b>	<b>22,505,639</b>
<b>Total Liabilities &amp; Equity</b>	<b>26,762,506</b>	<b>24,871,541</b>	<b>29,420,157</b>	<b>33,232,652</b>	<b>36,131,838</b>
<b>Total Restricted Assets</b>	<b>340,180</b>	<b>630,481</b>	<b>891,915</b>	<b>1,772,026</b>	<b>1,975,355</b>
Cash and Investments	340,180	630,481	891,915	1,772,026	1,975,355
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>340,180</b>	<b>630,481</b>	<b>891,915</b>	<b>1,772,026</b>	<b>1,975,355</b>
<b>Total Restricted Fund Balance</b>	<b>340,180</b>	<b>630,481</b>	<b>891,915</b>	<b>1,772,026</b>	<b>1,975,355</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	88,039	150,285	201,888	375,965	426,683
Permanently Restricted Net Assets	252,141	480,196	690,027	1,396,061	1,548,672

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>44,330,709</b>	<b>45,557,062</b>	<b>49,175,637</b>	<b>52,746,814</b>	<b>54,174,150</b>
Gross Inpatient Service Revenue	9,818,526	10,834,831	10,050,445	10,086,821	10,210,234
Gross Outpatient Service Revenue	34,512,183	34,722,231	39,125,192	42,659,993	43,963,916
Free Care (Charity Care)	1,355,162	1,160,433	1,415,316	1,531,404	2,076,290
Bad Debt (Provision for Bad Debt)	2,374,729	1,726,717	1,307,527	1,386,349	1,614,588
Contractuals	13,336,726	13,282,056	14,174,763	15,358,447	16,855,924
Changes in Prior Year Estimated/Final Settlements	269,000	(2,537,571)	207,000	(233,000)	(2,344,095)
Net Patient Service Revenue	26,995,092	31,925,427	32,071,031	34,703,614	35,971,443
Other Operating Revenue	779,368	1,273,158	955,543	1,440,755	1,506,733
<b>Total Operating Revenue</b>	<b>27,774,460</b>	<b>33,198,585</b>	<b>33,026,574</b>	<b>36,144,369</b>	<b>37,478,176</b>
<b>Total Operating Expenses</b>	<b>31,936,003</b>	<b>30,317,244</b>	<b>32,252,308</b>	<b>35,389,368</b>	<b>35,849,980</b>
Depreciation and Amortization	1,478,388	1,381,568	1,362,319	1,410,103	1,308,769
Interest	279,599	179,012	109,014	97,729	91,781
Advertising Expenses	*	27,626	43,620	56,910	80,046
Allowed Advertising Expenses	*	27,626	21,173	†	†
Non-Allowed Advertising Expenses	*	†	22,447	56,910	80,046
Salaries and Benefits	*	17,369,717	18,487,326	20,676,474	21,264,533
Other Operating Expenses	30,178,016	11,359,321	12,250,029	13,148,152	13,104,851
<b>Net Operating Income</b>	<b>(4,161,543)</b>	<b>2,881,341</b>	<b>774,266</b>	<b>755,001</b>	<b>1,628,196</b>
<b>Total Non-operating Revenue</b>	<b>(368,825)</b>	<b>12,811</b>	<b>262,077</b>	<b>190,912</b>	<b>297,546</b>
<b>Total Investment Income</b>	<b>(368,825)</b>	<b>12,811</b>	<b>262,077</b>	<b>190,912</b>	<b>297,546</b>
Interest and Dividends	53,343	12,811	262,077	190,912	297,546
Realized Gains/Losses on Sales of Securities	(422,168)	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>(4,530,368)</b>	<b>2,894,152</b>	<b>1,036,343</b>	<b>945,913</b>	<b>1,925,742</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(4,530,368)</b>	<b>2,894,152</b>	<b>1,036,343</b>	<b>945,913</b>	<b>1,925,742</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(3,831,204)</b>	<b>2,840,321</b>	<b>432,387</b>	<b>1,638,247</b>	<b>2,490,156</b>
Net Assets Released for Restrictions - Capital	364,484	73,344	†	3,873	24,957
Unrealized Gains/Losses on Investments	(476,516)	†	(576,572)	908,584	971,199
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	1,542,245	(127,175)	(27,384)	(56,975)	(270,675)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(731,049)	†	†	(163,148)	(161,067)

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.767	2.201	2.421	2.629	2.953
Current Ratio without Board Designated and Undesignated Investments	.920	.956	.831	1.004	1.076
Days in Accounts Receivable	51.371	16.355	20.634	24.763	28.738
Acid Test	.050	.444	.414	.566	.558
Days Cash on Hand, Current	4.755	29.154	38.114	50.106	52.613
Days Cash on Hand, Incl Board Designated & Undesignated Investments	85.018	110.813	184.376	193.816	229.596
Average Payment Period, Accounts Payable and Accrued Expenses	35.709	40.201	30.001	37.467	44.080
Average Payment Period, Current Liabilities	94.692	65.602	92.022	88.483	94.299
<b>Capital Structure</b>					
Equity Financing Ratio	.515	.668	.625	.602	.623
Fixed Asset Financing	.259	.268	.251	.233	.223
Cash Flow Divided by Total Debt	(.235)	.518	.217	.178	.237
Cash Flow Divided by Total Debt with Operating Income Only	(.207)	.516	.193	.164	.216
Debt Service Coverage Total	(4.562)	3.282	7.815	10.078	17.344
Debt Service Coverage Total with Operating Income Only	(3.955)	3.272	6.998	9.294	15.793
<b>Profitability</b>					
Total Margin	(.165)	.087	.031	.026	.051
Operating Margin	(.150)	.087	.023	.021	.043
Non Operating Revenue Margin	.081	.004	.253	.202	.155
Return On Assets	(.169)	.116	.035	.028	.053
Return On Equity	(.329)	.174	.056	.047	.086
Markup	1.413	1.545	1.554	1.531	1.553
Deductible	.301	.292	.288	.291	.311
Markup Adjustment for Deductible	.995	1.107	1.115	1.097	1.083
Reported Income Index	1.182	1.019	.588	.577	.773
<b>Asset Efficiency</b>					
Total Asset Turnover	1.024	1.335	1.131	1.093	1.045
Fixed Asset Turnover	2.929	3.847	3.899	4.158	4.373
Average Age Plant Depreciation Only	10.498	11.810	12.681	12.957	14.729
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.097	(.051)	.064	.097	.013
Total Operating Revenue Growth	.001	.195	(.005)	.094	.037
Realized Gains Divided by Non-Operating Revenue	1.145	†	†	†	†
Realized Gains Divided by Net Income	.093	†	†	†	†
Long Term Debt to Equity	.178	.139	.116	.101	.085

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>11,659,137</b>	<b>14,980,617</b>	<b>22,479,123</b>	<b>24,656,708</b>	<b>33,116,949</b>
Cash and Investment	3,205,678	6,669,646	15,761,269	16,674,483	24,919,923
Current Assets Whose Use is Limited	397,082	419,847	423,910	429,033	433,756
Net Patient Accounts Receivable	4,537,367	4,216,156	5,727,278	5,782,687	4,927,606
Due from Affiliates	37,822	20,357	23,254	19,765	†
Third Party Settlements Receivable	3,089,792	3,209,880	139,930	414,172	1,221,233
Other Accounts Receivable	†	†	†	†	†
Inventory	327,710	313,300	296,908	307,630	321,008
Other Current Assets	63,686	131,431	106,574	1,028,938	1,293,423
<b>Total Non-Current Assets</b>	<b>19,957,040</b>	<b>20,083,020</b>	<b>20,177,241</b>	<b>20,556,009</b>	<b>20,481,412</b>
Trustee Held Investments	754,457	774,058	793,659	813,259	832,860
Board Designated and Undesignated Investments	2,508,031	2,923,832	3,640,877	3,682,860	4,052,922
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	370,796	(22,711)	(34,032)	(53,565)	2,832
Gross Property, Plant and Equipment (PP&E)	31,308,282	32,360,518	32,899,784	34,263,623	35,004,513
Accumulated Depreciation	14,984,526	15,952,677	17,123,047	18,150,168	19,411,715
Net Property, Plant and Equipment (PP&E)	16,323,756	16,407,841	15,776,737	16,113,455	15,592,798
<b>Total Unrestricted Assets</b>	<b>31,616,177</b>	<b>35,063,637</b>	<b>42,656,364</b>	<b>45,212,717</b>	<b>53,598,361</b>
<b>Total Current Liabilities</b>	<b>2,816,512</b>	<b>3,220,067</b>	<b>3,233,917</b>	<b>3,274,918</b>	<b>7,589,011</b>
Current Long Term Debt (LTD)	530,073	538,172	445,752	634,829	586,739
Accounts Payable and Accrued Expenses	2,286,439	2,681,895	2,788,165	2,640,089	3,007,846
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	3,994,426
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>9,844,292</b>	<b>9,454,394</b>	<b>9,149,042</b>	<b>9,981,587</b>	<b>12,244,606</b>
Long Term Debt	9,355,600	8,990,281	8,653,365	9,452,452	8,813,474
Estimated Third Party Settlements	†	†	†	†	2,866,531
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	488,692	464,113	495,677	529,135	564,601
<b>Fund Balance Unrestricted</b>	<b>18,955,373</b>	<b>22,389,176</b>	<b>30,273,405</b>	<b>31,956,212</b>	<b>33,764,744</b>
<b>Total Liabilities &amp; Equity</b>	<b>31,616,177</b>	<b>35,063,637</b>	<b>42,656,364</b>	<b>45,212,717</b>	<b>53,598,361</b>
<b>Total Restricted Assets</b>	<b>3,236,168</b>	<b>3,341,734</b>	<b>3,564,980</b>	<b>3,562,686</b>	<b>3,644,303</b>
Cash and Investments	3,137,716	2,857,587	3,398,341	3,388,228	3,483,961
Receivables	98,452	92,294	65,968	61,296	110,623
Other Assets	†	391,853	100,671	113,162	49,719
<b>Total Restricted Liabilities and Equity</b>	<b>3,236,168</b>	<b>3,341,734</b>	<b>3,564,980</b>	<b>3,562,686</b>	<b>3,644,303</b>
<b>Total Restricted Fund Balance</b>	<b>3,236,168</b>	<b>3,341,734</b>	<b>3,564,980</b>	<b>3,562,686</b>	<b>3,644,303</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,223,069	2,280,994	2,443,485	2,449,681	2,504,659
Permanently Restricted Net Assets	1,013,099	1,060,740	1,121,495	1,113,005	1,139,644

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>62,240,150</b>	<b>66,474,360</b>	<b>75,036,173</b>	<b>80,320,796</b>	<b>82,042,333</b>
Gross Inpatient Service Revenue	14,394,950	12,707,976	13,653,165	12,996,996	14,152,323
Gross Outpatient Service Revenue	47,845,200	53,766,384	61,383,008	67,323,800	67,890,010
Free Care (Charity Care)	1,116,919	1,472,781	1,116,462	3,519,523	1,127,321
Bad Debt (Provision for Bad Debt)	2,323,196	2,598,159	3,064,028	5,198,463	3,566,466
Contractuals	22,933,322	23,172,172	25,899,583	30,467,502	34,557,958
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	35,866,713	39,231,248	44,956,100	41,135,308	42,790,588
Other Operating Revenue	428,793	468,847	371,040	931,874	838,421
<b>Total Operating Revenue</b>	<b>36,295,506</b>	<b>39,700,095</b>	<b>45,327,140</b>	<b>42,067,182</b>	<b>43,629,009</b>
<b>Total Operating Expenses</b>	<b>33,668,460</b>	<b>36,757,860</b>	<b>38,157,081</b>	<b>40,436,717</b>	<b>42,238,644</b>
Depreciation and Amortization	1,091,336	1,223,675	1,304,201	1,408,950	1,414,943
Interest	549,361	528,944	494,011	491,982	472,572
Advertising Expenses	*	204,011	200,102	202,269	243,292
Allowed Advertising Expenses	*	†	†	†	†
Non-Allowed Advertising Expenses	*	204,011	200,102	202,269	243,292
Salaries and Benefits	*	23,861,467	24,064,166	24,854,119	26,871,499
Other Operating Expenses	32,027,763	10,939,763	12,094,601	13,479,397	13,236,338
<b>Net Operating Income</b>	<b>2,627,046</b>	<b>2,942,235</b>	<b>7,170,059</b>	<b>1,630,465</b>	<b>1,390,365</b>
<b>Total Non-operating Revenue</b>	<b>(89,551)</b>	<b>296,950</b>	<b>315,181</b>	<b>229,192</b>	<b>348,463</b>
<b>Total Investment Income</b>	<b>(148,402)</b>	<b>185,761</b>	<b>205,248</b>	<b>129,275</b>	<b>300,432</b>
Interest and Dividends	82,309	72,717	79,317	83,859	78,765
Realized Gains/Losses on Sales of Securities	(230,711)	113,044	125,931	45,416	221,667
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	58,851	111,189	109,933	99,917	48,031
<b>Excess of Revenue over Expenses</b>	<b>2,537,495</b>	<b>3,239,185</b>	<b>7,485,240</b>	<b>1,859,657</b>	<b>1,738,828</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>2,537,495</b>	<b>3,239,185</b>	<b>7,485,240</b>	<b>1,859,657</b>	<b>1,738,828</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,338,324</b>	<b>3,433,803</b>	<b>7,884,229</b>	<b>1,682,807</b>	<b>1,808,532</b>
Net Assets Released for Restrictions - Capital	222,963	69,537	†	2,000	34,000
Unrealized Gains/Losses on Investments	(422,134)	125,081	398,989	(178,850)	2,049
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	33,655

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	5.030	5.560	8.077	8.654	4.898
Current Ratio without Board Designated and Undesignated Investments	4.140	4.652	6.951	7.529	4.364
Days in Accounts Receivable	46.175	39.226	46.500	51.311	42.032
Acid Test	1.279	2.202	5.005	5.223	3.341
Days Cash on Hand, Current	40.366	72.822	160.302	159.957	226.684
Days Cash on Hand, Incl Board Designated & Undesignated Investments	68.466	102.855	196.362	194.401	262.921
Average Payment Period, Accounts Payable and Accrued Expenses	25.618	27.548	27.615	24.691	26.893
Average Payment Period, Current Liabilities	31.557	33.076	32.030	30.628	67.852
<b>Capital Structure</b>					
Equity Financing Ratio	.600	.639	.710	.707	.630
Fixed Asset Financing	.573	.548	.548	.587	.565
Cash Flow Divided by Total Debt	.287	.352	.710	.247	.159
Cash Flow Divided by Total Debt with Operating Income Only	.294	.329	.684	.229	.141
Debt Service Coverage Total	4.546	4.714	8.994	4.010	3.275
Debt Service Coverage Total with Operating Income Only	4.643	4.433	8.689	3.766	2.960
<b>Profitability</b>					
Total Margin	.070	.081	.164	.044	.040
Operating Margin	.072	.074	.158	.039	.032
Non Operating Revenue Margin	(.035)	.092	.042	.123	.200
Return On Assets	.080	.092	.175	.041	.032
Return On Equity	.134	.145	.247	.058	.051
Markup	1.861	1.821	1.976	2.009	1.962
Deductible	.368	.349	.345	.379	.421
Markup Adjustment for Deductible	1.180	1.191	1.297	1.256	1.144
Reported Income Index	1.085	.943	.949	1.105	.961
<b>Asset Efficiency</b>					
Total Asset Turnover	1.145	1.141	1.070	.935	.821
Fixed Asset Turnover	2.223	2.420	2.873	2.611	2.798
Average Age Plant Depreciation Only	13.730	13.037	13.129	12.882	13.719
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.061	.092	.038	.060	.045
Total Operating Revenue Growth	.068	.094	.142	(.072)	.037
Realized Gains Divided by Non-Operating Revenue	2.576	.381	.400	.198	.636
Realized Gains Divided by Net Income	(.091)	.035	.017	.024	.127
Long Term Debt to Equity	.494	.402	.286	.296	.261

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>6,891,918</b>	<b>6,292,663</b>	<b>5,637,031</b>	<b>5,033,721</b>	<b>4,886,662</b>
Cash and Investment	2,004,383	330,536	521,702	85,951	27,115
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,696,157	4,131,471	4,326,394	3,687,471	3,723,727
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	291,015	1,174,844	†	†	†
Other Accounts Receivable	†	†	†	434,593	427,514
Inventory	†	†	†	†	†
Other Current Assets	900,363	655,812	788,935	825,706	708,306
<b>Total Non-Current Assets</b>	<b>21,414,215</b>	<b>21,339,028</b>	<b>23,105,614</b>	<b>22,953,911</b>	<b>20,961,904</b>
Trustee Held Investments	277,845	360,928	443,399	525,226	607,175
Board Designated and Undesignated Investments	1,675,835	2,056,043	2,629,418	2,616,426	2,929,864
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	28,229	454,395	1,485,379	1,686,826	†
Gross Property, Plant and Equipment (PP&E)	33,534,282	33,060,167	34,479,435	34,644,912	29,965,863
Accumulated Depreciation	14,101,976	14,592,505	15,932,017	16,519,479	12,540,998
Net Property, Plant and Equipment (PP&E)	19,432,306	18,467,662	18,547,418	18,125,433	17,424,865
<b>Total Unrestricted Assets</b>	<b>28,306,133</b>	<b>27,631,691</b>	<b>28,742,645</b>	<b>27,987,632</b>	<b>25,848,566</b>
<b>Total Current Liabilities</b>	<b>2,396,163</b>	<b>3,527,828</b>	<b>5,123,745</b>	<b>6,994,870</b>	<b>7,352,883</b>
Current Long Term Debt (LTD)	356,000	376,000	411,000	552,935	654,859
Accounts Payable and Accrued Expenses	2,013,114	3,095,572	3,517,341	3,540,062	4,470,321
Estimated Third Party Settlements	†	†	1,125,397	2,246,078	1,610,161
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	27,049	56,256	70,007	655,795	617,542
<b>Total Non-current Liabilities</b>	<b>17,261,208</b>	<b>16,881,778</b>	<b>17,059,743</b>	<b>17,125,053</b>	<b>16,731,951</b>
Long Term Debt	17,261,208	16,881,778	17,059,743	17,125,053	16,731,951
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>8,648,762</b>	<b>7,222,085</b>	<b>6,559,157</b>	<b>3,867,709</b>	<b>1,763,732</b>
<b>Total Liabilities &amp; Equity</b>	<b>28,306,133</b>	<b>27,631,691</b>	<b>28,742,645</b>	<b>27,987,632</b>	<b>25,848,566</b>
<b>Total Restricted Assets</b>	<b>848,636</b>	<b>1,293,685</b>	<b>920,887</b>	<b>1,409,166</b>	<b>1,576,867</b>
Cash and Investments	835,508	1,289,403	918,133	1,406,412	1,576,867
Receivables	13,128	4,282	2,754	2,754	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>848,636</b>	<b>1,293,685</b>	<b>1,250,510</b>	<b>1,409,166</b>	<b>1,576,867</b>
<b>Total Restricted Fund Balance</b>	<b>848,636</b>	<b>1,293,685</b>	<b>1,250,510</b>	<b>1,409,166</b>	<b>1,576,867</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	163,783	788,279	792,626	927,460	1,064,380
Permanently Restricted Net Assets	684,853	505,406	457,884	481,706	512,487

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>41,884,943</b>	<b>46,900,132</b>	<b>56,443,678</b>	<b>51,679,698</b>	<b>54,558,409</b>
Gross Inpatient Service Revenue	10,135,996	11,875,603	16,261,553	16,142,143	17,911,111
Gross Outpatient Service Revenue	31,748,947	35,024,529	40,182,125	35,537,555	36,647,298
Free Care (Charity Care)	565,993	712,067	1,066,131	929,494	1,260,232
Bad Debt (Provision for Bad Debt)	1,173,224	1,110,497	1,061,262	1,295,672	1,331,852
Contractuals	13,842,347	18,226,853	22,495,956	19,287,426	21,371,685
Changes in Prior Year Estimated/Final Settlements	†	(116,500)	64,000	†	†
Net Patient Service Revenue	26,303,379	26,967,215	31,756,329	30,167,106	30,594,640
Other Operating Revenue	385,038	163,631	894,600	1,028,442	736,639
<b>Total Operating Revenue</b>	<b>26,688,417</b>	<b>27,130,846</b>	<b>32,650,929</b>	<b>31,195,548</b>	<b>31,331,279</b>
<b>Total Operating Expenses</b>	<b>27,055,797</b>	<b>28,550,660</b>	<b>33,374,028</b>	<b>33,952,668</b>	<b>33,508,053</b>
Depreciation and Amortization	1,288,903	1,299,642	1,357,897	1,522,195	1,660,722
Interest	915,616	896,532	914,518	965,372	954,152
Advertising Expenses	*	60,751	44,135	38,859	†
Allowed Advertising Expenses	*	23,897	18,351	7,069	†
Non-Allowed Advertising Expenses	*	36,854	25,784	31,790	†
Salaries and Benefits	*	14,061,579	16,611,727	17,542,372	17,331,562
Other Operating Expenses	24,851,278	12,232,156	14,445,751	13,883,870	13,561,617
<b>Net Operating Income</b>	<b>(367,380)</b>	<b>(1,419,814)</b>	<b>(723,099)</b>	<b>(2,757,120)</b>	<b>(2,176,774)</b>
<b>Total Non-operating Revenue</b>	<b>116,073</b>	<b>138,486</b>	<b>60,995</b>	<b>43,379</b>	<b>59,010</b>
<b>Total Investment Income</b>	<b>56,747</b>	<b>35,358</b>	<b>38,222</b>	<b>24,052</b>	<b>20,352</b>
Interest and Dividends	56,747	35,358	38,222	24,052	20,352
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(615)	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	59,941	103,128	22,773	19,327	38,658
<b>Excess of Revenue over Expenses</b>	<b>(251,307)</b>	<b>(1,281,328)</b>	<b>(662,104)</b>	<b>(2,713,741)</b>	<b>(2,117,764)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(251,307)</b>	<b>(1,281,328)</b>	<b>(662,104)</b>	<b>(2,713,741)</b>	<b>(2,117,764)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(250,010)</b>	<b>(1,067,299)</b>	<b>(662,928)</b>	<b>(2,691,448)</b>	<b>(2,103,977)</b>
Net Assets Released for Restrictions - Capital	†	200,000	†	19,872	8,829
Unrealized Gains/Losses on Investments	1,297	14,029	(824)	2,421	4,958
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.576	2.367	1.613	1.094	1.063
Current Ratio without Board Designated and Undesignated Investments	2.876	1.784	1.100	.720	.665
Days in Accounts Receivable	51.290	55.919	49.727	44.616	44.425
Acid Test	.836	.094	.102	.012	.004
Days Cash on Hand, Current	28.393	4.427	5.948	.967	.311
Days Cash on Hand, Incl Board Designated & Undesignated Investments	52.132	31.966	35.924	30.415	33.890
Average Payment Period, Accounts Payable and Accrued Expenses	28.517	41.462	40.099	39.843	51.234
Average Payment Period, Current Liabilities	33.943	47.252	58.413	78.726	84.271
<b>Capital Structure</b>					
Equity Financing Ratio	.306	.261	.228	.138	.068
Fixed Asset Financing	.888	.914	.920	.945	.960
Cash Flow Divided by Total Debt	.053	.001	.031	(.049)	(.019)
Cash Flow Divided by Total Debt with Operating Income Only	.047	(.006)	.029	(.051)	(.021)
Debt Service Coverage Total	1.561	.730	1.248	(.164)	.330
Debt Service Coverage Total with Operating Income Only	1.469	.620	1.201	(.196)	.291
<b>Profitability</b>					
Total Margin	(.009)	(.047)	(.020)	(.087)	(.067)
Operating Margin	(.014)	(.052)	(.022)	(.088)	(.069)
Non Operating Revenue Margin	(.462)	(.108)	(.092)	(.016)	(.028)
Return On Assets	(.009)	(.046)	(.023)	(.097)	(.082)
Return On Equity	(.029)	(.177)	(.101)	(.702)	(1.201)
Markup	1.562	1.648	1.718	1.552	1.650
Deductible	.330	.389	.399	.373	.392
Markup Adjustment for Deductible	1.051	1.010	1.044	.984	1.012
Reported Income Index	1.005	.898	.999	1.008	1.007
<b>Asset Efficiency</b>					
Total Asset Turnover	.947	.987	1.138	1.116	1.214
Fixed Asset Turnover	1.373	1.469	1.760	1.721	1.798
Average Age Plant Depreciation Only	10.941	11.228	11.733	10.852	7.552
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.007	.055	.169	.017	(.013)
Total Operating Revenue Growth	(.012)	.017	.203	(.045)	.004
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	1.996	2.338	2.601	4.428	9.487

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,967,390</b>	<b>8,816,831</b>	<b>14,288,706</b>	<b>14,651,936</b>	<b>11,294,846</b>
Cash and Investment	1,834,652	585,152	2,958,459	1,596,988	1,885,261
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,103,681	3,982,392	4,385,235	5,339,593	6,197,706
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,414,861	2,631,997	5,279,591	5,830,945	1,148,316
Other Accounts Receivable	†	†	†	†	371,629
Inventory	†	†	†	†	†
Other Current Assets	1,614,196	1,617,290	1,665,421	1,884,410	1,691,934
<b>Total Non-Current Assets</b>	<b>15,881,071</b>	<b>13,456,090</b>	<b>15,375,708</b>	<b>15,076,952</b>	<b>16,470,438</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	6,137,590	4,866,999	7,420,869	5,130,506	6,144,633
Due From Affiliates	162,703	130,967	144,689	139,615	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	299,228	424,802	380,280	371,169	†
Gross Property, Plant and Equipment (PP&E)	30,004,539	30,041,634	30,630,450	33,993,927	35,174,558
Accumulated Depreciation	20,722,989	22,008,312	23,200,580	24,558,265	24,848,753
Net Property, Plant and Equipment (PP&E)	9,281,550	8,033,322	7,429,870	9,435,662	10,325,805
<b>Total Unrestricted Assets</b>	<b>23,848,461</b>	<b>22,272,921</b>	<b>29,664,414</b>	<b>29,728,888</b>	<b>27,765,284</b>
<b>Total Current Liabilities</b>	<b>5,733,580</b>	<b>4,879,595</b>	<b>8,733,941</b>	<b>8,987,281</b>	<b>6,919,797</b>
Current Long Term Debt (LTD)	787,784	794,981	422,003	622,320	1,161,015
Accounts Payable and Accrued Expenses	3,936,574	3,486,990	4,150,240	4,541,843	3,823,692
Estimated Third Party Settlements	534,956	†	3,600,578	3,495,414	1,567,173
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	474,266	597,624	561,120	327,704	367,917
<b>Total Non-current Liabilities</b>	<b>3,996,901</b>	<b>3,182,682</b>	<b>2,741,441</b>	<b>2,419,220</b>	<b>4,343,733</b>
Long Term Debt	3,612,136	2,817,155	2,395,152	2,092,170	4,035,921
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	384,765	365,527	346,289	327,050	307,812
<b>Fund Balance Unrestricted</b>	<b>14,117,980</b>	<b>14,210,644</b>	<b>18,189,032</b>	<b>18,322,387</b>	<b>16,501,754</b>
<b>Total Liabilities &amp; Equity</b>	<b>23,848,461</b>	<b>22,272,921</b>	<b>29,664,414</b>	<b>29,728,888</b>	<b>27,765,284</b>
<b>Total Restricted Assets</b>	<b>19,756</b>	<b>26,040</b>	<b>128,280</b>	<b>28,163</b>	<b>32,304</b>
Cash and Investments	19,756	26,040	128,280	28,163	32,304
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>19,756</b>	<b>26,040</b>	<b>128,280</b>	<b>28,163</b>	<b>32,304</b>
<b>Total Restricted Fund Balance</b>	<b>19,756</b>	<b>26,040</b>	<b>128,280</b>	<b>28,163</b>	<b>32,304</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	19,756	26,040	128,280	28,163	32,304
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>85,955,035</b>	<b>87,956,361</b>	<b>91,772,077</b>	<b>101,642,753</b>	<b>101,981,181</b>
Gross Inpatient Service Revenue	22,881,424	21,526,893	24,384,931	28,288,530	28,274,774
Gross Outpatient Service Revenue	63,073,611	66,429,468	67,387,146	73,354,223	73,706,407
Free Care (Charity Care)	1,115,624	1,237,339	1,096,668	991,464	1,544,095
Bad Debt (Provision for Bad Debt)	933,916	2,004,000	1,964,678	2,571,813	2,410,809
Contractuals	44,417,458	45,692,563	45,607,743	51,732,359	52,936,331
Changes in Prior Year Estimated/Final Settlements	(819,000)	20,000	(166,000)	2,103,000	127,000
Net Patient Service Revenue	40,307,037	39,002,459	43,268,988	44,244,117	44,962,946
Other Operating Revenue	2,918,862	3,099,778	5,199,924	5,279,729	3,846,373
<b>Total Operating Revenue</b>	<b>43,225,899</b>	<b>42,102,237</b>	<b>48,468,912</b>	<b>49,523,846</b>	<b>48,809,319</b>
<b>Total Operating Expenses</b>	<b>44,017,422</b>	<b>42,052,923</b>	<b>44,512,849</b>	<b>50,041,494</b>	<b>50,719,808</b>
Depreciation and Amortization	1,675,599	1,693,628	1,688,157	1,707,584	1,819,916
Interest	150,614	139,070	126,461	228,431	191,361
Advertising Expenses	*	262,645	271,290	312,488	341,734
Allowed Advertising Expenses	*	14,760	12,297	11,584	14,520
Non-Allowed Advertising Expenses	*	247,885	258,993	300,904	327,214
Salaries and Benefits	*	21,636,508	22,505,783	24,561,885	24,447,214
Other Operating Expenses	42,191,209	18,321,072	19,921,158	23,231,106	23,919,583
<b>Net Operating Income</b>	<b>(791,523)</b>	<b>49,314</b>	<b>3,956,063</b>	<b>(517,648)</b>	<b>(1,910,489)</b>
<b>Total Non-operating Revenue</b>	<b>67,233</b>	<b>29,899</b>	<b>216,071</b>	<b>286,579</b>	<b>66,822</b>
<b>Total Investment Income</b>	<b>46,591</b>	<b>(2,348)</b>	<b>40,028</b>	<b>78,191</b>	<b>25,549</b>
Interest and Dividends	17,822	(3,308)	(18,227)	88,253	38,631
Realized Gains/Losses on Sales of Securities	28,769	960	58,255	(10,062)	(13,082)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	20,642	32,247	176,043	208,388	41,273
<b>Excess of Revenue over Expenses</b>	<b>(724,290)</b>	<b>79,213</b>	<b>4,172,134</b>	<b>(231,069)</b>	<b>(1,843,667)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(724,290)</b>	<b>79,213</b>	<b>4,172,134</b>	<b>(231,069)</b>	<b>(1,843,667)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(833,341)</b>	<b>106,091</b>	<b>4,085,336</b>	<b>38,418</b>	<b>(1,811,859)</b>
Net Assets Released for Restrictions - Capital	1,260	30,891	10,026	263,616	99,879
Unrealized Gains/Losses on Investments	(110,311)	(4,013)	(96,824)	5,871	(68,071)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.460	2.804	2.486	2.201	2.520
Current Ratio without Board Designated and Undesignated Investments	1.390	1.807	1.636	1.630	1.632
Days in Accounts Receivable	28.105	37.269	36.992	44.050	50.312
Acid Test	.320	.120	.339	.178	.272
Days Cash on Hand, Current	15.815	5.292	25.215	12.060	14.072
Days Cash on Hand, Incl Board Designated & Undesignated Investments	68.723	49.308	88.464	50.804	59.937
Average Payment Period, Accounts Payable and Accrued Expenses	33.935	31.536	35.373	34.298	28.541
Average Payment Period, Current Liabilities	49.425	44.130	74.440	67.869	51.651
<b>Capital Structure</b>					
Equity Financing Ratio	.592	.638	.613	.616	.594
Fixed Asset Financing	.389	.351	.322	.222	.391
Cash Flow Divided by Total Debt	.098	.220	.511	.129	(.002)
Cash Flow Divided by Total Debt with Operating Income Only	.091	.216	.492	.104	(.008)
Debt Service Coverage Total	1.263	2.063	6.497	2.621	.206
Debt Service Coverage Total with Operating Income Only	1.186	2.031	6.263	2.181	.124
<b>Profitability</b>					
Total Margin	(.017)	.002	.086	(.005)	(.038)
Operating Margin	(.018)	.001	.082	(.010)	(.039)
Non Operating Revenue Margin	(.093)	.377	.052	(1.240)	(.036)
Return On Assets	(.030)	.004	.141	(.008)	(.066)
Return On Equity	(.051)	.006	.229	(.013)	(.112)
Markup	2.019	2.165	2.179	2.137	2.087
Deductible	.517	.519	.497	.509	.519
Markup Adjustment for Deductible	1.010	1.079	1.154	1.103	1.043
Reported Income Index	.851	.855	1.049	(1.733)	1.013
<b>Asset Efficiency</b>					
Total Asset Turnover	1.815	1.892	1.641	1.675	1.760
Fixed Asset Turnover	4.657	5.241	6.524	5.249	4.727
Average Age Plant Depreciation Only	12.368	12.995	13.743	14.382	13.654
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.025)	(.045)	.058	.124	.014
Total Operating Revenue Growth	(.067)	(.026)	.151	.022	(.014)
Realized Gains Divided by Non-Operating Revenue	.428	.032	.270	(.035)	(.196)
Realized Gains Divided by Net Income	(.040)	.012	.014	.044	.007
Long Term Debt to Equity	.256	.198	.132	.114	.245

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>67,253,231</b>	<b>105,595,088</b>	<b>75,903,602</b>	<b>69,274,246</b>	<b>88,052,797</b>
Cash and Investment	2,969,278	3,348,579	3,727,858	5,983,060	5,287,028
Current Assets Whose Use is Limited	3,952,008	34,043,289	10,679,988	5,660,225	6,031,791
Net Patient Accounts Receivable	32,071,969	37,175,914	36,113,312	33,793,183	33,598,284
Due from Affiliates	159,624	72,632	107,934	5,013,855	†
Third Party Settlements Receivable	22,127,402	26,403,893	19,127,215	11,450,936	33,286,850
Other Accounts Receivable	†	†	†	†	†
Inventory	2,833,123	2,963,070	2,853,171	2,558,455	2,180,827
Other Current Assets	3,139,827	1,587,711	3,294,124	4,814,532	7,668,017
<b>Total Non-Current Assets</b>	<b>160,510,336</b>	<b>185,932,723</b>	<b>188,300,207</b>	<b>220,528,943</b>	<b>188,404,181</b>
Trustee Held Investments	9,704,066	11,782,143	12,731,116	14,900,759	11,315,245
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	27,167,322	38,631,015	26,986,747	49,586,521	23,473,071
Gross Property, Plant and Equipment (PP&E)	260,558,246	286,528,102	315,645,911	339,729,335	354,142,598
Accumulated Depreciation	136,919,298	151,008,537	167,063,567	183,687,672	200,526,733
Net Property, Plant and Equipment (PP&E)	123,638,948	135,519,565	148,582,344	156,041,663	153,615,865
<b>Total Unrestricted Assets</b>	<b>227,763,567</b>	<b>291,527,811</b>	<b>264,203,809</b>	<b>289,803,189</b>	<b>276,456,978</b>
<b>Total Current Liabilities</b>	<b>35,242,541</b>	<b>76,605,033</b>	<b>63,843,026</b>	<b>85,314,250</b>	<b>87,770,981</b>
Current Long Term Debt (LTD)	3,725,853	3,978,967	4,286,862	5,660,225	5,123,296
Accounts Payable and Accrued Expenses	22,940,848	34,267,825	31,569,834	26,457,341	26,092,986
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	17,855,864
Other Current Liabilities	8,575,840	38,358,241	27,986,330	53,196,684	38,698,835
<b>Total Non-current Liabilities</b>	<b>105,370,980</b>	<b>137,883,338</b>	<b>132,357,372</b>	<b>139,726,207</b>	<b>135,442,889</b>
Long Term Debt	98,031,578	129,895,322	126,276,774	132,335,005	126,540,490
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	1,617,687	1,570,392	2,344,956	1,496,884	1,578,267
Accrued Pension and Post Retiree Health Benefits	3,840,067	4,493,271	1,797,473	3,967,167	5,350,673
Other Non-Current Liabilities	1,881,648	1,924,353	1,938,169	1,927,151	1,973,459
<b>Fund Balance Unrestricted</b>	<b>87,150,046</b>	<b>77,039,440</b>	<b>68,003,411</b>	<b>64,762,732</b>	<b>53,243,108</b>
<b>Total Liabilities &amp; Equity</b>	<b>227,763,567</b>	<b>291,527,811</b>	<b>264,203,809</b>	<b>289,803,189</b>	<b>276,456,978</b>
<b>Total Restricted Assets</b>	<b>13,323,117</b>	<b>18,829,145</b>	<b>22,830,939</b>	<b>23,629,605</b>	<b>24,676,097</b>
Cash and Investments	12,828,504	18,829,145	22,829,556	23,629,605	24,676,097
Receivables	†	†	†	†	†
Other Assets	494,613	†	1,383	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>13,323,117</b>	<b>18,829,145</b>	<b>22,830,939</b>	<b>23,629,605</b>	<b>24,676,097</b>
<b>Total Restricted Fund Balance</b>	<b>13,323,117</b>	<b>18,823,727</b>	<b>22,830,939</b>	<b>23,624,770</b>	<b>24,671,785</b>
Total Liabilities	†	5,418	†	4,835	4,312
Temporarily Restricted Net Assets	520,499	2,476,697	5,247,378	5,870,574	5,898,492
Permanently Restricted Net Assets	12,802,618	16,347,030	17,583,561	17,754,196	18,773,293

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>551,343,474</b>	<b>597,614,776</b>	<b>610,832,010</b>	<b>639,016,982</b>	<b>651,308,553</b>
Gross Inpatient Service Revenue	257,740,517	267,169,965	258,482,485	265,934,915	278,022,402
Gross Outpatient Service Revenue	293,602,957	330,444,811	352,349,525	373,082,067	373,286,151
Free Care (Charity Care)	11,164,718	16,542,355	13,310,592	22,180,834	12,845,102
Bad Debt (Provision for Bad Debt)	12,318,875	13,409,215	21,602,393	26,517,986	26,634,344
Contractuals	257,032,782	275,842,602	297,807,255	303,132,283	333,891,525
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	270,827,099	291,820,604	278,111,770	287,185,879	277,937,582
Other Operating Revenue	9,233,920	11,393,722	12,524,010	15,924,416	18,077,075
<b>Total Operating Revenue</b>	<b>280,061,019</b>	<b>303,214,326</b>	<b>290,635,780</b>	<b>303,110,295</b>	<b>296,014,657</b>
<b>Total Operating Expenses</b>	<b>276,176,439</b>	<b>307,933,595</b>	<b>299,268,308</b>	<b>306,660,365</b>	<b>308,918,799</b>
Depreciation and Amortization	14,467,997	17,746,038	20,328,230	21,163,163	21,162,525
Interest	4,240,062	4,212,541	3,031,532	3,483,594	6,225,423
Advertising Expenses	*	1,585,432	1,338,354	459,938	501,732
Allowed Advertising Expenses	*	†	130,368	†	†
Non-Allowed Advertising Expenses	*	1,585,432	1,207,986	459,938	501,732
Salaries and Benefits	*	180,934,163	180,987,851	182,852,236	182,605,636
Other Operating Expenses	257,468,380	103,455,421	93,582,341	98,701,434	98,423,483
<b>Net Operating Income</b>	<b>3,884,580</b>	<b>(4,719,269)</b>	<b>(8,632,528)</b>	<b>(3,550,070)</b>	<b>(12,904,142)</b>
<b>Total Non-operating Revenue</b>	<b>483,032</b>	<b>148,700</b>	<b>(589,246)</b>	<b>486,815</b>	<b>628,938</b>
<b>Total Investment Income</b>	<b>24,238</b>	<b>127,315</b>	<b>435,824</b>	<b>396,037</b>	<b>334,817</b>
Interest and Dividends	13,507	94,570	225,156	125,459	169,671
Realized Gains/Losses on Sales of Securities	10,731	32,745	210,668	270,578	165,146
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	203,241	26,305	(14,506)	18,820	286,176
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	255,553	(4,920)	(1,010,564)	71,958	7,945
<b>Excess of Revenue over Expenses</b>	<b>4,367,612</b>	<b>(4,570,569)</b>	<b>(9,221,774)</b>	<b>(3,063,255)</b>	<b>(12,275,204)</b>
Extraordinary Gains/Losses	†	†	†	†	(587,465)
<b>Total Surplus/Deficit</b>	<b>4,367,612</b>	<b>(4,570,569)</b>	<b>(9,221,774)</b>	<b>(3,063,255)</b>	<b>(12,862,669)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>4,162,149</b>	<b>(4,221,352)</b>	<b>(9,036,029)</b>	<b>(3,240,679)</b>	<b>(11,519,624)</b>
Net Assets Released for Restrictions - Capital	28,323	76,771	34,323	35,500	1,455,345
Unrealized Gains/Losses on Investments	(233,786)	272,446	(30,578)	(212,924)	(112,300)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	182,000	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.908	1.378	1.189	.812	1.003
Current Ratio without Board Designated and Undesignated Investments	1.908	1.378	1.189	.812	1.003
Days in Accounts Receivable	43.224	46.498	47.396	42.950	44.123
Acid Test	.196	.488	.226	.136	.129
Days Cash on Hand, Current	9.653	47.032	18.853	14.886	14.357
Days Cash on Hand, Incl Board Designated & Undesignated Investments	9.653	47.032	18.853	14.886	14.357
Average Payment Period, Accounts Payable and Accrued Expenses	31.995	43.102	41.310	33.825	33.097
Average Payment Period, Current Liabilities	49.152	96.354	83.540	109.072	111.332
<b>Capital Structure</b>					
Equity Financing Ratio	.383	.264	.257	.223	.193
Fixed Asset Financing	.793	.958	.850	.848	.824
Cash Flow Divided by Total Debt	.134	.061	.057	.080	.040
Cash Flow Divided by Total Debt with Operating Income Only	.131	.061	.060	.078	.037
Debt Service Coverage Total	3.127	2.190	2.017	2.778	1.272
Debt Service Coverage Total with Operating Income Only	3.061	2.172	2.101	2.715	1.219
<b>Profitability</b>					
Total Margin	.016	(.015)	(.032)	(.010)	(.041)
Operating Margin	.014	(.016)	(.030)	(.012)	(.044)
Non Operating Revenue Margin	.111	(.033)	.064	(.159)	(.051)
Return On Assets	.019	(.016)	(.035)	(.011)	(.044)
Return On Equity	.050	(.059)	(.136)	(.047)	(.231)
Markup	2.030	1.978	2.083	2.136	2.167
Deductible	.466	.462	.488	.474	.513
Markup Adjustment for Deductible	1.099	1.082	1.088	1.147	1.086
Reported Income Index	1.049	.452	1.021	.945	1.066
<b>Asset Efficiency</b>					
Total Asset Turnover	1.232	1.041	1.098	1.048	1.073
Fixed Asset Turnover	2.265	2.237	1.956	1.942	1.927
Average Age Plant Depreciation Only	9.464	8.509	8.218	8.680	9.476
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.092	.115	(.028)	.025	.007
Total Operating Revenue Growth	.105	.083	(.041)	.043	(.023)
Realized Gains Divided by Non-Operating Revenue	.022	.220	(.358)	.556	.263
Realized Gains Divided by Net Income	.002	(.007)	(.023)	(.088)	(.013)
Long Term Debt to Equity	1.125	1.686	1.857	2.043	2.377

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>2,679,841</b>	<b>2,250,317</b>	<b>3,761,548</b>	<b>4,628,997</b>	<b>4,189,481</b>
Cash and Investment	783,582	837,776	924,739	1,138,166	485,378
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	508,469	757,324	1,349,221	1,806,078	2,714,927
Due from Affiliates	37,022	22,120	85	4,749	10,955
Third Party Settlements Receivable	948,059	206,886	838,511	1,048,236	59,000
Other Accounts Receivable	146,807	145,726	146,696	179,101	414,073
Inventory	225,101	239,113	242,111	236,304	272,783
Other Current Assets	30,801	41,372	260,185	216,363	232,365
<b>Total Non-Current Assets</b>	<b>4,025,721</b>	<b>4,383,750</b>	<b>4,583,265</b>	<b>5,256,288</b>	<b>6,009,621</b>
Trustee Held Investments	1,381	7,133	11,590	5,641	12,337
Board Designated and Undesignated Investments	153,059	176,660	577,515	791,305	2,215,826
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	654,718	1,097,791	661,032	822,684	42,768
Gross Property, Plant and Equipment (PP&E)	7,859,289	8,172,139	8,680,132	9,388,697	10,006,285
Accumulated Depreciation	4,642,726	5,069,973	5,347,004	5,752,039	6,267,595
Net Property, Plant and Equipment (PP&E)	3,216,563	3,102,166	3,333,128	3,636,658	3,738,690
<b>Total Unrestricted Assets</b>	<b>6,705,562</b>	<b>6,634,067</b>	<b>8,344,813</b>	<b>9,885,285</b>	<b>10,199,102</b>
<b>Total Current Liabilities</b>	<b>4,189,574</b>	<b>3,548,186</b>	<b>2,847,314</b>	<b>3,781,223</b>	<b>3,033,776</b>
Current Long Term Debt (LTD)	144,047	71,007	48,776	57,586	60,801
Accounts Payable and Accrued Expenses	1,070,445	963,716	1,052,984	1,173,398	1,290,665
Estimated Third Party Settlements	2,191,704	1,981,081	1,669,169	2,468,794	1,602,641
Due to Affiliates	72,464	62,646	76,385	81,445	79,669
Other Current Liabilities	710,914	469,736	†	†	†
<b>Total Non-current Liabilities</b>	<b>1,639,992</b>	<b>2,252,182</b>	<b>2,725,290</b>	<b>2,867,943</b>	<b>3,108,360</b>
Long Term Debt	462,043	392,841	350,432	343,580	282,754
Estimated Third Party Settlements	†	630,969	1,064,281	1,044,996	1,518,221
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,177,949	1,228,372	1,310,577	1,479,367	1,307,385
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>875,996</b>	<b>833,699</b>	<b>2,772,209</b>	<b>3,236,119</b>	<b>4,056,966</b>
<b>Total Liabilities &amp; Equity</b>	<b>6,705,562</b>	<b>6,634,067</b>	<b>8,344,813</b>	<b>9,885,285</b>	<b>10,199,102</b>
<b>Total Restricted Assets</b>	<b>846,736</b>	<b>711,142</b>	<b>819,440</b>	<b>840,604</b>	<b>706,505</b>
Cash and Investments	591,708	647,520	653,257	700,732	621,720
Receivables	255,028	63,622	166,183	139,872	84,785
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>846,736</b>	<b>711,142</b>	<b>819,440</b>	<b>840,604</b>	<b>706,505</b>
<b>Total Restricted Fund Balance</b>	<b>846,736</b>	<b>711,142</b>	<b>819,440</b>	<b>840,604</b>	<b>706,505</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	498,384	362,790	471,088	487,252	346,652
Permanently Restricted Net Assets	348,352	348,352	348,352	353,352	359,853

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>17,537,064</b>	<b>18,516,635</b>	<b>16,381,663</b>	<b>18,252,659</b>	<b>18,295,981</b>
Gross Inpatient Service Revenue	4,935,240	5,235,035	4,037,871	4,840,274	4,971,133
Gross Outpatient Service Revenue	12,601,824	13,281,600	12,343,792	13,412,385	13,324,848
Free Care (Charity Care)	395,616	543,615	504,693	427,580	524,468
Bad Debt (Provision for Bad Debt)	542,986	368,815	(65,302)	363,558	488,729
Contractuals	4,650,715	5,566,705	3,526,734	3,921,736	3,585,372
Changes in Prior Year Estimated/Final Settlements	(503,329)	(407,567)	(1,163,603)	(8,465)	(643,212)
Net Patient Service Revenue	12,451,076	12,445,067	13,579,141	13,548,250	14,340,624
Other Operating Revenue	237,591	227,897	289,724	462,840	506,599
<b>Total Operating Revenue</b>	<b>12,688,667</b>	<b>12,672,964</b>	<b>13,868,865</b>	<b>14,011,090</b>	<b>14,847,223</b>
<b>Total Operating Expenses</b>	<b>13,176,995</b>	<b>13,039,301</b>	<b>12,421,144</b>	<b>13,735,821</b>	<b>14,299,968</b>
Depreciation and Amortization	407,972	448,846	445,745	503,245	515,556
Interest	64,891	43,859	35,121	23,389	14,332
Advertising Expenses	*	28,051	37,025	46,254	77,937
Allowed Advertising Expenses	*	†	14,268	945	136
Non-Allowed Advertising Expenses	*	28,051	22,757	45,309	77,801
Salaries and Benefits	*	8,642,310	8,270,097	9,075,270	9,512,136
Other Operating Expenses	12,704,132	3,876,235	3,633,156	4,087,663	4,180,007
<b>Net Operating Income</b>	<b>(488,328)</b>	<b>(366,337)</b>	<b>1,447,721</b>	<b>275,269</b>	<b>547,255</b>
<b>Total Non-operating Revenue</b>	<b>(14,064)</b>	<b>29,379</b>	<b>320,921</b>	<b>38,854</b>	<b>18,520</b>
<b>Total Investment Income</b>	<b>(14,064)</b>	<b>29,379</b>	<b>24,094</b>	<b>40,474</b>	<b>18,520</b>
Interest and Dividends	(293)	34,439	31,704	43,963	18,520
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	(13,771)	(5,060)	(7,610)	(3,489)	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	296,827	(1,620)	†
<b>Excess of Revenue over Expenses</b>	<b>(502,392)</b>	<b>(336,958)</b>	<b>1,768,642</b>	<b>314,123</b>	<b>565,775</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(502,392)</b>	<b>(336,958)</b>	<b>1,768,642</b>	<b>314,123</b>	<b>565,775</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>75,023</b>	<b>(42,297)</b>	<b>1,938,510</b>	<b>463,910</b>	<b>820,847</b>
Net Assets Released for Restrictions - Capital	306,479	218,198	392,102	233,208	225,429
Unrealized Gains/Losses on Investments	21,790	2,647	(7,562)	(2,689)	320
Minimum Pension Liability Adjustment	(288,705)	(53,061)	(203,243)	(59,854)	132,073
Transfers From/To Affiliates	537,052	125,968	(11,420)	(21,860)	(104,339)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	799	909	(9)	982	1,589

\* New Data Element in FY 2010

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	.676	.684	1.524	1.433	2.111
Current Ratio without Board Designated and Undesignated Investments	.640	.634	1.321	1.224	1.381
Days in Accounts Receivable	14.906	22.211	36.266	48.657	69.101
Acid Test	.187	.236	.325	.301	.160
Days Cash on Hand, Current	22.399	24.287	28.185	31.395	12.852
Days Cash on Hand, Incl Board Designated & Undesignated Investments	26.774	29.409	45.787	53.221	71.526
Average Payment Period, Accounts Payable and Accrued Expenses	30.598	27.938	32.094	32.366	34.176
Average Payment Period, Current Liabilities	119.758	102.863	86.784	104.299	80.332
<b>Capital Structure</b>					
Equity Financing Ratio	.131	.126	.332	.327	.398
Fixed Asset Financing	.144	.127	.105	.094	.076
Cash Flow Divided by Total Debt	(.016)	.019	.397	.123	.176
Cash Flow Divided by Total Debt with Operating Income Only	(.014)	.014	.340	.117	.173
Debt Service Coverage Total	(.147)	.829	21.196	11.650	15.235
Debt Service Coverage Total with Operating Income Only	(.077)	.673	18.172	11.112	14.977
<b>Profitability</b>					
Total Margin	(.040)	(.027)	.125	.022	.038
Operating Margin	(.038)	(.029)	.104	.020	.037
Non Operating Revenue Margin	.028	(.087)	.181	.124	.033
Return On Assets	(.075)	(.051)	.212	.032	.055
Return On Equity	(.574)	(.404)	.638	.097	.139
Markup	1.349	1.438	1.342	1.363	1.315
Deductible	.265	.301	.215	.215	.196
Markup Adjustment for Deductible	.996	1.011	1.058	1.077	1.064
Reported Income Index	(6.696)	7.966	.912	.677	.689
<b>Asset Efficiency</b>					
Total Asset Turnover	1.890	1.915	1.700	1.421	1.458
Fixed Asset Turnover	3.945	4.085	4.161	3.853	3.971
Average Age Plant Depreciation Only	11.380	11.296	11.996	11.430	12.157
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.078	(.010)	(.047)	.106	.041
Total Operating Revenue Growth	.037	(.001)	.094	.010	.060
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.527	.471	.126	.106	.070

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>11,739,957</b>	<b>10,866,583</b>	<b>9,579,759</b>	<b>10,102,406</b>	<b>9,323,027</b>
Cash and Investment	6,553,741	5,954,275	3,995,976	3,899,871	4,026,350
Current Assets Whose Use is Limited	1,425,620	413,218	408,204	412,597	409,986
Net Patient Accounts Receivable	2,629,492	3,514,832	4,208,615	4,368,661	3,124,911
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	306,035	136,757	234,801	670,457	1,010,381
Inventory	466,739	492,416	436,757	451,425	433,019
Other Current Assets	358,330	355,085	295,406	299,395	318,380
<b>Total Non-Current Assets</b>	<b>13,533,517</b>	<b>14,629,005</b>	<b>14,550,448</b>	<b>14,145,237</b>	<b>13,711,812</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,122,975	1,312,335	1,251,974	1,587,708	2,029,449
Due From Affiliates	218,449	174,957	139,966	104,974	69,983
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	104,540	92,238	85,226	72,587	64,167
Gross Property, Plant and Equipment (PP&E)	25,341,190	26,300,347	27,767,109	28,467,660	29,096,822
Accumulated Depreciation	13,253,637	13,250,872	14,693,827	16,087,692	17,548,609
Net Property, Plant and Equipment (PP&E)	12,087,553	13,049,475	13,073,282	12,379,968	11,548,213
<b>Total Unrestricted Assets</b>	<b>25,273,474</b>	<b>25,495,588</b>	<b>24,130,207</b>	<b>24,247,643</b>	<b>23,034,839</b>
<b>Total Current Liabilities</b>	<b>3,715,782</b>	<b>5,514,887</b>	<b>5,963,540</b>	<b>7,520,244</b>	<b>8,114,117</b>
Current Long Term Debt (LTD)	651,509	695,886	720,603	751,377	640,167
Accounts Payable and Accrued Expenses	2,647,195	2,515,375	2,793,010	3,234,522	3,512,504
Estimated Third Party Settlements	417,078	2,303,626	2,449,927	3,534,345	3,961,446
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>7,557,587</b>	<b>6,997,959</b>	<b>7,494,100</b>	<b>7,154,543</b>	<b>4,927,521</b>
Long Term Debt	6,366,402	5,871,688	5,127,065	4,322,459	3,643,326
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,191,185	1,126,271	2,367,035	2,832,084	1,284,195
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>14,000,105</b>	<b>12,982,742</b>	<b>10,672,567</b>	<b>9,572,856</b>	<b>9,993,201</b>
<b>Total Liabilities &amp; Equity</b>	<b>25,273,474</b>	<b>25,495,588</b>	<b>24,130,207</b>	<b>24,247,643</b>	<b>23,034,839</b>
<b>Total Restricted Assets</b>	<b>404,160</b>	<b>403,054</b>	<b>1,402,154</b>	<b>1,381,247</b>	<b>1,382,720</b>
Cash and Investments	351,192	351,211	1,402,154	1,381,247	1,382,720
Receivables	52,968	51,843	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>404,160</b>	<b>403,054</b>	<b>1,402,154</b>	<b>1,381,247</b>	<b>1,382,720</b>
<b>Total Restricted Fund Balance</b>	<b>404,160</b>	<b>403,054</b>	<b>1,402,154</b>	<b>1,381,247</b>	<b>1,382,720</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	61,825	60,719	58,919	38,012	39,485
Permanently Restricted Net Assets	342,335	342,335	1,343,235	1,343,235	1,343,235

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>49,102,639</b>	<b>55,273,517</b>	<b>58,954,959</b>	<b>61,333,114</b>	<b>59,956,628</b>
Gross Inpatient Service Revenue	10,271,200	11,475,082	10,840,378	12,494,020	12,538,771
Gross Outpatient Service Revenue	38,831,439	43,798,435	48,114,581	48,839,094	47,417,857
Free Care (Charity Care)	1,657,540	1,969,766	2,306,820	1,804,065	1,887,811
Bad Debt (Provision for Bad Debt)	847,893	1,347,971	1,939,992	2,021,713	1,998,937
Contractuals	15,019,049	18,758,466	19,470,292	23,609,340	23,915,918
Changes in Prior Year Estimated/Final Settlements	(1,199,000)	(702,000)	680,900	(199,400)	72,539
Net Patient Service Revenue	32,777,157	33,899,314	34,556,955	34,097,396	32,081,423
Other Operating Revenue	356,819	200,708	862,025	1,109,555	904,929
<b>Total Operating Revenue</b>	<b>33,133,976</b>	<b>34,100,022</b>	<b>35,418,980</b>	<b>35,206,951</b>	<b>32,986,352</b>
<b>Total Operating Expenses</b>	<b>33,776,861</b>	<b>34,715,647</b>	<b>36,207,132</b>	<b>36,081,551</b>	<b>34,480,274</b>
Depreciation and Amortization	1,184,592	1,464,692	1,563,986	1,527,524	1,514,904
Interest	412,855	346,486	233,499	212,626	182,258
Advertising Expenses	*	52,158	141,387	98,979	71,613
Allowed Advertising Expenses	*	38,293	43,732	41,571	27,999
Non-Allowed Advertising Expenses	*	13,865	97,655	57,408	43,614
Salaries and Benefits	*	19,887,756	19,889,297	20,465,022	19,557,410
Other Operating Expenses	32,179,414	12,964,555	14,378,963	13,777,400	13,154,089
<b>Net Operating Income</b>	<b>(642,885)</b>	<b>(615,625)</b>	<b>(788,152)</b>	<b>(874,600)</b>	<b>(1,493,922)</b>
<b>Total Non-operating Revenue</b>	<b>25,636</b>	<b>248,970</b>	<b>186,705</b>	<b>250,959</b>	<b>607,022</b>
<b>Total Investment Income</b>	<b>25,636</b>	<b>248,970</b>	<b>179,326</b>	<b>194,824</b>	<b>600,827</b>
Interest and Dividends	25,636	248,970	179,326	194,824	127,203
Realized Gains/Losses on Sales of Securities	†	†	†	†	473,624
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	7,379	56,135	6,195
<b>Excess of Revenue over Expenses</b>	<b>(617,249)</b>	<b>(366,655)</b>	<b>(601,447)</b>	<b>(623,641)</b>	<b>(886,900)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(617,249)</b>	<b>(366,655)</b>	<b>(601,447)</b>	<b>(623,641)</b>	<b>(886,900)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(577,372)</b>	<b>(1,017,363)</b>	<b>(2,310,175)</b>	<b>(1,099,712)</b>	<b>420,346</b>
Net Assets Released for Restrictions - Capital	35,480	†	†	†	†
Unrealized Gains/Losses on Investments	399,810	33,767	(132,257)	227,609	(80,674)
Minimum Pension Liability Adjustment	(68,736)	(238,851)	(1,424,834)	(643,820)	1,573,225
Transfers From/To Affiliates	(326,677)	(314,607)	(151,637)	(59,860)	(185,305)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	(131,017)	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.462	2.208	1.816	1.554	1.399
Current Ratio without Board Designated and Undesignated Investments	3.159	1.970	1.606	1.343	1.149
Days in Accounts Receivable	29.282	37.845	44.453	46.765	35.553
Acid Test	2.147	1.155	.739	.573	.547
Days Cash on Hand, Current	89.361	69.897	46.402	45.553	49.120
Days Cash on Hand, Incl Board Designated & Undesignated Investments	101.937	84.302	59.593	62.325	71.591
Average Payment Period, Accounts Payable and Accrued Expenses	29.646	27.612	29.427	34.167	38.891
Average Payment Period, Current Liabilities	41.613	60.538	62.832	79.438	89.841
<b>Capital Structure</b>					
Equity Financing Ratio	.554	.509	.442	.395	.434
Fixed Asset Financing	.527	.450	.392	.349	.315
Cash Flow Divided by Total Debt	.050	.088	.072	.062	.048
Cash Flow Divided by Total Debt with Operating Income Only	.048	.068	.058	.044	.002
Debt Service Coverage Total	1.067	1.447	1.287	1.196	.868
Debt Service Coverage Total with Operating Income Only	1.039	1.198	1.086	.927	.218
<b>Profitability</b>					
Total Margin	(.019)	(.011)	(.017)	(.018)	(.026)
Operating Margin	(.019)	(.018)	(.022)	(.025)	(.045)
Non Operating Revenue Margin	(.042)	(.679)	(.310)	(.402)	(.684)
Return On Assets	(.024)	(.014)	(.025)	(.026)	(.039)
Return On Equity	(.044)	(.028)	(.056)	(.065)	(.089)
Markup	1.464	1.598	1.652	1.731	1.765
Deductible	.306	.339	.330	.385	.399
Markup Adjustment for Deductible	1.020	1.058	1.114	1.076	1.072
Reported Income Index	1.069	.360	.260	.567	(2.110)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.312	1.347	1.476	1.462	1.458
Fixed Asset Turnover	2.741	2.613	2.709	2.844	2.856
Average Age Plant Depreciation Only	11.188	9.047	9.395	10.532	11.584
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.094	.028	.043	(.003)	(.044)
Total Operating Revenue Growth	(.006)	.029	.039	(.006)	(.063)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	.780
Realized Gains Divided by Net Income	†	†	†	†	(.534)
Long Term Debt to Equity	.455	.452	.480	.452	.365

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>90,534,877</b>	<b>79,731,028</b>	<b>93,462,524</b>	<b>121,699,118</b>	<b>141,656,633</b>
Cash and Investment	11,306,723	17,216,591	21,487,958	37,860,701	24,192,002
Current Assets Whose Use is Limited	740,873	1,300,631	1,328,176	1,326,249	12,627,077
Net Patient Accounts Receivable	39,194,607	43,549,712	47,223,529	53,197,370	65,958,844
Due from Affiliates	2,468,062	4,067,005	4,795,518	4,873,386	6,818,782
Third Party Settlements Receivable	24,401,163	2,543,500	2,505,839	4,811,332	5,737,170
Other Accounts Receivable	3,035,753	2,245,331	2,701,523	2,603,666	5,681,768
Inventory	2,343,039	2,645,584	2,339,963	2,324,446	2,508,884
Other Current Assets	7,044,657	6,162,674	11,080,018	14,701,968	18,132,106
<b>Total Non-Current Assets</b>	<b>285,544,727</b>	<b>331,216,919</b>	<b>338,879,963</b>	<b>420,620,611</b>	<b>610,648,240</b>
Trustee Held Investments	4,815,944	6,348,695	7,351,198	9,665,396	150,170,267
Board Designated and Undesignated Investments	97,815,520	93,040,924	114,977,578	127,708,664	214,415,264
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	37,316,572	57,512,876	48,642,669	101,060,366	38,919,137
Gross Property, Plant and Equipment (PP&E)	371,834,368	418,652,747	429,730,620	462,226,307	493,818,175
Accumulated Depreciation	226,237,677	244,338,323	261,822,102	280,040,122	286,674,603
Net Property, Plant and Equipment (PP&E)	145,596,691	174,314,424	167,908,518	182,186,185	207,143,572
<b>Total Unrestricted Assets</b>	<b>376,079,604</b>	<b>410,947,947</b>	<b>432,342,487</b>	<b>542,319,729</b>	<b>752,304,873</b>
<b>Total Current Liabilities</b>	<b>84,066,154</b>	<b>52,742,598</b>	<b>58,316,114</b>	<b>67,963,067</b>	<b>85,845,311</b>
Current Long Term Debt (LTD)	1,905,030	2,480,209	2,808,066	2,856,615	2,772,997
Accounts Payable and Accrued Expenses	41,762,151	38,555,462	40,286,515	54,506,946	67,141,909
Estimated Third Party Settlements	18,189,154	8,721,826	12,072,189	6,526,790	11,377,430
Due to Affiliates	1,927,903	1,878,463	1,756,836	2,749,096	3,065,876
Other Current Liabilities	20,281,916	1,106,638	1,392,508	1,323,620	1,487,099
<b>Total Non-current Liabilities</b>	<b>97,754,973</b>	<b>148,094,291</b>	<b>161,909,800</b>	<b>193,619,221</b>	<b>328,469,738</b>
Long Term Debt	27,507,870	66,752,790	64,512,343	61,705,341	214,285,987
Estimated Third Party Settlements	†	12,651,294	16,387,529	30,624,042	23,231,044
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	67,851,053	66,444,745	78,955,350	99,433,716	89,294,429
Other Non-Current Liabilities	2,396,050	2,245,462	2,054,578	1,856,122	1,658,278
<b>Fund Balance Unrestricted</b>	<b>194,258,477</b>	<b>210,111,058</b>	<b>212,116,573</b>	<b>280,737,441</b>	<b>337,989,824</b>
<b>Total Liabilities &amp; Equity</b>	<b>376,079,604</b>	<b>410,947,947</b>	<b>432,342,487</b>	<b>542,319,729</b>	<b>752,304,873</b>
<b>Total Restricted Assets</b>	<b>30,742,100</b>	<b>28,273,960</b>	<b>27,130,294</b>	<b>31,021,257</b>	<b>34,173,103</b>
Cash and Investments	30,742,100	28,273,960	27,130,294	31,021,257	34,173,103
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>30,742,100</b>	<b>28,273,960</b>	<b>27,130,293</b>	<b>31,021,257</b>	<b>34,173,103</b>
<b>Total Restricted Fund Balance</b>	<b>30,742,100</b>	<b>28,273,960</b>	<b>27,130,293</b>	<b>31,021,257</b>	<b>34,173,103</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	20,513,713	17,909,894	16,791,222	20,348,188	23,279,271
Permanently Restricted Net Assets	10,228,387	10,364,066	10,339,071	10,673,069	10,893,832

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>978,642,035</b>	<b>1,047,487,520</b>	<b>1,112,990,620</b>	<b>1,220,000,221</b>	<b>1,249,578,962</b>
Gross Inpatient Service Revenue	543,646,581	567,868,407	594,111,857	647,723,072	689,854,426
Gross Outpatient Service Revenue	434,995,454	479,619,113	518,878,763	572,277,149	559,724,536
Free Care (Charity Care)	18,613,491	21,343,853	25,395,442	23,648,543	29,223,699
Bad Debt (Provision for Bad Debt)	15,546,020	16,057,939	20,046,392	25,274,044	26,463,601
Contractuals	417,962,804	470,197,353	520,558,288	580,647,234	590,949,990
Changes in Prior Year Estimated/Final Settlements	322,056	(3,969,752)	(3,465,571)	(32,211,837)	(17,349,653)
Net Patient Service Revenue	526,197,664	543,858,127	550,456,069	622,642,237	620,291,325
Other Operating Revenue	17,010,662	17,898,574	20,554,535	32,368,032	27,888,923
<b>Total Operating Revenue</b>	<b>543,208,326</b>	<b>561,756,701</b>	<b>571,010,604</b>	<b>655,010,269</b>	<b>648,180,248</b>
<b>Total Operating Expenses</b>	<b>530,550,467</b>	<b>552,570,887</b>	<b>556,299,430</b>	<b>594,902,936</b>	<b>618,520,632</b>
Depreciation and Amortization	17,955,394	21,389,753	22,065,835	22,170,949	24,804,514
Interest	1,589,535	2,780,148	3,253,634	3,229,884	2,893,339
Advertising Expenses	*	571,909	629,866	1,142,814	1,518,140
Allowed Advertising Expenses	*	†	†	†	†
Non-Allowed Advertising Expenses	*	571,909	629,866	1,142,814	1,518,140
Salaries and Benefits	*	287,550,532	283,513,398	307,217,148	329,259,525
Other Operating Expenses	511,005,538	240,278,545	246,836,697	261,142,141	260,045,114
<b>Net Operating Income</b>	<b>12,657,859</b>	<b>9,185,814</b>	<b>14,711,174</b>	<b>60,107,333</b>	<b>29,659,616</b>
<b>Total Non-operating Revenue</b>	<b>(2,955,101)</b>	<b>5,028,809</b>	<b>1,941,011</b>	<b>1,710,701</b>	<b>19,361,534</b>
<b>Total Investment Income</b>	<b>(2,955,101)</b>	<b>5,028,809</b>	<b>1,941,011</b>	<b>1,710,701</b>	<b>19,361,534</b>
Interest and Dividends	1,894,333	1,651,048	1,472,309	1,445,563	1,766,625
Realized Gains/Losses on Sales of Securities	(270,473)	3,377,761	468,702	265,138	17,594,909
Permanently Impaired Security Writedowns	(4,578,961)	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>9,702,758</b>	<b>14,214,623</b>	<b>16,652,185</b>	<b>61,818,034</b>	<b>49,021,150</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>9,702,758</b>	<b>14,214,623</b>	<b>16,652,185</b>	<b>61,818,034</b>	<b>49,021,150</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,924,309</b>	<b>15,852,581</b>	<b>2,005,515</b>	<b>68,620,868</b>	<b>57,252,383</b>
Net Assets Released for Restrictions - Capital	965,042	1,289,319	1,968,396	769,736	2,264,230
Unrealized Gains/Losses on Investments	5,630,408	(2,567,196)	(417,780)	1,156,236	(2,097,955)
Minimum Pension Liability Adjustment	(27,009,347)	2,934,943	(16,539,653)	3,701,868	12,785,482
Transfers From/To Affiliates	13,635,448	(31,687)	439,232	600,855	(4,774,612)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	12,579	(96,865)	574,139	54,088

\* New Data Element in FY 2010

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.241	3.276	3.574	3.670	4.148
Current Ratio without Board Designated and Undesignated Investments	1.077	1.512	1.603	1.791	1.650
Days in Accounts Receivable	27.188	29.228	31.313	31.185	38.812
Acid Test	.143	.351	.391	.577	.429
Days Cash on Hand, Current	8.579	12.724	15.588	24.974	22.635
Days Cash on Hand, Incl Board Designated & Undesignated Investments	78.229	76.657	94.144	106.362	154.452
Average Payment Period, Accounts Payable and Accrued Expenses	29.737	26.493	27.525	34.737	41.277
Average Payment Period, Current Liabilities	59.860	36.242	39.843	43.313	52.775
<b>Capital Structure</b>					
Equity Financing Ratio	.517	.511	.491	.518	.449
Fixed Asset Financing	.189	.383	.384	.339	1.034
Cash Flow Divided by Total Debt	.152	.177	.176	.321	.178
Cash Flow Divided by Total Debt with Operating Income Only	.168	.152	.167	.315	.131
Debt Service Coverage Total	8.205	8.193	7.320	14.445	13.343
Debt Service Coverage Total with Operating Income Only	9.033	7.119	6.981	14.162	9.975
<b>Profitability</b>					
Total Margin	.018	.025	.029	.094	.073
Operating Margin	.023	.016	.026	.092	.046
Non Operating Revenue Margin	(.305)	.354	.117	.028	.395
Return On Assets	.026	.035	.039	.114	.065
Return On Equity	.050	.068	.079	.220	.145
Markup	1.877	1.928	2.038	2.105	2.065
Deductible	.427	.449	.468	.476	.473
Markup Adjustment for Deductible	1.089	1.077	1.102	1.129	1.110
Reported Income Index	3.318	.897	8.303	.901	.856
<b>Asset Efficiency</b>					
Total Asset Turnover	1.437	1.379	1.325	1.211	.887
Fixed Asset Turnover	3.731	3.223	3.401	3.595	3.129
Average Age Plant Depreciation Only	12.600	11.423	11.865	12.631	11.557
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.058	.042	.007	.069	.040
Total Operating Revenue Growth	.048	.034	.016	.147	(.010)
Realized Gains Divided by Non-Operating Revenue	.092	.672	.241	.155	.909
Realized Gains Divided by Net Income	(.028)	.238	.028	.004	.359
Long Term Debt to Equity	.142	.318	.304	.220	.634

† Data not available or not applicable

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>20,315,322</b>	<b>22,672,096</b>	<b>22,504,018</b>	<b>19,692,412</b>	<b>28,943,615</b>
Cash and Investment	6,631,699	9,500,250	8,631,096	4,193,626	2,612,381
Current Assets Whose Use is Limited	1,389,858	1,414,076	1,131,951	1,326,380	1,132,652
Net Patient Accounts Receivable	10,205,081	8,927,992	10,001,878	10,470,970	10,333,479
Due from Affiliates	†	†	159,405	23,186	111,399
Third Party Settlements Receivable	†	†	†	†	12,608,331
Other Accounts Receivable	†	†	†	†	†
Inventory	1,126,231	1,156,595	1,270,140	1,219,194	1,212,571
Other Current Assets	962,453	1,673,183	1,309,548	2,459,056	932,802
<b>Total Non-Current Assets</b>	<b>46,573,101</b>	<b>46,785,737</b>	<b>46,457,328</b>	<b>53,966,933</b>	<b>36,795,883</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	9,188,728	11,003,632	10,858,291	15,493,307	1,693,990
Gross Property, Plant and Equipment (PP&E)	73,284,165	75,528,900	79,145,770	85,018,148	85,640,384
Accumulated Depreciation	35,899,792	39,746,795	43,546,733	46,544,522	50,538,491
Net Property, Plant and Equipment (PP&E)	37,384,373	35,782,105	35,599,037	38,473,626	35,101,893
<b>Total Unrestricted Assets</b>	<b>66,888,423</b>	<b>69,457,833</b>	<b>68,961,346</b>	<b>73,659,345</b>	<b>65,739,498</b>
<b>Total Current Liabilities</b>	<b>8,568,404</b>	<b>9,158,841</b>	<b>7,721,725</b>	<b>9,299,724</b>	<b>7,939,700</b>
Current Long Term Debt (LTD)	810,000	836,500	570,000	891,387	762,668
Accounts Payable and Accrued Expenses	6,312,707	6,781,663	5,861,337	6,293,976	7,120,921
Estimated Third Party Settlements	1,382,479	1,396,953	1,290,388	2,114,361	†
Due to Affiliates	63,218	143,725	†	†	†
Other Current Liabilities	†	†	†	†	56,111
<b>Total Non-current Liabilities</b>	<b>23,480,967</b>	<b>22,734,643</b>	<b>22,503,474</b>	<b>25,636,466</b>	<b>25,237,719</b>
Long Term Debt	23,309,583	22,458,788	21,874,495	24,777,994	24,003,228
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	171,384	275,855	628,979	858,472	1,234,491
<b>Fund Balance Unrestricted</b>	<b>34,839,051</b>	<b>37,564,349</b>	<b>38,736,147</b>	<b>38,723,155</b>	<b>32,562,079</b>
<b>Total Liabilities &amp; Equity</b>	<b>66,888,422</b>	<b>69,457,833</b>	<b>68,961,346</b>	<b>73,659,345</b>	<b>65,739,498</b>
<b>Total Restricted Assets</b>	<b>2,013,465</b>	<b>2,174,847</b>	<b>2,509,381</b>	<b>2,509,659</b>	<b>2,837,639</b>
Cash and Investments	1,865,966	2,027,348	2,361,882	2,362,160	2,690,140
Receivables	†	†	†	†	†
Other Assets	147,499	147,499	147,499	147,499	147,499
<b>Total Restricted Liabilities and Equity</b>	<b>2,013,466</b>	<b>2,174,847</b>	<b>2,509,381</b>	<b>2,509,659</b>	<b>2,837,639</b>
<b>Total Restricted Fund Balance</b>	<b>2,013,466</b>	<b>2,174,847</b>	<b>2,509,381</b>	<b>2,509,659</b>	<b>2,837,639</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	627,795	773,717	1,063,840	1,077,560	1,387,990
Permanently Restricted Net Assets	1,385,671	1,401,130	1,445,541	1,432,099	1,449,649

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>160,764,290</b>	<b>169,309,438</b>	<b>168,401,934</b>	<b>175,789,248</b>	<b>166,927,198</b>
Gross Inpatient Service Revenue	57,529,188	60,144,370	54,300,450	55,105,860	49,705,499
Gross Outpatient Service Revenue	103,235,102	109,165,068	114,101,484	120,683,388	117,221,699
Free Care (Charity Care)	3,626,663	4,659,236	6,831,140	6,705,032	6,604,596
Bad Debt (Provision for Bad Debt)	4,091,963	3,615,786	3,206,173	3,725,281	5,311,053
Contractuals	77,150,564	81,150,601	77,036,439	81,463,941	82,441,727
Changes in Prior Year Estimated/Final Settlements	(1,094,000)	363,000	(1,800,000)	661,000	(1,674,000)
Net Patient Service Revenue	76,989,100	79,520,815	83,128,182	83,233,994	74,243,822
Other Operating Revenue	2,338,647	2,372,073	2,191,861	6,235,108	2,241,888
<b>Total Operating Revenue</b>	<b>79,327,747</b>	<b>81,892,888</b>	<b>85,320,043</b>	<b>89,469,102</b>	<b>76,485,710</b>
<b>Total Operating Expenses</b>	<b>77,650,499</b>	<b>79,453,564</b>	<b>83,770,932</b>	<b>89,726,136</b>	<b>84,015,968</b>
Depreciation and Amortization	4,066,170	4,626,946	4,887,968	4,684,361	4,512,293
Interest	1,179,096	1,122,315	1,096,903	1,150,299	1,180,951
Advertising Expenses	*	8,674	10,338	165,589	147,871
Allowed Advertising Expenses	*	8,674	10,338	165,589	147,871
Non-Allowed Advertising Expenses	*	†	†	†	†
Salaries and Benefits	*	48,015,942	50,828,420	56,160,492	52,808,057
Other Operating Expenses	72,405,233	25,679,687	26,947,303	27,565,395	25,366,796
<b>Net Operating Income</b>	<b>1,677,248</b>	<b>2,439,324</b>	<b>1,549,111</b>	<b>(257,034)</b>	<b>(7,530,258)</b>
<b>Total Non-operating Revenue</b>	<b>126,425</b>	<b>268,722</b>	<b>(365,750)</b>	<b>(28,228)</b>	<b>(156,829)</b>
<b>Total Investment Income</b>	<b>44,399</b>	<b>8,038</b>	<b>7,883</b>	<b>(1,030)</b>	<b>(10,106)</b>
Interest and Dividends	44,399	8,038	7,883	(1,030)	(10,106)
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(8,646)	156,779	(48,794)	(251,219)	(187,058)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	90,672	103,905	(324,839)	224,021	40,335
<b>Excess of Revenue over Expenses</b>	<b>1,803,673</b>	<b>2,708,046</b>	<b>1,183,361</b>	<b>(285,262)</b>	<b>(7,687,087)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,803,673</b>	<b>2,708,046</b>	<b>1,183,361</b>	<b>(285,262)</b>	<b>(7,687,087)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>3,031,017</b>	<b>2,725,298</b>	<b>1,171,798</b>	<b>(12,992)</b>	<b>(6,161,076)</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	1,227,344	17,252	(11,563)	272,270	1,526,011
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.371	2.475	2.914	2.118	3.645
Current Ratio without Board Designated and Undesignated Investments	2.371	2.475	2.914	2.118	3.645
Days in Accounts Receivable	48.382	40.979	43.916	45.918	50.802
Acid Test	.936	1.192	1.264	.594	.472
Days Cash on Hand, Current	39.789	53.239	45.175	23.692	17.193
Days Cash on Hand, Incl Board Designated & Undesignated Investments	39.789	53.239	45.175	23.692	17.193
Average Payment Period, Accounts Payable and Accrued Expenses	31.313	33.081	27.121	27.014	32.692
Average Payment Period, Current Liabilities	42.502	44.676	35.729	39.914	36.451
<b>Capital Structure</b>					
Equity Financing Ratio	.521	.541	.562	.526	.495
Fixed Asset Financing	.624	.628	.614	.644	.684
Cash Flow Divided by Total Debt	.183	.230	.201	.126	(.096)
Cash Flow Divided by Total Debt with Operating Income Only	.179	.222	.213	.127	(.091)
Debt Service Coverage Total	4.087	4.377	3.708	3.226	(.962)
Debt Service Coverage Total with Operating Income Only	4.014	4.238	3.897	3.242	(.886)
<b>Profitability</b>					
Total Margin	.023	.033	.014	(.003)	(.101)
Operating Margin	.021	.030	.018	(.003)	(.098)
Non Operating Revenue Margin	.070	.099	(.309)	.099	.020
Return On Assets	.027	.039	.017	(.004)	(.117)
Return On Equity	.052	.072	.031	(.007)	(.236)
Markup	2.100	2.161	2.036	2.029	2.014
Deductible	.480	.479	.457	.463	.494
Markup Adjustment for Deductible	1.107	1.139	1.117	1.121	1.032
Reported Income Index	.595	.994	1.010	21.957	1.248
<b>Asset Efficiency</b>					
Total Asset Turnover	1.188	1.183	1.232	1.214	1.161
Fixed Asset Turnover	2.122	2.289	2.397	2.325	2.179
Average Age Plant Depreciation Only	8.829	8.590	8.909	9.936	11.200
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.066	.023	.054	.071	(.064)
Total Operating Revenue Growth	.037	.032	.042	.049	(.145)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.669	.598	.565	.640	.737

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>17,096,363</b>	<b>16,897,863</b>	<b>18,637,809</b>	<b>18,120,252</b>	<b>16,026,103</b>
Cash and Investment	3,271,895	3,543,859	3,457,192	3,963,141	2,460,677
Current Assets Whose Use is Limited	1,583,959	1,370,260	1,327,303	668,839	650,595
Net Patient Accounts Receivable	8,274,854	7,753,284	9,577,350	9,091,776	10,344,259
Due from Affiliates	1,006,203	807,720	1,246,294	1,449,032	390,231
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,392,759	1,535,788	1,481,101	1,417,919	1,161,471
Other Current Assets	1,566,693	1,886,952	1,548,569	1,529,545	1,018,870
<b>Total Non-Current Assets</b>	<b>58,631,697</b>	<b>56,867,347</b>	<b>57,202,994</b>	<b>57,158,643</b>	<b>57,809,685</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	10,782,539	12,292,129	15,267,534	14,174,344	14,963,254
Due From Affiliates	457,755	457,755	424,708	388,200	†
Investments in Affiliates	(518,724)	(497,870)	(897,571)	(1,181,526)	(339,546)
Other Non-current Assets	11,226,792	9,986,363	8,580,897	11,017,498	11,172,452
Gross Property, Plant and Equipment (PP&E)	70,467,285	71,861,323	73,409,727	75,725,206	78,090,024
Accumulated Depreciation	33,783,950	37,232,353	39,582,301	42,965,079	46,076,499
Net Property, Plant and Equipment (PP&E)	36,683,335	34,628,970	33,827,426	32,760,127	32,013,525
<b>Total Unrestricted Assets</b>	<b>75,728,060</b>	<b>73,765,210</b>	<b>75,840,803</b>	<b>75,278,895</b>	<b>73,835,788</b>
<b>Total Current Liabilities</b>	<b>16,878,987</b>	<b>14,824,845</b>	<b>16,196,933</b>	<b>16,971,159</b>	<b>15,396,277</b>
Current Long Term Debt (LTD)	2,486,889	1,889,257	2,288,868	1,714,752	1,749,703
Accounts Payable and Accrued Expenses	12,302,117	12,443,535	13,116,998	14,711,137	13,061,335
Estimated Third Party Settlements	2,089,981	492,053	791,067	545,270	585,239
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>23,605,598</b>	<b>21,986,673</b>	<b>21,245,925</b>	<b>19,940,576</b>	<b>18,708,186</b>
Long Term Debt	23,605,598	21,986,673	21,245,925	19,830,148	18,073,785
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	110,428	634,401
<b>Fund Balance Unrestricted</b>	<b>35,243,475</b>	<b>36,953,692</b>	<b>38,397,945</b>	<b>38,367,160</b>	<b>39,731,325</b>
<b>Total Liabilities &amp; Equity</b>	<b>75,728,060</b>	<b>73,765,210</b>	<b>75,840,803</b>	<b>75,278,895</b>	<b>73,835,788</b>
<b>Total Restricted Assets</b>	<b>9,515,711</b>	<b>10,363,714</b>	<b>11,954,985</b>	<b>10,665,133</b>	<b>11,982,008</b>
Cash and Investments	9,515,711	10,363,714	11,954,985	10,665,133	11,982,008
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>9,515,711</b>	<b>10,363,714</b>	<b>11,954,984</b>	<b>10,665,133</b>	<b>11,982,008</b>
<b>Total Restricted Fund Balance</b>	<b>9,515,711</b>	<b>10,363,714</b>	<b>11,954,984</b>	<b>10,665,133</b>	<b>11,982,008</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,338,859	1,451,392	1,572,577	1,506,154	1,610,349
Permanently Restricted Net Assets	8,176,852	8,912,322	10,382,407	9,158,979	10,371,659

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>148,735,401</b>	<b>160,349,362</b>	<b>173,977,073</b>	<b>184,345,126</b>	<b>193,534,482</b>
Gross Inpatient Service Revenue	42,272,664	31,509,748	32,424,874	32,870,170	34,876,781
Gross Outpatient Service Revenue	106,462,737	128,839,614	141,552,199	151,474,956	158,657,701
Free Care (Charity Care)	1,503,701	882,162	1,457,760	2,061,769	1,801,325
Bad Debt (Provision for Bad Debt)	5,860,662	5,796,802	5,914,783	7,325,314	8,247,802
Contractuals	70,921,846	80,838,954	87,763,173	96,371,476	105,609,138
Changes in Prior Year Estimated/Final Settlements	5,204,000	†	†	(1,376,000)	(140,000)
Net Patient Service Revenue	65,245,192	72,831,444	78,841,357	79,962,567	78,016,217
Other Operating Revenue	2,794,327	2,583,584	2,505,441	4,184,387	4,184,097
<b>Total Operating Revenue</b>	<b>68,039,519</b>	<b>75,415,028</b>	<b>81,346,798</b>	<b>84,146,954</b>	<b>82,200,314</b>
<b>Total Operating Expenses</b>	<b>74,719,168</b>	<b>75,030,000</b>	<b>80,446,286</b>	<b>82,183,640</b>	<b>83,665,205</b>
Depreciation and Amortization	3,693,178	3,582,599	3,434,797	3,440,351	3,511,091
Interest	1,157,903	838,504	846,631	827,095	817,718
Advertising Expenses	*	73,462	93,059	204,906	187,266
Allowed Advertising Expenses	*	38,747	12,922	12,697	9,061
Non-Allowed Advertising Expenses	*	34,715	80,137	192,209	178,205
Salaries and Benefits	*	44,020,030	48,293,441	49,695,968	50,155,652
Other Operating Expenses	69,868,087	26,515,405	27,778,358	28,015,320	28,993,478
<b>Net Operating Income</b>	<b>(6,679,649)</b>	<b>385,028</b>	<b>900,512</b>	<b>1,963,314</b>	<b>(1,464,891)</b>
<b>Total Non-operating Revenue</b>	<b>(3,171,016)</b>	<b>(249,041)</b>	<b>(788,965)</b>	<b>(1,140,870)</b>	<b>1,269,711</b>
<b>Total Investment Income</b>	<b>(2,415,674)</b>	<b>46,251</b>	<b>(85,451)</b>	<b>308,242</b>	<b>452,328</b>
Interest and Dividends	†	†	†	†	†
Realized Gains/Losses on Sales of Securities	(705,788)	46,251	(85,451)	308,242	452,328
Permanently Impaired Security Writedowns	(1,709,886)	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(774,248)	(298,977)	(706,433)	(124,857)	746,601
Permanently Impaired Writedowns of Other Assets	†	†	†	(1,347,958)	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	18,906	3,685	2,919	23,703	70,782
<b>Excess of Revenue over Expenses</b>	<b>(9,850,665)</b>	<b>135,987</b>	<b>111,547</b>	<b>822,444</b>	<b>(195,180)</b>
Extraordinary Gains/Losses	†	†	†	(230,184)	(143,793)
<b>Total Surplus/Deficit</b>	<b>(9,850,665)</b>	<b>135,987</b>	<b>111,547</b>	<b>592,260</b>	<b>(338,973)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(11,211,794)</b>	<b>1,710,216</b>	<b>1,444,256</b>	<b>(37,316)</b>	<b>1,382,033</b>
Net Assets Released for Restrictions - Capital	82,598	†	†	†	65,962
Unrealized Gains/Losses on Investments	(1,443,727)	1,168,962	1,289,715	(659,600)	1,357,212
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	405,267	42,994	30,024	297,832

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.652	1.969	2.093	1.903	2.013
Current Ratio without Board Designated and Undesignated Investments	1.013	1.140	1.151	1.068	1.041
Days in Accounts Receivable	46.292	38.856	44.339	41.501	48.396
Acid Test	.288	.331	.295	.273	.202
Days Cash on Hand, Current	24.954	25.105	22.676	21.471	14.168
Days Cash on Hand, Incl Board Designated & Undesignated Investments	80.365	87.901	95.038	87.173	82.306
Average Payment Period, Accounts Payable and Accrued Expenses	63.220	63.570	62.169	68.191	59.478
Average Payment Period, Current Liabilities	86.741	75.735	76.766	78.667	70.110
<b>Capital Structure</b>					
Equity Financing Ratio	.465	.501	.506	.510	.538
Fixed Asset Financing	.643	.635	.628	.605	.565
Cash Flow Divided by Total Debt	(.152)	.101	.095	.115	.097
Cash Flow Divided by Total Debt with Operating Income Only	(.074)	.108	.116	.146	.060
Debt Service Coverage Total	(1.564)	1.370	1.606	1.633	1.632
Debt Service Coverage Total with Operating Income Only	(.572)	1.445	1.894	2.000	1.131
<b>Profitability</b>					
Total Margin	(.152)	.002	.001	.010	(.002)
Operating Margin	(.098)	.005	.011	.023	(.018)
Non Operating Revenue Margin	.322	(1.831)	(7.073)	(1.387)	(6.505)
Return On Assets	(.130)	.002	.001	.011	(.003)
Return On Equity	(.280)	.004	.003	.021	(.005)
Markup	2.028	2.172	2.194	2.294	2.363
Deductible	.477	.504	.504	.523	.546
Markup Adjustment for Deductible	1.079	1.094	1.103	1.121	1.101
Reported Income Index	.879	.080	.077	(26.716)	(.143)
<b>Asset Efficiency</b>					
Total Asset Turnover	.857	1.019	1.062	1.103	1.130
Fixed Asset Turnover	1.855	2.178	2.405	2.569	2.568
Average Age Plant Depreciation Only	9.148	10.393	11.524	12.489	13.123
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.113	.004	.072	.022	.018
Total Operating Revenue Growth	.043	.108	.079	.034	(.023)
Realized Gains Divided by Non-Operating Revenue	.223	(.186)	.108	(.270)	.356
Realized Gains Divided by Net Income	.072	.340	(.766)	.375	(2.317)
Long Term Debt to Equity	.670	.595	.553	.517	.455

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>13,543,197</b>	<b>10,409,383</b>	<b>10,298,308</b>	<b>11,011,141</b>	<b>8,489,715</b>
Cash and Investment	1,459,128	558,262	1,252,206	742,531	121,080
Current Assets Whose Use is Limited	2,507,353	308,854	305,047	306,752	302,696
Net Patient Accounts Receivable	4,702,060	5,516,033	6,878,103	8,379,146	6,576,482
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	3,320,334	2,209,656	176,221	55,498	†
Other Accounts Receivable	345,477	344,291	321,850	280,911	255,593
Inventory	726,148	888,495	874,335	785,159	768,382
Other Current Assets	482,697	583,792	490,546	461,144	465,482
<b>Total Non-Current Assets</b>	<b>17,508,021</b>	<b>18,758,874</b>	<b>18,463,386</b>	<b>19,685,621</b>	<b>17,543,556</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	2,925,598	3,200,002	2,971,486	3,322,885	3,766,885
Due From Affiliates	5,482,032	5,702,663	†	†	†
Investments in Affiliates	(5,391,025)	(5,687,898)	†	†	†
Other Non-current Assets	2,079,906	1,877,707	2,387,819	2,703,273	760,161
Gross Property, Plant and Equipment (PP&E)	37,765,893	39,282,928	39,669,783	40,393,840	40,912,065
Accumulated Depreciation	25,354,383	25,616,528	26,565,702	26,734,377	27,895,555
Net Property, Plant and Equipment (PP&E)	12,411,510	13,666,400	13,104,081	13,659,463	13,016,510
<b>Total Unrestricted Assets</b>	<b>31,051,218</b>	<b>29,168,257</b>	<b>28,761,694</b>	<b>30,696,762</b>	<b>26,033,271</b>
<b>Total Current Liabilities</b>	<b>9,841,476</b>	<b>8,150,331</b>	<b>8,704,885</b>	<b>11,883,701</b>	<b>10,503,188</b>
Current Long Term Debt (LTD)	565,000	667,000	744,260	892,000	883,000
Accounts Payable and Accrued Expenses	4,686,410	4,228,008	4,177,321	4,523,872	4,751,231
Estimated Third Party Settlements	4,251,207	3,015,839	2,322,028	4,852,012	4,868,957
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	338,859	239,484	1,461,276	1,615,817	†
<b>Total Non-current Liabilities</b>	<b>13,103,694</b>	<b>13,086,978</b>	<b>12,140,141</b>	<b>11,674,138</b>	<b>11,322,752</b>
Long Term Debt	12,385,477	11,858,993	11,427,811	11,031,107	10,177,638
Estimated Third Party Settlements	416,849	670,179	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	250,000	425,000	555,000	365,000	750,000
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	51,368	132,806	157,330	278,031	395,114
<b>Fund Balance Unrestricted</b>	<b>8,106,048</b>	<b>7,930,948</b>	<b>7,916,668</b>	<b>7,138,923</b>	<b>4,207,331</b>
<b>Total Liabilities &amp; Equity</b>	<b>31,051,218</b>	<b>29,168,257</b>	<b>28,761,694</b>	<b>30,696,762</b>	<b>26,033,271</b>
<b>Total Restricted Assets</b>	<b>262,852</b>	<b>366,639</b>	<b>561,747</b>	<b>284,139</b>	<b>66,297</b>
Cash and Investments	80,740	64,139	51,664	51,664	51,664
Receivables	182,112	302,500	510,083	232,475	14,633
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>262,852</b>	<b>366,639</b>	<b>561,750</b>	<b>284,139</b>	<b>66,297</b>
<b>Total Restricted Fund Balance</b>	<b>262,852</b>	<b>366,639</b>	<b>561,750</b>	<b>284,139</b>	<b>66,297</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	211,188	314,975	510,086	232,475	14,633
Permanently Restricted Net Assets	51,664	51,664	51,664	51,664	51,664

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>65,296,388</b>	<b>67,523,171</b>	<b>72,174,919</b>	<b>73,439,422</b>	<b>76,679,949</b>
Gross Inpatient Service Revenue	18,685,064	18,728,571	19,049,186	18,637,903	18,492,039
Gross Outpatient Service Revenue	46,611,324	48,794,600	53,125,733	54,801,519	58,187,910
Free Care (Charity Care)	1,175,558	1,245,888	1,610,524	1,713,780	1,312,896
Bad Debt (Provision for Bad Debt)	1,237,223	1,102,308	1,410,000	1,962,000	2,300,000
Contractuals	22,153,873	23,735,083	25,086,745	28,514,707	32,578,509
Changes in Prior Year Estimated/Final Settlements	(955,000)	(319,000)	(521,000)	68,000	339,000
Net Patient Service Revenue	41,684,734	41,758,892	44,588,650	41,180,935	40,149,544
Other Operating Revenue	479,325	588,175	544,345	962,834	1,373,156
<b>Total Operating Revenue</b>	<b>42,164,059</b>	<b>42,347,067</b>	<b>45,132,995</b>	<b>42,143,769</b>	<b>41,522,700</b>
<b>Total Operating Expenses</b>	<b>41,287,298</b>	<b>42,482,050</b>	<b>45,320,845</b>	<b>44,012,843</b>	<b>45,218,727</b>
Depreciation and Amortization	980,016	1,030,571	1,293,906	1,446,103	1,594,985
Interest	591,021	533,405	710,948	751,968	725,136
Advertising Expenses	*	17,776	15,277	16,574	30,349
Allowed Advertising Expenses	*	3,831	4,133	2,849	16,058
Non-Allowed Advertising Expenses	*	13,945	11,144	13,725	14,291
Salaries and Benefits	*	30,885,200	32,565,815	31,260,713	32,297,216
Other Operating Expenses	39,716,261	10,015,098	10,734,899	10,537,485	10,571,041
<b>Net Operating Income</b>	<b>876,761</b>	<b>(134,983)</b>	<b>(187,850)</b>	<b>(1,869,074)</b>	<b>(3,696,027)</b>
<b>Total Non-operating Revenue</b>	<b>(1,126,962)</b>	<b>(302,402)</b>	<b>404,568</b>	<b>349,299</b>	<b>386,473</b>
<b>Total Investment Income</b>	<b>(149,298)</b>	<b>364,594</b>	<b>404,568</b>	<b>349,299</b>	<b>386,473</b>
Interest and Dividends	117,329	113,683	136,201	124,058	125,279
Realized Gains/Losses on Sales of Securities	(266,627)	250,911	268,367	225,241	261,194
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(751,905)	(297,172)	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(225,759)	(369,824)	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>(250,201)</b>	<b>(437,385)</b>	<b>216,718</b>	<b>(1,519,775)</b>	<b>(3,309,554)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(250,201)</b>	<b>(437,385)</b>	<b>216,718</b>	<b>(1,519,775)</b>	<b>(3,309,554)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(23,923)</b>	<b>(175,100)</b>	<b>(14,280)</b>	<b>(777,745)</b>	<b>(2,931,592)</b>
Net Assets Released for Restrictions - Capital	117,285	302,744	35,842	371,833	273,857
Unrealized Gains/Losses on Investments	108,993	(40,459)	(266,840)	370,197	104,105
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable



## Maine Health Data Organization Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.673	1.670	1.524	1.206	1.167
Current Ratio without Board Designated and Undesignated Investments	1.376	1.277	1.183	.927	.808
Days in Accounts Receivable	41.172	48.214	56.304	74.267	59.787
Acid Test	.403	.106	.179	.088	.040
Days Cash on Hand, Current	35.918	7.635	12.910	8.997	3.546
Days Cash on Hand, Incl Board Designated & Undesignated Investments	62.411	35.813	37.545	37.490	35.063
Average Payment Period, Accounts Payable and Accrued Expenses	42.437	37.230	34.632	38.791	39.754
Average Payment Period, Current Liabilities	89.119	71.768	72.167	101.900	87.880
<b>Capital Structure</b>					
Equity Financing Ratio	.261	.272	.275	.233	.162
Fixed Asset Financing	.998	.868	.872	.808	.782
Cash Flow Divided by Total Debt	.032	.028	.072	(.003)	(.079)
Cash Flow Divided by Total Debt with Operating Income Only	.081	.042	.053	(.018)	(.096)
Debt Service Coverage Total	1.182	1.026	1.612	.453	(.612)
Debt Service Coverage Total with Operating Income Only	2.191	1.301	1.319	.220	(.851)
<b>Profitability</b>					
Total Margin	(.006)	(.010)	.005	(.036)	(.079)
Operating Margin	.021	(.003)	(.004)	(.044)	(.089)
Non Operating Revenue Margin	4.504	.691	1.867	(.230)	(.117)
Return On Assets	(.008)	(.015)	.008	(.050)	(.127)
Return On Equity	(.031)	(.055)	.027	(.213)	(.787)
Markup	1.593	1.603	1.605	1.690	1.726
Deductible	.339	.352	.348	.388	.425
Markup Adjustment for Deductible	1.057	1.045	1.051	1.043	1.006
Reported Income Index	10.459	2.498	(15.176)	1.954	1.129
<b>Asset Efficiency</b>					
Total Asset Turnover	1.322	1.441	1.583	1.384	1.610
Fixed Asset Turnover	3.397	3.099	3.444	3.085	3.190
Average Age Plant Depreciation Only	25.871	24.857	20.531	18.487	17.490
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.075	.029	.067	(.029)	.027
Total Operating Revenue Growth	.015	.004	.066	(.066)	(.015)
Realized Gains Divided by Non-Operating Revenue	.237	(.830)	.663	.645	.676
Realized Gains Divided by Net Income	1.066	(.574)	1.238	(.148)	(.079)
Long Term Debt to Equity	1.528	1.495	1.444	1.545	2.419

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>8,229,529</b>	<b>7,739,174</b>	<b>11,511,815</b>	<b>11,854,680</b>	<b>17,601,126</b>
Cash and Investment	1,369,421	234,949	1,659,400	1,453,853	5,108,976
Current Assets Whose Use is Limited	231,316	230,270	232,370	287,464	89,688
Net Patient Accounts Receivable	3,881,833	4,054,916	5,911,639	6,657,455	8,126,348
Due from Affiliates	106,167	378,069	114,102	45,121	161,167
Third Party Settlements Receivable	1,528,817	1,691,158	1,416,501	1,760,520	540,228
Other Accounts Receivable	225,275	190,742	286,101	322,844	1,531,093
Inventory	623,300	624,275	702,084	601,581	554,602
Other Current Assets	263,400	334,795	1,189,618	725,842	1,489,024
<b>Total Non-Current Assets</b>	<b>27,790,386</b>	<b>33,171,280</b>	<b>35,026,396</b>	<b>39,831,910</b>	<b>37,562,895</b>
Trustee Held Investments	787,542	1,097,421	1,475,845	1,766,516	2,046,983
Board Designated and Undesignated Investments	6,329,388	7,718,505	6,754,420	7,090,037	7,138,817
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	6,027,032	8,700,384	9,372,047	13,832,394	7,556,806
Gross Property, Plant and Equipment (PP&E)	30,635,493	33,761,627	35,991,900	37,292,772	42,992,878
Accumulated Depreciation	15,989,069	18,106,657	18,567,816	20,149,809	22,172,589
Net Property, Plant and Equipment (PP&E)	14,646,424	15,654,970	17,424,084	17,142,963	20,820,289
<b>Total Unrestricted Assets</b>	<b>36,019,915</b>	<b>40,910,454</b>	<b>46,538,211</b>	<b>51,686,590</b>	<b>55,164,021</b>
<b>Total Current Liabilities</b>	<b>9,866,444</b>	<b>11,151,615</b>	<b>14,334,782</b>	<b>15,763,228</b>	<b>17,503,823</b>
Current Long Term Debt (LTD)	946,350	961,625	897,586	935,123	719,776
Accounts Payable and Accrued Expenses	5,074,262	5,683,687	6,340,259	5,468,132	7,012,303
Estimated Third Party Settlements	3,279,120	2,186,723	1,922,985	3,505,074	2,454,229
Due to Affiliates	566,712	619,580	545,775	701,710	761,171
Other Current Liabilities	†	1,700,000	4,628,177	5,153,189	6,556,344
<b>Total Non-current Liabilities</b>	<b>8,065,432</b>	<b>9,485,398</b>	<b>9,498,131</b>	<b>12,217,082</b>	<b>12,971,977</b>
Long Term Debt	7,184,563	6,731,587	6,003,808	5,014,674	4,264,559
Estimated Third Party Settlements	†	1,502,847	1,803,882	3,309,867	2,849,511
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	790,255	1,156,508	1,591,980	3,789,905	5,742,907
Other Non-Current Liabilities	90,614	94,456	98,461	102,636	115,000
<b>Fund Balance Unrestricted</b>	<b>18,088,039</b>	<b>20,273,441</b>	<b>22,705,298</b>	<b>23,706,280</b>	<b>24,688,221</b>
<b>Total Liabilities &amp; Equity</b>	<b>36,019,915</b>	<b>40,910,454</b>	<b>46,538,211</b>	<b>51,686,590</b>	<b>55,164,021</b>
<b>Total Restricted Assets</b>	<b>907,524</b>	<b>883,828</b>	<b>959,856</b>	<b>2,051,691</b>	<b>1,939,303</b>
Cash and Investments	907,524	883,828	959,856	2,051,691	1,939,303
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>907,524</b>	<b>883,828</b>	<b>959,856</b>	<b>2,051,691</b>	<b>1,939,303</b>
<b>Total Restricted Fund Balance</b>	<b>907,524</b>	<b>883,828</b>	<b>959,856</b>	<b>2,051,691</b>	<b>1,939,303</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	490,462	350,218	356,500	1,384,495	1,225,808
Permanently Restricted Net Assets	417,062	533,610	603,356	667,196	713,495

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>96,441,890</b>	<b>107,316,864</b>	<b>118,316,252</b>	<b>118,074,490</b>	<b>116,565,585</b>
Gross Inpatient Service Revenue	21,994,650	20,803,691	24,922,372	21,953,891	21,694,733
Gross Outpatient Service Revenue	74,447,240	86,513,173	93,393,880	96,120,599	94,870,852
Free Care (Charity Care)	1,786,975	2,643,073	1,956,443	2,938,858	2,758,589
Bad Debt (Provision for Bad Debt)	3,805,329	3,125,247	4,174,385	3,708,046	4,063,525
Contractuals	38,457,632	42,957,230	46,340,192	46,287,250	46,722,513
Changes in Prior Year Estimated/Final Settlements	(2,256,176)	(909,920)	(321,766)	(1,060,217)	(1,716,993)
Net Patient Service Revenue	54,648,130	59,501,234	66,166,998	66,200,553	64,737,951
Other Operating Revenue	684,592	785,721	1,300,550	3,484,148	2,467,055
<b>Total Operating Revenue</b>	<b>55,332,722</b>	<b>60,286,955</b>	<b>67,467,548</b>	<b>69,684,701</b>	<b>67,205,006</b>
<b>Total Operating Expenses</b>	<b>53,333,313</b>	<b>59,520,483</b>	<b>64,847,407</b>	<b>68,955,834</b>	<b>66,415,711</b>
Depreciation and Amortization	1,811,921	2,052,181	2,296,747	2,373,884	2,391,012
Interest	413,860	435,613	474,787	474,564	479,412
Advertising Expenses	*	257,543	249,779	306,629	243,507
Allowed Advertising Expenses	*	†	†	†	†
Non-Allowed Advertising Expenses	*	257,543	249,779	306,629	243,507
Salaries and Benefits	*	33,846,303	37,471,894	39,282,538	36,160,212
Other Operating Expenses	51,107,532	22,928,843	24,354,200	26,518,219	27,141,568
<b>Net Operating Income</b>	<b>1,999,409</b>	<b>766,472</b>	<b>2,620,141</b>	<b>728,867</b>	<b>789,295</b>
<b>Total Non-operating Revenue</b>	<b>(263,709)</b>	<b>304,787</b>	<b>505,120</b>	<b>214,871</b>	<b>441,334</b>
<b>Total Investment Income</b>	<b>(263,709)</b>	<b>304,787</b>	<b>505,120</b>	<b>214,871</b>	<b>441,334</b>
Interest and Dividends	121,462	236,855	243,630	245,957	211,360
Realized Gains/Losses on Sales of Securities	(18,888)	67,932	261,490	(31,086)	229,974
Permanently Impaired Security Writedowns	(366,283)	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>1,735,700</b>	<b>1,071,259</b>	<b>3,125,261</b>	<b>943,738</b>	<b>1,230,629</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,735,700</b>	<b>1,071,259</b>	<b>3,125,261</b>	<b>943,738</b>	<b>1,230,629</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,785,105</b>	<b>2,185,402</b>	<b>2,431,857</b>	<b>1,000,982</b>	<b>981,942</b>
Net Assets Released for Restrictions - Capital	182,875	323,240	57,615	136,322	626,991
Unrealized Gains/Losses on Investments	412,937	332,630	(252,494)	183,645	(351,364)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	453,593	18,273	(498,525)	(262,723)	(524,314)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	440,000	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.476	1.386	1.274	1.202	1.413
Current Ratio without Board Designated and Undesignated Investments	.834	.694	.803	.752	1.006
Days in Accounts Receivable	25.927	24.874	32.611	36.706	45.817
Acid Test	.162	.042	.132	.110	.297
Days Cash on Hand, Current	11.340	2.955	11.039	9.546	29.637
Days Cash on Hand, Incl Board Designated & Undesignated Investments	56.180	51.978	50.453	48.413	70.335
Average Payment Period, Accounts Payable and Accrued Expenses	35.948	36.099	36.997	29.976	39.977
Average Payment Period, Current Liabilities	69.898	70.828	83.647	86.413	99.788
<b>Capital Structure</b>					
Equity Financing Ratio	.502	.496	.488	.459	.448
Fixed Asset Financing	.491	.430	.345	.293	.205
Cash Flow Divided by Total Debt	.198	.151	.228	.119	.119
Cash Flow Divided by Total Debt with Operating Income Only	.213	.137	.206	.111	.104
Debt Service Coverage Total	3.676	2.575	4.105	2.764	2.899
Debt Service Coverage Total with Operating Income Only	3.920	2.355	3.754	2.607	2.587
<b>Profitability</b>					
Total Margin	.032	.018	.046	.014	.018
Operating Margin	.036	.013	.039	.010	.012
Non Operating Revenue Margin	(.152)	.285	.162	.228	.359
Return On Assets	.048	.026	.067	.018	.022
Return On Equity	.096	.053	.138	.040	.050
Markup	1.821	1.816	1.845	1.763	1.792
Deductible	.399	.400	.392	.392	.401
Markup Adjustment for Deductible	1.100	1.095	1.130	1.092	1.089
Reported Income Index	.623	.490	1.285	.943	1.253
<b>Asset Efficiency</b>					
Total Asset Turnover	1.529	1.481	1.461	1.352	1.226
Fixed Asset Turnover	3.778	3.851	3.872	4.065	3.228
Average Age Plant Depreciation Only	8.824	8.823	8.084	8.488	9.273
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.157	.116	.089	.063	(.037)
Total Operating Revenue Growth	.164	.090	.119	.033	(.036)
Realized Gains Divided by Non-Operating Revenue	.072	.223	.518	(.145)	.521
Realized Gains Divided by Net Income	(.011)	.063	.084	(.033)	.187
Long Term Debt to Equity	.397	.332	.264	.212	.173

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>28,516,548</b>	<b>25,296,422</b>	<b>21,245,926</b>	<b>19,843,234</b>	<b>29,039,012</b>
Cash and Investment	14,524,635	14,113,355	11,405,838	7,940,040	5,574,101
Current Assets Whose Use is Limited	3,692,413	621,407	746,658	774,388	489,278
Net Patient Accounts Receivable	7,179,679	7,337,156	7,111,606	9,122,240	8,868,070
Due from Affiliates	†	†	44,238	46,497	51,855
Third Party Settlements Receivable	1,651,347	†	†	†	12,402,188
Other Accounts Receivable	153,265	1,637,898	†	†	†
Inventory	486,645	711,988	713,309	685,665	594,493
Other Current Assets	828,564	874,618	1,224,277	1,274,404	1,059,027
<b>Total Non-Current Assets</b>	<b>34,664,129</b>	<b>44,485,412</b>	<b>51,867,861</b>	<b>53,782,148</b>	<b>47,169,836</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	3,346,820	4,365,205	9,588,485	9,985,147	11,260,995
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	854,834	4,607,417	8,514,564	10,641,993	2,234,589
Gross Property, Plant and Equipment (PP&E)	51,276,519	58,932,476	58,959,840	61,605,138	65,010,496
Accumulated Depreciation	20,814,044	23,419,686	25,195,028	28,450,130	31,336,244
Net Property, Plant and Equipment (PP&E)	30,462,475	35,512,790	33,764,812	33,155,008	33,674,252
<b>Total Unrestricted Assets</b>	<b>63,180,677</b>	<b>69,781,834</b>	<b>73,113,787</b>	<b>73,625,382</b>	<b>76,208,848</b>
<b>Total Current Liabilities</b>	<b>11,813,011</b>	<b>15,062,764</b>	<b>13,277,979</b>	<b>14,495,685</b>	<b>16,184,919</b>
Current Long Term Debt (LTD)	939,858	997,222	1,159,395	1,245,947	691,080
Accounts Payable and Accrued Expenses	10,873,153	10,195,970	9,307,744	8,748,621	8,611,806
Estimated Third Party Settlements	†	3,869,572	2,810,840	4,501,117	6,882,033
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>17,107,531</b>	<b>16,565,549</b>	<b>15,579,907</b>	<b>14,468,836</b>	<b>13,830,268</b>
Long Term Debt	16,711,555	16,040,828	14,880,937	13,639,621	12,910,818
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	395,976	524,721	698,970	829,215	919,450
<b>Fund Balance Unrestricted</b>	<b>34,260,135</b>	<b>38,153,521</b>	<b>44,255,901</b>	<b>44,660,861</b>	<b>46,193,661</b>
<b>Total Liabilities &amp; Equity</b>	<b>63,180,677</b>	<b>69,781,834</b>	<b>73,113,787</b>	<b>73,625,382</b>	<b>76,208,848</b>
<b>Total Restricted Assets</b>	<b>3,450,193</b>	<b>1,332,871</b>	<b>1,188,128</b>	<b>1,476,554</b>	<b>1,077,365</b>
Cash and Investments	3,450,193	1,332,871	1,188,128	1,476,554	1,077,365
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>3,450,193</b>	<b>1,332,870</b>	<b>1,271,598</b>	<b>1,476,554</b>	<b>1,077,365</b>
<b>Total Restricted Fund Balance</b>	<b>3,450,193</b>	<b>1,332,870</b>	<b>1,271,598</b>	<b>1,476,554</b>	<b>1,077,365</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,781,475	663,955	588,127	789,423	387,488
Permanently Restricted Net Assets	668,718	668,915	683,471	687,131	689,877

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>164,681,807</b>	<b>164,161,086</b>	<b>170,543,286</b>	<b>173,013,129</b>	<b>169,565,275</b>
Gross Inpatient Service Revenue	50,832,914	49,173,418	51,170,837	46,935,220	46,143,227
Gross Outpatient Service Revenue	113,848,893	114,987,668	119,372,449	126,077,909	123,422,048
Free Care (Charity Care)	3,329,776	4,324,113	4,553,317	4,587,246	5,895,307
Bad Debt (Provision for Bad Debt)	5,181,352	5,627,128	5,255,791	5,246,401	4,723,934
Contractuals	75,485,412	78,181,483	83,301,797	84,254,481	84,969,211
Changes in Prior Year Estimated/Final Settlements	(2,000,000)	†	(6,854,261)	792,000	(3,900,000)
Net Patient Service Revenue	82,685,267	76,028,362	84,286,642	78,133,001	77,876,823
Other Operating Revenue	1,952,640	1,790,565	1,409,718	1,794,348	2,295,682
<b>Total Operating Revenue</b>	<b>84,637,907</b>	<b>77,818,927</b>	<b>85,696,360</b>	<b>79,927,349</b>	<b>80,172,505</b>
<b>Total Operating Expenses</b>	<b>81,615,691</b>	<b>79,242,274</b>	<b>81,028,885</b>	<b>80,951,669</b>	<b>80,547,975</b>
Depreciation and Amortization	2,701,489	3,061,251	3,519,369	3,512,311	3,363,197
Interest	598,686	622,767	906,474	835,955	756,010
Advertising Expenses	*	153,004	†	282,824	259,721
Allowed Advertising Expenses	*	37,208	†	31,805	36,687
Non-Allowed Advertising Expenses	*	115,796	†	251,019	223,034
Salaries and Benefits	*	52,342,605	52,642,786	52,576,833	50,031,165
Other Operating Expenses	78,315,516	23,062,647	23,960,256	23,743,746	26,137,882
<b>Net Operating Income</b>	<b>3,022,216</b>	<b>(1,423,347)</b>	<b>4,667,475</b>	<b>(1,024,320)</b>	<b>(375,470)</b>
<b>Total Non-operating Revenue</b>	<b>(145,821)</b>	<b>1,038,170</b>	<b>553,713</b>	<b>506,805</b>	<b>668,192</b>
<b>Total Investment Income</b>	<b>(459,311)</b>	<b>348,556</b>	<b>400,105</b>	<b>259,006</b>	<b>483,756</b>
Interest and Dividends	367,030	293,199	274,244	350,955	394,877
Realized Gains/Losses on Sales of Securities	(826,341)	55,357	125,861	(91,949)	88,879
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(10,408)	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	323,898	689,614	153,608	247,799	184,436
<b>Excess of Revenue over Expenses</b>	<b>2,876,395</b>	<b>(385,177)</b>	<b>5,221,188</b>	<b>(517,515)</b>	<b>292,722</b>
Extraordinary Gains/Losses	†	†	†	(45,391)	(116,945)
<b>Total Surplus/Deficit</b>	<b>2,876,395</b>	<b>(385,177)</b>	<b>5,221,188</b>	<b>(562,906)</b>	<b>175,777</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,409,086</b>	<b>3,893,385</b>	<b>6,102,381</b>	<b>404,960</b>	<b>1,532,800</b>
Net Assets Released for Restrictions - Capital	278,148	4,081,550	431,940	602,713	892,110
Unrealized Gains/Losses on Investments	(193,461)	197,012	449,253	365,153	464,913
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(745,457)	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	193,461	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.697	1.969	2.322	2.058	2.490
Current Ratio without Board Designated and Undesignated Investments	2.414	1.679	1.600	1.369	1.794
Days in Accounts Receivable	31.693	35.225	30.797	42.615	41.564
Acid Test	1.542	.978	.915	.601	.375
Days Cash on Hand, Current	84.259	70.597	57.227	41.074	28.673
Days Cash on Hand, Incl Board Designated & Undesignated Investments	99.739	91.512	102.380	88.138	81.925
Average Payment Period, Accounts Payable and Accrued Expenses	50.291	48.851	43.831	41.235	40.724
Average Payment Period, Current Liabilities	54.638	72.169	62.527	68.323	76.537
<b>Capital Structure</b>					
Equity Financing Ratio	.542	.547	.605	.607	.606
Fixed Asset Financing	.549	.452	.441	.411	.383
Cash Flow Divided by Total Debt	.193	.085	.303	.103	.122
Cash Flow Divided by Total Debt with Operating Income Only	.198	.052	.284	.086	.100
Debt Service Coverage Total	4.318	2.111	5.068	1.920	2.204
Debt Service Coverage Total with Operating Income Only	4.419	1.447	4.777	1.666	1.870
<b>Profitability</b>					
Total Margin	.034	(.005)	.061	(.006)	.004
Operating Margin	.036	(.018)	.054	(.013)	(.005)
Non Operating Revenue Margin	(.051)	(2.695)	.106	(.979)	2.283
Return On Assets	.046	(.006)	.071	(.007)	.004
Return On Equity	.084	(.010)	.118	(.012)	.006
Markup	2.042	2.094	2.122	2.159	2.134
Deductible	.458	.476	.488	.487	.501
Markup Adjustment for Deductible	1.117	1.108	1.094	1.119	1.079
Reported Income Index	1.194	(.099)	.856	(1.278)	.191
<b>Asset Efficiency</b>					
Total Asset Turnover	1.337	1.130	1.180	1.092	1.061
Fixed Asset Turnover	2.778	2.191	2.538	2.411	2.381
Average Age Plant Depreciation Only	7.705	7.650	7.159	8.100	9.317
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.085	(.029)	.023	(.001)	(.005)
Total Operating Revenue Growth	.082	(.081)	.101	(.067)	.003
Realized Gains Divided by Non-Operating Revenue	5.667	.053	.227	(.181)	.133
Realized Gains Divided by Net Income	(.287)	(.144)	.024	.178	.304
Long Term Debt to Equity	.488	.420	.336	.305	.279

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>72,223,489</b>	<b>80,358,838</b>	<b>89,754,291</b>	<b>65,890,424</b>	<b>124,189,532</b>
Cash and Investment	27,480,687	25,352,819	22,204,289	15,802,951	11,626,319
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	23,600,364	27,949,933	33,992,752	37,884,779	56,876,151
Due from Affiliates	483,087	8,363,613	9,264,241	628,842	240,471
Third Party Settlements Receivable	12,084,099	9,512,378	13,869,274	†	38,000,000
Other Accounts Receivable	†	†	†	†	†
Inventory	3,813,405	4,309,164	4,694,903	4,005,167	4,573,785
Other Current Assets	4,761,847	4,870,931	5,728,832	7,568,685	12,872,806
<b>Total Non-Current Assets</b>	<b>204,586,617</b>	<b>214,635,680</b>	<b>232,779,305</b>	<b>552,156,260</b>	<b>512,972,857</b>
Trustee Held Investments	5,786,549	7,634,944	4,141,486	211,933,426	47,248,572
Board Designated and Undesignated Investments	54,932,450	74,386,839	93,416,171	81,678,372	84,984,886
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,016,734	2,563,430	3,041,486	49,293,447	9,506,594
Gross Property, Plant and Equipment (PP&E)	298,736,583	300,313,933	316,013,518	363,716,627	535,142,761
Accumulated Depreciation	158,885,699	170,263,466	183,833,356	154,465,612	163,909,956
Net Property, Plant and Equipment (PP&E)	139,850,884	130,050,467	132,180,162	209,251,015	371,232,805
<b>Total Unrestricted Assets</b>	<b>276,810,106</b>	<b>294,994,518</b>	<b>322,533,596</b>	<b>618,046,684</b>	<b>637,162,389</b>
<b>Total Current Liabilities</b>	<b>32,553,737</b>	<b>37,138,434</b>	<b>41,156,825</b>	<b>81,526,301</b>	<b>77,096,164</b>
Current Long Term Debt (LTD)	4,938,348	5,133,348	4,545,003	5,028,990	2,840,693
Accounts Payable and Accrued Expenses	23,801,767	24,801,542	27,645,503	45,076,992	42,368,502
Estimated Third Party Settlements	†	†	†	9,863,021	9,044,570
Due to Affiliates	296,722	2,670,179	4,936,470	5,174,219	4,704,694
Other Current Liabilities	3,516,900	4,533,365	4,029,849	16,383,079	18,137,705
<b>Total Non-current Liabilities</b>	<b>78,461,046</b>	<b>81,501,577</b>	<b>65,140,180</b>	<b>355,614,487</b>	<b>338,882,968</b>
Long Term Debt	48,553,619	43,420,766	37,956,467	313,576,305	312,201,318
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	28,625,183	36,597,730	25,532,013	39,805,545	24,599,527
Other Non-Current Liabilities	1,282,244	1,483,081	1,651,700	2,232,637	2,082,123
<b>Fund Balance Unrestricted</b>	<b>165,795,323</b>	<b>176,354,507</b>	<b>216,236,591</b>	<b>180,905,896</b>	<b>221,183,257</b>
<b>Total Liabilities &amp; Equity</b>	<b>276,810,106</b>	<b>294,994,518</b>	<b>322,533,596</b>	<b>618,046,684</b>	<b>637,162,389</b>
<b>Total Restricted Assets</b>	<b>16,936,590</b>	<b>16,901,528</b>	<b>23,026,327</b>	<b>50,465,668</b>	<b>44,044,501</b>
Cash and Investments	14,951,700	16,446,748	18,940,905	29,501,134	38,619,227
Receivables	1,984,890	454,780	4,085,422	20,964,534	5,425,274
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>16,936,590</b>	<b>16,901,528</b>	<b>23,026,327</b>	<b>50,465,668</b>	<b>44,044,501</b>
<b>Total Restricted Fund Balance</b>	<b>16,936,590</b>	<b>16,901,528</b>	<b>23,026,327</b>	<b>50,465,668</b>	<b>44,044,501</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	4,282,126	3,540,130	8,354,728	36,309,123	29,352,466
Permanently Restricted Net Assets	12,654,464	13,361,398	14,671,599	14,156,545	14,692,035

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>561,756,194</b>	<b>586,702,373</b>	<b>674,328,563</b>	<b>725,165,929</b>	<b>788,529,710</b>
Gross Inpatient Service Revenue	220,358,748	216,550,676	248,138,207	260,812,705	279,832,874
Gross Outpatient Service Revenue	341,397,446	370,151,697	426,190,356	464,353,224	508,696,836
Free Care (Charity Care)	8,296,375	9,791,619	12,560,763	10,831,099	15,673,704
Bad Debt (Provision for Bad Debt)	15,242,271	14,854,106	15,085,214	23,225,217	22,824,134
Contractuals	255,342,926	259,998,814	318,113,117	347,756,189	397,892,186
Changes in Prior Year Estimated/Final Settlements	(4,638,000)	(1,594,000)	(10,008,000)	(9,966,000)	(3,000,000)
Net Patient Service Revenue	287,512,622	303,651,834	338,577,469	353,319,424	355,139,686
Other Operating Revenue	13,103,431	17,655,189	18,780,125	18,494,515	23,562,071
<b>Total Operating Revenue</b>	<b>300,616,053</b>	<b>321,307,023</b>	<b>357,357,594</b>	<b>371,813,939</b>	<b>378,701,757</b>
<b>Total Operating Expenses</b>	<b>293,000,501</b>	<b>305,483,726</b>	<b>340,050,993</b>	<b>358,253,409</b>	<b>367,962,686</b>
Depreciation and Amortization	21,619,353	20,693,298	20,080,141	17,894,222	14,801,180
Interest	2,683,866	2,364,959	1,816,810	1,285,472	1,124,746
Advertising Expenses	*	909,017	576,517	723,100	825,257
Allowed Advertising Expenses	*	909,017	576,517	723,100	825,257
Non-Allowed Advertising Expenses	*	†	†	†	†
Salaries and Benefits	*	148,862,588	181,982,892	196,730,209	204,146,725
Other Operating Expenses	268,697,282	132,653,864	135,594,633	141,620,406	147,064,778
<b>Net Operating Income</b>	<b>7,615,552</b>	<b>15,823,297</b>	<b>17,306,601</b>	<b>13,560,530</b>	<b>10,739,071</b>
<b>Total Non-operating Revenue</b>	<b>(10,821,704)</b>	<b>4,463,388</b>	<b>4,103,902</b>	<b>(17,846,640)</b>	<b>4,439,816</b>
<b>Total Investment Income</b>	<b>(11,253,247)</b>	<b>4,181,276</b>	<b>4,202,360</b>	<b>5,656,522</b>	<b>3,424,841</b>
Interest and Dividends	1,942,499	2,144,450	2,004,237	1,094,658	1,266,622
Realized Gains/Losses on Sales of Securities	(573,587)	2,036,826	2,198,123	4,561,864	2,158,219
Permanently Impaired Security Writedowns	(12,622,159)	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	431,543	282,112	(98,458)	(23,503,162)	1,014,975
<b>Excess of Revenue over Expenses</b>	<b>(3,206,152)</b>	<b>20,286,685</b>	<b>21,410,503</b>	<b>(4,286,110)</b>	<b>15,178,887</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(3,206,152)</b>	<b>20,286,685</b>	<b>21,410,503</b>	<b>(4,286,110)</b>	<b>15,178,887</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(27,848,151)</b>	<b>10,559,184</b>	<b>39,882,084</b>	<b>(35,330,695)</b>	<b>40,277,361</b>
Net Assets Released for Restrictions - Capital	1,869,503	1,586,008	540,126	35,535	12,774,871
Unrealized Gains/Losses on Investments	(1,140,431)	5,066,162	7,561,025	(6,624,594)	1,178,890
Minimum Pension Liability Adjustment	(19,571,071)	(5,379,671)	9,576,199	(18,144,406)	11,144,713
Transfers From/To Affiliates	(5,800,000)	(11,000,000)	794,231	(6,311,120)	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.906	4.167	4.451	1.810	2.713
Current Ratio without Board Designated and Undesignated Investments	2.219	2.164	2.181	.808	1.611
Days in Accounts Receivable	29.961	33.597	36.646	39.137	58.455
Acid Test	.844	.683	.540	.194	.151
Days Cash on Hand, Current	36.961	32.493	25.329	16.947	12.016
Days Cash on Hand, Incl Board Designated & Undesignated Investments	110.843	127.831	131.892	104.539	99.850
Average Payment Period, Accounts Payable and Accrued Expenses	32.013	31.787	31.536	48.340	43.789
Average Payment Period, Current Liabilities	43.784	47.598	46.949	87.429	79.681
<b>Capital Structure</b>					
Equity Financing Ratio	.599	.598	.670	.293	.347
Fixed Asset Financing	.347	.334	.287	1.499	.841
Cash Flow Divided by Total Debt	.166	.345	.390	.031	.072
Cash Flow Divided by Total Debt with Operating Income Only	.263	.308	.352	.072	.061
Debt Service Coverage Total	2.599	5.935	6.231	2.554	5.055
Debt Service Coverage Total with Operating Income Only	3.932	5.324	5.641	5.615	4.333
<b>Profitability</b>					
Total Margin	(.011)	.062	.059	(.012)	.040
Operating Margin	.025	.049	.048	.036	.028
Non Operating Revenue Margin	3.375	.220	.192	4.164	.292
Return On Assets	(.012)	.069	.066	(.007)	.024
Return On Equity	(.019)	.115	.099	(.024)	.069
Markup	1.962	1.978	2.038	2.076	2.207
Deductible	.455	.443	.472	.480	.505
Markup Adjustment for Deductible	1.090	1.127	1.103	1.105	1.126
Reported Income Index	.115	1.921	.537	.121	.377
<b>Asset Efficiency</b>					
Total Asset Turnover	1.047	1.104	1.121	.573	.601
Fixed Asset Turnover	2.150	2.471	2.704	1.777	1.020
Average Age Plant Depreciation Only	7.349	8.228	9.155	8.632	11.074
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.014)	.043	.113	.054	.027
Total Operating Revenue Growth	.036	.069	.112	.040	.019
Realized Gains Divided by Non-Operating Revenue	.053	.456	.536	(.256)	.486
Realized Gains Divided by Net Income	.179	.100	.103	(1.064)	.142
Long Term Debt to Equity	.293	.246	.176	1.733	1.412

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>335,694,000</b>	<b>357,186,000</b>	<b>314,115,000</b>	<b>330,358,000</b>	<b>385,661,000</b>
Cash and Investment	259,188,000	268,875,000	220,555,000	224,256,000	248,286,000
Current Assets Whose Use is Limited	6,658,000	6,344,000	5,716,000	5,743,000	5,746,000
Net Patient Accounts Receivable	48,132,000	58,264,000	59,643,000	74,423,000	77,134,000
Due from Affiliates	3,111,000	3,526,000	6,957,000	6,308,000	7,586,000
Third Party Settlements Receivable	2,290,000	†	3,450,000	2,898,000	24,452,000
Other Accounts Receivable	†	†	†	†	†
Inventory	6,077,000	6,601,000	6,724,000	6,696,000	7,748,000
Other Current Assets	10,238,000	13,576,000	11,070,000	10,034,000	14,709,000
<b>Total Non-Current Assets</b>	<b>581,428,000</b>	<b>627,181,000</b>	<b>684,995,000</b>	<b>687,811,000</b>	<b>661,120,000</b>
Trustee Held Investments	17,695,000	21,536,000	20,076,000	19,844,000	23,128,000
Board Designated and Undesignated Investments	91,689,000	99,929,000	105,549,000	129,571,000	141,259,000
Due From Affiliates	77,000	40,000	5,587,000	5,568,000	5,564,000
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	44,232,000	77,141,000	124,212,000	99,795,000	58,062,000
Gross Property, Plant and Equipment (PP&E)	736,066,000	775,919,000	830,752,000	883,862,000	940,461,000
Accumulated Depreciation	308,331,000	347,384,000	401,181,000	450,829,000	507,354,000
Net Property, Plant and Equipment (PP&E)	427,735,000	428,535,000	429,571,000	433,033,000	433,107,000
<b>Total Unrestricted Assets</b>	<b>917,122,000</b>	<b>984,367,000</b>	<b>999,110,000</b>	<b>1,018,169,000</b>	<b>1,046,781,000</b>
<b>Total Current Liabilities</b>	<b>111,195,000</b>	<b>141,171,000</b>	<b>123,680,000</b>	<b>143,912,000</b>	<b>172,271,000</b>
Current Long Term Debt (LTD)	12,160,000	11,663,000	11,451,000	10,190,000	8,100,000
Accounts Payable and Accrued Expenses	57,708,000	66,329,000	67,340,000	74,293,000	75,292,000
Estimated Third Party Settlements	33,246,000	53,252,000	32,208,000	37,585,000	51,860,000
Due to Affiliates	6,280,000	8,212,000	10,886,000	20,243,000	20,324,000
Other Current Liabilities	1,801,000	1,715,000	1,795,000	1,601,000	16,695,000
<b>Total Non-current Liabilities</b>	<b>338,838,000</b>	<b>346,844,000</b>	<b>391,403,000</b>	<b>386,719,000</b>	<b>273,804,000</b>
Long Term Debt	128,899,000	120,703,000	111,964,000	103,543,000	98,667,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	12,107,000
Self Insurance Fund	16,477,000	15,715,000	15,293,000	16,766,000	15,483,000
Accrued Pension and Post Retiree Health Benefits	167,712,000	180,651,000	231,417,000	232,708,000	118,185,000
Other Non-Current Liabilities	25,750,000	29,775,000	32,729,000	33,702,000	29,362,000
<b>Fund Balance Unrestricted</b>	<b>467,089,000</b>	<b>496,352,000</b>	<b>484,027,000</b>	<b>487,538,000</b>	<b>600,706,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>917,122,000</b>	<b>984,367,000</b>	<b>999,110,000</b>	<b>1,018,169,000</b>	<b>1,046,781,000</b>
<b>Total Restricted Assets</b>	<b>91,213,000</b>	<b>101,254,000</b>	<b>999,594,000</b>	<b>103,112,000</b>	<b>109,377,000</b>
Cash and Investments	91,213,000	101,254,000	999,594,000	103,112,000	109,377,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>91,213,000</b>	<b>101,254,000</b>	<b>99,594,000</b>	<b>103,112,000</b>	<b>109,377,000</b>
<b>Total Restricted Fund Balance</b>	<b>91,213,000</b>	<b>101,254,000</b>	<b>99,594,000</b>	<b>103,112,000</b>	<b>109,377,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	69,624,000	78,235,000	76,034,000	78,093,000	82,892,000
Permanently Restricted Net Assets	21,589,000	23,019,000	23,560,000	25,019,000	26,485,000

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>1,147,415,000</b>	<b>1,269,772,000</b>	<b>1,382,609,000</b>	<b>1,477,877,000</b>	<b>1,575,221,000</b>
Gross Inpatient Service Revenue	793,099,000	848,649,000	902,332,000	927,478,000	955,811,000
Gross Outpatient Service Revenue	354,316,000	421,123,000	480,277,000	550,399,000	619,410,000
Free Care (Charity Care)	23,516,000	38,141,000	39,625,000	42,790,000	46,277,000
Bad Debt (Provision for Bad Debt)	31,185,000	37,061,000	35,729,000	36,389,000	45,414,000
Contractuals	421,504,000	490,390,000	564,955,000	629,967,000	653,897,000
Changes in Prior Year Estimated/Final Settlements	(11,898,000)	(7,000,000)	(11,935,185)	(13,000,000)	9,899,000
Net Patient Service Revenue	683,108,000	711,180,000	754,235,185	781,731,000	819,734,000
Other Operating Revenue	8,678,000	8,954,000	76,053,000	101,156,000	138,324,000
<b>Total Operating Revenue</b>	<b>691,786,000</b>	<b>720,134,000</b>	<b>830,288,185</b>	<b>882,887,000</b>	<b>958,058,000</b>
<b>Total Operating Expenses</b>	<b>641,032,000</b>	<b>675,122,000</b>	<b>780,846,000</b>	<b>825,823,000</b>	<b>911,047,000</b>
Depreciation and Amortization	45,407,000	48,025,000	53,735,000	52,610,000	57,057,000
Interest	5,479,000	4,708,000	4,409,000	3,502,000	3,367,000
Advertising Expenses	*	1,491,000	1,619,000	1,479,000	1,888,000
Allowed Advertising Expenses	*	93,000	140,000	168,000	30,000
Non-Allowed Advertising Expenses	*	1,398,000	1,479,000	1,311,000	1,858,000
Salaries and Benefits	*	375,870,000	432,689,000	458,639,000	511,350,000
Other Operating Expenses	590,146,000	245,028,000	288,394,000	309,593,000	337,385,000
<b>Net Operating Income</b>	<b>50,754,000</b>	<b>45,012,000</b>	<b>49,442,185</b>	<b>57,064,000</b>	<b>47,011,000</b>
<b>Total Non-operating Revenue</b>	<b>14,149,000</b>	<b>8,373,000</b>	<b>14,909,000</b>	<b>14,094,000</b>	<b>16,151,000</b>
<b>Total Investment Income</b>	<b>12,499,000</b>	<b>7,550,000</b>	<b>10,905,000</b>	<b>10,844,000</b>	<b>12,843,000</b>
Interest and Dividends	16,174,000	10,034,000	12,601,000	9,965,000	7,786,000
Realized Gains/Losses on Sales of Securities	(3,675,000)	(2,484,000)	(1,696,000)	879,000	5,057,000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	354,000	393,000	365,000	498,000	709,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	1,296,000	430,000	3,639,000	2,752,000	2,599,000
<b>Excess of Revenue over Expenses</b>	<b>64,903,000</b>	<b>53,385,000</b>	<b>64,351,185</b>	<b>71,158,000</b>	<b>63,162,000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>64,903,000</b>	<b>53,385,000</b>	<b>64,351,185</b>	<b>71,158,000</b>	<b>63,162,000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(58,399,000)</b>	<b>29,263,000</b>	<b>(12,324,815)</b>	<b>3,511,000</b>	<b>113,169,000</b>
Net Assets Released for Restrictions - Capital	749,000	472,000	186,000	2,029,000	215,000
Unrealized Gains/Losses on Investments	13,135,000	17,961,000	(328,000)	(416,000)	1,641,000
Minimum Pension Liability Adjustment	(119,861,000)	(12,765,000)	(50,741,000)	(53,504,000)	91,196,000
Transfers From/To Affiliates	(17,325,000)	(29,790,000)	(25,793,000)	(29,739,000)	(40,478,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	13,983,000	(2,567,000)

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.844	3.238	3.393	3.196	3.059
Current Ratio without Board Designated and Undesignated Investments	3.019	2.530	2.540	2.296	2.239
Days in Accounts Receivable	25.718	29.903	28.863	34.749	34.345
Acid Test	2.391	1.950	1.829	1.598	1.475
Days Cash on Hand, Current	162.911	160.190	113.585	108.572	108.575
Days Cash on Hand, Incl Board Designated & Undesignated Investments	219.098	218.354	166.569	169.737	168.950
Average Payment Period, Accounts Payable and Accrued Expenses	35.364	38.607	33.804	35.070	32.180
Average Payment Period, Current Liabilities	68.140	82.168	62.086	67.935	73.630
<b>Capital Structure</b>					
Equity Financing Ratio	.509	.504	.484	.479	.574
Fixed Asset Financing	.301	.282	.261	.239	.228
Cash Flow Divided by Total Debt	.245	.208	.229	.233	.270
Cash Flow Divided by Total Debt with Operating Income Only	.214	.191	.200	.207	.233
Debt Service Coverage Total	6.520	6.291	7.622	8.511	9.116
Debt Service Coverage Total with Operating Income Only	5.723	5.795	6.694	7.569	7.925
<b>Profitability</b>					
Total Margin	.092	.073	.076	.079	.065
Operating Margin	.073	.063	.060	.065	.049
Non Operating Revenue Margin	.218	.157	.232	.198	.256
Return On Assets	.071	.054	.064	.070	.060
Return On Equity	.139	.108	.133	.146	.105
Markup	1.803	1.894	1.868	1.912	1.881
Deductible	.367	.386	.409	.426	.415
Markup Adjustment for Deductible	1.146	1.168	1.145	1.149	1.163
Reported Income Index	(1.111)	1.824	(5.221)	20.267	.558
<b>Asset Efficiency</b>					
Total Asset Turnover	.770	.740	.846	.881	.931
Fixed Asset Turnover	1.617	1.680	1.933	2.039	2.212
Average Age Plant Depreciation Only	6.790	7.233	7.466	8.569	8.892
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.091	.053	.157	.058	.103
Total Operating Revenue Growth	.101	.041	.153	.063	.085
Realized Gains Divided by Non-Operating Revenue	(.260)	(.297)	(.114)	.062	.313
Realized Gains Divided by Net Income	(.057)	(.047)	(.026)	.012	.080
Long Term Debt to Equity	.276	.243	.231	.212	.164

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>12,560,231</b>	<b>8,278,625</b>	<b>7,153,689</b>	<b>9,790,734</b>	<b>14,005,140</b>
Cash and Investment	7,588,136	3,155,055	1,578,072	2,945,100	6,469,098
Current Assets Whose Use is Limited	194,481	†	†	†	†
Net Patient Accounts Receivable	3,374,785	3,312,796	4,062,486	4,968,509	5,570,997
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	628,196	777,255	834,852	908,137	960,132
Other Current Assets	774,633	1,033,519	678,279	968,988	1,004,913
<b>Total Non-Current Assets</b>	<b>25,173,994</b>	<b>30,082,242</b>	<b>31,157,712</b>	<b>30,230,282</b>	<b>25,417,265</b>
Trustee Held Investments	32,623	†	†	†	†
Board Designated and Undesignated Investments	8,432,159	11,560,930	10,844,699	11,639,469	11,689,862
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,460,304	3,703,543	5,699,002	5,243,851	104,373
Gross Property, Plant and Equipment (PP&E)	34,390,602	33,386,512	35,023,067	35,748,773	38,022,267
Accumulated Depreciation	20,141,694	18,568,743	20,409,056	22,401,811	24,399,237
Net Property, Plant and Equipment (PP&E)	14,248,908	14,817,769	14,614,011	13,346,962	13,623,030
<b>Total Unrestricted Assets</b>	<b>37,734,225</b>	<b>38,360,867</b>	<b>38,311,401</b>	<b>40,021,016</b>	<b>39,422,405</b>
<b>Total Current Liabilities</b>	<b>5,422,708</b>	<b>5,851,441</b>	<b>5,790,129</b>	<b>7,454,958</b>	<b>8,054,547</b>
Current Long Term Debt (LTD)	590,000	405,000	405,000	405,000	405,000
Accounts Payable and Accrued Expenses	3,489,515	3,459,868	3,888,341	4,607,688	4,187,042
Estimated Third Party Settlements	1,343,193	1,986,573	1,496,788	2,442,270	3,462,505
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>5,355,000</b>	<b>4,950,000</b>	<b>4,545,000</b>	<b>4,140,000</b>	<b>3,735,000</b>
Long Term Debt	5,355,000	4,950,000	4,545,000	4,140,000	3,735,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>26,956,517</b>	<b>27,559,426</b>	<b>27,976,272</b>	<b>28,426,058</b>	<b>27,632,858</b>
<b>Total Liabilities &amp; Equity</b>	<b>37,734,225</b>	<b>38,360,867</b>	<b>38,311,401</b>	<b>40,021,016</b>	<b>39,422,405</b>
<b>Total Restricted Assets</b>	<b>633,039</b>	<b>965,129</b>	<b>974,371</b>	<b>974,820</b>	<b>983,400</b>
Cash and Investments	633,039	965,129	974,371	974,820	983,400
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>633,039</b>	<b>965,129</b>	<b>974,371</b>	<b>974,820</b>	<b>983,400</b>
<b>Total Restricted Fund Balance</b>	<b>633,039</b>	<b>965,129</b>	<b>974,371</b>	<b>974,820</b>	<b>983,400</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	363,722	549,671	565,963	548,388	555,227
Permanently Restricted Net Assets	269,317	415,458	408,408	426,432	428,173

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>63,800,591</b>	<b>64,008,703</b>	<b>69,284,518</b>	<b>72,780,182</b>	<b>78,146,952</b>
Gross Inpatient Service Revenue	16,056,734	14,006,169	13,045,853	13,389,150	15,237,807
Gross Outpatient Service Revenue	47,743,857	50,002,534	56,238,665	59,391,032	62,909,145
Free Care (Charity Care)	2,608,580	2,385,853	2,517,365	2,899,063	3,070,146
Bad Debt (Provision for Bad Debt)	1,537,418	1,562,535	1,819,332	2,235,136	3,031,345
Contractuals	20,305,667	21,044,053	23,892,072	26,108,050	29,543,423
Changes in Prior Year Estimated/Final Settlements	(2,500,000)	(575,000)	(2,166,000)	545,000	197,000
Net Patient Service Revenue	41,848,926	39,591,262	43,221,749	40,992,933	42,305,038
Other Operating Revenue	1,537,291	1,643,980	1,451,975	3,047,492	1,554,447
<b>Total Operating Revenue</b>	<b>43,386,217</b>	<b>41,235,242</b>	<b>44,673,724</b>	<b>44,040,425</b>	<b>43,859,485</b>
<b>Total Operating Expenses</b>	<b>40,970,648</b>	<b>41,131,836</b>	<b>44,167,417</b>	<b>45,095,779</b>	<b>45,776,062</b>
Depreciation and Amortization	1,801,721	1,918,023	2,107,761	2,254,760	2,192,123
Interest	283,326	245,576	228,698	202,171	180,047
Advertising Expenses	*	117,838	113,194	128,352	147,193
Allowed Advertising Expenses	*	†	†	†	†
Non-Allowed Advertising Expenses	*	117,838	113,194	128,352	147,193
Salaries and Benefits	*	26,978,460	28,899,638	30,197,206	30,044,718
Other Operating Expenses	38,885,601	11,871,939	12,818,126	12,313,290	13,211,981
<b>Net Operating Income</b>	<b>2,415,569</b>	<b>103,406</b>	<b>506,307</b>	<b>(1,055,354)</b>	<b>(1,916,577)</b>
<b>Total Non-operating Revenue</b>	<b>462,384</b>	<b>461,793</b>	<b>(55,490)</b>	<b>1,471,074</b>	<b>1,087,049</b>
<b>Total Investment Income</b>	<b>410,148</b>	<b>425,028</b>	<b>(130,064)</b>	<b>1,426,303</b>	<b>1,050,202</b>
Interest and Dividends	353,802	496,995	273,740	282,545	298,568
Realized Gains/Losses on Sales of Securities	56,346	(71,967)	(403,804)	1,143,758	751,634
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	52,236	36,765	74,574	44,771	36,847
<b>Excess of Revenue over Expenses</b>	<b>2,877,953</b>	<b>565,199</b>	<b>450,817</b>	<b>415,720</b>	<b>(829,528)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>2,877,953</b>	<b>565,199</b>	<b>450,817</b>	<b>415,720</b>	<b>(829,528)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,874,529</b>	<b>594,926</b>	<b>426,088</b>	<b>450,235</b>	<b>(784,620)</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(3,424)	29,727	(24,729)	34,515	44,908
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.871	3.391	3.108	2.875	3.190
Current Ratio without Board Designated and Undesignated Investments	2.316	1.415	1.235	1.313	1.739
Days in Accounts Receivable	29.434	30.541	34.307	44.239	48.066
Acid Test	1.435	.539	.273	.395	.803
Days Cash on Hand, Current	72.523	29.367	13.695	25.092	54.176
Days Cash on Hand, Incl Board Designated & Undesignated Investments	151.099	136.976	107.807	124.259	152.075
Average Payment Period, Accounts Payable and Accrued Expenses	32.517	32.204	33.744	39.257	35.065
Average Payment Period, Current Liabilities	50.532	54.465	50.248	63.515	67.454
<b>Capital Structure</b>					
Equity Financing Ratio	.714	.718	.730	.710	.701
Fixed Asset Financing	.376	.334	.311	.310	.274
Cash Flow Divided by Total Debt	.434	.230	.248	.230	.116
Cash Flow Divided by Total Debt with Operating Income Only	.391	.187	.253	.103	.023
Debt Service Coverage Total	5.782	3.266	4.398	4.731	2.637
Debt Service Coverage Total with Operating Income Only	5.243	2.713	4.486	2.308	.779
<b>Profitability</b>					
Total Margin	.066	.014	.010	.009	(.018)
Operating Margin	.056	.003	.011	(.024)	(.044)
Non Operating Revenue Margin	.161	.817	(.123)	3.539	(1.310)
Return On Assets	.076	.015	.012	.010	(.021)
Return On Equity	.107	.021	.016	.015	(.030)
Markup	1.595	1.596	1.602	1.681	1.741
Deductible	.318	.329	.345	.359	.378
Markup Adjustment for Deductible	1.099	1.085	1.061	1.103	1.096
Reported Income Index	1.007	.937	1.081	.924	1.046
<b>Asset Efficiency</b>					
Total Asset Turnover	1.162	1.087	1.165	1.137	1.140
Fixed Asset Turnover	3.045	2.783	3.057	3.300	3.220
Average Age Plant Depreciation Only	11.179	9.681	9.683	9.935	11.130
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.074	.004	.074	.021	.015
Total Operating Revenue Growth	.089	(.050)	.083	(.014)	(.004)
Realized Gains Divided by Non-Operating Revenue	.122	(.156)	7.277	.777	.691
Realized Gains Divided by Net Income	.020	(.127)	(.896)	2.751	(.906)
Long Term Debt to Equity	.199	.180	.162	.146	.135

† Data not available or not applicable

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>41,807,000</b>	<b>48,467,000</b>	<b>61,085,000</b>	<b>63,781,000</b>	<b>52,556,000</b>
Cash and Investment	10,354,000	(3,455,000)	(2,237,000)	(2,840,000)	4,548,000
Current Assets Whose Use is Limited	751,000	1,016,000	1,991,000	1,383,000	810,000
Net Patient Accounts Receivable	19,366,000	25,220,000	29,730,000	29,890,000	33,459,000
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	4,989,000	16,370,000	22,162,000	25,207,000	2,661,000
Other Accounts Receivable	1,387,000	2,608,000	3,673,000	4,122,000	4,385,000
Inventory	4,319,000	4,283,000	4,672,000	4,995,000	5,166,000
Other Current Assets	641,000	2,425,000	1,094,000	1,024,000	1,527,000
<b>Total Non-Current Assets</b>	<b>160,544,000</b>	<b>151,123,000</b>	<b>131,614,000</b>	<b>124,383,000</b>	<b>122,449,000</b>
Trustee Held Investments	†	†	†	656,000	715,000
Board Designated and Undesignated Investments	24,978,000	27,613,000	20,133,000	13,529,000	15,475,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	22,687,000	16,437,000	7,206,000	9,618,000	10,678,000
Gross Property, Plant and Equipment (PP&E)	186,971,000	189,912,000	193,006,000	194,161,000	195,232,000
Accumulated Depreciation	74,092,000	82,839,000	88,731,000	93,581,000	99,651,000
Net Property, Plant and Equipment (PP&E)	112,879,000	107,073,000	104,275,000	100,580,000	95,581,000
<b>Total Unrestricted Assets</b>	<b>202,351,000</b>	<b>199,590,000</b>	<b>192,699,000</b>	<b>188,164,000</b>	<b>175,005,000</b>
<b>Total Current Liabilities</b>	<b>29,596,000</b>	<b>43,396,000</b>	<b>45,273,000</b>	<b>49,734,000</b>	<b>42,129,000</b>
Current Long Term Debt (LTD)	7,686,000	7,825,000	13,610,000	13,477,000	8,424,000
Accounts Payable and Accrued Expenses	16,785,000	24,439,000	19,750,000	25,607,000	19,283,000
Estimated Third Party Settlements	1,314,000	4,124,000	4,448,000	3,296,000	4,749,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	3,811,000	7,008,000	7,465,000	7,354,000	9,673,000
<b>Total Non-current Liabilities</b>	<b>73,071,000</b>	<b>72,023,000</b>	<b>80,551,000</b>	<b>81,676,000</b>	<b>82,756,000</b>
Long Term Debt	66,983,000	66,424,000	65,591,000	63,777,000	66,500,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	6,088,000	5,599,000	14,960,000	17,899,000	16,256,000
<b>Fund Balance Unrestricted</b>	<b>99,684,000</b>	<b>84,171,000</b>	<b>66,875,000</b>	<b>56,754,000</b>	<b>50,120,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>202,351,000</b>	<b>199,590,000</b>	<b>192,699,000</b>	<b>188,164,000</b>	<b>175,005,000</b>
<b>Total Restricted Assets</b>	<b>2,196,000</b>	<b>2,133,000</b>	<b>2,014,000</b>	<b>4,303,000</b>	<b>3,493,000</b>
Cash and Investments	1,556,000	1,884,000	1,778,000	4,080,000	3,284,000
Receivables	378,000	†	†	†	†
Other Assets	262,000	249,000	236,000	223,000	209,000
<b>Total Restricted Liabilities and Equity</b>	<b>2,196,000</b>	<b>2,133,000</b>	<b>2,014,000</b>	<b>4,303,000</b>	<b>3,493,000</b>
<b>Total Restricted Fund Balance</b>	<b>2,196,000</b>	<b>2,133,000</b>	<b>2,014,000</b>	<b>4,303,000</b>	<b>3,493,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,213,000	1,081,000	972,000	2,525,000	1,657,000
Permanently Restricted Net Assets	983,000	1,052,000	1,042,000	1,778,000	1,836,000

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>334,405,000</b>	<b>346,763,000</b>	<b>380,437,000</b>	<b>393,690,000</b>	<b>429,298,000</b>
Gross Inpatient Service Revenue	125,891,000	121,592,000	124,790,000	122,039,000	136,994,000
Gross Outpatient Service Revenue	208,514,000	225,171,000	255,647,000	271,651,000	292,304,000
Free Care (Charity Care)	8,045,000	10,551,000	12,715,000	12,796,000	14,818,000
Bad Debt (Provision for Bad Debt)	10,269,000	13,788,000	12,050,000	12,413,000	14,332,000
Contractuals	133,830,000	145,698,000	163,935,000	175,176,000	201,925,000
Changes in Prior Year Estimated/Final Settlements	567,000	4,740,000	5,548,000	(3,067,000)	(2,553,000)
Net Patient Service Revenue	181,694,000	171,986,000	186,189,000	196,372,000	200,776,000
Other Operating Revenue	3,756,000	3,141,000	3,603,000	5,659,000	5,948,000
<b>Total Operating Revenue</b>	<b>185,450,000</b>	<b>175,127,000</b>	<b>189,792,000</b>	<b>202,031,000</b>	<b>206,724,000</b>
<b>Total Operating Expenses</b>	<b>190,847,000</b>	<b>191,235,000</b>	<b>207,000,000</b>	<b>216,661,000</b>	<b>216,213,000</b>
Depreciation and Amortization	11,358,000	10,840,000	10,763,000	10,603,000	11,007,000
Interest	2,392,000	2,299,000	3,176,000	2,326,000	2,205,000
Advertising Expenses	*	1,063,000	899,000	544,000	310,000
Allowed Advertising Expenses	*	30,000	25,000	10,000	4,000
Non-Allowed Advertising Expenses	*	1,033,000	874,000	534,000	306,000
Salaries and Benefits	*	103,630,000	111,086,000	118,086,000	118,917,000
Other Operating Expenses	177,097,000	73,403,000	81,076,000	85,102,000	83,774,000
<b>Net Operating Income</b>	<b>(5,397,000)</b>	<b>(16,108,000)</b>	<b>(17,208,000)</b>	<b>(14,630,000)</b>	<b>(9,489,000)</b>
<b>Total Non-operating Revenue</b>	<b>12,472,000</b>	<b>592,000</b>	<b>(1,094,000)</b>	<b>2,928,000</b>	<b>206,000</b>
<b>Total Investment Income</b>	<b>(244,000)</b>	<b>498,000</b>	<b>481,000</b>	<b>126,000</b>	<b>822,000</b>
Interest and Dividends	213,000	128,000	13,000	(153,000)	(246,000)
Realized Gains/Losses on Sales of Securities	(457,000)	370,000	468,000	279,000	1,068,000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(78,000)	293,000	37,000	(146,000)	463,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	12,794,000	(199,000)	(1,612,000)	2,948,000	(1,079,000)
<b>Excess of Revenue over Expenses</b>	<b>7,075,000</b>	<b>(15,516,000)</b>	<b>(18,302,000)</b>	<b>(11,702,000)</b>	<b>(9,283,000)</b>
Extraordinary Gains/Losses	†	(330,000)	(97,000)	(75,000)	†
<b>Total Surplus/Deficit</b>	<b>7,075,000</b>	<b>(15,846,000)</b>	<b>(18,399,000)</b>	<b>(11,777,000)</b>	<b>(9,283,000)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>11,791,000</b>	<b>(15,512,000)</b>	<b>(17,295,000)</b>	<b>(10,121,000)</b>	<b>(7,002,000)</b>
Net Assets Released for Restrictions - Capital	4,713,000	246,000	458,000	1,523,000	2,281,000
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	3,000	88,000	646,000	133,000	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.257	1.753	1.794	1.554	1.615
Current Ratio without Board Designated and Undesignated Investments	1.413	1.117	1.349	1.282	1.248
Days in Accounts Receivable	38.904	53.524	58.282	55.557	60.827
Acid Test	.375	(.056)	(.005)	(.029)	.127
Days Cash on Hand, Current	22.583	-4.935	(.458)	(2.581)	9.530
Days Cash on Hand, Incl Board Designated & Undesignated Investments	73.377	50.936	36.990	21.384	37.056
Average Payment Period, Accounts Payable and Accrued Expenses	34.133	49.448	36.735	45.359	34.299
Average Payment Period, Current Liabilities	60.185	87.805	84.208	88.096	74.935
<b>Capital Structure</b>					
Equity Financing Ratio	.493	.422	.347	.302	.286
Fixed Asset Financing	.593	.620	.629	.634	.696
Cash Flow Divided by Total Debt	.180	(.041)	(.060)	(.008)	.014
Cash Flow Divided by Total Debt with Operating Income Only	.058	(.046)	(.051)	(.031)	.012
Debt Service Coverage Total	2.072	(.238)	(.397)	.077	.251
Debt Service Coverage Total with Operating Income Only	.831	(.297)	(.297)	(.107)	.237
<b>Profitability</b>					
Total Margin	.036	(.088)	(.097)	(.057)	(.045)
Operating Margin	(.029)	(.092)	(.091)	(.072)	(.046)
Non Operating Revenue Margin	1.763	(.038)	.060	(.250)	(.022)
Return On Assets	.035	(.078)	(.095)	(.062)	(.053)
Return On Equity	.071	(.184)	(.274)	(.206)	(.185)
Markup	1.772	1.830	1.855	1.843	2.013
Deductible	.400	.420	.431	.445	.470
Markup Adjustment for Deductible	1.071	1.068	1.063	1.035	1.079
Reported Income Index	.600	1.000	1.058	1.156	1.399
<b>Asset Efficiency</b>					
Total Asset Turnover	.978	.880	.979	1.089	1.182
Fixed Asset Turnover	1.643	1.636	1.820	2.009	2.163
Average Age Plant Depreciation Only	6.523	7.642	8.244	8.826	9.053
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.102	.002	.082	.047	(.002)
Total Operating Revenue Growth	.074	(.056)	.084	.064	.023
Realized Gains Divided by Non-Operating Revenue	(.037)	.625	(.428)	.095	5.184
Realized Gains Divided by Net Income	(.065)	(.024)	(.026)	(.024)	(.115)
Long Term Debt to Equity	.672	.789	.981	1.124	1.327

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>25,606,051</b>	<b>24,865,971</b>	<b>28,978,648</b>	<b>22,644,768</b>	<b>29,104,358</b>
Cash and Investment	7,391,801	8,893,291	6,529,640	4,379,841	6,434,167
Current Assets Whose Use is Limited	5,422,393	717,159	709,282	709,297	710,072
Net Patient Accounts Receivable	8,049,122	8,424,478	8,689,651	11,940,926	16,023,706
Due from Affiliates	996,190	811,665	1,046,083	1,131,165	1,197,119
Third Party Settlements Receivable	†	1,923,831	6,006,201	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	2,067,641	2,060,130	2,116,406	2,026,841	2,149,927
Other Current Assets	1,678,904	2,035,417	3,881,385	2,456,698	2,589,367
<b>Total Non-Current Assets</b>	<b>94,002,700</b>	<b>95,356,205</b>	<b>96,712,969</b>	<b>108,972,458</b>	<b>113,892,379</b>
Trustee Held Investments	3,750,070	†	†	†	†
Board Designated and Undesignated Investments	26,583,027	28,087,240	30,805,234	33,348,647	49,198,567
Due From Affiliates	2,916,553	2,326,768	2,102,290	2,541,312	2,094,711
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	971,976	5,261,311	5,701,856	16,821,748	8,225,853
Gross Property, Plant and Equipment (PP&E)	95,129,616	99,870,231	103,668,562	106,335,873	108,395,671
Accumulated Depreciation	35,348,542	40,189,345	45,564,973	50,075,122	54,022,423
Net Property, Plant and Equipment (PP&E)	59,781,074	59,680,886	58,103,589	56,260,751	54,373,248
<b>Total Unrestricted Assets</b>	<b>119,608,751</b>	<b>120,222,176</b>	<b>125,691,617</b>	<b>131,617,226</b>	<b>142,996,737</b>
<b>Total Current Liabilities</b>	<b>15,476,143</b>	<b>12,917,869</b>	<b>12,205,536</b>	<b>12,343,124</b>	<b>17,314,716</b>
Current Long Term Debt (LTD)	785,000	1,030,000	1,075,000	1,120,000	1,342,986
Accounts Payable and Accrued Expenses	13,684,517	11,887,869	11,130,536	11,223,124	10,564,579
Estimated Third Party Settlements	1,006,626	†	†	†	5,407,151
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>37,683,053</b>	<b>37,267,625</b>	<b>36,590,603</b>	<b>38,303,517</b>	<b>39,105,954</b>
Long Term Debt	33,932,983	32,890,115	31,802,247	30,669,380	30,117,214
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	3,750,070	4,377,510	4,788,356	7,634,137	8,988,740
<b>Fund Balance Unrestricted</b>	<b>66,449,555</b>	<b>70,036,682</b>	<b>76,895,478</b>	<b>80,970,585</b>	<b>86,576,067</b>
<b>Total Liabilities &amp; Equity</b>	<b>119,608,751</b>	<b>120,222,176</b>	<b>125,691,617</b>	<b>131,617,226</b>	<b>142,996,737</b>
<b>Total Restricted Assets</b>	<b>13,455,082</b>	<b>14,476,355</b>	<b>13,989,585</b>	<b>16,171,635</b>	<b>17,739,375</b>
Cash and Investments	13,455,082	14,476,355	13,989,585	16,171,635	17,739,375
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>13,455,082</b>	<b>14,476,355</b>	<b>13,989,585</b>	<b>16,171,635</b>	<b>17,739,375</b>
<b>Total Restricted Fund Balance</b>	<b>13,455,082</b>	<b>14,476,355</b>	<b>13,989,585</b>	<b>16,171,635</b>	<b>17,739,375</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	6,101,568	7,036,575	6,460,695	8,569,246	9,960,251
Permanently Restricted Net Assets	7,353,514	7,439,780	7,528,890	7,602,389	7,779,124

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>186,356,548</b>	<b>194,679,667</b>	<b>207,682,820</b>	<b>223,641,932</b>	<b>239,103,885</b>
Gross Inpatient Service Revenue	66,447,197	68,355,692	70,786,879	70,684,550	71,974,220
Gross Outpatient Service Revenue	119,909,351	126,323,975	136,895,941	152,957,382	167,129,665
Free Care (Charity Care)	2,046,686	2,836,544	3,249,897	3,793,009	5,500,466
Bad Debt (Provision for Bad Debt)	4,350,798	4,892,662	5,141,859	5,235,369	6,431,743
Contractuals	80,601,831	86,052,211	91,917,744	101,174,800	106,166,951
Changes in Prior Year Estimated/Final Settlements	(478,000)	(585,000)	(3,442,000)	(1,630,000)	(18,000)
Net Patient Service Revenue	99,835,233	101,483,250	110,815,320	115,068,754	121,022,725
Other Operating Revenue	3,092,940	3,429,972	3,560,023	3,845,313	4,924,322
<b>Total Operating Revenue</b>	<b>102,928,173</b>	<b>104,913,222</b>	<b>114,375,343</b>	<b>118,914,067</b>	<b>125,947,047</b>
<b>Total Operating Expenses</b>	<b>99,751,716</b>	<b>102,627,166</b>	<b>109,350,028</b>	<b>117,860,539</b>	<b>124,209,345</b>
Depreciation and Amortization	4,736,591	5,687,810	5,837,906	5,605,267	5,359,816
Interest	894,589	1,754,720	1,740,332	1,737,924	1,706,926
Advertising Expenses	*	360,575	295,560	362,011	451,651
Allowed Advertising Expenses	*	†	†	†	†
Non-Allowed Advertising Expenses	*	360,575	295,560	362,011	451,651
Salaries and Benefits	*	56,030,771	59,523,676	66,643,916	70,398,524
Other Operating Expenses	94,120,536	38,793,290	41,952,554	43,511,421	46,292,428
<b>Net Operating Income</b>	<b>3,176,457</b>	<b>2,286,056</b>	<b>5,025,315</b>	<b>1,053,528</b>	<b>1,737,702</b>
<b>Total Non-operating Revenue</b>	<b>1,087,272</b>	<b>872,840</b>	<b>1,396,810</b>	<b>975,311</b>	<b>1,828,559</b>
<b>Total Investment Income</b>	<b>1,024,528</b>	<b>787,194</b>	<b>1,337,123</b>	<b>926,242</b>	<b>1,661,224</b>
Interest and Dividends	1,215,554	934,857	1,073,129	941,599	1,087,475
Realized Gains/Losses on Sales of Securities	(191,026)	(147,663)	263,994	(15,357)	573,749
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	62,744	85,646	59,687	49,069	167,335
<b>Excess of Revenue over Expenses</b>	<b>4,263,729</b>	<b>3,158,896</b>	<b>6,422,125</b>	<b>2,028,839</b>	<b>3,566,261</b>
Extraordinary Gains/Losses	(68,488)	(223,810)	1,308,842	922,199	1,880,781
<b>Total Surplus/Deficit</b>	<b>4,195,241</b>	<b>2,935,086</b>	<b>7,730,967</b>	<b>2,951,038</b>	<b>5,447,042</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>4,087,920</b>	<b>3,587,127</b>	<b>6,858,796</b>	<b>4,075,107</b>	<b>5,605,482</b>
Net Assets Released for Restrictions - Capital	90,722	191,572	139,973	50,000	30,000
Unrealized Gains/Losses on Investments	488,667	1,008,469	(444,474)	1,891,671	139,295
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(750,000)	(573,000)	(640,000)	(835,000)	(10,855)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	63,290	25,000	72,330	17,398	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.372	4.099	4.898	4.536	4.522
Current Ratio without Board Designated and Undesignated Investments	1.655	1.925	2.374	1.835	1.681
Days in Accounts Receivable	29.428	30.300	28.622	37.877	48.327
Acid Test	.828	.744	.593	.412	.413
Days Cash on Hand, Current	49.226	36.186	25.526	16.547	21.941
Days Cash on Hand, Incl Board Designated & Undesignated Investments	151.344	141.941	134.150	124.981	173.035
Average Payment Period, Accounts Payable and Accrued Expenses	52.569	44.761	39.248	36.492	32.445
Average Payment Period, Current Liabilities	59.452	48.639	43.039	40.134	53.175
<b>Capital Structure</b>					
Equity Financing Ratio	.556	.583	.612	.615	.605
Fixed Asset Financing	.568	.551	.547	.545	.554
Cash Flow Divided by Total Debt	.169	.176	.251	.151	.158
Cash Flow Divided by Total Debt with Operating Income Only	.149	.159	.223	.131	.126
Debt Service Coverage Total	5.372	4.174	5.054	3.332	3.761
Debt Service Coverage Total with Operating Income Only	4.781	3.831	4.549	2.985	3.114
<b>Profitability</b>					
Total Margin	.041	.030	.055	.017	.028
Operating Margin	.031	.022	.044	.009	.014
Non Operating Revenue Margin	.255	.276	.217	.481	.513
Return On Assets	.036	.026	.051	.015	.025
Return On Equity	.064	.045	.084	.025	.041
Markup	1.899	1.930	1.932	1.930	1.965
Deductible	.433	.442	.443	.452	.444
Markup Adjustment for Deductible	1.091	1.092	1.091	1.072	1.110
Reported Income Index	1.043	.881	.936	.498	.636
<b>Asset Efficiency</b>					
Total Asset Turnover	.870	.880	.921	.911	.894
Fixed Asset Turnover	1.722	1.758	1.968	2.114	2.316
Average Age Plant Depreciation Only	7.463	7.066	7.805	8.934	10.079
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.067	.029	.066	.078	.054
Total Operating Revenue Growth	.090	.019	.090	.040	.059
Realized Gains Divided by Non-Operating Revenue	(.176)	(.169)	.189	(.016)	.314
Realized Gains Divided by Net Income	(.045)	(.047)	.041	(.008)	.161
Long Term Debt to Equity	.511	.470	.414	.379	.348

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>11,930,037</b>	<b>15,801,912</b>	<b>18,192,525</b>	<b>14,583,694</b>	<b>20,898,016</b>
Cash and Investment	4,537,726	4,885,572	1,209,555	1,364,349	2,134,826
Current Assets Whose Use is Limited	145,802	136,678	†	129,156	130,157
Net Patient Accounts Receivable	5,722,120	6,378,118	8,843,206	6,371,900	7,880,424
Due from Affiliates	203,149	3,046,361	6,254,339	4,200,307	8,813,286
Third Party Settlements Receivable	†	†	309,299	844,462	†
Other Accounts Receivable	†	†	†	†	†
Inventory	947,580	1,043,113	1,241,345	1,365,086	1,548,637
Other Current Assets	373,660	312,070	334,781	308,434	390,686
<b>Total Non-Current Assets</b>	<b>23,375,853</b>	<b>22,954,771</b>	<b>24,625,736</b>	<b>26,246,929</b>	<b>22,230,513</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	2,323,542	2,734,825	2,431,493	3,273,829	3,780,574
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	1,275,000	1,275,000	1,275,000	1,275,000
Other Non-current Assets	2,135,517	941,002	3,312,593	4,894,838	713,898
Gross Property, Plant and Equipment (PP&E)	44,593,732	45,194,813	46,466,643	42,522,942	43,036,387
Accumulated Depreciation	25,676,938	27,190,869	28,859,993	25,719,680	26,575,346
Net Property, Plant and Equipment (PP&E)	18,916,794	18,003,944	17,606,650	16,803,262	16,461,041
<b>Total Unrestricted Assets</b>	<b>35,305,890</b>	<b>38,756,683</b>	<b>42,818,261</b>	<b>40,830,623</b>	<b>43,128,529</b>
<b>Total Current Liabilities</b>	<b>12,790,220</b>	<b>6,790,065</b>	<b>6,100,733</b>	<b>6,046,403</b>	<b>8,993,690</b>
Current Long Term Debt (LTD)	461,205	351,715	468,169	399,087	335,905
Accounts Payable and Accrued Expenses	3,268,061	2,225,115	1,897,959	2,131,220	1,457,231
Estimated Third Party Settlements	1,127,806	374,007	†	†	1,539,000
Due to Affiliates	7,821,449	3,839,130	3,734,605	3,516,096	5,583,237
Other Current Liabilities	111,699	98	†	†	78,317
<b>Total Non-current Liabilities</b>	<b>5,928,559</b>	<b>5,609,384</b>	<b>5,176,045</b>	<b>4,804,616</b>	<b>4,231,720</b>
Long Term Debt	5,662,349	5,325,719	4,901,480	4,534,511	4,001,095
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	266,210	283,665	274,565	270,105	230,625
<b>Fund Balance Unrestricted</b>	<b>16,587,111</b>	<b>26,357,234</b>	<b>31,541,483</b>	<b>29,979,604</b>	<b>29,903,119</b>
<b>Total Liabilities &amp; Equity</b>	<b>35,305,890</b>	<b>38,756,683</b>	<b>42,818,261</b>	<b>40,830,623</b>	<b>43,128,529</b>
<b>Total Restricted Assets</b>	<b>3,905,885</b>	<b>4,044,556</b>	<b>4,139,715</b>	<b>4,565,677</b>	<b>4,656,745</b>
Cash and Investments	3,902,334	4,040,714	4,121,752	4,560,609	4,652,297
Receivables	3,551	3,842	17,963	5,068	4,448
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>3,905,885</b>	<b>4,044,556</b>	<b>4,139,716</b>	<b>4,565,677</b>	<b>4,656,745</b>
<b>Total Restricted Fund Balance</b>	<b>3,905,885</b>	<b>4,044,556</b>	<b>4,139,716</b>	<b>4,565,677</b>	<b>4,656,745</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	39,231	49,338	224,293	263,246	352,766
Permanently Restricted Net Assets	3,866,654	3,995,218	3,915,423	4,302,431	4,303,979

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>96,391,835</b>	<b>96,545,680</b>	<b>105,597,332</b>	<b>105,496,296</b>	<b>104,182,130</b>
Gross Inpatient Service Revenue	36,312,201	34,662,753	35,346,468	34,979,388	35,975,233
Gross Outpatient Service Revenue	60,079,634	61,882,927	70,250,864	70,516,908	68,206,897
Free Care (Charity Care)	2,038,203	3,443,087	2,685,191	3,236,843	3,252,568
Bad Debt (Provision for Bad Debt)	3,436,861	2,161,820	3,621,039	2,796,536	3,341,720
Contractuals	42,692,764	40,704,179	44,409,747	44,487,403	44,617,584
Changes in Prior Year Estimated/Final Settlements	†	†	(220,000)	†	†
Net Patient Service Revenue	48,224,007	50,236,594	55,101,355	54,975,514	52,970,258
Other Operating Revenue	698,201	508,593	504,412	1,719,781	2,553,628
<b>Total Operating Revenue</b>	<b>48,922,208</b>	<b>50,745,187</b>	<b>55,605,767</b>	<b>56,695,295</b>	<b>55,523,886</b>
<b>Total Operating Expenses</b>	<b>49,103,521</b>	<b>49,947,960</b>	<b>53,219,827</b>	<b>54,860,416</b>	<b>53,360,904</b>
Depreciation and Amortization	1,955,173	1,949,730	1,772,835	1,746,503	1,656,448
Interest	348,435	308,405	262,785	230,161	209,522
Advertising Expenses	*	26,379	36,578	25,447	24,201
Allowed Advertising Expenses	*	11,108	25,345	17,425	18,799
Non-Allowed Advertising Expenses	*	15,271	11,233	8,022	5,402
Salaries and Benefits	*	17,713,784	18,763,729	18,938,586	18,905,259
Other Operating Expenses	46,799,913	29,949,662	32,383,900	33,919,719	32,565,474
<b>Net Operating Income</b>	<b>(181,313)</b>	<b>797,227</b>	<b>2,385,940</b>	<b>1,834,879</b>	<b>2,162,982</b>
<b>Total Non-operating Revenue</b>	<b>(641,034)</b>	<b>462,871</b>	<b>411,194</b>	<b>622,194</b>	<b>637,815</b>
<b>Total Investment Income</b>	<b>(714,258)</b>	<b>264,337</b>	<b>339,951</b>	<b>180,736</b>	<b>437,356</b>
Interest and Dividends	93,449	67,419	91,267	109,018	120,880
Realized Gains/Losses on Sales of Securities	(807,707)	196,918	248,684	71,718	316,476
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	73,224	198,534	71,243	441,458	200,459
<b>Excess of Revenue over Expenses</b>	<b>(822,347)</b>	<b>1,260,098</b>	<b>2,797,134</b>	<b>2,457,073</b>	<b>2,800,797</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(822,347)</b>	<b>1,260,098</b>	<b>2,797,134</b>	<b>2,457,073</b>	<b>2,800,797</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(883,472)</b>	<b>9,770,123</b>	<b>5,184,249</b>	<b>(1,562,389)</b>	<b>(75,975)</b>
Net Assets Released for Restrictions - Capital	160,919	241,804	69,414	122,429	136,301
Unrealized Gains/Losses on Investments	910,509	77,938	(585,842)	468,046	59,023
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,132,553)	8,190,283	2,903,543	(4,609,937)	(3,072,096)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.114	2.730	3.381	2.953	2.744
Current Ratio without Board Designated and Undesignated Investments	.933	2.327	2.982	2.412	2.324
Days in Accounts Receivable	43.310	46.341	58.579	42.305	54.301
Acid Test	.366	.740	.198	.247	.252
Days Cash on Hand, Current	36.258	38.191	8.581	10.263	15.989
Days Cash on Hand, Incl Board Designated & Undesignated Investments	54.245	58.988	25.832	32.761	42.678
Average Payment Period, Accounts Payable and Accrued Expenses	25.300	16.921	13.465	14.646	10.287
Average Payment Period, Current Liabilities	99.016	51.635	43.283	41.551	63.490
<b>Capital Structure</b>					
Equity Financing Ratio	.470	.680	.737	.734	.693
Fixed Asset Financing	.299	.296	.278	.270	.243
Cash Flow Divided by Total Debt	.061	.259	.405	.387	.337
Cash Flow Divided by Total Debt with Operating Income Only	.095	.222	.369	.330	.289
Debt Service Coverage Total	1.919	4.571	7.865	6.349	7.668
Debt Service Coverage Total with Operating Income Only	2.750	3.970	7.195	5.458	6.620
<b>Profitability</b>					
Total Margin	(.017)	.025	.050	.043	.050
Operating Margin	(.004)	.016	.043	.032	.039
Non Operating Revenue Margin	.780	.367	.147	.253	.228
Return On Assets	(.023)	.033	.065	.060	.065
Return On Equity	(.050)	.048	.089	.082	.094
Markup	1.977	1.943	1.994	1.954	2.000
Deductible	.443	.422	.421	.422	.428
Markup Adjustment for Deductible	1.108	1.128	1.159	1.143	1.164
Reported Income Index	.931	.129	.540	(1.573)	(36.619)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.368	1.321	1.308	1.404	1.302
Fixed Asset Turnover	2.586	2.819	3.158	3.374	3.373
Average Age Plant Depreciation Only	13.133	13.946	16.279	14.726	16.044
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.024)	.017	.066	.031	(.027)
Total Operating Revenue Growth	(.043)	.037	.096	.020	(.021)
Realized Gains Divided by Non-Operating Revenue	1.260	.425	.605	.115	.496
Realized Gains Divided by Net Income	.982	.156	.089	.029	.113
Long Term Debt to Equity	.341	.202	.155	.151	.134

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>8,069,654</b>	<b>9,444,974</b>	<b>6,170,167</b>	<b>5,335,686</b>	<b>5,376,561</b>
Cash and Investment	3,610,946	5,552,690	1,424,246	947,279	702,598
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	2,599,448	2,233,179	2,732,776	2,335,680	2,929,957
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	126,108	65,295	85,317	146,804	29,421
Other Accounts Receivable	305,293	146,683	189,940	232,598	162,914
Inventory	438,082	436,937	454,836	404,073	421,206
Other Current Assets	989,777	1,010,190	1,283,052	1,269,252	1,130,465
<b>Total Non-Current Assets</b>	<b>10,323,616</b>	<b>11,693,322</b>	<b>15,480,506</b>	<b>17,748,099</b>	<b>17,918,297</b>
Trustee Held Investments	221,896	222,396	222,396	369,496	369,496
Board Designated and Undesignated Investments	5,678,557	6,501,825	8,296,970	9,036,371	9,492,579
Due From Affiliates	1,720,542	1,752,874	†	†	†
Investments in Affiliates	58,543	44,294	1,684,496	1,600,469	1,464,160
Other Non-current Assets	36,338	33,832	31,326	28,820	15,439
Gross Property, Plant and Equipment (PP&E)	14,199,940	15,269,689	17,903,925	18,405,912	19,085,714
Accumulated Depreciation	11,592,200	12,131,588	12,658,607	11,692,969	12,509,091
Net Property, Plant and Equipment (PP&E)	2,607,740	3,138,101	5,245,318	6,712,943	6,576,623
<b>Total Unrestricted Assets</b>	<b>18,393,270</b>	<b>21,138,296</b>	<b>21,650,673</b>	<b>23,083,785</b>	<b>23,294,858</b>
<b>Total Current Liabilities</b>	<b>3,359,070</b>	<b>5,148,962</b>	<b>4,263,021</b>	<b>3,094,588</b>	<b>3,218,077</b>
Current Long Term Debt (LTD)	145,372	152,691	160,441	360,351	374,709
Accounts Payable and Accrued Expenses	2,025,477	2,129,026	2,177,428	1,959,193	2,053,080
Estimated Third Party Settlements	931,525	2,097,919	931,414	(178,802)	(180,607)
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	256,696	769,326	993,738	953,846	970,895
<b>Total Non-current Liabilities</b>	<b>3,413,840</b>	<b>3,164,430</b>	<b>2,902,342</b>	<b>5,623,901</b>	<b>5,148,153</b>
Long Term Debt	3,413,840	3,164,430	2,902,342	5,623,901	5,148,153
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>11,620,360</b>	<b>12,824,904</b>	<b>14,484,810</b>	<b>14,365,296</b>	<b>14,928,628</b>
<b>Total Liabilities &amp; Equity</b>	<b>18,393,270</b>	<b>21,138,296</b>	<b>21,650,173</b>	<b>23,083,785</b>	<b>23,294,858</b>
<b>Total Restricted Assets</b>	<b>241,563</b>	<b>113,731</b>	<b>104,421</b>	<b>112,583</b>	<b>118,338</b>
Cash and Investments	105,107	108,710	99,421	107,583	113,338
Receivables	136,456	21	†	†	†
Other Assets	†	5,000	5,000	5,000	5,000
<b>Total Restricted Liabilities and Equity</b>	<b>241,563</b>	<b>113,731</b>	<b>104,421</b>	<b>112,583</b>	<b>118,338</b>
<b>Total Restricted Fund Balance</b>	<b>104,862</b>	<b>79,589</b>	<b>102,802</b>	<b>108,033</b>	<b>113,458</b>
Total Liabilities	136,701	34,142	1,619	4,550	4,880
Temporarily Restricted Net Assets	99,862	74,589	97,802	103,033	108,458
Permanently Restricted Net Assets	5,000	5,000	5,000	5,000	5,000

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>41,438,870</b>	<b>42,802,955</b>	<b>44,931,165</b>	<b>44,773,325</b>	<b>44,531,709</b>
Gross Inpatient Service Revenue	12,239,663	10,837,851	12,193,015	11,950,338	11,704,561
Gross Outpatient Service Revenue	29,199,207	31,965,104	32,738,150	32,822,987	32,827,148
Free Care (Charity Care)	916,308	966,783	1,079,671	1,289,639	1,026,140
Bad Debt (Provision for Bad Debt)	993,806	534,755	1,154,101	1,113,522	1,489,878
Contractuals	14,078,172	15,073,506	16,643,991	15,345,287	15,321,292
Changes in Prior Year Estimated/Final Settlements	(455,000)	(37,000)	(550,000)	(10,000)	†
Net Patient Service Revenue	25,905,584	26,264,911	26,603,402	27,034,877	26,694,399
Other Operating Revenue	271,095	248,239	176,976	158,439	463,334
<b>Total Operating Revenue</b>	<b>26,176,679</b>	<b>26,513,150</b>	<b>26,780,378</b>	<b>27,193,316</b>	<b>27,157,733</b>
<b>Total Operating Expenses</b>	<b>25,495,189</b>	<b>25,750,715</b>	<b>26,319,375</b>	<b>27,674,012</b>	<b>27,599,099</b>
Depreciation and Amortization	601,216	591,703	625,278	738,368	870,933
Interest	176,016	165,897	118,522	243,008	258,396
Advertising Expenses	*	54,694	61,590	60,266	41,036
Allowed Advertising Expenses	*	33,962	36,443	39,217	34,279
Non-Allowed Advertising Expenses	*	20,732	25,147	21,049	6,757
Salaries and Benefits	*	16,095,846	16,422,135	17,109,375	17,191,903
Other Operating Expenses	24,717,957	8,842,575	9,091,850	9,522,995	9,236,831
<b>Net Operating Income</b>	<b>681,490</b>	<b>762,435</b>	<b>461,003</b>	<b>(480,696)</b>	<b>(441,366)</b>
<b>Total Non-operating Revenue</b>	<b>(310,165)</b>	<b>209,767</b>	<b>203,419</b>	<b>197,719</b>	<b>597,455</b>
<b>Total Investment Income</b>	<b>(299,416)</b>	<b>208,433</b>	<b>191,476</b>	<b>247,733</b>	<b>514,082</b>
Interest and Dividends	167,265	152,664	158,885	164,421	177,056
Realized Gains/Losses on Sales of Securities	(466,681)	55,769	32,591	83,312	337,026
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(11,445)	(19,224)	(1,380)	(38,591)	63,008
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	696	20,558	13,323	(11,423)	20,365
<b>Excess of Revenue over Expenses</b>	<b>371,325</b>	<b>972,202</b>	<b>664,422</b>	<b>(282,977)</b>	<b>156,089</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>371,325</b>	<b>972,202</b>	<b>664,422</b>	<b>(282,977)</b>	<b>156,089</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(257,796)</b>	<b>1,204,542</b>	<b>1,659,907</b>	<b>(119,514)</b>	<b>563,331</b>
Net Assets Released for Restrictions - Capital	132,788	7,542	8,098	103,591	155,387
Unrealized Gains/Losses on Investments	(761,909)	224,798	987,387	59,872	251,855
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.093	3.097	3.394	4.644	4.621
Current Ratio without Board Designated and Undesignated Investments	2.402	1.834	1.447	1.724	1.671
Days in Accounts Receivable	36.625	31.034	37.494	31.534	40.062
Acid Test	1.075	1.078	.334	.306	.218
Days Cash on Hand, Current	52.944	80.557	20.232	12.836	9.595
Days Cash on Hand, Incl Board Designated & Undesignated Investments	136.204	174.884	138.096	135.287	139.225
Average Payment Period, Accounts Payable and Accrued Expenses	29.698	30.887	30.932	26.549	28.037
Average Payment Period, Current Liabilities	49.251	74.700	60.559	41.934	43.946
<b>Capital Structure</b>					
Equity Financing Ratio	.632	.607	.669	.622	.641
Fixed Asset Financing	1.309	1.008	.553	.838	.783
Cash Flow Divided by Total Debt	.144	.188	.180	.052	.123
Cash Flow Divided by Total Debt with Operating Income Only	.189	.163	.152	.030	.051
Debt Service Coverage Total	3.696	5.557	5.192	1.731	2.077
Debt Service Coverage Total with Operating Income Only	4.694	4.883	4.442	1.241	1.112
<b>Profitability</b>					
Total Margin	.014	.036	.025	(.010)	.006
Operating Margin	.026	.029	.017	(.018)	(.016)
Non Operating Revenue Margin	(.835)	.216	.306	(.699)	3.828
Return On Assets	.020	.046	.031	(.012)	.007
Return On Equity	.032	.076	.046	(.020)	.010
Markup	1.636	1.672	1.714	1.624	1.630
Deductible	.340	.352	.370	.343	.344
Markup Adjustment for Deductible	1.084	1.086	1.081	1.069	1.075
Reported Income Index	(1.440)	.807	.400	2.368	.277
<b>Asset Efficiency</b>					
Total Asset Turnover	1.406	1.264	1.246	1.187	1.191
Fixed Asset Turnover	10.038	8.449	5.106	4.051	4.129
Average Age Plant Depreciation Only	19.281	20.503	20.245	15.836	14.363
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.047	.010	.022	.051	(.003)
Total Operating Revenue Growth	.059	.013	.010	.015	(.001)
Realized Gains Divided by Non-Operating Revenue	1.505	.266	.160	.421	.564
Realized Gains Divided by Net Income	(1.257)	.057	.049	(.294)	2.159
Long Term Debt to Equity	.294	.247	.200	.391	.345

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,814,724</b>	<b>8,371,077</b>	<b>8,808,977</b>	<b>10,201,374</b>	<b>10,446,765</b>
Cash and Investment	98,632	47,719	34,647	45,798	41,553
Current Assets Whose Use is Limited	1,371,767	1,079,932	524,479	537,860	493,887
Net Patient Accounts Receivable	4,386,454	4,367,952	4,907,393	5,020,765	6,056,753
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,289,756	2,218,752	1,918,215	3,040,009	2,161,435
Other Accounts Receivable	†	†	760,743	851,095	954,978
Inventory	578,267	530,874	515,042	533,456	523,227
Other Current Assets	89,848	125,848	148,458	172,391	214,932
<b>Total Non-Current Assets</b>	<b>26,731,599</b>	<b>29,349,443</b>	<b>37,039,890</b>	<b>35,236,457</b>	<b>34,921,059</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	5,049,580	7,255,271	8,022,485	6,383,727	5,487,802
Due From Affiliates	2,944,522	3,711,189	4,162,928	4,568,187	4,801,787
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,876,579	1,428,558	762,967	942,426	1,910,787
Gross Property, Plant and Equipment (PP&E)	36,676,387	37,585,907	43,388,199	44,796,979	46,192,585
Accumulated Depreciation	19,815,469	20,631,482	19,296,689	21,454,862	23,471,902
Net Property, Plant and Equipment (PP&E)	16,860,918	16,954,425	24,091,510	23,342,117	22,720,683
<b>Total Unrestricted Assets</b>	<b>34,546,323</b>	<b>37,720,520</b>	<b>45,848,867</b>	<b>45,437,831</b>	<b>45,367,824</b>
<b>Total Current Liabilities</b>	<b>10,315,130</b>	<b>12,401,400</b>	<b>14,582,964</b>	<b>17,765,993</b>	<b>18,088,673</b>
Current Long Term Debt (LTD)	862,308	688,107	1,762,835	2,270,648	2,404,282
Accounts Payable and Accrued Expenses	5,076,781	6,122,217	8,440,516	9,907,798	10,484,631
Estimated Third Party Settlements	†	1,665,211	874,365	2,220,007	3,127,209
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	4,376,041	3,925,865	3,505,248	3,367,540	2,072,551
<b>Total Non-current Liabilities</b>	<b>8,948,866</b>	<b>8,457,687</b>	<b>15,436,736</b>	<b>14,049,387</b>	<b>13,013,348</b>
Long Term Debt	7,860,216	7,170,632	13,872,381	12,319,569	10,970,640
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	309,807	309,807	309,807	309,807	309,807
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	778,843	977,248	1,254,548	1,420,011	1,732,901
<b>Fund Balance Unrestricted</b>	<b>15,282,327</b>	<b>16,861,433</b>	<b>15,829,167</b>	<b>13,622,451</b>	<b>14,265,803</b>
<b>Total Liabilities &amp; Equity</b>	<b>34,546,323</b>	<b>37,720,520</b>	<b>45,848,867</b>	<b>45,437,831</b>	<b>45,367,824</b>
<b>Total Restricted Assets</b>	<b>3,350,996</b>	<b>3,504,709</b>	<b>7,060,257</b>	<b>7,122,730</b>	<b>7,075,710</b>
Cash and Investments	2,709,013	3,234,728	4,074,037	4,447,782	4,542,085
Receivables	641,983	269,981	2,215,837	1,917,876	1,424,206
Other Assets	†	†	770,383	757,072	1,109,419
<b>Total Restricted Liabilities and Equity</b>	<b>3,350,996</b>	<b>3,504,709</b>	<b>7,060,257</b>	<b>7,122,730</b>	<b>7,075,710</b>
<b>Total Restricted Fund Balance</b>	<b>3,350,996</b>	<b>3,504,709</b>	<b>7,060,257</b>	<b>7,122,730</b>	<b>7,075,710</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,693,522	1,608,714	5,051,084	5,222,565	5,141,021
Permanently Restricted Net Assets	1,657,474	1,895,995	2,009,173	1,900,165	1,934,689

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>54,428,683</b>	<b>62,073,403</b>	<b>67,743,054</b>	<b>69,665,033</b>	<b>70,392,951</b>
Gross Inpatient Service Revenue	12,638,871	14,810,337	16,713,717	17,956,134	17,111,176
Gross Outpatient Service Revenue	41,789,812	47,263,066	51,029,337	51,708,899	53,281,775
Free Care (Charity Care)	498,421	912,931	855,316	863,130	1,152,435
Bad Debt (Provision for Bad Debt)	2,679,237	2,835,620	2,961,081	3,091,286	3,156,954
Contractuals	11,717,000	15,153,102	17,191,128	18,379,254	19,408,619
Changes in Prior Year Estimated/Final Settlements	(753,000)	(362,000)	200,000	(60,000)	(846,000)
Net Patient Service Revenue	40,287,025	43,533,750	46,535,529	47,391,363	47,520,943
Other Operating Revenue	418,778	870,537	1,084,551	1,331,085	2,687,775
<b>Total Operating Revenue</b>	<b>40,705,803</b>	<b>44,404,287</b>	<b>47,620,080</b>	<b>48,722,448</b>	<b>50,208,718</b>
<b>Total Operating Expenses</b>	<b>41,085,324</b>	<b>45,473,736</b>	<b>48,341,792</b>	<b>51,650,172</b>	<b>51,354,604</b>
Depreciation and Amortization	1,751,767	1,762,812	2,013,870	2,170,997	2,064,239
Interest	558,336	398,834	483,062	806,852	668,632
Advertising Expenses	*	95,195	95,922	67,367	46,047
Allowed Advertising Expenses	*	76,986	†	†	†
Non-Allowed Advertising Expenses	*	18,209	95,922	67,367	46,047
Salaries and Benefits	*	28,295,173	29,946,650	32,177,253	31,783,143
Other Operating Expenses	38,775,221	14,921,722	15,802,288	16,427,703	16,792,543
<b>Net Operating Income</b>	<b>(379,521)</b>	<b>(1,069,449)</b>	<b>(721,712)</b>	<b>(2,927,724)</b>	<b>(1,145,886)</b>
<b>Total Non-operating Revenue</b>	<b>386,909</b>	<b>1,080,409</b>	<b>1,037,558</b>	<b>852,036</b>	<b>314,746</b>
<b>Total Investment Income</b>	<b>165,273</b>	<b>935,201</b>	<b>888,584</b>	<b>309,546</b>	<b>81,642</b>
Interest and Dividends	165,273	201,363	888,584	309,546	81,642
Realized Gains/Losses on Sales of Securities	†	733,838	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	221,636	145,208	148,974	542,490	233,104
<b>Excess of Revenue over Expenses</b>	<b>7,388</b>	<b>10,960</b>	<b>315,846</b>	<b>(2,075,688)</b>	<b>(831,140)</b>
Extraordinary Gains/Losses	†	†	(47,375)	†	†
<b>Total Surplus/Deficit</b>	<b>7,388</b>	<b>10,960</b>	<b>268,471</b>	<b>(2,075,688)</b>	<b>(831,140)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>591,300</b>	<b>1,579,106</b>	<b>830,446</b>	<b>(2,206,716)</b>	<b>643,352</b>
Net Assets Released for Restrictions - Capital	1,467,340	756,199	186,620	549,962	1,074,311
Unrealized Gains/Losses on Investments	(883,428)	811,947	375,355	(680,990)	400,181
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.247	1.260	1.154	.934	.881
Current Ratio without Board Designated and Undesignated Investments	.758	.675	.604	.574	.578
Days in Accounts Receivable	39.741	36.622	38.491	38.669	46.521
Acid Test	.143	.091	.038	.033	.030
Days Cash on Hand, Current	13.645	9.416	4.405	4.306	3.965
Days Cash on Hand, Incl Board Designated & Undesignated Investments	60.503	70.000	67.611	51.397	44.603
Average Payment Period, Accounts Payable and Accrued Expenses	47.111	51.122	66.500	73.088	77.640
Average Payment Period, Current Liabilities	95.720	103.556	114.894	131.057	133.948
<b>Capital Structure</b>					
Equity Financing Ratio	.442	.447	.345	.300	.314
Fixed Asset Financing	.466	.423	.576	.528	.483
Cash Flow Divided by Total Debt	.091	.085	.078	.003	.040
Cash Flow Divided by Total Debt with Operating Income Only	.071	.033	.043	(.024)	.030
Debt Service Coverage Total	1.780	1.723	2.402	.351	.647
Debt Service Coverage Total with Operating Income Only	1.483	.866	1.516	.020	.540
<b>Profitability</b>					
Total Margin	.000	.000	.006	(.042)	(.016)
Operating Margin	(.009)	(.024)	(.015)	(.060)	(.023)
Non Operating Revenue Margin	52.370	98.577	3.285	(.410)	(.379)
Return On Assets	.000	.000	.007	(.046)	(.018)
Return On Equity	.000	.001	.020	(.152)	(.058)
Markup	1.335	1.384	1.424	1.375	1.423
Deductible	.215	.244	.254	.264	.276
Markup Adjustment for Deductible	1.050	1.051	1.068	1.019	1.045
Reported Income Index	.012	.007	(.306)	.941	(1.292)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.189	1.206	1.061	1.091	1.114
Fixed Asset Turnover	2.414	2.619	1.977	2.087	2.210
Average Age Plant Depreciation Only	11.312	11.704	9.582	9.882	11.371
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.077	.107	.063	.068	(.006)
Total Operating Revenue Growth	.134	.091	.072	.023	.031
Realized Gains Divided by Non-Operating Revenue	†	.679	†	†	†
Realized Gains Divided by Net Income	†	66.956	†	†	†
Long Term Debt to Equity	.514	.425	.876	.904	.769

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>8,464,710</b>	<b>8,815,895</b>	<b>10,296,958</b>	<b>12,101,164</b>	<b>12,319,537</b>
Cash and Investment	5,464,573	4,870,968	4,733,535	6,745,689	6,335,796
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	2,554,862	3,593,001	3,819,125	5,057,930	4,445,196
Due from Affiliates	†	†	†	†	1,145,644
Third Party Settlements Receivable	267,807	175,059	1,548,993	†	†
Other Accounts Receivable	†	†	111	†	†
Inventory	90,912	82,715	91,992	95,138	128,333
Other Current Assets	86,556	94,152	103,202	202,407	264,568
<b>Total Non-Current Assets</b>	<b>10,983,506</b>	<b>11,173,412</b>	<b>10,228,175</b>	<b>9,358,160</b>	<b>9,568,921</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	†	†	†
Gross Property, Plant and Equipment (PP&E)	16,473,639	17,595,481	17,599,291	17,611,033	18,893,577
Accumulated Depreciation	5,490,133	6,422,069	7,371,116	8,252,873	9,324,656
Net Property, Plant and Equipment (PP&E)	10,983,506	11,173,412	10,228,175	9,358,160	9,568,921
<b>Total Unrestricted Assets</b>	<b>19,448,216</b>	<b>19,989,307</b>	<b>20,525,133</b>	<b>21,459,324</b>	<b>21,888,458</b>
<b>Total Current Liabilities</b>	<b>4,685,903</b>	<b>3,689,985</b>	<b>3,978,365</b>	<b>5,710,128</b>	<b>3,179,719</b>
Current Long Term Debt (LTD)	472,241	816,340	880,589	808,783	587,947
Accounts Payable and Accrued Expenses	1,275,411	1,341,907	1,382,980	1,122,755	1,378,354
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	133,661	116,951	110,323	1,908,562	†
Other Current Liabilities	2,804,590	1,414,787	1,604,473	1,870,028	1,213,418
<b>Total Non-current Liabilities</b>	<b>10,857,550</b>	<b>10,900,844</b>	<b>10,085,456</b>	<b>9,205,894</b>	<b>8,566,495</b>
Long Term Debt	10,857,550	10,900,844	10,085,456	9,205,894	8,566,495
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>3,904,763</b>	<b>5,398,478</b>	<b>6,461,312</b>	<b>6,543,302</b>	<b>10,142,244</b>
<b>Total Liabilities &amp; Equity</b>	<b>19,448,216</b>	<b>19,989,307</b>	<b>20,525,133</b>	<b>21,459,324</b>	<b>21,888,458</b>
<b>Total Restricted Assets</b>	†	†	†	†	†
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	†	†	†	†	†
<b>Total Restricted Fund Balance</b>	†	†	†	†	†
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>42,950,963</b>	<b>44,354,920</b>	<b>47,063,036</b>	<b>47,832,890</b>	<b>50,271,637</b>
Gross Inpatient Service Revenue	40,718,970	42,116,130	44,639,869	45,537,559	48,221,425
Gross Outpatient Service Revenue	2,231,993	2,238,790	2,423,167	2,295,331	2,050,212
Free Care (Charity Care)	211,046	262,865	138,213	†	204,893
Bad Debt (Provision for Bad Debt)	445,057	16,488	180,022	362,623	116,417
Contractuals	14,759,613	13,140,827	14,765,396	13,519,661	15,545,681
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	27,535,247	30,934,740	31,979,405	33,950,606	34,404,646
Other Operating Revenue	426,085	389,468	301,608	421,840	584,457
<b>Total Operating Revenue</b>	<b>27,961,332</b>	<b>31,324,208</b>	<b>32,281,013</b>	<b>34,372,446</b>	<b>34,989,103</b>
<b>Total Operating Expenses</b>	<b>24,713,480</b>	<b>24,936,026</b>	<b>24,920,911</b>	<b>25,393,938</b>	<b>26,491,192</b>
Depreciation and Amortization	899,359	997,091	1,022,858	994,456	1,065,840
Interest	907,557	987,063	864,779	760,452	756,403
Advertising Expenses	*	49,957	70,597	†	†
Allowed Advertising Expenses	*	49,957	70,597	†	†
Non-Allowed Advertising Expenses	*	†	†	†	†
Salaries and Benefits	*	14,956,638	14,960,640	15,684,962	16,175,576
Other Operating Expenses	22,906,564	7,945,277	8,002,037	7,954,068	8,493,373
<b>Net Operating Income</b>	<b>3,247,852</b>	<b>6,388,182</b>	<b>7,360,102</b>	<b>8,978,508</b>	<b>8,497,911</b>
<b>Total Non-operating Revenue</b>	<b>11,379</b>	<b>5,534</b>	<b>2,732</b>	<b>3,482</b>	<b>3,031</b>
<b>Total Investment Income</b>	<b>11,379</b>	<b>5,534</b>	<b>2,732</b>	<b>3,482</b>	<b>3,031</b>
Interest and Dividends	11,379	5,534	2,732	3,482	3,031
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>3,259,231</b>	<b>6,393,716</b>	<b>7,362,834</b>	<b>8,981,990</b>	<b>8,500,942</b>
Extraordinary Gains/Losses	(26)	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>3,259,205</b>	<b>6,393,716</b>	<b>7,362,834</b>	<b>8,981,990</b>	<b>8,500,942</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>3,259,205</b>	<b>6,393,716</b>	<b>7,362,834</b>	<b>8,981,990</b>	<b>8,500,942</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.806	2.389	2.588	2.119	3.874
Current Ratio without Board Designated and Undesignated Investments	1.806	2.389	2.588	2.119	3.874
Days in Accounts Receivable	33.867	42.394	43.590	54.377	47.159
Acid Test	1.166	1.320	1.190	1.181	1.993
Days Cash on Hand, Current	83.756	74.268	72.296	100.911	90.955
Days Cash on Hand, Incl Board Designated & Undesignated Investments	83.756	74.268	72.296	100.911	90.955
Average Payment Period, Accounts Payable and Accrued Expenses	19.548	20.460	21.123	16.796	19.787
Average Payment Period, Current Liabilities	71.821	56.262	60.762	85.420	45.647
<b>Capital Structure</b>					
Equity Financing Ratio	.201	.270	.315	.305	.463
Fixed Asset Financing	.989	.976	.986	.984	.895
Cash Flow Divided by Total Debt	.268	.507	.596	.669	.814
Cash Flow Divided by Total Debt with Operating Income Only	.267	.506	.596	.669	.814
Debt Service Coverage Total	3.766	5.741	5.503	6.543	6.596
Debt Service Coverage Total with Operating Income Only	3.757	5.737	5.501	6.541	6.594
<b>Profitability</b>					
Total Margin	.117	.204	.228	.261	.243
Operating Margin	.116	.204	.228	.261	.243
Non Operating Revenue Margin	.003	.001	.000	.000	.000
Return On Assets	.168	.320	.359	.419	.388
Return On Equity	.835	1.184	1.140	1.373	.838
Markup	1.755	1.794	1.901	1.900	1.920
Deductible	.344	.296	.314	.283	.309
Markup Adjustment for Deductible	1.158	1.267	1.308	1.368	1.333
Reported Income Index	(1.189)	4.280	6.928	109.550	2.362
<b>Asset Efficiency</b>					
Total Asset Turnover	1.438	1.567	1.573	1.602	1.599
Fixed Asset Turnover	2.546	2.803	3.156	3.673	3.657
Average Age Plant Depreciation Only	6.104	6.441	7.206	8.299	8.749
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.008	.009	(.001)	.019	.043
Total Operating Revenue Growth	(.061)	.120	.031	.065	.018
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	2.781	2.019	1.561	1.407	.845

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>9,919,166</b>	<b>9,025,994</b>	<b>10,442,503</b>	<b>19,198,110</b>	<b>22,474,103</b>
Cash and Investment	3,839,780	2,603,737	2,176,157	5,218,569	10,736,559
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,999,675	5,067,316	5,574,399	5,928,098	5,684,117
Due from Affiliates	†	†	†	15,967	23,819
Third Party Settlements Receivable	826,101	43,844	†	5,796,337	2,615,084
Other Accounts Receivable	73,846	29,548	1,506,543	1,160,430	636,607
Inventory	922,999	725,624	701,365	785,292	716,381
Other Current Assets	256,765	555,925	484,039	293,417	2,061,536
<b>Total Non-Current Assets</b>	<b>22,236,026</b>	<b>19,973,635</b>	<b>18,344,400</b>	<b>21,920,264</b>	<b>23,766,146</b>
Trustee Held Investments	255,105	257,512	316,665	336,917	357,169
Board Designated and Undesignated Investments	537,389	564,631	653,850	680,256	699,890
Due From Affiliates	†	†	25,291	51,618	69,133
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,123,683	1,596,686	1,618,767	4,169,691	3,398,931
Gross Property, Plant and Equipment (PP&E)	37,257,591	36,901,127	37,289,946	40,392,863	43,727,619
Accumulated Depreciation	18,937,742	19,346,321	21,560,119	23,711,081	24,486,596
Net Property, Plant and Equipment (PP&E)	18,319,849	17,554,806	15,729,827	16,681,782	19,241,023
<b>Total Unrestricted Assets</b>	<b>32,155,192</b>	<b>28,999,629</b>	<b>28,786,903</b>	<b>41,118,374</b>	<b>46,240,249</b>
<b>Total Current Liabilities</b>	<b>6,020,276</b>	<b>11,158,294</b>	<b>6,948,705</b>	<b>9,534,083</b>	<b>13,001,935</b>
Current Long Term Debt (LTD)	1,012,970	5,945,055	1,108,598	689,827	685,141
Accounts Payable and Accrued Expenses	4,686,476	5,213,239	4,402,224	5,326,368	6,770,172
Estimated Third Party Settlements	†	†	1,437,883	2,873,702	5,471,429
Due to Affiliates	†	†	†	644,186	75,193
Other Current Liabilities	320,830	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>8,693,920</b>	<b>3,334,896</b>	<b>7,267,384</b>	<b>8,453,287</b>	<b>8,563,709</b>
Long Term Debt	8,693,920	2,889,288	6,783,901	7,835,454	7,880,805
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	483,483	617,833	682,904
Other Non-Current Liabilities	†	445,608	†	†	†
<b>Fund Balance Unrestricted</b>	<b>17,440,996</b>	<b>14,506,439</b>	<b>14,570,814</b>	<b>23,131,004</b>	<b>24,674,605</b>
<b>Total Liabilities &amp; Equity</b>	<b>32,155,192</b>	<b>28,999,629</b>	<b>28,786,903</b>	<b>41,118,374</b>	<b>46,240,249</b>
<b>Total Restricted Assets</b>	<b>402,401</b>	<b>392,196</b>	<b>384,377</b>	<b>388,007</b>	<b>375,432</b>
Cash and Investments	402,401	392,196	384,377	388,007	375,432
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>402,401</b>	<b>392,196</b>	<b>384,377</b>	<b>388,007</b>	<b>375,432</b>
<b>Total Restricted Fund Balance</b>	<b>402,401</b>	<b>392,196</b>	<b>384,377</b>	<b>388,007</b>	<b>375,432</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	402,401	392,196	384,377	388,007	375,432
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>65,551,359</b>	<b>68,683,450</b>	<b>71,336,437</b>	<b>72,463,495</b>	<b>71,911,300</b>
Gross Inpatient Service Revenue	26,118,880	26,283,672	26,585,680	23,128,708	23,319,028
Gross Outpatient Service Revenue	39,432,479	42,399,778	44,750,757	49,334,787	48,592,272
Free Care (Charity Care)	567,327	507,845	638,349	738,697	927,844
Bad Debt (Provision for Bad Debt)	920,522	1,327,567	1,254,803	1,068,745	1,354,273
Contractuals	22,476,280	23,868,964	26,962,890	26,402,735	27,472,871
Changes in Prior Year Estimated/Final Settlements	†	1,000,000	†	(5,000,000)	(989,000)
Net Patient Service Revenue	41,587,230	41,979,074	42,480,395	49,253,318	43,145,312
Other Operating Revenue	805,680	826,682	2,269,368	2,201,640	1,327,771
<b>Total Operating Revenue</b>	<b>42,392,910</b>	<b>42,805,756</b>	<b>44,749,763</b>	<b>51,454,958</b>	<b>44,473,083</b>
<b>Total Operating Expenses</b>	<b>44,022,837</b>	<b>45,493,676</b>	<b>44,913,621</b>	<b>36,219,479</b>	<b>42,442,949</b>
Depreciation and Amortization	1,915,034	2,316,549	2,246,096	2,181,452	2,134,192
Interest	537,308	528,430	480,592	424,862	314,021
Advertising Expenses	*	†	†	†	†
Allowed Advertising Expenses	*	†	†	†	†
Non-Allowed Advertising Expenses	*	†	†	†	†
Salaries and Benefits	*	29,263,009	28,189,969	20,657,130	26,436,658
Other Operating Expenses	41,570,495	13,385,688	13,996,964	12,956,035	13,558,078
<b>Net Operating Income</b>	<b>(1,629,927)</b>	<b>(2,687,920)</b>	<b>(163,858)</b>	<b>15,235,479</b>	<b>2,030,134</b>
<b>Total Non-operating Revenue</b>	<b>759,693</b>	<b>(50,459)</b>	<b>230,232</b>	<b>899,839</b>	<b>1,442,115</b>
<b>Total Investment Income</b>	†	†	<b>7,452</b>	<b>13,679</b>	<b>14,207</b>
Interest and Dividends	†	†	7,452	13,679	14,207
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	(164,690)	65,719	536,501	759,038
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	759,693	114,231	157,061	349,659	668,870
<b>Excess of Revenue over Expenses</b>	<b>(870,234)</b>	<b>(2,738,379)</b>	<b>66,374</b>	<b>16,135,318</b>	<b>3,472,249</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(870,234)</b>	<b>(2,738,379)</b>	<b>66,374</b>	<b>16,135,318</b>	<b>3,472,249</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(578,602)</b>	<b>(2,934,557)</b>	<b>64,375</b>	<b>8,560,190</b>	<b>1,543,601</b>
Net Assets Released for Restrictions - Capital	291,632	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	(1,999)	34,052	27,408
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	(7,609,180)	(1,956,056)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	(196,178)	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.737	.860	1.597	2.085	1.782
Current Ratio without Board Designated and Undesignated Investments	1.648	.809	1.503	2.014	1.729
Days in Accounts Receivable	35.104	44.059	47.896	43.931	48.086
Acid Test	.638	.233	.313	.547	.826
Days Cash on Hand, Current	33.284	22.011	18.616	55.960	97.221
Days Cash on Hand, Incl Board Designated & Undesignated Investments	37.942	26.784	24.209	63.255	103.558
Average Payment Period, Accounts Payable and Accrued Expenses	40.623	44.070	37.659	57.116	61.305
Average Payment Period, Current Liabilities	52.185	94.327	59.443	102.237	117.734
<b>Capital Structure</b>					
Equity Financing Ratio	.542	.500	.506	.563	.534
Fixed Asset Financing	.475	.165	.431	.470	.410
Cash Flow Divided by Total Debt	.071	(.029)	.163	1.018	.260
Cash Flow Divided by Total Debt with Operating Income Only	.019	(.026)	.146	.968	.193
Debt Service Coverage Total	1.435	.069	.435	12.222	5.898
Debt Service Coverage Total with Operating Income Only	.746	.102	.399	11.635	4.461
<b>Profitability</b>					
Total Margin	(.020)	(.064)	.001	.308	.076
Operating Margin	(.038)	(.063)	(.004)	.296	.046
Non Operating Revenue Margin	(.873)	.018	3.469	.056	.415
Return On Assets	(.027)	(.094)	.002	.392	.075
Return On Equity	(.050)	(.189)	.005	.698	.141
Markup	1.507	1.528	1.639	2.061	1.726
Deductible	.343	.348	.378	.364	.382
Markup Adjustment for Deductible	.997	1.003	1.039	1.332	1.078
Reported Income Index	1.504	.933	1.031	1.885	2.249
<b>Asset Efficiency</b>					
Total Asset Turnover	1.342	1.474	1.563	1.273	.993
Fixed Asset Turnover	2.314	2.438	2.845	3.085	2.311
Average Age Plant Depreciation Only	9.889	8.351	9.599	10.869	11.473
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.044)	.033	(.013)	(.194)	.172
Total Operating Revenue Growth	(.071)	.010	.045	.150	(.136)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.498	.199	.466	.339	.319

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>6,706,401</b>	<b>9,126,536</b>	<b>8,871,947</b>	<b>9,936,477</b>	<b>7,952,707</b>
Cash and Investment	1,438,500	432,052	973,227	741,937	2,337,859
Current Assets Whose Use is Limited	128,269	122,880	121,962	121,534	121,029
Net Patient Accounts Receivable	3,568,187	3,971,077	3,093,662	3,071,647	2,679,129
Due from Affiliates	499,279	531,730	697,088	731,823	760,098
Third Party Settlements Receivable	170,000	3,104,688	1,658,378	3,814,684	242,990
Other Accounts Receivable	†	†	†	†	†
Inventory	863,585	815,069	862,243	957,622	1,072,990
Other Current Assets	38,581	149,040	1,465,387	497,230	738,612
<b>Total Non-Current Assets</b>	<b>7,523,673</b>	<b>9,081,728</b>	<b>10,872,390</b>	<b>11,348,572</b>	<b>7,268,674</b>
Trustee Held Investments	†	253,505	253,505	253,505	253,505
Board Designated and Undesignated Investments	†	248,437	250,726	252,082	253,443
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	553,127	1,317,324	1,792,750	1,299,183	91,134
Gross Property, Plant and Equipment (PP&E)	24,113,114	25,669,895	28,526,491	30,505,597	26,687,512
Accumulated Depreciation	17,142,568	18,407,433	19,951,082	20,961,795	20,016,920
Net Property, Plant and Equipment (PP&E)	6,970,546	7,262,462	8,575,409	9,543,802	6,670,592
<b>Total Unrestricted Assets</b>	<b>14,230,074</b>	<b>18,208,264</b>	<b>19,744,337</b>	<b>21,285,049</b>	<b>15,221,381</b>
<b>Total Current Liabilities</b>	<b>16,814,675</b>	<b>16,729,072</b>	<b>17,710,503</b>	<b>20,237,847</b>	<b>16,789,095</b>
Current Long Term Debt (LTD)	6,251,158	6,943,922	5,663,678	5,398,467	4,885,412
Accounts Payable and Accrued Expenses	7,253,428	9,167,336	5,922,265	8,365,629	7,463,393
Estimated Third Party Settlements	2,564,669	†	5,331,454	5,910,091	3,917,241
Due to Affiliates	358,474	396,066	517,688	563,660	523,049
Other Current Liabilities	386,946	221,748	275,418	†	†
<b>Total Non-current Liabilities</b>	<b>2,177,640</b>	<b>2,277,748</b>	<b>2,032,916</b>	<b>2,545,684</b>	<b>1,267,831</b>
Long Term Debt	2,177,640	2,277,748	2,032,916	1,952,684	1,267,831
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	593,000	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>(4,762,243)</b>	<b>(798,556)</b>	<b>918</b>	<b>(1,498,482)</b>	<b>(2,835,545)</b>
<b>Total Liabilities &amp; Equity</b>	<b>14,230,072</b>	<b>18,208,264</b>	<b>19,744,337</b>	<b>21,285,049</b>	<b>15,221,381</b>
<b>Total Restricted Assets</b>	<b>45,430</b>	<b>47,946</b>	<b>69,845</b>	<b>64,900</b>	<b>70,973</b>
Cash and Investments	†	†	†	†	70,973
Receivables	†	†	†	†	†
Other Assets	45,430	47,946	69,845	64,900	†
<b>Total Restricted Liabilities and Equity</b>	<b>45,430</b>	<b>47,946</b>	<b>69,485</b>	<b>64,900</b>	<b>70,973</b>
<b>Total Restricted Fund Balance</b>	<b>45,430</b>	<b>47,946</b>	<b>69,485</b>	<b>64,900</b>	<b>70,973</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	45,430	47,946	69,485	64,900	70,973
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>82,144,443</b>	<b>75,533,406</b>	<b>72,655,077</b>	<b>74,545,964</b>	<b>66,461,342</b>
Gross Inpatient Service Revenue	26,227,833	21,619,113	21,079,922	21,082,274	15,550,766
Gross Outpatient Service Revenue	55,916,610	53,914,293	51,575,155	53,463,690	50,910,576
Free Care (Charity Care)	593,913	1,113,910	1,073,400	1,006,901	434,587
Bad Debt (Provision for Bad Debt)	3,181,042	3,440,108	3,574,941	3,071,285	2,502,868
Contractuals	46,414,517	38,198,143	37,197,778	40,688,149	38,550,256
Changes in Prior Year Estimated/Final Settlements	(3,272,000)	(300,000)	†	†	†
Net Patient Service Revenue	35,226,971	33,081,245	30,808,958	29,779,629	24,973,631
Other Operating Revenue	372,818	773,372	2,575,911	1,648,590	4,813,797
<b>Total Operating Revenue</b>	<b>35,599,789</b>	<b>33,854,617</b>	<b>33,384,869</b>	<b>31,428,219</b>	<b>29,787,428</b>
<b>Total Operating Expenses</b>	<b>37,952,299</b>	<b>34,765,434</b>	<b>32,604,308</b>	<b>32,942,846</b>	<b>30,175,074</b>
Depreciation and Amortization	1,676,774	1,812,338	1,536,774	1,459,924	1,483,589
Interest	340,283	362,497	282,439	268,036	223,045
Advertising Expenses	*	272,402	275,698	303,338	†
Allowed Advertising Expenses	*	272,402	275,698	303,338	†
Non-Allowed Advertising Expenses	*	†	†	†	†
Salaries and Benefits	*	15,846,583	14,094,886	13,667,744	12,854,966
Other Operating Expenses	35,935,242	16,471,614	16,414,511	17,243,804	15,613,474
<b>Net Operating Income</b>	<b>(2,352,510)</b>	<b>(910,817)</b>	<b>780,561</b>	<b>(1,514,627)</b>	<b>(387,646)</b>
<b>Total Non-operating Revenue</b>	<b>406,280</b>	<b>62,516</b>	<b>768,412</b>	<b>11,151</b>	<b>(159,333)</b>
<b>Total Investment Income</b>	†	†	†	†	†
Interest and Dividends	†	†	†	†	†
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	406,280	62,516	768,412	11,151	(159,333)
<b>Excess of Revenue over Expenses</b>	<b>(1,946,230)</b>	<b>(848,301)</b>	<b>1,548,973</b>	<b>(1,503,476)</b>	<b>(546,979)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(1,946,230)</b>	<b>(848,301)</b>	<b>1,548,973</b>	<b>(1,503,476)</b>	<b>(546,979)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(1,991,268)</b>	<b>(845,301)</b>	<b>1,570,872</b>	<b>(1,499,400)</b>	<b>(445,510)</b>
Net Assets Released for Restrictions - Capital	(105,518)	3,000	(1,484)	4,076	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	101,469
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	60,480	†	23,383	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	.399	.560	.515	.503	.489
Current Ratio without Board Designated and Undesignated Investments	.399	.546	.501	.491	.474
Days in Accounts Receivable	36.971	43.815	36.651	37.648	39.157
Acid Test	.093	.033	.062	.043	.146
Days Cash on Hand, Current	15.765	6.147	12.867	10.011	31.281
Days Cash on Hand, Incl Board Designated & Undesignated Investments	15.765	8.898	15.813	12.933	34.505
Average Payment Period, Accounts Payable and Accrued Expenses	72.983	101.541	69.578	96.988	94.946
Average Payment Period, Current Liabilities	169.187	185.297	208.074	234.629	213.583
<b>Capital Structure</b>					
Equity Financing Ratio	(.335)	(.044)	.000	(.070)	(.186)
Fixed Asset Financing	.312	.314	.237	.205	.190
Cash Flow Divided by Total Debt	(.014)	.051	.156	(.002)	.052
Cash Flow Divided by Total Debt with Operating Income Only	(.036)	.047	.117	(.002)	.061
Debt Service Coverage Total	.012	.201	.466	.038	.206
Debt Service Coverage Total with Operating Income Only	(.055)	.191	.360	.036	.235
<b>Profitability</b>					
Total Margin	(.054)	(.025)	.045	(.048)	(.018)
Operating Margin	(.066)	(.027)	.023	(.048)	(.013)
Non Operating Revenue Margin	(.209)	(.074)	.496	(.007)	.291
Return On Assets	(.137)	(.047)	.078	(.071)	(.036)
Return On Equity	.409	1.062	1687.334	1.003	.193
Markup	2.174	2.195	2.307	2.313	2.362
Deductible	.565	.506	.512	.546	.580
Markup Adjustment for Deductible	.951	1.096	1.167	1.078	1.085
Reported Income Index	1.000	(.214)	1.937	1.003	.409
<b>Asset Efficiency</b>					
Total Asset Turnover	2.530	1.863	1.730	1.477	1.946
Fixed Asset Turnover	5.107	4.662	3.893	3.293	4.465
Average Age Plant Depreciation Only	10.224	10.157	12.982	14.358	13.492
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.040	(.084)	(.062)	.010	(.084)
Total Operating Revenue Growth	.108	(.049)	(.014)	(.059)	(.052)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	(.457)	(2.852)	2214.505	(1.303)	(.447)

† Data not available or not applicable

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>34,622,174</b>	<b>31,588,895</b>	<b>38,817,620</b>	<b>37,340,137</b>	<b>45,804,190</b>
Cash and Investment	9,644,949	16,525,933	19,796,172	15,740,064	19,136,042
Current Assets Whose Use is Limited	1,458,469	1,526,576	1,431,806	809,059	773,965
Net Patient Accounts Receivable	13,871,645	11,213,846	13,397,738	15,590,086	18,135,618
Due from Affiliates	106,696	(163,190)	1,149,385	541,077	630,834
Third Party Settlements Receivable	7,112,981	†	†	1,389,049	3,639,978
Other Accounts Receivable	†	†	†	†	†
Inventory	1,429,575	1,411,923	1,606,055	1,722,468	1,438,200
Other Current Assets	997,859	1,073,807	1,436,464	1,548,334	2,049,553
<b>Total Non-Current Assets</b>	<b>54,334,959</b>	<b>56,071,413</b>	<b>52,763,599</b>	<b>63,759,992</b>	<b>55,367,868</b>
Trustee Held Investments	951,233	244,915	244,917	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	9,777,427	12,807,228	11,475,299	22,856,171	15,880,465
Gross Property, Plant and Equipment (PP&E)	108,211,190	112,954,213	116,266,055	119,947,825	123,410,337
Accumulated Depreciation	64,604,891	69,934,943	75,222,672	79,044,004	83,922,934
Net Property, Plant and Equipment (PP&E)	43,606,299	43,019,270	41,043,383	40,903,821	39,487,403
<b>Total Unrestricted Assets</b>	<b>88,957,133</b>	<b>87,660,308</b>	<b>91,581,219</b>	<b>101,100,129</b>	<b>101,172,058</b>
<b>Total Current Liabilities</b>	<b>12,997,132</b>	<b>15,893,969</b>	<b>18,907,328</b>	<b>26,951,468</b>	<b>25,337,330</b>
Current Long Term Debt (LTD)	1,409,137	1,492,391	1,855,000	2,568,362	2,404,288
Accounts Payable and Accrued Expenses	11,587,995	13,758,080	12,978,814	11,454,431	11,395,139
Estimated Third Party Settlements	†	643,498	567,434	1,299,656	1,835,442
Due to Affiliates	†	†	3,506,080	11,629,019	9,202,414
Other Current Liabilities	†	†	†	†	500,047
<b>Total Non-current Liabilities</b>	<b>27,886,752</b>	<b>26,417,832</b>	<b>25,090,612</b>	<b>28,618,760</b>	<b>29,600,787</b>
Long Term Debt	27,886,752	26,417,832	25,090,612	22,452,856	20,071,534
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	6,165,904	9,529,253
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>48,073,249</b>	<b>45,348,507</b>	<b>47,583,279</b>	<b>45,529,901</b>	<b>46,233,941</b>
<b>Total Liabilities &amp; Equity</b>	<b>88,957,133</b>	<b>87,660,308</b>	<b>91,581,219</b>	<b>101,100,129</b>	<b>101,172,058</b>
<b>Total Restricted Assets</b>	<b>5,269,113</b>	<b>7,499,704</b>	<b>7,984,706</b>	<b>8,417,223</b>	<b>8,789,124</b>
Cash and Investments	5,269,113	7,332,104	7,817,106	8,249,623	8,621,204
Receivables	†	†	†	†	†
Other Assets	†	167,600	167,600	167,600	167,920
<b>Total Restricted Liabilities and Equity</b>	<b>5,269,113</b>	<b>7,499,704</b>	<b>7,984,706</b>	<b>8,417,223</b>	<b>8,789,124</b>
<b>Total Restricted Fund Balance</b>	<b>5,269,113</b>	<b>7,499,704</b>	<b>7,974,849</b>	<b>8,400,499</b>	<b>8,777,969</b>
Total Liabilities	†	†	9,857	16,724	11,155
Temporarily Restricted Net Assets	793,258	2,379,339	2,654,704	3,182,704	3,377,428
Permanently Restricted Net Assets	4,475,855	5,120,365	5,320,145	5,217,795	5,400,541

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>206,326,092</b>	<b>199,128,412</b>	<b>199,310,572</b>	<b>199,709,632</b>	<b>205,357,796</b>
Gross Inpatient Service Revenue	86,195,434	77,084,967	76,959,721	73,012,000	75,803,488
Gross Outpatient Service Revenue	120,130,658	122,043,445	122,350,851	126,697,632	129,554,308
Free Care (Charity Care)	2,168,624	2,577,271	3,191,732	4,312,958	5,662,384
Bad Debt (Provision for Bad Debt)	2,727,002	4,635,412	5,046,521	4,344,969	5,316,637
Contractuals	94,463,302	87,392,160	82,577,382	86,625,392	82,703,270
Changes in Prior Year Estimated/Final Settlements	(2,200,000)	(2,000,000)	†	(663,000)	†
Net Patient Service Revenue	109,167,164	106,523,569	108,494,937	105,089,313	111,675,505
Other Operating Revenue	5,415,950	6,663,150	6,522,638	9,565,882	9,745,732
<b>Total Operating Revenue</b>	<b>114,583,114</b>	<b>113,186,719</b>	<b>115,017,575</b>	<b>114,655,195</b>	<b>121,421,237</b>
<b>Total Operating Expenses</b>	<b>114,643,598</b>	<b>116,912,427</b>	<b>114,634,982</b>	<b>120,163,557</b>	<b>121,933,362</b>
Depreciation and Amortization	5,062,442	5,420,718	5,740,151	5,637,443	5,268,245
Interest	1,173,226	1,437,377	1,462,681	1,402,684	1,236,771
Advertising Expenses	*	†	2,960	199	788
Allowed Advertising Expenses	*	†	†	†	†
Non-Allowed Advertising Expenses	*	†	2,960	199	788
Salaries and Benefits	*	67,828,306	67,860,837	70,370,066	67,988,308
Other Operating Expenses	108,407,930	42,226,026	39,568,353	42,753,165	47,439,250
<b>Net Operating Income</b>	<b>(60,484)</b>	<b>(3,725,708)</b>	<b>382,593</b>	<b>(5,508,362)</b>	<b>(512,125)</b>
<b>Total Non-operating Revenue</b>	<b>1,130,122</b>	<b>1,177,607</b>	<b>1,589,042</b>	<b>2,466,723</b>	<b>2,347,546</b>
<b>Total Investment Income</b>	<b>(243,100)</b>	<b>711,673</b>	<b>832,380</b>	<b>855,256</b>	<b>575,462</b>
Interest and Dividends	794,039	379,816	363,024	421,894	346,129
Realized Gains/Losses on Sales of Securities	(54,430)	794	15,985	†	†
Permanently Impaired Security Writedowns	(982,709)	331,063	453,371	433,362	229,333
Gains/Losses on Joint Ventures/Equity Investments	1,713	146	(8,336)	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	1,371,509	465,788	764,998	1,611,467	1,772,084
<b>Excess of Revenue over Expenses</b>	<b>1,069,638</b>	<b>(2,548,101)</b>	<b>1,971,635</b>	<b>(3,041,639)</b>	<b>1,835,421</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,069,638</b>	<b>(2,548,101)</b>	<b>1,971,635</b>	<b>(3,041,639)</b>	<b>1,835,421</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>509,050</b>	<b>(2,724,742)</b>	<b>2,234,772</b>	<b>(2,888,048)</b>	<b>704,041</b>
Net Assets Released for Restrictions - Capital	123,796	61,844	263,137	155,291	70,631
Unrealized Gains/Losses on Investments	(283,993)	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(684,384)	(238,485)	†	(1,700)	(1,202,011)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	283,993	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.664	1.987	2.053	1.385	1.808
Current Ratio without Board Designated and Undesignated Investments	2.664	1.987	2.053	1.385	1.808
Days in Accounts Receivable	46.380	38.424	45.073	54.148	59.274
Acid Test	.854	1.136	1.123	.614	.786
Days Cash on Hand, Current	36.984	59.100	71.153	52.743	62.291
Days Cash on Hand, Incl Board Designated & Undesignated Investments	36.984	59.100	71.153	52.743	62.291
Average Payment Period, Accounts Payable and Accrued Expenses	38.598	45.041	43.503	36.506	35.651
Average Payment Period, Current Liabilities	43.292	52.033	63.375	85.896	79.271
<b>Capital Structure</b>					
Equity Financing Ratio	.540	.517	.520	.450	.457
Fixed Asset Financing	.640	.614	.611	.549	.508
Cash Flow Divided by Total Debt	.150	.068	.175	.047	.129
Cash Flow Divided by Total Debt with Operating Income Only	.122	.040	.139	.002	.087
Debt Service Coverage Total	2.907	1.514	3.105	1.227	2.192
Debt Service Coverage Total with Operating Income Only	2.457	1.100	2.567	.470	1.575
<b>Profitability</b>					
Total Margin	.009	(.022)	.017	(.026)	.015
Operating Margin	(.001)	(.033)	.003	(.048)	(.004)
Non Operating Revenue Margin	1.057	(.462)	.806	(.811)	1.279
Return On Assets	.012	(.029)	.022	(.030)	.018
Return On Equity	.022	(.056)	.041	(.067)	.040
Markup	1.847	1.760	1.796	1.742	1.764
Deductible	.458	.439	.414	.434	.403
Markup Adjustment for Deductible	1.023	1.013	1.075	1.021	1.086
Reported Income Index	2.101	.935	.882	1.481	2.607
<b>Asset Efficiency</b>					
Total Asset Turnover	1.301	1.305	1.273	1.158	1.223
Fixed Asset Turnover	2.628	2.631	2.802	2.803	3.075
Average Age Plant Depreciation Only	12.762	12.901	13.105	14.021	15.930
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.122	.020	(.019)	.048	.015
Total Operating Revenue Growth	.118	(.012)	.016	(.003)	.059
Realized Gains Divided by Non-Operating Revenue	(.048)	.001	.010	†	†
Realized Gains Divided by Net Income	(.051)	(.000)	.008	†	†
Long Term Debt to Equity	.580	.583	.527	.493	.434

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>5,435,014</b>	<b>7,513,442</b>	<b>7,242,735</b>	<b>7,005,890</b>	<b>6,943,133</b>
Cash and Investment	1,825,926	2,103,482	3,237,895	1,490,705	3,233,896
Current Assets Whose Use is Limited	68,186	66,586	67,486	64,028	63,975
Net Patient Accounts Receivable	2,149,409	2,515,656	2,683,062	3,240,899	2,634,038
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	647,946	2,128,130	422,971	1,181,971	†
Other Accounts Receivable	†	†	†	†	†
Inventory	407,602	452,740	479,893	607,544	675,089
Other Current Assets	335,945	246,848	351,428	420,743	336,135
<b>Total Non-Current Assets</b>	<b>9,445,053</b>	<b>8,540,339</b>	<b>9,251,743</b>	<b>8,752,506</b>	<b>7,718,691</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	921,966	920,100	948,230	949,750	1,088,788
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	(25,786)	(11,824)	6,588	23,579	20,844
Other Non-current Assets	813,604	441,605	1,478,766	1,054,740	100,159
Gross Property, Plant and Equipment (PP&E)	16,742,906	16,435,868	16,828,153	17,661,042	18,183,782
Accumulated Depreciation	9,007,637	9,245,410	10,009,994	10,936,605	11,674,882
Net Property, Plant and Equipment (PP&E)	7,735,269	7,190,458	6,818,159	6,724,437	6,508,900
<b>Total Unrestricted Assets</b>	<b>14,880,067</b>	<b>16,053,781</b>	<b>16,494,478</b>	<b>15,758,396</b>	<b>14,661,824</b>
<b>Total Current Liabilities</b>	<b>4,706,850</b>	<b>6,083,669</b>	<b>6,319,289</b>	<b>5,586,680</b>	<b>5,091,189</b>
Current Long Term Debt (LTD)	308,237	272,341	287,899	383,027	617,993
Accounts Payable and Accrued Expenses	2,760,979	2,701,779	2,838,986	2,821,343	2,755,851
Estimated Third Party Settlements	1,637,634	3,109,549	3,192,404	2,382,310	906,342
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	811,003
<b>Total Non-current Liabilities</b>	<b>6,356,399</b>	<b>6,077,180</b>	<b>5,813,584</b>	<b>5,819,414</b>	<b>5,603,348</b>
Long Term Debt	6,356,399	6,077,180	5,797,084	5,781,843	5,524,239
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	16,500	37,571	79,109
<b>Fund Balance Unrestricted</b>	<b>3,816,818</b>	<b>3,892,932</b>	<b>4,361,605</b>	<b>4,352,302</b>	<b>3,967,287</b>
<b>Total Liabilities &amp; Equity</b>	<b>14,880,067</b>	<b>16,053,781</b>	<b>16,494,478</b>	<b>15,758,396</b>	<b>14,661,824</b>
<b>Total Restricted Assets</b>	<b>178,466</b>	<b>198,954</b>	<b>229,490</b>	<b>212,211</b>	<b>246,584</b>
Cash and Investments	178,466	198,954	229,490	212,211	246,584
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>178,466</b>	<b>198,954</b>	<b>229,490</b>	<b>212,211</b>	<b>246,584</b>
<b>Total Restricted Fund Balance</b>	<b>178,466</b>	<b>198,954</b>	<b>229,490</b>	<b>212,211</b>	<b>246,584</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	101,917	122,405	152,941	135,662	170,035
Permanently Restricted Net Assets	76,549	76,549	76,549	76,549	76,549

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>32,688,681</b>	<b>33,096,214</b>	<b>35,479,280</b>	<b>37,597,006</b>	<b>37,579,347</b>
Gross Inpatient Service Revenue	8,973,769	9,297,658	10,712,863	10,176,260	9,954,950
Gross Outpatient Service Revenue	23,714,912	23,798,556	24,766,417	27,420,746	27,624,397
Free Care (Charity Care)	1,089,569	1,028,591	1,360,647	1,527,029	1,069,556
Bad Debt (Provision for Bad Debt)	1,218,671	846,680	1,166,803	1,641,335	1,584,329
Contractuals	8,381,227	7,204,570	8,800,483	8,134,234	8,796,019
Changes in Prior Year Estimated/Final Settlements	(141,000)	849,000	(267,000)	481,000	496,000
Net Patient Service Revenue	22,140,214	23,167,373	24,418,347	25,813,408	25,633,443
Other Operating Revenue	298,795	238,399	652,730	646,865	538,791
<b>Total Operating Revenue</b>	<b>22,439,009</b>	<b>23,405,772</b>	<b>25,071,077</b>	<b>26,460,273</b>	<b>26,172,234</b>
<b>Total Operating Expenses</b>	<b>22,380,773</b>	<b>23,384,614</b>	<b>24,673,225</b>	<b>26,569,269</b>	<b>26,685,607</b>
Depreciation and Amortization	803,342	1,008,864	995,155	1,061,163	1,018,700
Interest	286,008	331,290	322,711	302,029	302,073
Advertising Expenses	*	33,869	26,475	23,720	24,481
Allowed Advertising Expenses	*	3,088	†	2,472	†
Non-Allowed Advertising Expenses	*	30,781	26,475	21,248	24,481
Salaries and Benefits	*	12,503,750	12,423,998	13,560,402	14,180,573
Other Operating Expenses	21,291,423	9,506,841	10,904,886	11,621,955	11,159,780
<b>Net Operating Income</b>	<b>58,236</b>	<b>21,158</b>	<b>397,852</b>	<b>(108,996)</b>	<b>(513,373)</b>
<b>Total Non-operating Revenue</b>	<b>(26,460)</b>	<b>18,439</b>	<b>75,986</b>	<b>50,720</b>	<b>69,176</b>
<b>Total Investment Income</b>	<b>(10,949)</b>	<b>14,920</b>	<b>70,180</b>	<b>55,252</b>	<b>71,232</b>
Interest and Dividends	15,160	15,359	17,695	18,103	29,757
Realized Gains/Losses on Sales of Securities	(26,109)	(439)	52,485	37,149	41,475
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(16,511)	3,214	5,731	(4,532)	(2,056)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	1,000	305	75	†	†
<b>Excess of Revenue over Expenses</b>	<b>31,776</b>	<b>39,597</b>	<b>473,838</b>	<b>(58,276)</b>	<b>(444,197)</b>
Extraordinary Gains/Losses	†	†	†	(26,546)	†
<b>Total Surplus/Deficit</b>	<b>31,776</b>	<b>39,597</b>	<b>473,838</b>	<b>(84,822)</b>	<b>(444,197)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>147,037</b>	<b>76,114</b>	<b>468,673</b>	<b>(9,303)</b>	<b>(385,016)</b>
Net Assets Released for Restrictions - Capital	19,890	8,495	45,584	55,340	†
Unrealized Gains/Losses on Investments	90,600	30,111	(49,226)	8,591	59,860
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	4,771	(2,089)	(1,523)	11,588	(679)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.351	1.386	1.296	1.424	1.578
Current Ratio without Board Designated and Undesignated Investments	1.155	1.235	1.146	1.254	1.364
Days in Accounts Receivable	35.435	39.634	40.106	45.826	37.507
Acid Test	.402	.357	.523	.278	.648
Days Cash on Hand, Current	32.040	35.399	50.953	22.247	46.898
Days Cash on Hand, Incl Board Designated & Undesignated Investments	47.636	50.408	65.570	35.837	62.381
Average Payment Period, Accounts Payable and Accrued Expenses	46.704	44.072	43.763	40.371	39.190
Average Payment Period, Current Liabilities	79.620	99.239	97.413	79.941	72.400
<b>Capital Structure</b>					
Equity Financing Ratio	.257	.242	.264	.276	.271
Fixed Asset Financing	.822	.845	.850	.860	.849
Cash Flow Divided by Total Debt	.075	.086	.121	.088	.054
Cash Flow Divided by Total Debt with Operating Income Only	.078	.085	.115	.083	.047
Debt Service Coverage Total	2.059	2.157	3.011	2.212	1.279
Debt Service Coverage Total with Operating Income Only	2.107	2.129	2.883	2.126	1.179
<b>Profitability</b>					
Total Margin	.001	.002	.019	(.002)	(.017)
Operating Margin	.003	.001	.016	(.004)	(.020)
Non Operating Revenue Margin	(.833)	.466	.160	(.870)	(.156)
Return On Assets	.002	.002	.029	(.004)	(.030)
Return On Equity	.008	.010	.109	(.013)	(.112)
Markup	1.474	1.425	1.464	1.439	1.428
Deductible	.256	.218	.248	.216	.234
Markup Adjustment for Deductible	1.099	1.117	1.108	1.133	1.099
Reported Income Index	.216	.520	1.011	6.264	1.154
<b>Asset Efficiency</b>					
Total Asset Turnover	1.506	1.459	1.525	1.682	1.790
Fixed Asset Turnover	2.901	3.255	3.677	3.935	4.021
Average Age Plant Depreciation Only	11.213	9.164	10.059	10.306	11.461
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.029	.045	.055	.077	.004
Total Operating Revenue Growth	.040	.043	.071	.055	(.011)
Realized Gains Divided by Non-Operating Revenue	.987	(.024)	.691	.732	.600
Realized Gains Divided by Net Income	(.822)	(.011)	.111	(.637)	(.093)
Long Term Debt to Equity	1.665	1.561	1.329	1.328	1.392

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>40,793,431</b>	<b>47,529,396</b>	<b>51,867,808</b>	<b>51,767,746</b>	<b>49,917,947</b>
Cash and Investment	25,584,037	31,093,241	34,249,090	30,369,051	29,232,237
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	7,037,536	7,759,417	8,568,460	10,639,364	10,512,091
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	6,287,494	6,759,404	7,281,173	9,063,649	8,431,284
Other Accounts Receivable	399,226	361,630	350,642	286,362	253,238
Inventory	1,145,036	1,231,570	1,325,087	1,309,026	1,392,696
Other Current Assets	340,102	324,134	93,356	100,294	96,401
<b>Total Non-Current Assets</b>	<b>49,832,326</b>	<b>47,166,722</b>	<b>45,557,086</b>	<b>45,807,977</b>	<b>45,248,924</b>
Trustee Held Investments	4,419,892	1,278,992	140,383	142,287	140,823
Board Designated and Undesignated Investments	12,556,031	13,830,132	14,875,636	16,421,623	17,753,455
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,520,447	1,101,465	1,028,993	1,005,772	1,047,713
Gross Property, Plant and Equipment (PP&E)	57,164,449	60,450,444	62,866,994	65,595,906	67,597,746
Accumulated Depreciation	25,828,493	29,494,311	33,354,920	37,357,611	41,290,813
Net Property, Plant and Equipment (PP&E)	31,335,956	30,956,133	29,512,074	28,238,295	26,306,933
<b>Total Unrestricted Assets</b>	<b>90,625,757</b>	<b>94,696,118</b>	<b>97,424,894</b>	<b>97,575,723</b>	<b>95,166,871</b>
<b>Total Current Liabilities</b>	<b>10,682,889</b>	<b>10,572,468</b>	<b>10,284,701</b>	<b>10,847,676</b>	<b>9,065,738</b>
Current Long Term Debt (LTD)	635,000	655,000	680,000	720,000	750,000
Accounts Payable and Accrued Expenses	9,425,889	9,295,468	8,767,701	9,107,676	7,083,808
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	622,000	622,000	837,000	1,020,000	1,231,930
<b>Total Non-current Liabilities</b>	<b>32,441,858</b>	<b>33,188,994</b>	<b>29,150,554</b>	<b>28,230,689</b>	<b>26,413,715</b>
Long Term Debt	25,080,377	24,655,978	23,940,010	23,171,500	22,385,190
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	7,361,481	8,533,016	5,210,544	5,059,189	4,028,525
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>47,501,010</b>	<b>50,934,656</b>	<b>57,989,639</b>	<b>58,497,358</b>	<b>59,687,418</b>
<b>Total Liabilities &amp; Equity</b>	<b>90,625,757</b>	<b>94,696,118</b>	<b>97,424,894</b>	<b>97,575,723</b>	<b>95,166,871</b>
<b>Total Restricted Assets</b>	<b>772,513</b>	<b>779,058</b>	<b>778,611</b>	<b>878,482</b>	<b>812,435</b>
Cash and Investments	772,513	779,058	778,611	878,482	812,435
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>772,513</b>	<b>779,058</b>	<b>778,611</b>	<b>878,482</b>	<b>812,435</b>
<b>Total Restricted Fund Balance</b>	<b>772,513</b>	<b>779,058</b>	<b>778,611</b>	<b>878,482</b>	<b>812,435</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	772,513	779,058	778,611	878,482	812,435
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>86,798,235</b>	<b>92,954,345</b>	<b>95,619,452</b>	<b>99,345,732</b>	<b>107,480,916</b>
Gross Inpatient Service Revenue	28,258,237	26,280,881	24,806,506	24,617,548	26,625,846
Gross Outpatient Service Revenue	58,539,998	66,673,464	70,812,946	74,728,184	80,855,070
Free Care (Charity Care)	1,152,549	1,486,131	2,078,452	2,549,768	2,695,744
Bad Debt (Provision for Bad Debt)	4,212,178	3,689,131	4,679,363	4,290,901	6,554,465
Contractuals	22,736,224	23,208,687	23,239,429	26,203,909	29,200,357
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	58,697,284	64,570,396	65,622,208	66,301,154	69,030,350
Other Operating Revenue	901,822	887,884	984,568	1,187,898	2,133,146
<b>Total Operating Revenue</b>	<b>59,599,106</b>	<b>65,458,280</b>	<b>66,606,776</b>	<b>67,489,052</b>	<b>71,163,496</b>
<b>Total Operating Expenses</b>	<b>56,484,502</b>	<b>64,344,038</b>	<b>67,258,531</b>	<b>68,114,386</b>	<b>73,194,552</b>
Depreciation and Amortization	2,322,364	3,673,810	3,860,609	4,002,691	3,933,202
Interest	234,811	1,246,385	1,114,822	1,146,362	1,116,536
Advertising Expenses	*	194,153	187,208	301,913	274,392
Allowed Advertising Expenses	*	62,045	47,565	155,565	165,724
Non-Allowed Advertising Expenses	*	132,108	139,643	146,348	108,668
Salaries and Benefits	*	36,660,838	37,515,274	37,382,045	38,240,273
Other Operating Expenses	53,927,327	22,568,852	24,580,618	25,281,375	29,630,149
<b>Net Operating Income</b>	<b>3,114,604</b>	<b>1,114,242</b>	<b>(651,755)</b>	<b>(625,334)</b>	<b>(2,031,056)</b>
<b>Total Non-operating Revenue</b>	<b>1,871,583</b>	<b>520,790</b>	<b>1,120,311</b>	<b>1,822,597</b>	<b>1,245,397</b>
<b>Total Investment Income</b>	<b>1,759,916</b>	<b>675,029</b>	<b>1,053,727</b>	<b>1,099,236</b>	<b>1,101,456</b>
Interest and Dividends	1,759,916	675,029	1,053,727	1,099,236	1,101,456
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(51,478)	(253,285)	(8,342)	(36,199)	(46,573)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	163,145	99,046	74,926	759,560	190,514
<b>Excess of Revenue over Expenses</b>	<b>4,986,187</b>	<b>1,635,032</b>	<b>468,556</b>	<b>1,197,263</b>	<b>(785,659)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>4,986,187</b>	<b>1,635,032</b>	<b>468,556</b>	<b>1,197,263</b>	<b>(785,659)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(1,441,443)</b>	<b>3,433,646</b>	<b>7,054,984</b>	<b>507,719</b>	<b>1,190,060</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(3,557,280)	2,121,835	4,127,671	173,650	2,072,384
Minimum Pension Liability Adjustment	(2,870,350)	(323,221)	2,458,757	(863,194)	(96,665)
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.994	5.804	6.490	6.286	7.465
Current Ratio without Board Designated and Undesignated Investments	3.819	4.496	5.043	4.772	5.506
Days in Accounts Receivable	43.762	43.862	47.659	58.572	55.583
Acid Test	2.395	2.941	3.330	2.800	3.224
Days Cash on Hand, Current	172.411	187.061	197.182	172.897	154.051
Days Cash on Hand, Incl Board Designated & Undesignated Investments	257.027	270.265	282.825	266.388	247.610
Average Payment Period, Accounts Payable and Accrued Expenses	63.521	55.923	50.478	51.852	37.331
Average Payment Period, Current Liabilities	71.992	63.605	59.212	61.758	47.775
<b>Capital Structure</b>					
Equity Financing Ratio	.524	.538	.595	.600	.627
Fixed Asset Financing	.800	.796	.811	.821	.851
Cash Flow Divided by Total Debt	.169	.121	.110	.133	.089
Cash Flow Divided by Total Debt with Operating Income Only	.126	.109	.081	.086	.054
Debt Service Coverage Total	8.929	3.484	3.076	3.475	2.322
Debt Service Coverage Total with Operating Income Only	6.714	3.207	2.443	2.477	1.644
<b>Profitability</b>					
Total Margin	.081	.025	.007	.017	(.011)
Operating Margin	.052	.017	(.010)	(.009)	(.029)
Non Operating Revenue Margin	.375	.319	2.391	1.522	(1.585)
Return On Assets	.055	.017	.005	.012	(.008)
Return On Equity	.105	.032	.008	.020	(.013)
Markup	1.553	1.458	1.436	1.476	1.498
Deductible	.262	.250	.243	.264	.272
Markup Adjustment for Deductible	1.150	1.098	1.091	1.091	1.099
Reported Income Index	(3.459)	.476	.066	2.358	(.660)
<b>Asset Efficiency</b>					
Total Asset Turnover	.678	.697	.695	.710	.761
Fixed Asset Turnover	1.902	2.115	2.257	2.390	2.705
Average Age Plant Depreciation Only	11.122	8.028	8.640	9.333	10.498
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.091	.139	.045	.013	.075
Total Operating Revenue Growth	.090	.098	.018	.013	.054
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.528	.484	.413	.396	.375

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,340,581</b>	<b>6,693,546</b>	<b>7,809,095</b>	<b>9,382,391</b>	<b>12,446,964</b>
Cash and Investment	174,130	139,186	1,185,634	185,205	6,065,943
Current Assets Whose Use is Limited	48,421	48,447	48,472	48,492	48,502
Net Patient Accounts Receivable	5,115,311	3,717,083	4,147,008	4,216,652	4,052,750
Due from Affiliates	20,148	11,478	13,036	2,089,682	†
Third Party Settlements Receivable	1,465,258	2,422,895	2,022,178	2,330,828	1,757,687
Other Accounts Receivable	†	†	†	16,131	23,033
Inventory	210,120	206,143	207,390	226,045	246,917
Other Current Assets	307,193	148,314	185,377	269,356	252,132
<b>Total Non-Current Assets</b>	<b>15,574,324</b>	<b>15,488,375</b>	<b>14,887,219</b>	<b>15,562,038</b>	<b>15,786,197</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,459,874	1,714,134	2,115,332	2,067,720	2,247,860
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	256,642	171,700	169,217	619,461	623,439
Gross Property, Plant and Equipment (PP&E)	28,048,094	28,933,823	29,076,170	30,390,973	31,429,817
Accumulated Depreciation	14,190,286	15,331,282	16,473,500	17,516,116	18,514,919
Net Property, Plant and Equipment (PP&E)	13,857,808	13,602,541	12,602,670	12,874,857	12,914,898
<b>Total Unrestricted Assets</b>	<b>22,914,905</b>	<b>22,181,921</b>	<b>22,696,314</b>	<b>24,944,429</b>	<b>28,233,161</b>
<b>Total Current Liabilities</b>	<b>3,472,252</b>	<b>4,474,857</b>	<b>2,210,463</b>	<b>2,238,501</b>	<b>5,867,418</b>
Current Long Term Debt (LTD)	15,366	28,691	25,305	159,723	202,204
Accounts Payable and Accrued Expenses	1,924,795	2,086,493	2,185,158	2,045,670	2,632,732
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	2,971,521
Other Current Liabilities	1,532,091	2,359,673	†	33,108	60,961
<b>Total Non-current Liabilities</b>	<b>4,893,246</b>	<b>4,063,872</b>	<b>1,886,852</b>	<b>4,509,441</b>	<b>4,473,681</b>
Long Term Debt	718,159	721,996	696,691	1,675,340	1,427,590
Estimated Third Party Settlements	928,516	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	3,254,026	3,369,998	1,348,105	2,975,375	3,200,597
Other Non-Current Liabilities	(7,455)	(28,122)	(157,944)	(141,274)	(154,506)
<b>Fund Balance Unrestricted</b>	<b>14,549,407</b>	<b>13,643,192</b>	<b>18,598,999</b>	<b>18,196,487</b>	<b>17,892,062</b>
<b>Total Liabilities &amp; Equity</b>	<b>22,914,905</b>	<b>22,181,921</b>	<b>22,696,314</b>	<b>24,944,429</b>	<b>28,233,161</b>
<b>Total Restricted Assets</b>	<b>834,415</b>	<b>879,803</b>	<b>997,204</b>	<b>1,017,068</b>	<b>1,047,404</b>
Cash and Investments	834,415	879,803	997,204	1,017,068	1,047,404
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>834,415</b>	<b>879,803</b>	<b>997,204</b>	<b>1,017,068</b>	<b>1,047,404</b>
<b>Total Restricted Fund Balance</b>	<b>463,892</b>	<b>499,321</b>	<b>491,734</b>	<b>502,201</b>	<b>491,674</b>
Total Liabilities	370,523	380,482	505,470	514,867	555,730
Temporarily Restricted Net Assets	213,781	245,767	235,361	247,626	237,935
Permanently Restricted Net Assets	250,111	253,554	256,373	254,575	253,739

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>54,505,241</b>	<b>53,398,247</b>	<b>63,801,307</b>	<b>68,149,048</b>	<b>66,073,107</b>
Gross Inpatient Service Revenue	11,809,806	11,057,422	14,098,562	13,809,899	14,655,817
Gross Outpatient Service Revenue	42,695,435	42,340,825	49,702,745	54,339,149	51,417,290
Free Care (Charity Care)	579,976	741,037	385,386	1,432,640	1,052,605
Bad Debt (Provision for Bad Debt)	1,794,612	2,027,494	2,074,832	3,331,079	2,807,963
Contractuals	20,025,951	18,920,839	24,513,014	30,157,741	29,947,821
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	32,104,702	31,708,877	36,828,075	33,227,588	32,264,718
Other Operating Revenue	112,221	347,447	444,535	940,670	1,171,531
<b>Total Operating Revenue</b>	<b>32,216,923</b>	<b>32,056,324</b>	<b>37,272,610</b>	<b>34,168,258</b>	<b>33,436,249</b>
<b>Total Operating Expenses</b>	<b>30,871,168</b>	<b>33,244,089</b>	<b>32,810,033</b>	<b>34,611,948</b>	<b>33,965,061</b>
Depreciation and Amortization	1,175,309	1,248,659	1,255,869	1,198,726	1,115,156
Interest	44,832	46,908	46,623	56,001	55,195
Advertising Expenses	*	78,940	53,459	60,132	51,378
Allowed Advertising Expenses	*	†	†	†	†
Non-Allowed Advertising Expenses	*	78,940	53,459	60,132	51,378
Salaries and Benefits	*	22,464,958	21,558,892	22,483,546	22,455,589
Other Operating Expenses	29,651,027	9,404,624	9,895,190	10,813,543	10,287,743
<b>Net Operating Income</b>	<b>1,345,755</b>	<b>(1,187,765)</b>	<b>4,462,577</b>	<b>(443,690)</b>	<b>(528,812)</b>
<b>Total Non-operating Revenue</b>	<b>(61,112)</b>	<b>191,156</b>	<b>125,558</b>	<b>76,409</b>	<b>228,544</b>
<b>Total Investment Income</b>	<b>(121,080)</b>	<b>140,255</b>	<b>155,348</b>	<b>95,423</b>	<b>180,219</b>
Interest and Dividends	56,044	57,052	62,874	62,406	54,666
Realized Gains/Losses on Sales of Securities	(177,124)	83,203	92,474	33,017	125,553
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	(19,014)	48,325
Other Non-Operating Revenues (Gifts, Bequests, etc.)	59,968	50,901	(29,790)	†	†
<b>Excess of Revenue over Expenses</b>	<b>1,284,643</b>	<b>(996,609)</b>	<b>4,588,135</b>	<b>(367,281)</b>	<b>(300,268)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,284,643</b>	<b>(996,609)</b>	<b>4,588,135</b>	<b>(367,281)</b>	<b>(300,268)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,255,131</b>	<b>(691,880)</b>	<b>4,955,810</b>	<b>(493,914)</b>	<b>(304,428)</b>
Net Assets Released for Restrictions - Capital	231,494	231,494	84,572	†	†
Unrealized Gains/Losses on Investments	(261,006)	73,235	283,103	(126,633)	(4,160)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.535	1.879	4.490	5.115	2.504
Current Ratio without Board Designated and Undesignated Investments	2.114	1.496	3.533	4.191	2.121
Days in Accounts Receivable	58.156	42.787	41.101	46.319	45.847
Acid Test	.064	.042	.558	.104	1.042
Days Cash on Hand, Current	2.735	2.140	14.275	2.553	67.938
Days Cash on Hand, Incl Board Designated & Undesignated Investments	20.679	21.695	38.744	25.140	92.915
Average Payment Period, Accounts Payable and Accrued Expenses	23.658	23.802	25.277	22.347	29.253
Average Payment Period, Current Liabilities	42.678	51.049	25.569	24.453	65.194
<b>Capital Structure</b>					
Equity Financing Ratio	.635	.615	.819	.729	.634
Fixed Asset Financing	.052	.053	.055	.130	.111
Cash Flow Divided by Total Debt	.294	.030	1.426	.123	.079
Cash Flow Divided by Total Debt with Operating Income Only	.301	.007	1.396	.112	.057
Debt Service Coverage Total	42.083	4.801	78.214	10.915	4.048
Debt Service Coverage Total with Operating Income Only	43.110	1.731	76.547	9.975	2.985
<b>Profitability</b>					
Total Margin	.040	(.031)	.123	(.011)	(.009)
Operating Margin	.042	(.037)	.120	(.013)	(.016)
Non Operating Revenue Margin	(.048)	(.192)	.027	(.208)	(.761)
Return On Assets	.056	(.045)	.202	(.015)	(.011)
Return On Equity	.088	(.073)	.247	(.020)	(.017)
Markup	1.769	1.617	1.958	1.996	1.980
Deductible	.367	.354	.384	.443	.453
Markup Adjustment for Deductible	1.121	1.048	1.211	1.125	1.098
Reported Income Index	1.024	1.100	.926	.912	.986
<b>Asset Efficiency</b>					
Total Asset Turnover	1.403	1.454	1.648	1.373	1.192
Fixed Asset Turnover	2.325	2.357	2.958	2.654	2.589
Average Age Plant Depreciation Only	12.074	12.278	13.117	14.612	16.603
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.077	.077	(.013)	.055	(.019)
Total Operating Revenue Growth	.103	(.005)	.163	(.083)	(.021)
Realized Gains Divided by Non-Operating Revenue	2.898	.435	.737	.432	.549
Realized Gains Divided by Net Income	(.138)	(.083)	.020	(.090)	(.418)
Long Term Debt to Equity	.049	.053	.037	.092	.080

† Data not available or not applicable

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>9,736,102</b>	<b>8,189,239</b>	<b>7,709,540</b>	<b>6,375,790</b>	<b>10,150,750</b>
Cash and Investment	4,169,526	5,276,074	4,018,132	1,344,213	4,395,076
Current Assets Whose Use is Limited	153,054	150,580	128,728	128,561	1,292,574
Net Patient Accounts Receivable	1,934,503	2,056,480	2,359,114	3,278,646	2,229,256
Due from Affiliates	547	73,596	90,165	359,194	95,046
Third Party Settlements Receivable	2,940,222	65,074	297,907	723,349	1,306,909
Other Accounts Receivable	27,387	20,843	68,067	48,055	261,836
Inventory	242,042	256,042	292,770	269,381	221,869
Other Current Assets	268,821	290,550	454,657	224,391	348,184
<b>Total Non-Current Assets</b>	<b>15,570,721</b>	<b>19,386,046</b>	<b>22,579,619</b>	<b>26,172,691</b>	<b>32,624,268</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	4,338,647	6,678,663	10,836,016	10,407,642	7,475,858
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,602,173	3,034,420	1,985,176	3,149,381	3,227,044
Gross Property, Plant and Equipment (PP&E)	22,843,785	24,221,906	25,560,209	29,727,048	40,241,914
Accumulated Depreciation	13,213,884	14,548,943	15,801,782	17,111,380	18,320,548
Net Property, Plant and Equipment (PP&E)	9,629,901	9,672,963	9,758,427	12,615,668	21,921,366
<b>Total Unrestricted Assets</b>	<b>25,306,823</b>	<b>27,575,285</b>	<b>30,289,159</b>	<b>32,548,481</b>	<b>42,775,018</b>
<b>Total Current Liabilities</b>	<b>6,451,175</b>	<b>6,282,861</b>	<b>7,695,853</b>	<b>7,769,964</b>	<b>7,506,223</b>
Current Long Term Debt (LTD)	625,362	648,532	535,699	464,953	587,906
Accounts Payable and Accrued Expenses	2,627,988	2,691,489	3,130,837	4,157,398	3,396,846
Estimated Third Party Settlements	2,959,264	2,700,950	3,828,188	2,861,669	3,343,090
Due to Affiliates	238,561	241,890	201,129	285,944	178,381
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>4,342,863</b>	<b>4,952,488</b>	<b>5,229,019</b>	<b>6,145,315</b>	<b>14,773,488</b>
Long Term Debt	4,121,339	3,473,203	2,937,900	2,473,485	9,752,604
Estimated Third Party Settlements	†	1,276,698	2,120,771	2,199,339	2,947,192
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	221,524	202,587	170,348	1,472,491	2,073,692
<b>Fund Balance Unrestricted</b>	<b>14,512,785</b>	<b>16,339,936</b>	<b>17,364,287</b>	<b>18,633,202</b>	<b>20,495,307</b>
<b>Total Liabilities &amp; Equity</b>	<b>25,306,823</b>	<b>27,575,285</b>	<b>30,289,159</b>	<b>32,548,481</b>	<b>42,775,018</b>
<b>Total Restricted Assets</b>	<b>446,444</b>	<b>506,387</b>	<b>519,658</b>	<b>829,116</b>	<b>1,221,043</b>
Cash and Investments	446,444	506,387	519,658	829,116	1,221,043
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>446,444</b>	<b>506,387</b>	<b>519,658</b>	<b>829,116</b>	<b>1,221,043</b>
<b>Total Restricted Fund Balance</b>	<b>446,444</b>	<b>506,387</b>	<b>519,658</b>	<b>829,116</b>	<b>1,221,043</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	98,839	153,748	180,130	465,877	851,186
Permanently Restricted Net Assets	347,605	352,639	339,528	363,239	369,857

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>53,280,370</b>	<b>56,729,621</b>	<b>55,495,697</b>	<b>55,091,038</b>	<b>53,566,747</b>
Gross Inpatient Service Revenue	11,678,408	12,358,072	10,579,175	10,047,465	7,918,984
Gross Outpatient Service Revenue	41,601,962	44,371,549	44,916,522	45,043,573	45,647,763
Free Care (Charity Care)	2,066,860	2,842,765	2,067,021	1,860,037	1,655,396
Bad Debt (Provision for Bad Debt)	1,628,972	2,258,561	2,046,648	2,368,603	2,959,256
Contractuals	20,151,830	20,687,705	19,746,400	19,100,190	18,373,713
Changes in Prior Year Estimated/Final Settlements	(1,353,182)	(383,633)	(340,383)	(602,893)	(1,771,789)
Net Patient Service Revenue	30,785,890	31,324,223	31,976,011	32,365,101	32,350,171
Other Operating Revenue	779,984	622,093	1,059,904	1,576,742	1,302,601
<b>Total Operating Revenue</b>	<b>31,565,874</b>	<b>31,946,316</b>	<b>33,035,915</b>	<b>33,941,843</b>	<b>33,652,772</b>
<b>Total Operating Expenses</b>	<b>29,944,818</b>	<b>30,580,998</b>	<b>31,905,596</b>	<b>33,667,622</b>	<b>32,078,500</b>
Depreciation and Amortization	1,340,295	1,385,409	1,386,407	1,462,269	1,668,218
Interest	228,305	210,251	185,715	160,720	96,244
Advertising Expenses	*	118,978	129,309	165,258	159,373
Allowed Advertising Expenses	*	31,312	30,382	25,195	25,414
Non-Allowed Advertising Expenses	*	87,666	98,927	140,063	133,959
Salaries and Benefits	*	17,838,855	18,297,661	19,559,724	19,875,601
Other Operating Expenses	28,376,218	11,027,505	11,906,504	12,319,651	10,279,064
<b>Net Operating Income</b>	<b>1,621,056</b>	<b>1,365,318</b>	<b>1,130,319</b>	<b>274,221</b>	<b>1,574,272</b>
<b>Total Non-operating Revenue</b>	<b>73,424</b>	<b>233,154</b>	<b>307,851</b>	<b>309,367</b>	<b>357,762</b>
<b>Total Investment Income</b>	<b>59,934</b>	<b>234,650</b>	<b>322,960</b>	<b>383,600</b>	<b>330,268</b>
Interest and Dividends	120,901	219,622	294,171	288,536	255,966
Realized Gains/Losses on Sales of Securities	(60,967)	15,028	28,789	95,064	74,302
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	(139)	(6,440)	(69,613)	24,623
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	13,490	(1,357)	(8,669)	(4,620)	2,871
<b>Excess of Revenue over Expenses</b>	<b>1,694,480</b>	<b>1,598,472</b>	<b>1,438,170</b>	<b>583,588</b>	<b>1,932,034</b>
Extraordinary Gains/Losses	†	†	†	†	(48,123)
<b>Total Surplus/Deficit</b>	<b>1,694,480</b>	<b>1,598,472</b>	<b>1,438,170</b>	<b>583,588</b>	<b>1,883,911</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,018,114</b>	<b>1,777,063</b>	<b>1,361,414</b>	<b>1,284,866</b>	<b>1,862,074</b>
Net Assets Released for Restrictions - Capital	74,563	19,858	31,571	101,415	206,372
Unrealized Gains/Losses on Investments	119,450	220,537	(79,455)	653,243	252,397
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	129,621	(61,804)	(28,872)	(53,380)	(480,606)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.182	2.366	2.410	2.160	2.348
Current Ratio without Board Designated and Undesignated Investments	1.509	1.303	1.002	.821	1.352
Days in Accounts Receivable	22.936	23.963	26.929	36.975	25.152
Acid Test	.670	.864	.539	.190	.758
Days Cash on Hand, Current	55.157	67.843	49.595	16.692	68.266
Days Cash on Hand, Incl Board Designated & Undesignated Investments	110.519	151.339	179.191	134.647	157.995
Average Payment Period, Accounts Payable and Accrued Expenses	33.534	33.649	37.444	47.118	40.771
Average Payment Period, Current Liabilities	82.318	78.548	92.040	88.061	90.094
<b>Capital Structure</b>					
Equity Financing Ratio	.573	.593	.573	.572	.479
Fixed Asset Financing	.428	.359	.301	.196	.445
Cash Flow Divided by Total Debt	.281	.266	.219	.147	.162
Cash Flow Divided by Total Debt with Operating Income Only	.274	.245	.195	.125	.146
Debt Service Coverage Total	3.863	3.823	3.608	3.168	6.587
Debt Service Coverage Total with Operating Income Only	3.776	3.543	3.239	2.724	5.949
<b>Profitability</b>					
Total Margin	.054	.050	.043	.017	.057
Operating Margin	.051	.043	.034	.008	.047
Non Operating Revenue Margin	.043	.146	.214	.530	.185
Return On Assets	.067	.058	.047	.018	.045
Return On Equity	.117	.098	.083	.031	.094
Markup	1.805	1.875	1.773	1.683	1.710
Deductible	.378	.365	.356	.347	.343
Markup Adjustment for Deductible	1.132	1.199	1.154	1.116	1.138
Reported Income Index	.840	.875	1.404	.460	1.038
<b>Asset Efficiency</b>					
Total Asset Turnover	1.250	1.167	1.101	1.052	.795
Fixed Asset Turnover	3.278	3.303	3.385	2.690	1.535
Average Age Plant Depreciation Only	9.859	10.502	11.398	11.702	10.982
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.070	.021	.043	.055	(.047)
Total Operating Revenue Growth	.033	.012	.034	.027	(.009)
Realized Gains Divided by Non-Operating Revenue	(.830)	.064	.094	.307	.208
Realized Gains Divided by Net Income	(.036)	.009	.020	.163	.038
Long Term Debt to Equity	.284	.213	.169	.133	.476

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>9,736,102</b>	<b>42,380,291</b>	<b>48,164,922</b>	<b>51,876,962</b>	<b>36,334,211</b>
Cash and Investment	4,169,526	11,643,324	19,015,960	11,418,032	9,935,342
Current Assets Whose Use is Limited	153,054	748,939	720,008	722,116	438,114
Net Patient Accounts Receivable	1,934,503	17,739,548	18,493,498	21,572,879	22,091,945
Due from Affiliates	547	†	104,339	167,916	815,113
Third Party Settlements Receivable	2,940,222	9,741,310	7,134,572	14,393,999	†
Other Accounts Receivable	27,387	120,134	262,051	893,114	295,004
Inventory	242,042	1,487,970	1,544,789	1,532,519	1,661,686
Other Current Assets	268,821	899,066	889,705	1,176,387	1,097,007
<b>Total Non-Current Assets</b>	<b>15,570,721</b>	<b>91,208,865</b>	<b>88,613,040</b>	<b>96,990,934</b>	<b>126,159,021</b>
Trustee Held Investments	†	150,011	150,223	265,193	265,299
Board Designated and Undesignated Investments	4,338,647	21,576,520	21,099,167	26,193,552	48,240,918
Due From Affiliates	†	61,341	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,602,173	1,814,331	1,946,941	6,998,407	13,934,145
Gross Property, Plant and Equipment (PP&E)	22,843,785	147,929,537	153,818,876	160,538,925	168,592,640
Accumulated Depreciation	13,213,884	80,322,875	88,402,167	97,005,143	104,873,981
Net Property, Plant and Equipment (PP&E)	9,629,901	67,606,662	65,416,709	63,533,782	63,718,659
<b>Total Unrestricted Assets</b>	<b>25,306,823</b>	<b>133,589,156</b>	<b>136,777,962</b>	<b>148,867,896</b>	<b>162,493,232</b>
<b>Total Current Liabilities</b>	<b>6,451,175</b>	<b>17,933,295</b>	<b>21,688,665</b>	<b>28,502,800</b>	<b>37,327,528</b>
Current Long Term Debt (LTD)	625,362	3,255,549	3,257,118	3,237,452	3,378,220
Accounts Payable and Accrued Expenses	2,627,988	8,781,938	9,185,296	10,525,648	11,523,029
Estimated Third Party Settlements	2,959,264	†	745,080	5,160,902	12,692,503
Due to Affiliates	238,561	5,695,582	8,475,971	9,534,842	9,618,581
Other Current Liabilities	†	200,226	25,200	43,956	115,195
<b>Total Non-current Liabilities</b>	<b>4,342,863</b>	<b>35,124,094</b>	<b>31,919,040</b>	<b>29,005,410</b>	<b>29,340,752</b>
Long Term Debt	4,121,339	33,440,767	30,130,510	26,851,038	26,835,206
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	1,683,327	1,788,530	2,154,372	2,505,546
Other Non-Current Liabilities	221,524	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>14,512,785</b>	<b>80,531,767</b>	<b>83,170,257</b>	<b>91,359,686</b>	<b>95,824,952</b>
<b>Total Liabilities &amp; Equity</b>	<b>25,306,823</b>	<b>133,589,156</b>	<b>136,777,962</b>	<b>148,867,896</b>	<b>162,493,232</b>
<b>Total Restricted Assets</b>	<b>446,444</b>	<b>2,151,292</b>	<b>2,064,481</b>	<b>1,839,956</b>	<b>1,938,827</b>
Cash and Investments	446,444	1,304,728	2,064,481	1,789,706	1,938,827
Receivables	†	272,176	†	50,250	†
Other Assets	†	574,388	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>446,444</b>	<b>2,151,292</b>	<b>2,064,481</b>	<b>1,839,956</b>	<b>1,938,827</b>
<b>Total Restricted Fund Balance</b>	<b>446,444</b>	<b>2,151,292</b>	<b>2,064,481</b>	<b>1,839,956</b>	<b>1,938,827</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	98,839	608,583	473,507	240,576	280,709
Permanently Restricted Net Assets	347,605	1,542,709	1,590,974	1,599,380	1,658,118

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>53,280,370</b>	<b>306,620,106</b>	<b>329,830,595</b>	<b>337,334,803</b>	<b>356,261,277</b>
Gross Inpatient Service Revenue	11,678,408	101,925,384	110,648,676	102,953,075	118,063,962
Gross Outpatient Service Revenue	41,601,962	204,694,722	219,181,919	234,381,728	238,197,315
Free Care (Charity Care)	2,066,860	5,377,394	7,494,651	8,030,644	10,291,544
Bad Debt (Provision for Bad Debt)	1,628,972	9,201,104	9,797,297	10,222,281	11,854,266
Contractuals	20,151,830	145,103,000	157,315,508	160,852,938	172,796,260
Changes in Prior Year Estimated/Final Settlements	(1,353,182)	(1,141,000)	(1,837,000)	(2,685,000)	(2,612,000)
Net Patient Service Revenue	30,785,890	148,079,608	157,060,139	160,913,940	163,931,207
Other Operating Revenue	779,984	3,604,349	3,183,898	4,242,348	4,746,591
<b>Total Operating Revenue</b>	<b>31,565,874</b>	<b>151,683,957</b>	<b>160,244,037</b>	<b>165,156,288</b>	<b>168,677,798</b>
<b>Total Operating Expenses</b>	<b>29,944,818</b>	<b>150,657,863</b>	<b>157,218,365</b>	<b>162,510,612</b>	<b>166,669,480</b>
Depreciation and Amortization	1,340,295	9,063,031	9,092,533	8,738,741	8,347,130
Interest	228,305	1,959,687	1,760,593	1,656,618	1,501,694
Advertising Expenses	*	519,413	482,193	349,467	401,495
Allowed Advertising Expenses	*	41,208	52,244	106,572	304,253
Non-Allowed Advertising Expenses	*	478,205	429,949	242,895	97,242
Salaries and Benefits	*	72,360,907	69,363,226	69,698,675	70,325,969
Other Operating Expenses	28,376,218	66,754,825	76,519,820	82,067,111	86,093,192
<b>Net Operating Income</b>	<b>1,621,056</b>	<b>1,026,094</b>	<b>3,025,672</b>	<b>2,645,676</b>	<b>2,008,318</b>
<b>Total Non-operating Revenue</b>	<b>73,424</b>	<b>1,750,749</b>	<b>(350,012)</b>	<b>4,285,551</b>	<b>3,048,198</b>
<b>Total Investment Income</b>	<b>59,934</b>	<b>2,140,830</b>	<b>(488,758)</b>	<b>4,069,461</b>	<b>3,071,925</b>
Interest and Dividends	120,901	3,852	2,609	1,587	†
Realized Gains/Losses on Sales of Securities	(60,967)	262,404	769,652	964,794	3,071,925
Permanently Impaired Security Writedowns	†	1,874,574	(1,261,019)	3,103,080	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	(441,953)	(152,460)	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	13,490	51,872	291,206	216,090	(23,727)
<b>Excess of Revenue over Expenses</b>	<b>1,694,480</b>	<b>2,776,843</b>	<b>2,675,660</b>	<b>6,931,227</b>	<b>5,056,516</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,694,480</b>	<b>2,776,843</b>	<b>2,675,660</b>	<b>6,931,227</b>	<b>5,056,516</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,018,114</b>	<b>6,386,138</b>	<b>2,638,490</b>	<b>8,189,428</b>	<b>4,465,266</b>
Net Assets Released for Restrictions - Capital	74,563	1,379,528	309,510	351,839	51,250
Unrealized Gains/Losses on Investments	119,450	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	129,621	(254,828)	(346,680)	906,362	(642,500)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	2,484,595	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.182	3.566	3.194	2.739	2.266
Current Ratio without Board Designated and Undesignated Investments	1.509	2.363	2.221	1.820	.973
Days in Accounts Receivable	22.936	43.726	42.978	48.934	49.189
Acid Test	.670	.691	.910	.426	.278
Days Cash on Hand, Current	55.157	31.944	48.632	28.816	23.915
Days Cash on Hand, Incl Board Designated & Undesignated Investments	110.519	87.564	100.623	90.991	135.131
Average Payment Period, Accounts Payable and Accrued Expenses	33.534	22.638	22.634	24.984	26.565
Average Payment Period, Current Liabilities	82.318	46.228	53.443	67.656	86.056
<b>Capital Structure</b>					
Equity Financing Ratio	.573	.603	.608	.614	.590
Fixed Asset Financing	.428	.495	.461	.423	.421
Cash Flow Divided by Total Debt	.281	.223	.220	.272	.201
Cash Flow Divided by Total Debt with Operating Income Only	.274	.190	.226	.198	.155
Debt Service Coverage Total	3.863	2.682	2.697	3.526	3.145
Debt Service Coverage Total with Operating Income Only	3.776	2.342	2.767	2.654	2.502
<b>Profitability</b>					
Total Margin	.054	.018	.017	.041	.029
Operating Margin	.051	.007	.019	.016	.012
Non Operating Revenue Margin	.043	.630	(.131)	.618	.603
Return On Assets	.067	.021	.020	.047	.031
Return On Equity	.117	.034	.032	.076	.053
Markup	1.805	2.059	2.118	2.102	2.166
Deductible	.378	.473	.477	.477	.485
Markup Adjustment for Deductible	1.132	1.096	1.118	1.112	1.129
Reported Income Index	.840	.231	1.014	.846	1.132
<b>Asset Efficiency</b>					
Total Asset Turnover	1.250	1.149	1.169	1.138	1.057
Fixed Asset Turnover	3.278	2.244	2.450	2.600	2.647
Average Age Plant Depreciation Only	9.859	8.863	9.723	11.101	12.564
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.070	.146	.044	.034	.026
Total Operating Revenue Growth	.033	.140	.056	.031	.021
Realized Gains Divided by Non-Operating Revenue	(.830)	.150	(2.199)	.225	1.008
Realized Gains Divided by Net Income	(.036)	.094	.288	.139	.608
Long Term Debt to Equity	.284	.415	.362	.294	.280

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>10,456,187</b>	<b>10,892,175</b>	<b>16,119,828</b>	<b>14,054,126</b>	<b>16,800,141</b>
Cash and Investment	7,490,331	8,735,460	13,938,261	10,756,332	14,530,760
Current Assets Whose Use is Limited	445,244	444,397	284,965	416,546	443,530
Net Patient Accounts Receivable	1,275,612	1,078,034	1,139,077	1,252,306	1,134,220
Due from Affiliates	†	94,897	†	1,387,083	512,779
Third Party Settlements Receivable	831,163	177,542	†	†	†
Other Accounts Receivable	131,230	†	436,797	390	3,881
Inventory	214,953	249,042	262,936	165,398	125,062
Other Current Assets	67,654	112,803	57,792	76,071	49,909
<b>Total Non-Current Assets</b>	<b>22,511,928</b>	<b>21,922,445</b>	<b>20,483,199</b>	<b>19,801,761</b>	<b>20,065,063</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	209,360	288,800	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	703,897	849,793	233,482	528,311	511,058
Gross Property, Plant and Equipment (PP&E)	28,108,088	28,190,418	19,960,917	19,273,450	19,554,005
Accumulated Depreciation	6,300,057	7,327,126	†	†	†
Net Property, Plant and Equipment (PP&E)	21,808,031	20,863,292	19,960,917	19,273,450	19,554,005
<b>Total Unrestricted Assets</b>	<b>32,968,115</b>	<b>32,814,620</b>	<b>36,603,027</b>	<b>33,855,887</b>	<b>36,865,204</b>
<b>Total Current Liabilities</b>	<b>2,304,329</b>	<b>3,275,859</b>	<b>3,773,912</b>	<b>3,164,893</b>	<b>2,927,322</b>
Current Long Term Debt (LTD)	607,842	633,280	663,736	809,247	834,247
Accounts Payable and Accrued Expenses	1,696,487	2,502,554	2,681,701	2,355,646	2,093,075
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	140,025	428,475	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>22,417,398</b>	<b>21,785,617</b>	<b>24,519,268</b>	<b>21,605,178</b>	<b>23,525,344</b>
Long Term Debt	22,187,398	21,555,617	20,890,382	20,474,630	19,640,382
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	230,000	230,000	3,628,886	1,130,548	3,884,962
<b>Fund Balance Unrestricted</b>	<b>8,246,388</b>	<b>7,753,144</b>	<b>8,309,847</b>	<b>9,085,816</b>	<b>10,412,538</b>
<b>Total Liabilities &amp; Equity</b>	<b>32,968,115</b>	<b>32,814,620</b>	<b>36,603,027</b>	<b>33,855,887</b>	<b>36,865,204</b>
<b>Total Restricted Assets</b>	<b>427,056</b>	<b>413,635</b>	<b>510,432</b>	<b>637,355</b>	<b>659,218</b>
Cash and Investments	427,056	413,635	510,432	637,355	659,218
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>427,056</b>	<b>413,635</b>	<b>510,432</b>	<b>637,355</b>	<b>659,218</b>
<b>Total Restricted Fund Balance</b>	<b>427,056</b>	<b>413,635</b>	<b>510,432</b>	<b>616,644</b>	<b>650,330</b>
Total Liabilities	†	†	†	20,711	8,888
Temporarily Restricted Net Assets	77,056	63,635	160,432	266,644	300,330
Permanently Restricted Net Assets	350,000	350,000	350,000	350,000	350,000

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>46,090,875</b>	<b>46,972,182</b>	<b>48,357,674</b>	<b>50,552,450</b>	<b>53,013,911</b>
Gross Inpatient Service Revenue	43,442,618	44,091,449	46,082,568	48,485,499	50,507,655
Gross Outpatient Service Revenue	2,648,257	2,880,733	2,275,106	2,066,951	2,506,256
Free Care (Charity Care)	5,633,874	5,509,905	5,667,230	5,675,718	6,603,419
Bad Debt (Provision for Bad Debt)	529,243	597,104	666,903	1,311,266	1,162,243
Contractuals	9,197,558	10,617,764	11,496,779	12,496,413	14,355,996
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	(511,000)
Net Patient Service Revenue	30,730,200	30,247,409	30,526,762	31,069,053	31,403,253
Other Operating Revenue	1,012,055	1,081,619	890,012	933,721	823,966
<b>Total Operating Revenue</b>	<b>31,742,255</b>	<b>31,329,028</b>	<b>31,416,774</b>	<b>32,002,774</b>	<b>32,227,219</b>
<b>Total Operating Expenses</b>	<b>31,354,555</b>	<b>31,022,849</b>	<b>30,886,613</b>	<b>31,341,392</b>	<b>30,927,288</b>
Depreciation and Amortization	1,182,063	1,038,319	1,049,934	1,064,338	1,081,614
Interest	1,187,649	1,146,337	1,136,308	1,049,357	772,938
Advertising Expenses	*	77,451	†	†	†
Allowed Advertising Expenses	*	10,717	†	†	†
Non-Allowed Advertising Expenses	*	66,734	†	†	†
Salaries and Benefits	*	21,606,625	21,316,295	21,107,149	20,961,938
Other Operating Expenses	28,984,843	7,154,117	7,384,076	8,120,548	8,110,798
<b>Net Operating Income</b>	<b>387,700</b>	<b>306,179</b>	<b>530,161</b>	<b>661,382</b>	<b>1,299,931</b>
<b>Total Non-operating Revenue</b>	<b>25,711</b>	<b>100,577</b>	<b>55,001</b>	<b>44,174</b>	<b>26,790</b>
<b>Total Investment Income</b>	<b>25,711</b>	<b>100,577</b>	<b>55,001</b>	<b>44,174</b>	<b>26,790</b>
Interest and Dividends	25,711	100,605	46,073	44,174	26,790
Realized Gains/Losses on Sales of Securities	†	(28)	8,928	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>413,411</b>	<b>406,756</b>	<b>585,162</b>	<b>705,556</b>	<b>1,326,721</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>413,411</b>	<b>406,756</b>	<b>585,162</b>	<b>705,556</b>	<b>1,326,721</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>31,990</b>	<b>(493,244)</b>	<b>558,701</b>	<b>775,968</b>	<b>1,326,721</b>
Net Assets Released for Restrictions - Capital	88,336	†	†	70,412	†
Unrealized Gains/Losses on Investments	†	†	(16,415)	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(469,757)	(900,000)	(10,046)	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.538	3.389	4.348	4.441	5.739
Current Ratio without Board Designated and Undesignated Investments	4.538	3.325	4.271	4.441	5.739
Days in Accounts Receivable	15.151	13.009	13.620	14.712	13.183
Acid Test	3.444	2.802	3.769	3.530	5.115
Days Cash on Hand, Current	95.998	111.746	173.996	134.693	183.129
Days Cash on Hand, Incl Board Designated & Undesignated Investments	95.998	114.294	177.529	134.693	183.129
Average Payment Period, Accounts Payable and Accrued Expenses	20.523	30.463	32.806	28.398	25.597
Average Payment Period, Current Liabilities	27.876	39.877	46.167	38.154	35.800
<b>Capital Structure</b>					
Equity Financing Ratio	.250	.236	.227	.268	.282
Fixed Asset Financing	1.017	1.033	1.047	1.062	1.004
Cash Flow Divided by Total Debt	.065	.058	.058	.071	.091
Cash Flow Divided by Total Debt with Operating Income Only	.063	.054	.056	.070	.090
Debt Service Coverage Total	1.568	1.477	1.566	1.646	2.011
Debt Service Coverage Total with Operating Income Only	1.553	1.420	1.535	1.620	1.994
<b>Profitability</b>					
Total Margin	.013	.013	.019	.022	.041
Operating Margin	.012	.010	.017	.021	.040
Non Operating Revenue Margin	.062	.247	.094	.063	.020
Return On Assets	.013	.012	.016	.021	.036
Return On Equity	.050	.052	.070	.078	.127
Markup	1.502	1.549	1.594	1.643	1.741
Deductible	.200	.226	.238	.247	.271
Markup Adjustment for Deductible	1.209	1.207	1.222	1.244	1.277
Reported Income Index	12.923	(.825)	1.051	.909	1.000
<b>Asset Efficiency</b>					
Total Asset Turnover	.964	.958	.860	.947	.875
Fixed Asset Turnover	1.456	1.502	1.574	1.660	1.648
Average Age Plant Depreciation Only	5.330	7.057	†	†	†
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.050)	(.011)	(.004)	.015	(.013)
Total Operating Revenue Growth	(.059)	(.013)	.003	.019	.007
Realized Gains Divided by Non-Operating Revenue	†	(.000)	.162	†	†
Realized Gains Divided by Net Income	†	(.000)	.015	†	†
Long Term Debt to Equity	2.691	2.780	2.514	2.253	1.886

† Data not available or not applicable

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>4,744,227</b>	<b>6,539,277</b>	<b>6,293,682</b>	<b>5,119,848</b>	<b>4,932,966</b>
Cash and Investment	1,416,137	2,034,310	1,281,716	1,217,430	1,127,501
Current Assets Whose Use is Limited	171,364	463,890	203,124	338,985	273,601
Net Patient Accounts Receivable	2,471,491	2,248,141	2,312,264	1,740,671	1,634,333
Due from Affiliates	172,506	992,778	1,821,439	1,278,189	1,481,036
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	29,897	†	†	†	†
Inventory	246,899	258,303	328,267	187,079	162,883
Other Current Assets	235,933	541,855	346,872	357,494	253,612
<b>Total Non-Current Assets</b>	<b>23,948,216</b>	<b>23,443,129</b>	<b>22,853,078</b>	<b>22,467,041</b>	<b>22,632,388</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	3,163,775	3,765,485	3,883,028	4,527,640	5,410,588
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	597,000	597,000	597,000	597,000	597,000
Other Non-current Assets	75,365	101,898	100,236	89,326	78,307
Gross Property, Plant and Equipment (PP&E)	34,057,505	34,136,641	34,618,123	31,538,822	31,815,218
Accumulated Depreciation	13,945,429	15,157,895	16,345,309	14,285,747	15,268,725
Net Property, Plant and Equipment (PP&E)	20,112,076	18,978,746	18,272,814	17,253,075	16,546,493
<b>Total Unrestricted Assets</b>	<b>28,692,443</b>	<b>29,982,406</b>	<b>29,146,760</b>	<b>27,586,889</b>	<b>27,565,354</b>
<b>Total Current Liabilities</b>	<b>4,016,246</b>	<b>5,676,516</b>	<b>4,603,716</b>	<b>3,633,246</b>	<b>4,125,729</b>
Current Long Term Debt (LTD)	466,716	468,475	551,083	480,850	548,117
Accounts Payable and Accrued Expenses	1,307,689	913,914	671,281	787,474	1,458,324
Estimated Third Party Settlements	1,608,000	2,715,240	1,878,298	1,085,000	897,000
Due to Affiliates	340,854	955,644	1,069,342	920,294	1,043,400
Other Current Liabilities	292,987	623,243	433,712	359,628	178,888
<b>Total Non-current Liabilities</b>	<b>11,874,653</b>	<b>11,468,577</b>	<b>10,858,708</b>	<b>10,352,384</b>	<b>10,076,970</b>
Long Term Debt	11,716,724	11,294,627	10,744,537	10,240,884	9,984,161
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	157,929	173,950	114,171	111,500	92,809
<b>Fund Balance Unrestricted</b>	<b>12,801,544</b>	<b>12,837,313</b>	<b>13,684,336</b>	<b>13,601,259</b>	<b>13,362,655</b>
<b>Total Liabilities &amp; Equity</b>	<b>28,692,443</b>	<b>29,982,406</b>	<b>29,146,760</b>	<b>27,586,889</b>	<b>27,565,354</b>
<b>Total Restricted Assets</b>	<b>1,117,023</b>	<b>1,273,093</b>	<b>838,687</b>	<b>833,365</b>	<b>902,423</b>
Cash and Investments	991,820	1,193,198	818,687	833,365	901,785
Receivables	125,203	79,895	20,000	†	638
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,117,023</b>	<b>1,273,093</b>	<b>838,687</b>	<b>833,365</b>	<b>902,423</b>
<b>Total Restricted Fund Balance</b>	<b>1,117,023</b>	<b>1,273,093</b>	<b>812,059</b>	<b>804,698</b>	<b>872,751</b>
Total Liabilities	†	†	26,628	28,667	29,672
Temporarily Restricted Net Assets	482,920	616,233	180,799	121,618	161,971
Permanently Restricted Net Assets	634,103	656,860	631,260	683,080	710,780

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>23,739,778</b>	<b>25,014,573</b>	<b>24,013,022</b>	<b>22,702,852</b>	<b>21,437,592</b>
Gross Inpatient Service Revenue	7,956,368	9,879,249	10,424,086	10394471.000	9681126.000
Gross Outpatient Service Revenue	15,783,410	15,135,324	13,588,936	12308381.000	11756466.000
Free Care (Charity Care)	452,980	553,512	434,188	533587.000	400225.000
Bad Debt (Provision for Bad Debt)	639,562	476,802	500,452	345526.000	457131.000
Contractuals	5,920,922	4,924,536	5,561,001	5261518.000	4391846.000
Changes in Prior Year Estimated/Final Settlements	210,191	518,000	†	†	†
Net Patient Service Revenue	16,516,123	18,541,723	17,517,381	16562221.000	16188390.000
Other Operating Revenue	3,470,205	1,124,525	1,277,980	1049312.000	692691.000
<b>Total Operating Revenue</b>	<b>19,986,328</b>	<b>19,666,248</b>	<b>18,795,361</b>	<b>17611533.000</b>	<b>16881081.000</b>
<b>Total Operating Expenses</b>	<b>21,162,608</b>	<b>19,708,595</b>	<b>18,371,325</b>	<b>18253059.000</b>	<b>18124399.000</b>
Depreciation and Amortization	1,343,293	1,327,408	1,280,210	1266833.000	1210253.000
Interest	608,928	595,005	534,382	505609.000	477943.000
Advertising Expenses	*	38,692	28,121	35412.000	16844.000
Allowed Advertising Expenses	*	6,179	5,365	8272.000	3847.000
Non-Allowed Advertising Expenses	*	32,513	22,756	27140.000	12997.000
Salaries and Benefits	*	8,756,524	8,220,353	8188023.000	7887640.000
Other Operating Expenses	19,210,387	8,990,966	8,308,259	8257182.000	8531719.000
<b>Net Operating Income</b>	<b>(1,176,280)</b>	<b>(42,347)</b>	<b>424,036</b>	<b>(641526.000)</b>	<b>(1243318.000)</b>
<b>Total Non-operating Revenue</b>	<b>308,256</b>	<b>487,136</b>	<b>450,123</b>	<b>431732.000</b>	<b>523546.000</b>
<b>Total Investment Income</b>	<b>80,308</b>	<b>38,504</b>	<b>282,686</b>	<b>266824.000</b>	<b>130342.000</b>
Interest and Dividends	82,108	87,418	114,936	88448.000	81281.000
Realized Gains/Losses on Sales of Securities	(1,800)	(48,914)	167,750	178376.000	49061.000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	(10119.000)	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	227,948	448,632	167,437	175027.000	393204.000
<b>Excess of Revenue over Expenses</b>	<b>(868,024)</b>	<b>444,789</b>	<b>874,159</b>	<b>(209794.000)</b>	<b>(719772.000)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(868,024)</b>	<b>444,789</b>	<b>874,159</b>	<b>(209794.000)</b>	<b>(719772.000)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>39,680</b>	<b>35,770</b>	<b>847,023</b>	<b>(83077.000)</b>	<b>(238605.000)</b>
Net Assets Released for Restrictions - Capital	93,149	50,000	397,907	103069.000	24652.000
Unrealized Gains/Losses on Investments	59,967	171,465	(151,178)	391,387	389,675
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	754,588	(630,484)	(273,865)	(367,739)	66,840
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.969	1.815	2.211	2.655	2.507
Current Ratio without Board Designated and Undesignated Investments	1.181	1.152	1.367	1.409	1.196
Days in Accounts Receivable	54.619	44.255	48.179	38.361	36.849
Acid Test	.395	.440	.323	.428	.340
Days Cash on Hand, Current	29.236	49.607	31.710	33.444	30.235
Days Cash on Hand, Incl Board Designated & Undesignated Investments	87.501	124.380	114.637	130.734	146.993
Average Payment Period, Accounts Payable and Accrued Expenses	24.083	18.148	14.336	16.921	31.470
Average Payment Period, Current Liabilities	73.965	112.720	98.318	78.071	89.031
<b>Capital Structure</b>					
Equity Financing Ratio	.446	.428	.469	.493	.485
Fixed Asset Financing	.583	.595	.588	.594	.603
Cash Flow Divided by Total Debt	.030	.103	.139	.076	.035
Cash Flow Divided by Total Debt with Operating Income Only	.011	.075	.110	.045	(.002)
Debt Service Coverage Total	1.101	2.230	2.681	1.479	1.010
Debt Service Coverage Total with Operating Income Only	.788	1.771	2.232	1.070	.464
<b>Profitability</b>					
Total Margin	(.043)	.022	.045	(.012)	(.041)
Operating Margin	(.059)	(.002)	.023	(.036)	(.074)
Non Operating Revenue Margin	(.355)	1.095	.515	(2.058)	(.727)
Return On Assets	(.030)	.015	.030	(.008)	(.026)
Return On Equity	(.068)	.035	.064	(.015)	(.054)
Markup	1.286	1.326	1.377	1.301	1.221
Deductible	.249	.197	.232	.232	.205
Markup Adjustment for Deductible	1.006	1.076	1.074	1.013	.979
Reported Income Index	(21.876)	12.435	1.032	2.525	3.017
<b>Asset Efficiency</b>					
Total Asset Turnover	.707	.672	.660	.654	.631
Fixed Asset Turnover	.994	1.036	1.029	1.021	1.020
Average Age Plant Depreciation Only	10.382	11.419	12.768	11.277	12.616
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.017	(.069)	(.068)	(.006)	(.007)
Total Operating Revenue Growth	(.006)	(.016)	(.044)	(.063)	(.041)
Realized Gains Divided by Non-Operating Revenue	(.006)	(.100)	.373	.413	.094
Realized Gains Divided by Net Income	.002	(.110)	.192	(.850)	(.068)
Long Term Debt to Equity	.915	.880	.785	.753	.747

† Data not available or not applicable

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>24,719,647</b>	<b>24,724,762</b>	<b>26,223,015</b>	<b>35,577,431</b>	<b>31,276,000</b>
Cash and Investment	16,827,139	16,392,881	15,577,477	18,420,561	19,037,000
Current Assets Whose Use is Limited	†	†	729,580	728,545	726,000
Net Patient Accounts Receivable	5,672,910	6,149,071	7,391,000	9,136,040	9,179,000
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	4,820,278	†
Other Accounts Receivable	†	†	156,221	117,627	226,000
Inventory	1,019,609	1,012,980	758,317	1,075,819	864,000
Other Current Assets	1,199,989	1,169,830	1,610,420	1,278,561	1,244,000
<b>Total Non-Current Assets</b>	<b>31,762,575</b>	<b>27,272,953</b>	<b>29,868,247</b>	<b>35,923,730</b>	<b>42,887,000</b>
Trustee Held Investments	759,137	736,457	†	13,303,145	10,728,000
Board Designated and Undesignated Investments	1,539,639	1,742,527	1,770,995	17,497	7,544,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	1,603,616	339,000
Other Non-current Assets	3,539,137	1,776,173	6,178,524	435,249	855,000
Gross Property, Plant and Equipment (PP&E)	68,507,630	62,560,136	62,809,817	63,983,213	69,620,000
Accumulated Depreciation	42,582,968	39,542,340	40,891,089	43,418,990	46,199,000
Net Property, Plant and Equipment (PP&E)	25,924,662	23,017,796	21,918,728	20,564,223	23,421,000
<b>Total Unrestricted Assets</b>	<b>56,482,222</b>	<b>51,997,715</b>	<b>56,091,262</b>	<b>71,501,161</b>	<b>74,163,000</b>
<b>Total Current Liabilities</b>	<b>15,729,714</b>	<b>12,051,664</b>	<b>16,471,833</b>	<b>15,060,729</b>	<b>16,110,000</b>
Current Long Term Debt (LTD)	2,176,260	2,026,990	1,290,453	1,574,238	1,785,000
Accounts Payable and Accrued Expenses	7,956,454	7,889,047	7,802,540	6,656,072	7,244,000
Estimated Third Party Settlements	5,597,000	2,135,627	7,378,840	6,830,419	7,681,000
Due to Affiliates	†	†	†	†	(600,000)
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>20,420,808</b>	<b>18,900,307</b>	<b>20,790,154</b>	<b>33,380,137</b>	<b>28,270,000</b>
Long Term Debt	16,249,350	14,739,552	13,456,756	25,404,348	23,581,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	4,171,458	4,160,755	7,333,398	7,975,789	4,689,000
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>20,331,700</b>	<b>21,045,744</b>	<b>18,829,275</b>	<b>23,060,295</b>	<b>29,783,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>56,482,222</b>	<b>51,997,715</b>	<b>56,091,262</b>	<b>71,501,161</b>	<b>74,163,000</b>
<b>Total Restricted Assets</b>	<b>2,072,249</b>	<b>2,288,800</b>	<b>2,107,925</b>	<b>2,277,355</b>	<b>2,428,000</b>
Cash and Investments	2,072,249	2,288,800	2,107,925	2,277,355	2,428,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,072,249</b>	<b>2,288,800</b>	<b>2,107,925</b>	<b>2,277,355</b>	<b>2,428,000</b>
<b>Total Restricted Fund Balance</b>	<b>2,072,249</b>	<b>2,288,800</b>	<b>2,107,925</b>	<b>2,277,355</b>	<b>2,428,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	2,072,249	2,288,800	2,107,925	2,277,355	2,428,000

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>164,126,043</b>	<b>164,568,941</b>	<b>174,194,903</b>	<b>186,877,585</b>	<b>220,110,000</b>
Gross Inpatient Service Revenue	65,610,686	61,786,537	70,653,519	68,601,812	77,329,000
Gross Outpatient Service Revenue	98,515,357	102,782,404	103,541,384	118,275,773	142,781,000
Free Care (Charity Care)	1,226,737	1,757,748	2,593,374	2,837,793	3,587,000
Bad Debt (Provision for Bad Debt)	6,686,005	6,275,693	5,780,363	5,558,328	8,826,000
Contractuals	72,122,739	72,914,429	78,644,027	87,111,348	108,011,000
Changes in Prior Year Estimated/Final Settlements	(2,000,000)	(1,600,000)		†	†
Net Patient Service Revenue	86,090,562	85,221,071	87,177,139	91,370,116	99,686,000
Other Operating Revenue	1,965,837	1,804,055	3,365,876	4,090,892	3,127,000
<b>Total Operating Revenue</b>	<b>88,056,399</b>	<b>87,025,126</b>	<b>90,543,015</b>	<b>95,461,008</b>	<b>102,813,000</b>
<b>Total Operating Expenses</b>	<b>83,658,942</b>	<b>81,890,940</b>	<b>82,347,549</b>	<b>90,329,236</b>	<b>94,549,000</b>
Depreciation and Amortization	4,255,629	4,127,851	3,653,816	3,586,790	3,845,000
Interest	956,429	952,293	771,105	587,234	613,000
Advertising Expenses	*	164,651	123,302	174,823	287,000
Allowed Advertising Expenses	*	123,528	123,302	174,823	287,000
Non-Allowed Advertising Expenses	*	41,123	†	†	†
Salaries and Benefits	*	42,046,980	41,943,198	46,166,243	48,448,000
Other Operating Expenses	78,446,884	34,599,165	35,856,128	39,814,146	41,356,000
<b>Net Operating Income</b>	<b>4,397,457</b>	<b>5,134,186</b>	<b>8,195,466</b>	<b>5,131,772</b>	<b>8,264,000</b>
<b>Total Non-operating Revenue</b>	<b>235,645</b>	<b>735,147</b>	<b>677,605</b>	<b>1,266,477</b>	<b>816,000</b>
<b>Total Investment Income</b>	<b>235,645</b>	<b>735,147</b>	<b>503,746</b>	<b>1,163,763</b>	<b>604,000</b>
Interest and Dividends	235,645	735,147	526,253	427,089	484,000
Realized Gains/Losses on Sales of Securities	†	†	(22,507)	736,674	120,000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	46,283	1,478	11,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	127,576	101,236	201,000
<b>Excess of Revenue over Expenses</b>	<b>4,633,102</b>	<b>5,869,333</b>	<b>8,873,071</b>	<b>6,398,249</b>	<b>9,080,000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>4,633,102</b>	<b>5,869,333</b>	<b>8,873,071</b>	<b>6,398,249</b>	<b>9,080,000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,717,326</b>	<b>713,748</b>	<b>(2,088,909)</b>	<b>4,231,018</b>	<b>6,723,000</b>
Net Assets Released for Restrictions - Capital	†	†	†	1,065	†
Unrealized Gains/Losses on Investments	1,687,085	637,660	(420,079)	652,568	1,166,000
Minimum Pension Liability Adjustment	1,126,096	10,703	(3,140,696)	1,545,793	3,659,000
Transfers From/To Affiliates	(4,728,957)	(5,803,948)	(7,401,205)	(4,366,657)	(7,182,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.669	2.196	1.700	2.363	2.410
Current Ratio without Board Designated and Undesignated Investments	1.572	2.052	1.592	2.362	1.941
Days in Accounts Receivable	24.052	26.336	30.945	36.496	33.609
Acid Test	1.070	1.360	.990	1.271	1.227
Days Cash on Hand, Current	77.351	76.944	75.636	80.577	79.528
Days Cash on Hand, Incl Board Designated & Undesignated Investments	84.428	85.123	83.850	80.650	109.886
Average Payment Period, Accounts Payable and Accrued Expenses	36.574	37.029	36.190	28.008	29.150
Average Payment Period, Current Liabilities	72.306	56.567	76.400	63.373	64.828
<b>Capital Structure</b>					
Equity Financing Ratio	.360	.405	.336	.323	.402
Fixed Asset Financing	.627	.640	.614	1.235	1.007
Cash Flow Divided by Total Debt	.246	.323	.336	.206	.291
Cash Flow Divided by Total Debt with Operating Income Only	.239	.299	.318	.180	.273
Debt Service Coverage Total	3.296	3.500	4.753	5.630	6.190
Debt Service Coverage Total with Operating Income Only	3.217	3.265	4.510	4.956	5.816
<b>Profitability</b>					
Total Margin	.052	.067	.097	.066	.088
Operating Margin	.050	.059	.091	.054	.080
Non Operating Revenue Margin	.051	.125	.076	.198	.090
Return On Assets	.082	.113	.158	.089	.122
Return On Equity	.228	.279	.471	.277	.305
Markup	1.985	2.032	2.156	2.114	2.361
Deductible	.439	.443	.451	.466	.491
Markup Adjustment for Deductible	1.123	1.141	1.201	1.150	1.219
Reported Income Index	1.705	8.220	(4.003)	1.512	1.351
<b>Asset Efficiency</b>					
Total Asset Turnover	1.563	1.688	1.626	1.353	1.397
Fixed Asset Turnover	3.397	3.781	4.131	4.642	4.390
Average Age Plant Depreciation Only	10.006	9.579	11.191	12.105	12.015
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.018)	(.021)	.006	.097	.047
Total Operating Revenue Growth	.045	(.012)	.040	.054	.077
Realized Gains Divided by Non-Operating Revenue	†	†	(.033)	.582	.147
Realized Gains Divided by Net Income	†	†	(.003)	.115	.013
Long Term Debt to Equity	.799	.700	.715	1.102	.792

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>24,719,647</b>	<b>57,389,000</b>	<b>45,285,000</b>	<b>50,572,000</b>	<b>50,046,000</b>
Cash and Investment	16,827,139	1,400,000	4,687,000	2,831,000	9,213,000
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	5,672,910	12,899,000	14,749,000	12,955,000	13,807,000
Due from Affiliates	†	19,160,000	21,654,000	13,749,000	21,843,000
Third Party Settlements Receivable	†	†	†	17,698,000	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,019,609	1,271,000	1,173,000	1,257,000	1,243,000
Other Current Assets	1,199,989	22,659,000	3,022,000	2,082,000	3,940,000
<b>Total Non-Current Assets</b>	<b>31,762,575</b>	<b>93,347,000</b>	<b>111,560,000</b>	<b>91,459,000</b>	<b>94,585,000</b>
Trustee Held Investments	759,137	10,091,000	1,272,000	1,736,000	1,861,000
Board Designated and Undesignated Investments	1,539,639	26,607,000	26,486,000	27,626,000	31,377,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	1,670,000	2,329,000	2,433,000	2,466,000
Other Non-current Assets	3,539,137	371,000	22,137,000	1,596,000	3,052,000
Gross Property, Plant and Equipment (PP&E)	68,507,630	96,748,000	106,497,000	109,659,000	109,588,000
Accumulated Depreciation	42,582,968	42,140,000	47,161,000	51,591,000	53,759,000
Net Property, Plant and Equipment (PP&E)	25,924,662	54,608,000	59,336,000	58,068,000	55,829,000
<b>Total Unrestricted Assets</b>	<b>56,482,222</b>	<b>150,736,000</b>	<b>156,845,000</b>	<b>142,031,000</b>	<b>144,631,000</b>
<b>Total Current Liabilities</b>	<b>15,729,714</b>	<b>14,725,000</b>	<b>17,871,000</b>	<b>15,387,000</b>	<b>15,675,000</b>
Current Long Term Debt (LTD)	2,176,260	1,778,000	1,906,000	1,953,000	2,071,000
Accounts Payable and Accrued Expenses	7,956,454	12,947,000	11,764,000	13,434,000	12,083,000
Estimated Third Party Settlements	5,597,000	†	1,701,000	†	1,521,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	2,500,000	†	†
<b>Total Non-current Liabilities</b>	<b>20,420,808</b>	<b>49,190,000</b>	<b>48,357,000</b>	<b>46,779,000</b>	<b>43,931,000</b>
Long Term Debt	16,249,350	48,656,000	46,708,000	45,479,000	43,343,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	4,171,458	†	†	†	†
Other Non-Current Liabilities	†	534,000	1,649,000	1,300,000	588,000
<b>Fund Balance Unrestricted</b>	<b>20,331,700</b>	<b>86,821,000</b>	<b>90,617,000</b>	<b>79,865,000</b>	<b>85,025,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>56,482,222</b>	<b>150,736,000</b>	<b>156,845,000</b>	<b>142,031,000</b>	<b>144,631,000</b>
<b>Total Restricted Assets</b>	<b>2,072,249</b>	<b>1,970,000</b>	<b>2,392,000</b>	<b>2,239,000</b>	<b>1,689,000</b>
Cash and Investments	2,072,249	1,970,000	2,392,000	2,239,000	1,689,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,072,249</b>	<b>1,970,000</b>	<b>2,392,000</b>	<b>2,239,000</b>	<b>1,689,000</b>
<b>Total Restricted Fund Balance</b>	<b>2,072,249</b>	<b>1,970,000</b>	<b>2,392,000</b>	<b>2,239,000</b>	<b>1,689,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	1,279,000	1,696,000	1,542,000	992,000
Permanently Restricted Net Assets	2,072,249	691,000	696,000	697,000	697,000

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>164,126,043</b>	<b>324,260,000</b>	<b>361,276,000</b>	<b>364,399,000</b>	<b>387,305,000</b>
Gross Inpatient Service Revenue	65,610,686	132,960,000	135,070,000	129,094,000	134,122,000
Gross Outpatient Service Revenue	98,515,357	191,300,000	226,206,000	235,305,000	253,183,000
Free Care (Charity Care)	1,226,737	9,478,000	11,371,000	15,882,000	12,719,000
Bad Debt (Provision for Bad Debt)	6,686,005	6,825,000	6,926,000	6,313,000	10,957,000
Contractuals	72,122,739	175,003,000	202,140,000	207,016,000	227,740,000
Changes in Prior Year Estimated/Final Settlements	(2,000,000)	(29,000)	597,000	(1,089,000)	(2,964,000)
Net Patient Service Revenue	86,090,562	132,983,000	140,242,000	136,277,000	138,853,000
Other Operating Revenue	1,965,837	1,541,000	9,901,000	8,656,000	8,757,000
<b>Total Operating Revenue</b>	<b>88,056,399</b>	<b>134,524,000</b>	<b>150,143,000</b>	<b>144,933,000</b>	<b>147,610,000</b>
<b>Total Operating Expenses</b>	<b>83,658,942</b>	<b>128,379,000</b>	<b>146,076,000</b>	<b>148,698,000</b>	<b>147,509,000</b>
Depreciation and Amortization	4,255,629	4,446,000	4,993,000	5,289,000	4,964,000
Interest	956,429	1,490,000	2,153,000	2,389,000	2,122,000
Advertising Expenses	*	†	†	479,000	438,000
Allowed Advertising Expenses	*	†	†	132,000	100,000
Non-Allowed Advertising Expenses	*	†	†	347,000	338,000
Salaries and Benefits	*	51,631,000	84,318,000	87,081,000	85,709,000
Other Operating Expenses	78,446,884	70,812,000	54,612,000	53,460,000	54,276,000
<b>Net Operating Income</b>	<b>4,397,457</b>	<b>6,145,000</b>	<b>4,067,000</b>	<b>(3,765,000)</b>	<b>101,000</b>
<b>Total Non-operating Revenue</b>	<b>235,645</b>	<b>1,880,000</b>	<b>(2,077,000)</b>	<b>2,504,000</b>	<b>2,784,000</b>
<b>Total Investment Income</b>	<b>235,645</b>	<b>2,805,000</b>	<b>505,000</b>	<b>1,685,000</b>	<b>2,248,000</b>
Interest and Dividends	235,645	2,805,000	505,000	1,685,000	2,248,000
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	(925,000)	(2,582,000)	819,000	536,000
<b>Excess of Revenue over Expenses</b>	<b>4,633,102</b>	<b>8,025,000</b>	<b>1,990,000</b>	<b>(1,261,000)</b>	<b>2,885,000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>4,633,102</b>	<b>8,025,000</b>	<b>1,990,000</b>	<b>(1,261,000)</b>	<b>2,885,000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,717,326</b>	<b>9,330,000</b>	<b>3,796,000</b>	<b>(10,752,000)</b>	<b>5,160,000</b>
Net Assets Released for Restrictions - Capital	†	279,000	321,000	360,000	†
Unrealized Gains/Losses on Investments	1,687,085	†	†	†	†
Minimum Pension Liability Adjustment	1,126,096	†	†	†	†
Transfers From/To Affiliates	(4,728,957)	1,026,000	1,485,000	(9,851,000)	2,275,000
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.669	5.704	4.016	5.082	5.194
Current Ratio without Board Designated and Undesignated Investments	1.572	3.897	2.534	3.287	3.193
Days in Accounts Receivable	24.052	35.404	38.386	34.698	36.294
Acid Test	1.070	.095	.262	.184	.588
Days Cash on Hand, Current	77.351	4.123	12.126	7.205	23.591
Days Cash on Hand, Incl Board Designated & Undesignated Investments	84.428	82.485	80.649	77.518	103.935
Average Payment Period, Accounts Payable and Accrued Expenses	36.574	38.131	30.435	34.192	30.940
Average Payment Period, Current Liabilities	72.306	43.367	46.235	39.163	40.137
<b>Capital Structure</b>					
Equity Financing Ratio	.360	.576	.578	.562	.588
Fixed Asset Financing	.627	.891	.787	.783	.776
Cash Flow Divided by Total Debt	.246	.195	.105	.065	.132
Cash Flow Divided by Total Debt with Operating Income Only	.239	.166	.137	.025	.085
Debt Service Coverage Total	3.296	4.634	2.324	1.494	2.447
Debt Service Coverage Total with Operating Income Only	3.217	4.010	2.852	.911	1.764
<b>Profitability</b>					
Total Margin	.052	.059	.013	(.009)	.019
Operating Margin	.050	.046	.027	(.026)	.001
Non Operating Revenue Margin	.051	.234	(1.044)	(1.986)	.965
Return On Assets	.082	.053	.013	(.009)	.020
Return On Equity	.228	.092	.022	(.016)	.034
Markup	1.985	2.538	2.541	2.509	2.685
Deductible	.439	.540	.560	.568	.588
Markup Adjustment for Deductible	1.123	1.175	1.157	1.117	1.141
Reported Income Index	1.705	.829	.524	.117	.559
<b>Asset Efficiency</b>					
Total Asset Turnover	1.563	.905	.944	1.038	1.040
Fixed Asset Turnover	3.397	2.463	2.530	2.496	2.644
Average Age Plant Depreciation Only	10.006	9.478	9.445	9.754	10.830
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.018)	.081	.138	.018	(.008)
Total Operating Revenue Growth	.045	.075	.116	(.035)	.018
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.799	.560	.515	.569	.510

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>12,145,464</b>	<b>9,059,251</b>	<b>15,424,898</b>	<b>15,451,252</b>	<b>22,182,824</b>
Cash and Investment	7,690,840	4,884,266	6,153,111	6,341,059	14,231,199
Current Assets Whose Use is Limited	478,779	278,959	889,188	989,716	1,022,963
Net Patient Accounts Receivable	2,352,319	2,293,478	6,824,645	6,595,626	5,292,592
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	999,503	1,011,207	1,093,414	1,064,314	1,168,208
Other Current Assets	624,023	591,341	464,540	460,537	467,862
<b>Total Non-Current Assets</b>	<b>25,811,622</b>	<b>28,025,654</b>	<b>25,314,650</b>	<b>29,016,723</b>	<b>26,628,281</b>
Trustee Held Investments	390,042	403,914	406,013	406,695	407,302
Board Designated and Undesignated Investments	6,827,096	8,466,172	3,499,868	3,874,840	4,097,710
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	3,322,238	3,677,439	3,699,734	4,306,123	4,732,324
Other Non-current Assets	464,618	1,326,582	3,540,613	6,973,237	4,247,270
Gross Property, Plant and Equipment (PP&E)	38,732,511	40,045,512	42,062,616	43,094,283	44,164,477
Accumulated Depreciation	23,924,883	25,893,965	27,894,194	29,638,455	31,020,802
Net Property, Plant and Equipment (PP&E)	14,807,628	14,151,547	14,168,422	13,455,828	13,143,675
<b>Total Unrestricted Assets</b>	<b>37,957,086</b>	<b>37,084,905</b>	<b>40,739,548</b>	<b>44,467,975</b>	<b>48,811,105</b>
<b>Total Current Liabilities</b>	<b>7,487,283</b>	<b>5,888,712</b>	<b>7,915,863</b>	<b>7,322,137</b>	<b>12,757,453</b>
Current Long Term Debt (LTD)	220,980	283,002	328,527	351,794	310,803
Accounts Payable and Accrued Expenses	3,252,848	2,909,404	4,185,264	4,486,912	4,803,950
Estimated Third Party Settlements	3,570,013	2,138,165	2,327,836	1,336,843	6,552,389
Due to Affiliates	443,442	558,141	1,074,236	1,146,588	1,090,311
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>4,343,467</b>	<b>4,295,543</b>	<b>4,405,164</b>	<b>4,317,729</b>	<b>3,988,356</b>
Long Term Debt	3,703,953	3,689,360	3,487,968	3,153,685	2,874,042
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	639,514	606,183	917,196	1,164,044	1,114,314
<b>Fund Balance Unrestricted</b>	<b>26,126,336</b>	<b>26,900,650</b>	<b>28,418,521</b>	<b>32,828,109</b>	<b>32,065,296</b>
<b>Total Liabilities &amp; Equity</b>	<b>37,957,086</b>	<b>37,084,905</b>	<b>40,739,548</b>	<b>44,467,975</b>	<b>48,811,105</b>
<b>Total Restricted Assets</b>	<b>898,901</b>	<b>1,003,998</b>	<b>1,024,882</b>	<b>1,145,448</b>	<b>1,219,437</b>
Cash and Investments	898,901	1,003,998	1,024,882	1,145,448	1,219,437
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>898,901</b>	<b>1,003,998</b>	<b>1,024,882</b>	<b>1,145,448</b>	<b>1,219,437</b>
<b>Total Restricted Fund Balance</b>	<b>898,901</b>	<b>1,003,998</b>	<b>1,024,882</b>	<b>1,145,448</b>	<b>1,219,437</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	346,747	451,844	472,728	593,294	667,283
Permanently Restricted Net Assets	552,154	552,154	552,154	552,154	552,154

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>89,295,960</b>	<b>92,126,056</b>	<b>92,093,892</b>	<b>93,610,932</b>	<b>96,228,351</b>
Gross Inpatient Service Revenue	30,903,656	29,786,310	24,328,172	19119244.000	19758648.000
Gross Outpatient Service Revenue	58,392,304	62,339,746	67,765,720	74491688.000	76469703.000
Free Care (Charity Care)	2,098,069	1,997,478	2,046,576	2104946.000	2743657.000
Bad Debt (Provision for Bad Debt)	2,437,300	3,225,401	2,942,133	2956751.000	4011284.000
Contractuals	44,421,456	46,343,695	40,076,894	36104720.000	36163568.000
Changes in Prior Year Estimated/Final Settlements	(1,400,000)	(1,000,000)	(1,891,000)	(1975000.000)	(890000.000)
Net Patient Service Revenue	41,739,135	41,559,482	48,919,289	54419515.000	54199842.000
Other Operating Revenue	592,330	412,737	444,037	1238060.000	701126.000
<b>Total Operating Revenue</b>	<b>42,331,465</b>	<b>41,972,219</b>	<b>49,363,326</b>	<b>55657575.000</b>	<b>54900968.000</b>
<b>Total Operating Expenses</b>	<b>39,762,828</b>	<b>39,406,490</b>	<b>44,082,366</b>	<b>51072041.000</b>	<b>52330558.000</b>
Depreciation and Amortization	2,168,062	2,094,841	2,190,666	2090838.000	2092239.000
Interest	75,459	69,056	71,135	64937.000	56778.000
Advertising Expenses	*	106,830	121,156	90082.000	122124.000
Allowed Advertising Expenses	*	†	†	†	†
Non-Allowed Advertising Expenses	*	106,830	121,156	90082.000	122124.000
Salaries and Benefits	*	22,379,158	25,919,788	30218965.000	30995676.000
Other Operating Expenses	37,519,307	14,756,605	15,779,621	18607219.000	19063741.000
<b>Net Operating Income</b>	<b>2,568,637</b>	<b>2,565,729</b>	<b>5,280,960</b>	<b>4585534.000</b>	<b>2570410.000</b>
<b>Total Non-operating Revenue</b>	<b>172,701</b>	<b>401,292</b>	<b>39,592</b>	<b>576310.000</b>	<b>464045.000</b>
<b>Total Investment Income</b>	<b>128,651</b>	<b>108,994</b>	<b>56,993</b>	<b>26913.000</b>	<b>18278.000</b>
Interest and Dividends	128,651	108,994	56,993	26913.000	18278.000
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	44,050	292,298	(17,401)	549397.000	445767.000
<b>Excess of Revenue over Expenses</b>	<b>2,741,338</b>	<b>2,967,021</b>	<b>5,320,552</b>	<b>5161844.000</b>	<b>3034455.000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>2,741,338</b>	<b>2,967,021</b>	<b>5,320,552</b>	<b>5161844.000</b>	<b>3034455.000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(41,940)</b>	<b>774,314</b>	<b>1,517,871</b>	<b>4409588.000</b>	<b>(762813.000)</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	7,316	125,040	(34,521)	189,066	179,164
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(2,854,037)	(2,317,747)	(3,699,206)	(1,058,322)	(3,978,532)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	63,443	†	(68,954)	117,000	2,100

\* New Data Element in FY 2010

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.534	2.976	2.391	2.639	2.060
Current Ratio without Board Designated and Undesignated Investments	1.622	1.538	1.949	2.110	1.739
Days in Accounts Receivable	20.571	20.143	50.921	44.238	35.642
Acid Test	1.091	.877	.890	1.001	1.196
Days Cash on Hand, Current	79.317	50.509	61.359	54.628	110.827
Days Cash on Hand, Incl Board Designated & Undesignated Investments	145.600	133.329	91.853	83.502	140.599
Average Payment Period, Accounts Payable and Accrued Expenses	31.581	28.461	36.466	33.436	34.902
Average Payment Period, Current Liabilities	72.693	57.606	68.970	54.563	92.688
<b>Capital Structure</b>					
Equity Financing Ratio	.688	.725	.698	.738	.657
Fixed Asset Financing	.250	.261	.246	.234	.219
Cash Flow Divided by Total Debt	.415	.497	.610	.623	.306
Cash Flow Divided by Total Debt with Operating Income Only	.400	.458	.606	.574	.278
Debt Service Coverage Total	22.659	17.691	21.411	18.598	12.687
Debt Service Coverage Total with Operating Income Only	21.874	16.307	21.299	17.133	11.551
<b>Profitability</b>					
Total Margin	.064	.070	.108	.092	.055
Operating Margin	.061	.061	.107	.082	.047
Non Operating Revenue Margin	.063	.135	.007	.112	.153
Return On Assets	.072	.080	.131	.116	.062
Return On Equity	.105	.110	.187	.157	.095
Markup	2.261	2.348	2.099	1.857	1.852
Deductible	.497	.503	.435	.386	.376
Markup Adjustment for Deductible	1.143	1.172	1.190	1.150	1.161
Reported Income Index	(65.363)	3.832	3.505	1.171	(3.978)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.120	1.143	1.213	1.265	1.134
Fixed Asset Turnover	2.859	2.966	3.484	4.136	4.177
Average Age Plant Depreciation Only	11.035	12.361	12.733	14.175	14.827
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.021)	(.009)	.119	.159	.025
Total Operating Revenue Growth	(.032)	(.008)	.176	.128	(.014)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.142	.137	.123	.096	.090

† Data not available or not applicable

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>14,732,549</b>	<b>10,654,085</b>	<b>17,636,125</b>	<b>13,058,125</b>	<b>15,012,109</b>
Cash and Investment	6,189,161	3,098,894	8,299,255	3,940,965	5,368,040
Current Assets Whose Use is Limited	155,634	152,653	153,534	152,947	153,486
Net Patient Accounts Receivable	4,741,366	4,811,411	6,696,824	5,639,738	6,489,783
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,138,986	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,779,735	1,876,650	2,005,526	2,380,723	2,578,577
Other Current Assets	727,667	714,477	480,986	943,752	422,223
<b>Total Non-Current Assets</b>	<b>43,453,262</b>	<b>58,524,793</b>	<b>60,605,835</b>	<b>75,733,703</b>	<b>84,952,183</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	20,291,589	31,115,700	35,864,555	43,254,462	49,336,807
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,057,611	4,038,138	2,863,905	7,741,335	9,741,206
Gross Property, Plant and Equipment (PP&E)	50,616,792	54,765,521	56,090,791	61,779,328	65,298,741
Accumulated Depreciation	28,512,730	31,394,566	34,213,416	37,041,422	39,424,571
Net Property, Plant and Equipment (PP&E)	22,104,062	23,370,955	21,877,375	24,737,906	25,874,170
<b>Total Unrestricted Assets</b>	<b>58,185,811</b>	<b>69,178,878</b>	<b>78,241,960</b>	<b>88,791,828</b>	<b>99,964,292</b>
<b>Total Current Liabilities</b>	<b>7,376,601</b>	<b>12,905,346</b>	<b>14,211,379</b>	<b>14,564,695</b>	<b>19,660,152</b>
Current Long Term Debt (LTD)	517,262	530,658	555,918	406,098	424,095
Accounts Payable and Accrued Expenses	6,495,549	6,688,030	6,881,754	6,884,089	8,016,934
Estimated Third Party Settlements	†	5,285,103	5,901,459	6,567,121	9,435,717
Due to Affiliates	363,790	401,555	872,248	707,387	1,783,406
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>7,622,621</b>	<b>7,727,885</b>	<b>7,857,889</b>	<b>9,580,416</b>	<b>9,888,693</b>
Long Term Debt	7,622,621	7,097,885	6,547,889	6,501,723	6,178,134
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	630,000	1,310,000	3,078,693	3,710,559
<b>Fund Balance Unrestricted</b>	<b>43,186,589</b>	<b>48,545,647</b>	<b>56,172,692</b>	<b>64,646,717</b>	<b>70,415,447</b>
<b>Total Liabilities &amp; Equity</b>	<b>58,185,811</b>	<b>69,178,878</b>	<b>78,241,960</b>	<b>88,791,828</b>	<b>99,964,292</b>
<b>Total Restricted Assets</b>	<b>12,827,739</b>	<b>13,294,276</b>	<b>12,658,626</b>	<b>16,186,429</b>	<b>18,416,093</b>
Cash and Investments	12,823,017	13,294,276	12,658,626	16,186,429	18,416,093
Receivables	4,722	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>12,827,739</b>	<b>13,294,276</b>	<b>12,658,626</b>	<b>16,186,429</b>	<b>18,416,093</b>
<b>Total Restricted Fund Balance</b>	<b>12,827,739</b>	<b>13,294,276</b>	<b>12,658,626</b>	<b>16,186,429</b>	<b>18,416,093</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,418,917	1,546,298	1,456,389	1,599,224	1,654,134
Permanently Restricted Net Assets	11,408,822	11,747,978	11,202,237	14,587,205	16,761,959

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>87,524,086</b>	<b>96,484,694</b>	<b>111,301,961</b>	<b>112,910,211</b>	<b>118,984,918</b>
Gross Inpatient Service Revenue	20,810,267	22,789,903	27,675,893	25,618,253	27,160,285
Gross Outpatient Service Revenue	66,713,819	73,694,791	83,626,068	87,291,958	91,824,633
Free Care (Charity Care)	1,741,337	2,782,100	3,314,381	3,944,129	5,095,397
Bad Debt (Provision for Bad Debt)	3,040,861	3,245,250	4,033,375	4,341,000	5,377,294
Contractuals	26,460,473	31,296,449	37,409,569	37,289,859	40,196,725
Changes in Prior Year Estimated/Final Settlements	(2,400,000)	(2,200,000)	(4,700,000)	(600,000)	(2,400,000)
Net Patient Service Revenue	58,681,415	61,360,895	71,244,636	67,935,223	70,715,502
Other Operating Revenue	1,470,212	1,299,096	1,268,567	2,338,191	1,692,752
<b>Total Operating Revenue</b>	<b>60,151,627</b>	<b>62,659,991</b>	<b>72,513,203</b>	<b>70,273,414</b>	<b>72,408,254</b>
<b>Total Operating Expenses</b>	<b>57,925,822</b>	<b>59,180,386</b>	<b>64,963,652</b>	<b>66,139,205</b>	<b>69,877,391</b>
Depreciation and Amortization	2,985,047	3,068,923	3,147,893	3,096,520	3,081,428
Interest	461,189	364,265	403,887	331,866	333,494
Advertising Expenses	*	40,880	43,248	61,178	(228)
Allowed Advertising Expenses	*	40,880	43,248	61,178	(228)
Non-Allowed Advertising Expenses	*	†	†	†	†
Salaries and Benefits	*	37,119,636	40,522,756	41,660,166	42,547,345
Other Operating Expenses	54,479,586	18,586,682	20,845,868	20,989,475	23,915,352
<b>Net Operating Income</b>	<b>2,225,805</b>	<b>3,479,605</b>	<b>7,549,551</b>	<b>4,134,209</b>	<b>2,530,863</b>
<b>Total Non-operating Revenue</b>	<b>911,237</b>	<b>2,324,481</b>	<b>1,018,974</b>	<b>5,227,390</b>	<b>4,687,711</b>
<b>Total Investment Income</b>	<b>949,348</b>	<b>2,209,416</b>	<b>792,955</b>	<b>5,279,973</b>	<b>4,437,150</b>
Interest and Dividends	985,278	1,084,667	1,283,936	1,253,487	1,317,102
Realized Gains/Losses on Sales of Securities	(35,930)	1,124,749	(490,981)	4,026,486	3,120,048
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(129,493)	12,446	93,830	(157,879)	(38,871)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	91,382	102,619	132,189	105,296	289,432
<b>Excess of Revenue over Expenses</b>	<b>3,137,042</b>	<b>5,804,086</b>	<b>8,568,525</b>	<b>9,361,599</b>	<b>7,218,574</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>3,137,042</b>	<b>5,804,086</b>	<b>8,568,525</b>	<b>9,361,599</b>	<b>7,218,574</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,901,645</b>	<b>5,359,058</b>	<b>7,627,045</b>	<b>8,474,025</b>	<b>5,768,730</b>
Net Assets Released for Restrictions - Capital	60,460	2,000	†	†	†
Unrealized Gains/Losses on Investments	145,560	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,285,857)	(535,494)	(941,480)	(887,574)	(1,449,844)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(155,560)	88,466	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.748	3.237	3.765	3.866	3.273
Current Ratio without Board Designated and Undesignated Investments	1.997	.826	1.241	.897	.764
Days in Accounts Receivable	29.491	28.620	34.309	30.301	33.497
Acid Test	.860	.252	.595	.281	.281
Days Cash on Hand, Current	42.152	21.151	49.911	23.703	30.172
Days Cash on Hand, Incl Board Designated & Undesignated Investments	176.959	223.556	261.678	274.134	299.768
Average Payment Period, Accounts Payable and Accrued Expenses	43.153	43.505	40.634	39.857	43.808
Average Payment Period, Current Liabilities	49.007	83.948	83.913	84.326	107.431
<b>Capital Structure</b>					
Equity Financing Ratio	.742	.702	.718	.728	.704
Fixed Asset Financing	.345	.304	.299	.263	.239
Cash Flow Divided by Total Debt	.408	.430	.531	.516	.349
Cash Flow Divided by Total Debt with Operating Income Only	.347	.317	.485	.299	.190
Debt Service Coverage Total	9.470	10.479	12.969	14.407	14.378
Debt Service Coverage Total with Operating Income Only	8.159	7.842	11.879	8.519	8.039
<b>Profitability</b>					
Total Margin	.051	.089	.117	.124	.094
Operating Margin	.037	.056	.104	.059	.035
Non Operating Revenue Margin	.290	.400	.119	.558	.649
Return On Assets	.054	.084	.110	.105	.072
Return On Equity	.073	.120	.153	.145	.103
Markup	1.536	1.652	1.733	1.743	1.727
Deductible	.302	.324	.336	.330	.338
Markup Adjustment for Deductible	1.080	1.123	1.157	1.179	1.152
Reported Income Index	2.182	1.083	1.123	1.105	1.251
<b>Asset Efficiency</b>					
Total Asset Turnover	1.049	.939	.940	.850	.771
Fixed Asset Turnover	2.721	2.681	3.315	2.841	2.798
Average Age Plant Depreciation Only	9.552	10.230	10.869	11.962	12.794
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.083	.022	.098	.018	.057
Total Operating Revenue Growth	.097	.042	.157	(.031)	.030
Realized Gains Divided by Non-Operating Revenue	(.039)	.484	(.482)	.770	.666
Realized Gains Divided by Net Income	(.011)	.194	(.057)	.430	.432
Long Term Debt to Equity	.177	.146	.117	.101	.088

† Data not available or not applicable

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>23,960,642</b>	<b>26,579,729</b>	<b>30,529,151</b>	<b>27,665,409</b>	<b>31,575,179</b>
Cash and Investment	2,023,381	3,459,189	5,732,030	871,178	238,890
Current Assets Whose Use is Limited	3,046,139	1,878,990	1,823,447	1,733,219	1,784,753
Net Patient Accounts Receivable	12,596,241	16,189,290	18,036,395	20,018,973	22,816,269
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,537,497	†	†	†	1,610,865
Other Accounts Receivable	683,418	549,425	276,801	260,513	564,839
Inventory	3,398,312	3,639,243	3,503,742	3,748,911	3,408,904
Other Current Assets	675,654	863,592	1,156,736	1,032,615	1,150,659
<b>Total Non-Current Assets</b>	<b>65,325,997</b>	<b>71,520,759</b>	<b>76,985,509</b>	<b>80,851,580</b>	<b>74,784,897</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	19,470,021	22,009,013	26,837,417	24,706,146	25,174,008
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,031,494	5,577,051	4,178,286	5,303,201	1,373,049
Gross Property, Plant and Equipment (PP&E)	90,357,740	98,337,016	102,537,548	112,630,275	114,090,843
Accumulated Depreciation	49,533,258	54,402,321	56,567,742	61,788,042	65,853,003
Net Property, Plant and Equipment (PP&E)	40,824,482	43,934,695	45,969,806	50,842,233	48,237,840
<b>Total Unrestricted Assets</b>	<b>89,286,639</b>	<b>98,100,488</b>	<b>107,514,660</b>	<b>108,516,989</b>	<b>106,360,076</b>
<b>Total Current Liabilities</b>	<b>14,645,748</b>	<b>15,536,468</b>	<b>18,195,350</b>	<b>21,342,314</b>	<b>15,844,763</b>
Current Long Term Debt (LTD)	1,538,001	936,000	1,487,000	1,460,000	1,602,301
Accounts Payable and Accrued Expenses	13,107,747	13,173,533	14,833,491	15,782,849	14,242,462
Estimated Third Party Settlements	†	1,426,935	1,874,859	4,099,465	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>30,380,212</b>	<b>32,633,599</b>	<b>27,132,857</b>	<b>28,976,269</b>	<b>27,171,522</b>
Long Term Debt	20,766,819	20,909,976	19,365,604	17,877,565	18,708,628
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	8,936,327	10,952,211	6,841,260	10,211,032	7,536,793
Other Non-Current Liabilities	677,066	771,412	925,993	887,672	926,101
<b>Fund Balance Unrestricted</b>	<b>44,260,679</b>	<b>49,930,421</b>	<b>62,186,453</b>	<b>58,198,406</b>	<b>63,343,791</b>
<b>Total Liabilities &amp; Equity</b>	<b>89,286,639</b>	<b>98,100,488</b>	<b>107,514,660</b>	<b>108,516,989</b>	<b>106,360,076</b>
<b>Total Restricted Assets</b>	<b>7,846,127</b>	<b>8,484,005</b>	<b>9,160,794</b>	<b>8,569,801</b>	<b>9,387,385</b>
Cash and Investments	7,846,127	8,484,005	9,160,794	8,569,801	9,387,385
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>7,846,127</b>	<b>8,484,005</b>	<b>9,160,794</b>	<b>8,569,801</b>	<b>9,387,385</b>
<b>Total Restricted Fund Balance</b>	<b>7,846,127</b>	<b>8,484,005</b>	<b>9,160,794</b>	<b>8,569,801</b>	<b>9,387,385</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	5,726,621	6,201,608	6,531,687	5,951,564	6,507,861
Permanently Restricted Net Assets	2,119,506	2,282,397	2,629,107	2,618,237	2,879,524

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>263,009,850</b>	<b>282,139,284</b>	<b>303,664,055</b>	<b>328,015,064</b>	<b>330,800,519</b>
Gross Inpatient Service Revenue	78,149,565	86,577,348	88,234,107	87,831,897	87,875,947
Gross Outpatient Service Revenue	184,860,285	195,561,936	215,429,948	240,183,167	242,924,572
Free Care (Charity Care)	5,384,387	4,905,168	6,169,914	6,124,347	8,271,040
Bad Debt (Provision for Bad Debt)	5,828,504	6,331,654	6,288,303	7,171,710	7,730,859
Contractuals	119,875,886	132,754,897	144,397,690	163,602,256	169,127,252
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	(1,300,000)
Net Patient Service Revenue	131,921,073	138,147,565	146,808,148	151,116,751	146,971,368
Other Operating Revenue	2,697,418	2,802,807	2,768,390	3,004,073	4,936,500
<b>Total Operating Revenue</b>	<b>134,618,491</b>	<b>140,950,372</b>	<b>149,576,538</b>	<b>154,120,824</b>	<b>151,907,868</b>
<b>Total Operating Expenses</b>	<b>132,319,279</b>	<b>136,999,629</b>	<b>146,761,560</b>	<b>155,761,918</b>	<b>153,607,184</b>
Depreciation and Amortization	5,461,446	5,287,866	5,485,695	5,534,301	4,905,160
Interest	1,068,038	1,009,331	896,608	859,231	956,842
Advertising Expenses	*	490,000	693,001	658,000	582,000
Allowed Advertising Expenses	*	51,074	59,816	62,453	70,050
Non-Allowed Advertising Expenses	*	438,926	633,185	595,547	511,950
Salaries and Benefits	*	80,752,435	84,315,411	89,164,185	90,831,072
Other Operating Expenses	125,789,795	49,459,997	55,370,845	59,546,201	56,332,110
<b>Net Operating Income</b>	<b>2,299,212</b>	<b>3,950,743</b>	<b>2,814,978</b>	<b>(1,641,094)</b>	<b>(1,699,316)</b>
<b>Total Non-operating Revenue</b>	<b>(3,608,329)</b>	<b>2,456,613</b>	<b>4,452,312</b>	<b>278,816</b>	<b>3,523,774</b>
<b>Total Investment Income</b>	<b>(3,071,538)</b>	<b>2,313,861</b>	<b>4,275,847</b>	<b>(228,630)</b>	<b>3,024,207</b>
Interest and Dividends	330,447	452,018	172,273	82,170	11,465
Realized Gains/Losses on Sales of Securities	(3,401,985)	1,861,843	4,103,574	(310,800)	3,012,742
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	(772,271)	(99,323)	(13,082)	(67,968)	(3,397)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	235,480	242,075	189,547	575,414	502,964
<b>Excess of Revenue over Expenses</b>	<b>(1,309,117)</b>	<b>6,407,356</b>	<b>7,267,290</b>	<b>(1,362,278)</b>	<b>1,824,458</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(1,309,117)</b>	<b>6,407,356</b>	<b>7,267,290</b>	<b>(1,362,278)</b>	<b>1,824,458</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(1,084,294)</b>	<b>5,669,742</b>	<b>12,256,032</b>	<b>(3,988,047)</b>	<b>5,145,385</b>
Net Assets Released for Restrictions - Capital	517,887	733,611	895,272	821,062	659,348
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	(293,064)	(1,471,225)	4,093,470	(3,446,831)	2,661,579
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

\* New Data Element in FY 2010

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.965	3.127	3.153	2.454	3.582
Current Ratio without Board Designated and Undesignated Investments	1.636	1.711	1.678	1.296	1.993
Days in Accounts Receivable	34.851	42.774	44.843	48.353	56.664
Acid Test	.346	.344	.415	.122	.128
Days Cash on Hand, Current	14.586	14.793	19.520	6.328	4.967
Days Cash on Hand, Incl Board Designated & Undesignated Investments	70.606	75.785	88.857	66.355	66.759
Average Payment Period, Accounts Payable and Accrued Expenses	37.714	36.507	38.324	38.347	34.959
Average Payment Period, Current Liabilities	42.139	43.055	47.009	51.854	38.892
<b>Capital Structure</b>					
Equity Financing Ratio	.496	.509	.578	.536	.596
Fixed Asset Financing	.509	.476	.421	.352	.388
Cash Flow Divided by Total Debt	.092	.243	.281	.083	.156
Cash Flow Divided by Total Debt with Operating Income Only	.172	.192	.183	.077	.075
Debt Service Coverage Total	2.099	4.987	7.448	2.144	3.180
Debt Service Coverage Total with Operating Income Only	3.550	4.023	5.019	2.026	1.722
<b>Profitability</b>					
Total Margin	(.010)	.045	.047	(.009)	.012
Operating Margin	.017	.028	.019	(.011)	(.011)
Non Operating Revenue Margin	2.756	.383	.613	(.205)	1.931
Return On Assets	(.015)	.065	.068	(.013)	.017
Return On Equity	(.030)	.128	.117	(.023)	.029
Markup	2.008	2.080	2.088	2.125	2.186
Deductible	.456	.471	.476	.499	.511
Markup Adjustment for Deductible	1.102	1.111	1.104	1.075	1.085
Reported Income Index	1.207	1.130	.593	.342	.355
<b>Asset Efficiency</b>					
Total Asset Turnover	1.467	1.462	1.433	1.423	1.461
Fixed Asset Turnover	3.297	3.208	3.254	3.031	3.149
Average Age Plant Depreciation Only	9.070	10.288	10.312	11.165	13.425
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.030	.035	.071	.061	(.014)
Total Operating Revenue Growth	.050	.047	.061	.030	(.014)
Realized Gains Divided by Non-Operating Revenue	.943	.758	.922	(1.115)	.855
Realized Gains Divided by Net Income	2.599	.291	.565	.228	1.651
Long Term Debt to Equity	.469	.419	.311	.307	.295

† Data not available or not applicable

† Data not available or not applicable