

Maine Health Data Organization Hospital Financial Information Part III

2010 – 2014 All Financial Information by Hospital

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

Maine Health Data Organization Hospital Financial Data Release Notes

- May 6, 2016 -

Hospital Mergers:

St. Andrews Hospital & Miles Memorial Hospital – On 10/01/2013, St. Andrews Hospital and Miles Memorial Hospital merged to form a **new entity called LincolnHealth**.

Southern Maine Medical Center & Henrietta Goodall Hospital – On 01/01/2014, Henrietta Goodall Hospital and Southern Maine Medical Center merged to form a **new entity called Southern Maine Health Care**.

Spring Harbor Hospital - On 04/01/2014 Spring Harbor Hospital (a nonprofit psychiatric hospital) was merged with three nonprofit community health agencies, Maine Mental Health Partners, Community Counseling Center, Counseling Services, Inc., and Mid-Coast Mental Health Center. This merger of the five organizations formed to a single, unified corporate entity known as **Maine Behavioral Healthcare**. Maine Behavioral Healthcare was created to provide an integrated continuum of comprehensive, coordinated behavioral healthcare for Maine residents of all ages and serves in multiple locations throughout southern, western, and mid-coast Maine. Maine Behavioral is a member of the MaineHealth system and allied with Maine Medical Center's Department of Psychiatry, Southern Maine Health Care's Behavioral Health Services, and Pen Bay Medical Center's Department of Psychiatry.

Fiscal Year End Date Changes:

York Hospital changed its FYE from 6/30 to 12/31 on 07/01/2014.

Penobscot Bay Medical Center changed its FYE from 3/31 to 9/30 on 10/1/2011

Blue Hill Memorial Hospital changed its FYE from 3/31 to 9/30 on 10/1/2010

Hospital Peer Group Changes:

Stephens Memorial changed from Peer Group D to Peer Group E in FY 2011.

Maine Hospital Designation

March 19, 2014

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
Houlton Regional Hospital	E
Inland Hospital	D
LincolnHealth	E
Maine Behavioral Healthcare	F
Maine Coast Memorial Hospital	C
Maine Medical Center	A
MaineGeneral Medical Center	A
Mayo Regional Hospital	E
Mercy Hospital	B
Mid Coast Hospital	B
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 Health Care	B
St. Joseph Hospital	B
St. Mary's Regional Medical Center	B
Stephens Memorial Hospital	E
Waldo County General Hospital	E
York Hospital	B

Maine Health Data Organization

Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	12,514,651	15,731,485	16,896,370	20,158,972	24,410,672
Cash and Investment	8,010,353	11,483,440	13,458,683	16,435,229	18,298,204
Current Assets Whose Use is Limited	357,945	377,250	377,234	377,033	377,377
Net Patient Accounts Receivable	2,430,792	1,785,791	1,797,630	2,291,383	2,944,772
Due from Affiliates	325,532	294,439	225,547	269,231	219,634
Third Party Settlements Receivable	648,030	268,433	241,461	25,358	2,168,844
Other Accounts Receivable	276,497	295,540	122,776	104,393	72,181
Inventory	199,430	210,772	146,188	138,513	154,746
Other Current Assets	266,072	1,015,820	526,851	517,832	174,914
Total Non-Current Assets	28,042,879	25,340,886	29,940,462	23,645,859	24,110,398
Trustee Held Investments	30,892	10,519	26,727	30,646	25,156
Board Designated and Undesignated Investments	12,190,518	12,223,170	12,064,296	12,104,283	12,158,641
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,160,192	3,079,417	7,993,657	1,619,294	1,369,384
Gross Property, Plant and Equipment (PP&E)	29,708,842	29,981,939	30,932,848	31,812,297	33,442,070
Accumulated Depreciation	19,047,565	19,954,159	21,077,066	21,920,661	22,884,853
Net Property, Plant and Equipment (PP&E)	10,661,277	10,027,780	9,855,782	9,891,636	10,557,217
Total Unrestricted Assets	40,557,530	41,072,371	46,836,832	43,804,831	48,521,070
Total Current Liabilities	6,509,825	9,226,759	12,433,239	6,579,691	13,572,988
Current Long Term Debt (LTD)	928,626	1,063,681	1,093,133	1,087,809	1,125,000
Accounts Payable and Accrued Expenses	4,042,960	3,563,391	3,507,997	3,802,618	4,153,323
Estimated Third Party Settlements	1,283,954	4,394,821	7,582,518	1,503,067	7,851,974
Due to Affiliate	254,285	204,866	249,591	186,197	442,691
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	28,102,703	24,215,793	23,977,897	21,534,539	19,527,056
Long Term Debt	11,146,805	10,119,774	8,958,804	7,803,159	6,610,323
Estimated Third Party Settlements	8,383,059	5,128,067	5,698,286	5,237,097	4,569,580
Due to Affiliate	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	8,572,839	8,967,952	9,320,807	8,494,283	8,347,153
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	5,945,002	7,629,818	10,425,696	15,690,601	15,421,026
Total Liabilities & Equity	40,557,530	41,072,370	46,836,832	43,804,831	48,521,070
Total Restricted Assets	531,296	442,524	346,471	436,839	431,768
Cash and Investments	531,296	442,524	346,471	436,839	431,768
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	531,296	442,524	346,471	436,839	431,768
Total Restricted Fund Balance	531,296	442,524	346,471	436,839	431,768
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	460,754	369,362	265,889	345,507	318,766
Permanently Restricted Net Assets	70,542	73,162	80,582	91,332	113,002

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	84,560,940	85,704,944	77,280,048	76,606,357	81,776,993
Gross Inpatient Service Revenue	49,071,606	57,309,366	50,138,034	50,263,405	54,714,160
Gross Outpatient Service Revenue	35,489,334	28,395,578	27,142,014	26,342,952	27,062,833
Free Care (Charity Care)	18,917,657	17,893,240	15,943,288	14,992,945	9,121,000
Bad Debt (Provision for Bad Debt)	3,090,087	2,303,202	2,089,682	3,945,685	2,486,371
Contractuals	16,120,568	19,358,101	14,899,956	13,698,827	22,751,066
Changes in Prior Year Estimated/Final Settlements	(2,512,222)	(1,418,523)	(552,604)	(3,489,323)	701,938
Net Patient Service Revenue	48,944,850	47,568,924	44,899,726	47,458,223	46,716,618
Other Operating Revenue	1,831,701	2,249,659	2,897,657	2,681,941	2,991,136
Total Operating Revenue	50,776,551	49,818,583	47,797,383	50,140,164	49,707,754
Total Operating Expenses	49,301,737	47,663,626	45,731,719	45,390,628	48,563,198
Depreciation and Amortization	1,114,940	1,175,452	1,137,349	1,041,768	986,903
Interest	659,007	447,848	434,305	391,841	351,771
Advertising Expenses	16,326	19,929	21,834	30,619	38,461
Allowed Advertising Expenses	3,062	11,549	1,275	399	†
Non-Allowed Advertising Expenses	13,264	8,380	20,559	30,220	38,461
Salaries and Benefits	33,457,148	31,388,634	32,522,231	32,662,360	32,928,616
Other Operating Expenses	14,054,316	14,631,763	11,616,000	11,264,040	14,257,447
Net Operating Income	1,474,814	2,154,957	2,065,664	4,749,536	1,144,556
Total Non-operating Revenue	48,120	392,756	434,621	433,762	480,736
Total Investment Income	48,120	392,756	434,621	435,303	480,736
Interest and Dividends	426,980	396,835	432,729	427,898	469,448
Realized Gains/Losses on Sales of Securities	(378,860)	(4,079)	1,892	7,405	11,288
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.)	†	†	†	†	†
Excess of Revenue over Expenses	1,522,934	2,547,713	2,500,285	5,183,298	1,625,292
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,522,934	2,547,713	2,500,285	5,183,298	1,625,292
Total Change in Unrestricted Net Assets	2,029,531	1,684,816	2,795,877	5,264,907	(269,576)
Net Assets Released for Restrictions - Capital	123,342	173,357	123,633	64,047	30,502
Unrealized Gains/Losses on Investments	133,656	(146,033)	82,857	(346,040)	(176,265)
Minimum Pension Liability Adjustment	203,307	(849,109)	439,231	893,113	(40,224)
Transfers From/To Affiliates	44,970	(41,060)	(351,605)	(530,911)	(1,715,470)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	1,322	(52)	1,476	1,400	6,589

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.795	3.030	2.329	4.903	2.694
Current Ratio without Board Designated and Undesignated Investments	1.922	1.705	1.359	3.064	1.798
Days in Accounts Receivable	18.127	13.703	14.613	17.623	23.008
Acid Test	1.285	1.285	1.113	2.555	1.376
Days Cash on Hand, Current	63.387	93.124	113.245	138.368	143.277
Days Cash on Hand, Incl Board Designated & Undesignated Investments	155.727	189.093	211.990	237.989	236.557
Average Payment Period, Accounts Payable and Accrued Expenses	30.624	27.978	28.713	31.296	31.864
Average Payment Period, Current Liabilities	49.310	72.444	101.765	54.152	104.130
Capital Structure					
Equity Financing Ratio	.147	.186	.223	.358	.318
Fixed Asset Financing	1.046	1.009	.909	.789	.626
Cash Flow Divided by Total Debt	.076	.111	.100	.221	.079
Cash Flow Divided by Total Debt with Operating Income Only	.075	.100	.088	.206	.064
Debt Service Coverage Total	2.047	3.030	2.718	4.456	2.059
Debt Service Coverage Total with Operating Income Only	2.017	2.745	2.428	4.164	1.725
Profitability					
Total Margin	.030	.051	.052	.102	.032
Operating Margin	.029	.043	.043	.095	.023
Non Operating Revenue Margin	.032	.154	.174	.084	.296
Return On Assets	.038	.062	.053	.118	.033
Return On Equity	.256	.334	.240	.330	.105
Markup	1.752	1.845	1.753	1.747	1.746
Deductible	.191	.226	.193	.179	.278
Markup Adjustment for Deductible	1.425	1.439	1.427	1.445	1.277
Reported Income Index	.750	1.512	.894	.984	(6.029)
Asset Efficiency					
Total Asset Turnover	1.253	1.223	1.030	1.155	1.034
Fixed Asset Turnover	4.763	4.968	4.850	5.069	4.708
Average Age Plant Depreciation Only	17.084	16.976	18.532	21.042	23.189
Other Financial Ratios					
Total Operating Expense Growth	.088	(.033)	(.041)	(.007)	.070
Total Operating Revenue Growth	.086	(.019)	(.041)	.049	(.009)
Realized Gains Divided by Non-Operating Revenue	(7.873)	(.010)	.004	.017	.023
Realized Gains Divided by Net Income	(.249)	(.002)	.001	.001	.007
Long Term Debt to Equity	1.875	1.326	.859	.497	.429

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	19,250,894	22,691,626	20,013,065	23,219,463	25,066,798
Cash and Investment	2,177,263	6,271,544	4,447,174	3,040,654	2,697,143
Current Assets Whose Use is Limited	376,798	423,931	373,849	416,331	405,813
Net Patient Accounts Receivable	7,543,084	8,057,257	9,747,478	11,478,562	14,422,174
Due from Affiliates	8,925	10,953	37,185	229,720	94,265
Third Party Settlements Receivable	5,776,893	3,596,180	1,767,481	2,149,301	1,942,031
Other Accounts Receivable	846,428	433,665	564,215	2,052,639	2,106,219
Inventory	1,606,230	1,922,720	1,788,058	1,908,127	1,930,222
Other Current Assets	915,273	1,975,376	1,287,625	1,944,129	1,468,931
Total Non-Current Assets	46,726,678	47,707,515	54,265,150	48,598,571	45,759,734
Trustee Held Investments	3,267,620	3,641,618	3,888,706	4,972,115	5,459,595
Board Designated and Undesignated Investments	4,595,214	5,886,332	6,765,205	10,252,838	2,063,796
Due From Affiliates	43,271	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	10,123,812	10,388,430	15,463,657	5,516,539	7,501,726
Gross Property, Plant and Equipment (PP&E)	75,541,283	76,413,490	79,076,162	81,362,464	85,925,266
Accumulated Depreciation	46,844,522	48,622,355	50,928,580	53,505,385	55,190,649
Net Property, Plant and Equipment (PP&E)	28,696,761	27,791,135	28,147,582	27,857,079	30,734,617
Total Unrestricted Assets	65,977,572	70,399,141	74,278,215	71,818,034	70,826,532
Total Current Liabilities	15,694,331	17,817,594	20,271,749	18,651,840	25,290,890
Current Long Term Debt (LTD)	1,150,000	1,195,000	1,245,000	1,285,000	1,320,000
Accounts Payable and Accrued Expenses	10,038,952	8,885,347	11,108,930	11,354,041	13,847,228
Estimated Third Party Settlements	4,230,209	7,418,007	7,306,754	5,186,763	3,447,827
Due to Affiliates	275,170	319,240	611,065	826,036	2,275,835
Other Current Liabilities	†	†	†	†	4,400,000
Total Non-current Liabilities	18,021,262	16,868,729	20,010,186	18,593,502	17,065,165
Long Term Debt	11,744,875	10,493,981	9,387,879	8,009,278	6,595,678
Estimated Third Party Settlements	2,988,812	2,554,520	2,896,300	1,741,833	1,304,609
Due to Affiliates	19,955	4,955	4,955	†	39,637
Self Insurance Fund	†	†	†	3,712,355	3,560,827
Accrued Pension and Post Retiree Health Benefits	†	†	†	4,922,100	5,423,012
Other Non-Current Liabilities	3,267,620	3,815,273	7,721,052	207,936	141,402
Fund Balance Unrestricted	32,261,979	35,712,818	33,996,280	34,572,693	28,470,477
Total Liabilities & Equity	65,977,572	70,399,141	74,278,215	71,818,035	70,826,532
Total Restricted Assets	1,678,811	1,609,234	1,899,516	2,109,911	4,351,856
Cash and Investments	1,678,811	1,609,234	1,899,516	2,109,911	4,351,856
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,678,811	1,609,234	1,899,516	2,109,911	4,351,856
Total Restricted Fund Balance	1,678,811	1,609,234	1,899,516	2,109,911	4,351,856
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,002,096	932,519	1,218,188	1,423,583	2,661,528
Permanently Restricted Net Assets	676,715	676,715	681,328	686,328	1,690,328

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	206,070,315	213,963,829	212,635,473	218,236,186	232,162,794
Gross Inpatient Service Revenue	69,655,328	70,138,498	64,006,035	64,730,118	69,985,068
Gross Outpatient Service Revenue	136,414,987	143,825,331	148,629,438	153,506,068	162,177,726
Free Care (Charity Care)	2,979,952	2,807,318	2,631,931	4,034,653	5,991,761
Bad Debt (Provision for Bad Debt)	3,098,758	3,128,993	3,328,288	3,703,812	5,316,317
Contractuals	105,086,261	110,191,970	109,798,367	113,878,617	122,825,312
Changes in Prior Year Estimated/Final Settlements	230,000	(160,000)	(498,087)	(4,674,003)	(2,843,809)
Net Patient Service Revenue	94,675,344	97,995,548	97,374,974	101,293,107	100,873,213
Other Operating Revenue	2,220,878	2,063,174	4,783,098	4,140,971	4,949,453
Total Operating Revenue	96,896,222	100,058,722	102,158,072	105,434,078	105,822,666
Total Operating Expenses	96,939,376	96,943,396	104,235,219	104,265,650	109,145,082
Depreciation and Amortization	3,643,301	3,565,334	3,504,274	3,461,811	3,636,974
Interest	591,915	458,613	398,091	282,268	253,397
Advertising Expenses	364,467	256,304	255,475	348,359	280,497
Allowed Advertising Expenses	35,838	15,043	32,677	24,498	13,013
Non-Allowed Advertising Expenses	328,629	241,261	222,798	323,861	267,484
Salaries and Benefits	60,854,362	61,167,013	66,011,876	68,564,383	69,210,141
Other Operating Expenses	31,485,331	31,496,132	34,065,503	31,608,829	35,764,073
Net Operating Income	(43,154)	3,115,326	(2,077,147)	1,168,428	(3,322,416)
Total Non-operating Revenue	243,223	434,738	267,871	103,872	(44,527)
Total Investment Income	7,135	26,060	21,179	16,131	19,303
Interest and Dividends	7,135	26,060	21,179	16,131	19,303
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	236,088	408,678	246,692	87,741	(63,830)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	200,069	3,550,064	(1,809,276)	1,272,300	(3,366,943)
Extraordinary Gains/Losses	(503,553)	†	(180,397)	†	†
Total Surplus/Deficit	(303,484)	3,550,064	(1,989,673)	1,272,300	(3,366,943)
Total Change in Unrestricted Net Assets	(349,601)	3,450,839	(1,716,538)	576,413	(6,102,217)
Net Assets Released for Restrictions - Capital	247,279	178,511	90,341	59,387	42,004
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(493,396)	(277,736)	182,794	(755,274)	(2,777,278)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	200,000	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.519	1.604	1.321	1.795	1.073
Current Ratio without Board Designated and Undesignated Investments	1.227	1.274	.987	1.245	.991
Days in Accounts Receivable	29.081	30.011	36.537	41.362	52.185
Acid Test	.163	.376	.238	.185	.123
Days Cash on Hand, Current	9.992	26.172	17.469	12.517	10.735
Days Cash on Hand, Incl Board Designated & Undesignated Investments	27.970	49.180	41.983	49.642	17.874
Average Payment Period, Accounts Payable and Accrued Expenses	39.275	34.731	40.253	41.112	47.904
Average Payment Period, Current Liabilities	61.401	69.646	73.455	67.536	87.493
Capital Structure					
Equity Financing Ratio	.489	.507	.458	.481	.402
Fixed Asset Financing	.409	.378	.334	.288	.215
Cash Flow Divided by Total Debt	.114	.205	.042	.127	.006
Cash Flow Divided by Total Debt with Operating Income Only	.107	.193	.035	.124	.007
Debt Service Coverage Total	2.540	4.708	1.314	3.285	.340
Debt Service Coverage Total with Operating Income Only	2.401	4.438	1.146	3.217	.369
Profitability					
Total Margin	.002	.035	(.018)	.012	(.032)
Operating Margin	(.000)	.031	(.020)	.011	(.031)
Non Operating Revenue Margin	1.216	.122	(.148)	.082	.013
Return On Assets	.003	.050	(.024)	.018	(.048)
Return On Equity	.006	.099	(.053)	.037	(.118)
Markup	2.149	2.228	2.086	2.133	2.172
Deductible	.510	.515	.516	.522	.529
Markup Adjustment for Deductible	1.065	1.092	1.032	1.041	1.047
Reported Income Index	(.572)	1.029	1.054	2.207	.552
Asset Efficiency					
Total Asset Turnover	1.472	1.427	1.379	1.470	1.493
Fixed Asset Turnover	3.377	3.600	3.629	3.785	3.443
Average Age Plant Depreciation Only	12.858	13.638	14.533	15.456	15.175
Other Financial Ratios					
Total Operating Expense Growth	.011	.000	.075	.000	.047
Total Operating Revenue Growth	.001	.033	.021	.032	.004
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.364	.294	.276	.232	.232

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	4,972,542	6,474,441	8,274,076	9,605,803	9,097,553
Cash and Investment	1,849,292	3,176,921	4,617,141	4,930,494	3,687,814
Current Assets Whose Use is Limited	461,940	48,666	47,382	48,416	48,704
Net Patient Accounts Receivable	1,430,518	1,813,044	2,354,405	2,832,145	3,782,724
Due from Affiliates	9,294	†	†	119,128	50,831
Third Party Settlements Receivable	509,785	279,367	547,221	789,244	433,000
Other Accounts Receivable	329,958	257,393	102,069	227,049	618,218
Inventory	170,356	141,313	149,181	150,696	137,222
Other Current Assets	211,399	757,737	456,677	508,631	339,040
Total Non-Current Assets	19,898,999	22,945,716	24,958,576	26,526,035	27,976,126
Trustee Held Investments	†	20,810	63,888	60,379	63,884
Board Designated and Undesignated Investments	6,473,581	12,378,197	13,378,591	16,748,565	17,801,883
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,796,528	2,075,889	2,824,387	1,146,892	1,573,881
Gross Property, Plant and Equipment (PP&E)	24,945,017	25,746,842	26,962,643	27,846,683	28,616,654
Accumulated Depreciation	16,316,127	17,276,022	18,270,933	19,276,484	20,080,176
Net Property, Plant and Equipment (PP&E)	8,628,890	8,470,820	8,691,710	8,570,199	8,536,478
Total Unrestricted Assets	24,871,541	29,420,157	33,232,652	36,131,838	37,073,679
Total Current Liabilities	5,200,691	7,787,856	8,237,263	8,923,857	8,415,573
Current Long Term Debt (LTD)	211,883	145,739	100,000	105,000	110,000
Accounts Payable and Accrued Expenses	3,186,998	2,538,957	3,487,992	4,171,429	3,447,064
Estimated Third Party Settlements	1,668,842	4,898,443	4,368,189	4,313,426	4,503,307
Due to Affiliates	132,968	204,717	281,082	334,002	355,202
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	3,057,354	3,255,065	4,979,905	4,702,342	4,919,642
Long Term Debt	2,309,812	2,128,461	2,022,458	1,911,456	1,795,453
Estimated Third Party Settlements	709,540	1,103,272	1,745,050	1,422,498	806,351
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	38,002	23,332	1,212,397	1,368,388	2,317,838
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	16,613,496	18,377,236	20,015,484	22,505,639	23,738,464
Total Liabilities & Equity	24,871,541	29,420,157	33,232,652	36,131,838	37,073,679
Total Restricted Assets	630,481	891,915	1,772,026	1,975,355	2,258,256
Cash and Investments	630,481	891,915	1,772,026	1,975,355	2,258,256
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	630,481	891,915	1,772,026	1,975,355	2,258,256
Total Restricted Fund Balance	630,481	891,915	1,772,026	1,975,355	2,258,256
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	150,285	201,888	375,965	426,683	484,177
Permanently Restricted Net Assets	480,196	690,027	1,396,061	1,548,672	1,774,079

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	45,557,062	49,175,637	52,746,814	54,174,150	52,020,236
Gross Inpatient Service Revenue	10,834,831	10,050,445	10,086,821	10,210,234	9,911,680
Gross Outpatient Service Revenue	34,722,231	39,125,192	42,659,993	43,963,916	42,108,556
Free Care (Charity Care)	1,160,433	1,415,316	1,531,404	2,076,290	1,555,649
Bad Debt (Provision for Bad Debt)	1,726,717	1,307,527	1,386,349	1,614,588	980,830
Contractuals	13,282,056	14,174,763	15,358,447	16,855,924	16,007,523
Changes in Prior Year Estimated/Final Settlements	(2,537,571)	207,000	(233,000)	(2,344,095)	(1,438,421)
Net Patient Service Revenue	31,925,427	32,071,031	34,703,614	35,971,443	34,914,655
Other Operating Revenue	1,273,158	955,543	1,440,755	1,506,733	2,182,259
Total Operating Revenue	33,198,585	33,026,574	36,144,369	37,478,176	37,096,914
Total Operating Expenses	30,317,244	32,252,308	35,389,368	35,849,980	35,140,431
Depreciation and Amortization	1,381,568	1,362,319	1,410,103	1,308,769	1,219,843
Interest	179,012	109,014	97,729	91,781	88,569
Advertising Expenses	27,626	43,620	56,910	80,046	68,701
Allowed Advertising Expenses	27,626	21,173	†	†	†
Non-Allowed Advertising Expenses	†	22,447	56,910	80,046	68,701
Salaries and Benefits	17,369,717	18,487,326	20,676,474	21,264,533	20,749,946
Other Operating Expenses	11,359,321	12,250,029	13,148,152	13,104,851	13,013,372
Net Operating Income	2,881,341	774,266	755,001	1,628,196	1,956,483
Total Non-operating Revenue	12,811	262,077	190,912	297,546	326,080
Total Investment Income	12,811	262,077	190,912	297,546	326,080
Interest and Dividends	12,811	262,077	190,912	297,546	340,629
Realized Gains/Losses on Sales of Securities	†	†	†	†	(14,549)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	2,894,152	1,036,343	945,913	1,925,742	2,282,563
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,894,152	1,036,343	945,913	1,925,742	2,282,563
Total Change in Unrestricted Net Assets	2,840,321	432,387	1,638,247	2,490,156	1,232,824
Net Assets Released for Restrictions - Capital	73,344	†	3,873	24,957	10,000
Unrealized Gains/Losses on Investments	†	(576,572)	908,584	971,199	220,524
Minimum Pension Liability Adjustment	†	†	†	†	(257,998)
Transfers From/To Affiliates	(127,175)	(27,384)	(56,975)	(270,675)	(1,022,456)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	(163,148)	(161,067)	191

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.201	2.421	2.629	2.953	3.196
Current Ratio without Board Designated and Undesignated Investments	.956	.831	1.004	1.076	1.081
Days in Accounts Receivable	16.355	20.634	24.763	28.738	39.545
Acid Test	.444	.414	.566	.558	.444
Days Cash on Hand, Current	29.154	38.114	50.106	52.613	40.207
Days Cash on Hand, Incl Board Designated & Undesignated Investments	110.813	184.376	193.816	229.596	231.762
Average Payment Period, Accounts Payable and Accrued Expenses	40.201	30.001	37.467	44.080	37.092
Average Payment Period, Current Liabilities	65.602	92.022	88.483	94.299	90.555
Capital Structure					
Equity Financing Ratio	.668	.625	.602	.623	.640
Fixed Asset Financing	.268	.251	.233	.223	.210
Cash Flow Divided by Total Debt	.518	.217	.178	.237	.263
Cash Flow Divided by Total Debt with Operating Income Only	.516	.193	.164	.216	.238
Debt Service Coverage Total	3.282	7.815	10.078	17.344	18.551
Debt Service Coverage Total with Operating Income Only	3.272	6.998	9.294	15.793	16.867
Profitability					
Total Margin	.087	.031	.026	.051	.061
Operating Margin	.087	.023	.021	.043	.053
Non Operating Revenue Margin	.004	.253	.202	.155	.143
Return On Assets	.116	.035	.028	.053	.062
Return On Equity	.174	.056	.047	.086	.096
Markup	1.545	1.554	1.531	1.553	1.542
Deductible	.292	.288	.291	.311	.308
Markup Adjustment for Deductible	1.107	1.115	1.097	1.083	1.087
Reported Income Index	1.019	.588	.577	.773	1.851
Asset Efficiency					
Total Asset Turnover	1.335	1.131	1.093	1.045	1.009
Fixed Asset Turnover	3.847	3.899	4.158	4.373	4.346
Average Age Plant Depreciation Only	11.810	12.681	12.957	14.729	16.461
Other Financial Ratios					
Total Operating Expense Growth	(.051)	.064	.097	.013	(.020)
Total Operating Revenue Growth	.195	(.005)	.094	.037	(.010)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	(.045)
Realized Gains Divided by Net Income	†	†	†	†	(.006)
Long Term Debt to Equity	.139	.116	.101	.085	.076

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	14,980,617	22,479,123	24,656,708	33,116,949	31,234,400
Cash and Investment	6,669,646	15,761,269	16,674,483	24,919,923	18,967,605
Current Assets Whose Use is Limited	419,847	423,910	429,033	433,756	438,187
Net Patient Accounts Receivable	4,216,156	5,727,278	5,782,687	4,927,606	8,967,314
Due from Affiliates	20,357	23,254	19,765	†	7,684
Third Party Settlements Receivable	3,209,880	139,930	414,172	1,221,233	430,438
Other Accounts Receivable	†	†	†	†	†
Inventory	313,300	296,908	307,630	321,008	345,456
Other Current Assets	131,431	106,574	1,028,938	1,293,423	2,077,716
Total Non-Current Assets	20,083,020	20,177,241	20,556,009	20,481,412	20,564,755
Trustee Held Investments	774,058	793,659	813,259	832,860	852,461
Board Designated and Undesignated Investments	2,923,832	3,640,877	3,682,860	4,052,922	4,645,729
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	(22,711)	(34,032)	(53,565)	2,832	(24,525)
Gross Property, Plant and Equipment (PP&E)	32,360,518	32,899,784	34,263,623	35,004,513	35,742,060
Accumulated Depreciation	15,952,677	17,123,047	18,150,168	19,411,715	20,650,970
Net Property, Plant and Equipment (PP&E)	16,407,841	15,776,737	16,113,455	15,592,798	15,091,090
Total Unrestricted Assets	35,063,637	42,656,364	45,212,717	53,598,361	51,799,155
Total Current Liabilities	3,220,067	3,233,917	3,274,918	7,589,011	5,014,659
Current Long Term Debt (LTD)	538,172	445,752	634,829	586,739	530,779
Accounts Payable and Accrued Expenses	2,681,895	2,788,165	2,640,089	3,007,846	3,236,640
Estimated Third Party Settlements	†	†	†	†	1,247,240
Due to Affiliates	†	†	†	3,994,426	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	9,454,394	9,149,042	9,981,587	12,244,606	8,915,645
Long Term Debt	8,990,281	8,653,365	9,452,452	8,813,474	8,313,451
Estimated Third Party Settlements	†	†	†	2,866,531	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	464,113	495,677	529,135	564,601	602,194
Fund Balance Unrestricted	22,389,176	30,273,405	31,956,212	33,764,744	37,868,851
Total Liabilities & Equity	35,063,637	42,656,364	45,212,717	53,598,361	51,799,155
Total Restricted Assets	3,341,734	3,564,980	3,562,686	3,644,303	3,904,263
Cash and Investments	2,857,587	3,398,341	3,388,228	3,483,961	3,743,420
Receivables	92,294	65,968	61,296	110,623	90,811
Other Assets	391,853	100,671	113,162	49,719	70,032
Total Restricted Liabilities and Equity	3,341,734	3,564,980	3,562,686	3,644,303	3,904,263
Total Restricted Fund Balance	3,341,734	3,564,980	3,562,686	3,644,303	3,904,263
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,280,994	2,443,485	2,449,681	2,504,659	2,702,704
Permanently Restricted Net Assets	1,060,740	1,121,495	1,113,005	1,139,644	1,201,559

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	66,474,360	75,036,173	80,320,796	82,042,333	88,473,274
Gross Inpatient Service Revenue	12,707,976	13,653,165	12,996,996	14,152,323	16,728,394
Gross Outpatient Service Revenue	53,766,384	61,383,008	67,323,800	67,890,010	71,744,880
Free Care (Charity Care)	1,472,781	1,116,462	3,519,523	1,127,321	1,484,824
Bad Debt (Provision for Bad Debt)	2,598,159	3,064,028	5,198,463	3,566,466	5,965,744
Contractuals	23,172,172	25,899,583	30,467,502	34,557,958	33,946,044
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	39,231,248	44,956,100	41,135,308	42,790,588	47,076,662
Other Operating Revenue	468,847	371,040	931,874	838,421	971,445
Total Operating Revenue	39,700,095	45,327,140	42,067,182	43,629,009	48,048,107
Total Operating Expenses	36,757,860	38,157,081	40,436,717	42,238,644	44,554,951
Depreciation and Amortization	1,223,675	1,304,201	1,408,950	1,414,943	1,659,409
Interest	528,944	494,011	491,982	472,572	471,548
Advertising Expenses	204,011	200,102	202,269	243,292	164,794
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	204,011	200,102	202,269	243,292	164,794
Salaries and Benefits	23,861,467	24,064,166	24,854,119	26,871,499	28,565,646
Other Operating Expenses	10,939,763	12,094,601	13,479,397	13,236,338	13,693,554
Net Operating Income	2,942,235	7,170,059	1,630,465	1,390,365	3,493,156
Total Non-operating Revenue	296,950	315,181	229,192	348,463	205,285
Total Investment Income	185,761	205,248	129,275	300,432	297,717
Interest and Dividends	72,717	79,317	83,859	78,765	124,253
Realized Gains/Losses on Sales of Securities	113,044	125,931	45,416	221,667	173,464
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	111,189	109,933	99,917	48,031	(92,432)
Excess of Revenue over Expenses	3,239,185	7,485,240	1,859,657	1,738,828	3,698,441
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	3,239,185	7,485,240	1,859,657	1,738,828	3,698,441
Total Change in Unrestricted Net Assets	3,433,803	7,884,229	1,682,807	1,808,532	4,104,107
Net Assets Released for Restrictions - Capital	69,537	†	2,000	34,000	89,101
Unrealized Gains/Losses on Investments	125,081	398,989	(178,850)	2,049	316,565
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	33,655	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	5.560	8.077	8.654	4.898	7.155
Current Ratio without Board Designated and Undesignated Investments	4.652	6.951	7.529	4.364	6.229
Days in Accounts Receivable	39.226	46.500	51.311	42.032	69.526
Acid Test	2.202	5.005	5.223	3.341	3.870
Days Cash on Hand, Current	72.822	160.302	159.957	226.684	165.125
Days Cash on Hand, Incl Board Designated & Undesignated Investments	102.855	196.362	194.401	262.921	204.655
Average Payment Period, Accounts Payable and Accrued Expenses	27.548	27.615	24.691	26.893	27.541
Average Payment Period, Current Liabilities	33.076	32.030	30.628	67.852	42.670
Capital Structure					
Equity Financing Ratio	.639	.710	.707	.630	.731
Fixed Asset Financing	.548	.548	.587	.565	.551
Cash Flow Divided by Total Debt	.352	.710	.247	.159	.385
Cash Flow Divided by Total Debt with Operating Income Only	.329	.684	.229	.141	.370
Debt Service Coverage Total	4.714	8.994	4.010	3.275	5.508
Debt Service Coverage Total with Operating Income Only	4.433	8.689	3.766	2.960	5.314
Profitability					
Total Margin	.081	.164	.044	.040	.077
Operating Margin	.074	.158	.039	.032	.073
Non Operating Revenue Margin	.092	.042	.123	.200	.056
Return On Assets	.092	.175	.041	.032	.071
Return On Equity	.145	.247	.058	.051	.098
Markup	1.821	1.976	2.009	1.962	2.008
Deductible	.349	.345	.379	.421	.384
Markup Adjustment for Deductible	1.191	1.297	1.256	1.144	1.246
Reported Income Index	.943	.949	1.105	.961	.901
Asset Efficiency					
Total Asset Turnover	1.141	1.070	.935	.821	.932
Fixed Asset Turnover	2.420	2.873	2.611	2.798	3.184
Average Age Plant Depreciation Only	13.037	13.129	12.882	13.719	12.445
Other Financial Ratios					
Total Operating Expense Growth	.092	.038	.060	.045	.055
Total Operating Revenue Growth	.094	.142	(.072)	.037	.101
Realized Gains Divided by Non-Operating Revenue	.381	.400	.198	.636	.845
Realized Gains Divided by Net Income	.035	.017	.024	.127	.047
Long Term Debt to Equity	.402	.286	.296	.261	.220

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	6,292,663	5,637,031	5,033,721	4,886,662	6,763,772
Cash and Investment	330,536	521,702	85,951	27,115	350,137
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	4,131,471	4,326,394	3,687,471	3,723,727	4,430,170
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,174,844	†	†	†	†
Other Accounts Receivable	†	†	434,593	427,514	699,955
Inventory	†	†	†	†	†
Other Current Assets	655,812	788,935	825,706	708,306	1,283,510
Total Non-Current Assets	21,339,028	23,105,614	22,953,911	20,961,904	19,146,244
Trustee Held Investments	360,928	443,399	525,226	607,175	689,287
Board Designated and Undesignated Investments	2,056,043	2,629,418	2,616,426	2,929,864	1,730,774
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	454,395	1,485,379	1,686,826	†	†
Gross Property, Plant and Equipment (PP&E)	33,060,167	34,479,435	34,644,912	29,965,863	30,405,980
Accumulated Depreciation	14,592,505	15,932,017	16,519,479	12,540,998	13,679,797
Net Property, Plant and Equipment (PP&E)	18,467,662	18,547,418	18,125,433	17,424,865	16,726,183
Total Unrestricted Assets	27,631,691	28,742,645	27,987,632	25,848,566	25,910,016
Total Current Liabilities	3,527,828	5,123,745	6,994,870	7,352,883	6,909,743
Current Long Term Debt (LTD)	376,000	411,000	552,935	654,859	669,747
Accounts Payable and Accrued Expenses	3,095,572	3,517,341	3,540,062	4,470,321	3,636,448
Estimated Third Party Settlements	†	1,125,397	2,246,078	1,610,161	1,146,336
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	56,256	70,007	655,795	617,542	1,457,212
Total Non-current Liabilities	16,881,778	17,059,743	17,125,053	16,731,951	19,835,752
Long Term Debt	16,881,778	17,059,743	17,125,053	16,731,951	16,122,974
Estimated Third Party Settlements	†	†	†	†	3,712,778
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	7,222,085	6,559,157	3,867,709	1,763,732	(835,479)
Total Liabilities & Equity	27,631,691	28,742,645	27,987,632	25,848,566	25,910,016
Total Restricted Assets	1,293,685	920,887	1,409,166	1,576,867	1,617,087
Cash and Investments	1,289,403	918,133	1,406,412	1,576,867	1,617,087
Receivables	4,282	2,754	2,754	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,293,685	1,250,510	1,409,166	1,576,867	1,617,087
Total Restricted Fund Balance	1,293,685	1,250,510	1,409,166	1,576,867	1,617,087
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	788,279	792,626	927,460	1,064,380	1,115,463
Permanently Restricted Net Assets	505,406	457,884	481,706	512,487	501,624

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	46,900,132	56,443,678	51,679,698	54,558,409	55,900,161
Gross Inpatient Service Revenue	11,875,603	16,261,553	16,142,143	17,911,111	16,651,647
Gross Outpatient Service Revenue	35,024,529	40,182,125	35,537,555	36,647,298	39,248,514
Free Care (Charity Care)	712,067	1,066,131	929,494	1,260,232	1,440,523
Bad Debt (Provision for Bad Debt)	1,110,497	1,061,262	1,295,672	1,331,852	1,519,643
Contractuals	18,226,853	22,495,956	19,287,426	21,371,685	23,965,899
Changes in Prior Year Estimated/Final Settlements	(116,500)	64,000	†	†	457,000
Net Patient Service Revenue	26,967,215	31,756,329	30,167,106	30,594,640	28,517,096
Other Operating Revenue	163,631	894,600	1,028,442	736,639	1,352,614
Total Operating Revenue	27,130,846	32,650,929	31,195,548	31,331,279	29,869,710
Total Operating Expenses	28,550,660	33,374,028	33,952,668	33,508,053	32,562,579
Depreciation and Amortization	1,299,642	1,357,897	1,522,195	1,660,722	1,609,974
Interest	896,532	914,518	965,372	954,152	987,208
Advertising Expenses	60,751	44,135	38,859	†	65,738
Allowed Advertising Expenses	23,897	18,351	7,069	†	65,738
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	16,906,624
Other Operating Expenses	12,232,156	14,445,751	13,883,870	13,561,617	12,993,035
Net Operating Income	(1,419,814)	(723,099)	(2,757,120)	(2,176,774)	(2,692,869)
Total Non-operating Revenue	138,486	60,995	43,379	59,010	50,714
Total Investment Income	35,358	38,222	24,052	20,352	23,729
Interest and Dividends	35,358	38,222	24,052	20,352	23,729
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.)	103,128	22,773	19,327	38,658	26,985
Excess of Revenue over Expenses	(1,281,328)	(662,104)	(2,713,741)	(2,117,764)	(2,642,155)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(1,281,328)	(662,104)	(2,713,741)	(2,117,764)	(2,642,155)
Total Change in Unrestricted Net Assets	(1,067,299)	(662,928)	(2,691,448)	(2,103,977)	(2,599,211)
Net Assets Released for Restrictions - Capital	200,000	†	19,872	8,829	41,539
Unrealized Gains/Losses on Investments	14,029	(824)	2,421	4,958	1,405
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.367	1.613	1.094	1.063	1.229
Current Ratio without Board Designated and Undesignated Investments	1.784	1.100	.720	.665	.979
Days in Accounts Receivable	55.919	49.727	44.616	44.425	56.703
Acid Test	.094	.102	.012	.004	.051
Days Cash on Hand, Current	4.427	5.948	.967	.311	4.129
Days Cash on Hand, Incl Board Designated & Undesignated Investments	31.966	35.924	30.415	33.890	24.539
Average Payment Period, Accounts Payable and Accrued Expenses	41.462	40.099	39.843	51.234	42.882
Average Payment Period, Current Liabilities	47.252	58.413	78.726	84.271	81.481
Capital Structure					
Equity Financing Ratio	.261	.228	.138	.068	(.032)
Fixed Asset Financing	.914	.920	.945	.960	.964
Cash Flow Divided by Total Debt	.001	.031	(.049)	(.019)	(.039)
Cash Flow Divided by Total Debt with Operating Income Only	(.006)	.029	(.051)	(.021)	(.040)
Debt Service Coverage Total	.730	1.248	(.164)	.330	(.027)
Debt Service Coverage Total with Operating Income Only	.620	1.201	(.196)	.291	(.058)
Profitability					
Total Margin	(.047)	(.020)	(.087)	(.067)	(.088)
Operating Margin	(.052)	(.022)	(.088)	(.069)	(.090)
Non Operating Revenue Margin	(.108)	(.092)	(.016)	(.028)	(.019)
Return On Assets	(.046)	(.023)	(.097)	(.082)	(.102)
Return On Equity	(.177)	(.101)	(.702)	(1.201)	3.162
Markup	1.648	1.718	1.552	1.650	1.758
Deductible	.389	.399	.373	.392	.429
Markup Adjustment for Deductible	1.010	1.044	.984	1.012	1.022
Reported Income Index	.898	.999	1.008	1.007	1.017
Asset Efficiency					
Total Asset Turnover	.987	1.138	1.116	1.214	1.155
Fixed Asset Turnover	1.469	1.760	1.721	1.798	1.786
Average Age Plant Depreciation Only	11.228	11.733	10.852	7.552	8.497
Other Financial Ratios					
Total Operating Expense Growth	.055	.169	.017	(.013)	(.028)
Total Operating Revenue Growth	.017	.203	(.045)	.004	(.047)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	2.338	2.601	4.428	9.487	(19.298)

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	8,816,831	14,288,706	14,651,936	11,294,846	13,154,033
Cash and Investment	585,152	2,958,459	1,596,988	1,885,261	3,831,348
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,982,392	4,385,235	5,339,593	6,197,706	6,324,216
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	2,631,997	5,279,591	5,830,945	1,148,316	582,211
Other Accounts Receivable	†	†	†	371,629	725,773
Inventory	†	†	†	†	†
Other Current Assets	1,617,290	1,665,421	1,884,410	1,691,934	1,690,485
Total Non-Current Assets	13,456,090	15,375,708	15,076,952	16,470,438	16,248,977
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	4,866,999	7,420,869	5,130,506	6,144,633	6,424,553
Due From Affiliates	130,967	144,689	139,615	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	424,802	380,280	371,169	†	†
Gross Property, Plant and Equipment (PP&E)	30,041,634	30,630,450	33,993,927	35,174,558	35,768,241
Accumulated Depreciation	22,008,312	23,200,580	24,558,265	24,848,753	25,943,817
Net Property, Plant and Equipment (PP&E)	8,033,322	7,429,870	9,435,662	10,325,805	9,824,424
Total Unrestricted Assets	22,272,921	29,664,414	29,728,888	27,765,284	29,403,010
Total Current Liabilities	4,879,595	8,733,941	8,987,281	6,919,797	7,622,207
Current Long Term Debt (LTD)	794,981	422,003	622,320	1,161,015	1,035,503
Accounts Payable and Accrued Expenses	3,486,990	4,150,240	4,541,843	3,823,692	4,572,583
Estimated Third Party Settlements	†	3,600,578	3,495,414	1,567,173	1,619,598
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	597,624	561,120	327,704	367,917	394,523
Total Non-current Liabilities	3,182,682	2,741,441	2,419,220	4,343,733	3,282,514
Long Term Debt	2,817,155	2,395,152	2,092,170	4,035,921	2,993,940
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	365,527	346,289	327,050	307,812	288,574
Fund Balance Unrestricted	14,210,644	18,189,032	18,322,387	16,501,754	18,498,289
Total Liabilities & Equity	22,272,921	29,664,414	29,728,888	27,765,284	29,403,010
Total Restricted Assets	26,040	128,280	28,163	32,304	33,604
Cash and Investments	26,040	128,280	28,163	32,304	33,604
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	26,040	128,280	28,163	32,304	33,604
Total Restricted Fund Balance	26,040	128,280	28,163	32,304	33,604
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	26,040	128,280	28,163	32,304	33,604
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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	87,956,361	91,772,077	101,642,753	101,981,181	113,333,294
Gross Inpatient Service Revenue	21,526,893	24,384,931	28,288,530	28,274,774	30,565,726
Gross Outpatient Service Revenue	66,429,468	67,387,146	73,354,223	73,706,407	82,767,568
Free Care (Charity Care)	1,237,339	1,096,668	991,464	1,544,095	1,600,645
Bad Debt (Provision for Bad Debt)	2,004,000	1,964,678	2,571,813	2,410,809	3,496,648
Contractuals	45,692,563	45,607,743	51,732,359	52,936,331	59,749,227
Changes in Prior Year Estimated/Final Settlements	20,000	(166,000)	2,103,000	127,000	(362,000)
Net Patient Service Revenue	39,002,459	43,268,988	44,244,117	44,962,946	48,848,774
Other Operating Revenue	3,099,778	5,199,924	5,279,729	3,846,373	3,983,003
Total Operating Revenue	42,102,237	48,468,912	49,523,846	48,809,319	52,831,777
Total Operating Expenses	42,052,923	44,512,849	50,041,494	50,719,808	50,912,506
Depreciation and Amortization	1,693,628	1,688,157	1,707,584	1,819,916	1,691,249
Interest	139,070	126,461	228,431	191,361	154,733
Advertising Expenses	262,645	271,290	312,488	341,734	321,169
Allowed Advertising Expenses	14,760	12,297	11,584	14,520	14,085
Non-Allowed Advertising Expenses	247,885	258,993	300,904	327,214	307,084
Salaries and Benefits	21,636,508	22,505,783	24,561,885	24,447,214	24,892,027
Other Operating Expenses	18,321,072	19,921,158	23,231,106	23,919,583	23,853,328
Net Operating Income	49,314	3,956,063	(517,648)	(1,910,489)	1,919,271
Total Non-operating Revenue	29,899	216,071	286,579	66,822	2,192
Total Investment Income	(2,348)	40,028	78,191	25,549	(33,295)
Interest and Dividends	(3,308)	(18,227)	88,253	38,631	(14,293)
Realized Gains/Losses on Sales of Securities	960	58,255	(10,062)	(13,082)	(19,002)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	32,247	176,043	208,388	41,273	35,487
Excess of Revenue over Expenses	79,213	4,172,134	(231,069)	(1,843,667)	1,921,463
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	79,213	4,172,134	(231,069)	(1,843,667)	1,921,463
Total Change in Unrestricted Net Assets	106,091	4,085,336	38,418	(1,811,859)	2,001,908
Net Assets Released for Restrictions - Capital	30,891	10,026	263,616	99,879	90,768
Unrealized Gains/Losses on Investments	(4,013)	(96,824)	5,871	(68,071)	(10,323)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.804	2.486	2.201	2.520	2.569
Current Ratio without Board Designated and Undesignated Investments	1.807	1.636	1.630	1.632	1.726
Days in Accounts Receivable	37.269	36.992	44.050	50.312	47.255
Acid Test	.120	.339	.178	.272	.503
Days Cash on Hand, Current	5.292	25.215	12.060	14.072	28.411
Days Cash on Hand, Incl Board Designated & Undesignated Investments	49.308	88.464	50.804	59.937	76.053
Average Payment Period, Accounts Payable and Accrued Expenses	31.536	35.373	34.298	28.541	33.908
Average Payment Period, Current Liabilities	44.130	74.440	67.869	51.651	56.522
Capital Structure					
Equity Financing Ratio	.638	.613	.616	.594	.629
Fixed Asset Financing	.351	.322	.222	.391	.305
Cash Flow Divided by Total Debt	.220	.511	.129	(.002)	.331
Cash Flow Divided by Total Debt with Operating Income Only	.216	.492	.104	(.008)	.331
Debt Service Coverage Total	2.063	6.497	2.621	.206	2.863
Debt Service Coverage Total with Operating Income Only	2.031	6.263	2.181	.124	2.862
Profitability					
Total Margin	.002	.086	(.005)	(.038)	.036
Operating Margin	.001	.082	(.010)	(.039)	.036
Non Operating Revenue Margin	.377	.052	(1.240)	(.036)	.001
Return On Assets	.004	.141	(.008)	(.066)	.065
Return On Equity	.006	.229	(.013)	(.112)	.104
Markup	2.165	2.179	2.137	2.087	2.304
Deductible	.519	.497	.509	.519	.527
Markup Adjustment for Deductible	1.079	1.154	1.103	1.043	1.131
Reported Income Index	.855	1.049	(1.733)	1.013	.962
Asset Efficiency					
Total Asset Turnover	1.892	1.641	1.675	1.760	1.797
Fixed Asset Turnover	5.241	6.524	5.249	4.727	5.378
Average Age Plant Depreciation Only	12.995	13.743	14.382	13.654	15.340
Other Financial Ratios					
Total Operating Expense Growth	(.045)	.058	.124	.014	.004
Total Operating Revenue Growth	(.026)	.151	.022	(.014)	.082
Realized Gains Divided by Non-Operating Revenue	.032	.270	(.035)	(.196)	(8.669)
Realized Gains Divided by Net Income	.012	.014	.044	.007	(.010)
Long Term Debt to Equity	.198	.132	.114	.245	.162

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	105,595,088	75,903,602	69,274,246	88,052,797	90,576,362
Cash and Investment	3,348,579	3,727,858	5,983,060	5,287,028	14,547,603
Current Assets Whose Use is Limited	34,043,289	10,679,988	5,660,225	6,031,791	6,446,320
Net Patient Accounts Receivable	37,175,914	36,113,312	33,793,183	33,598,284	55,502,943
Due from Affiliates	72,632	107,934	5,013,855	+	46,533
Third Party Settlements Receivable	26,403,893	19,127,215	11,450,936	33,286,850	2,737,483
Other Accounts Receivable	+	+	+	+	+
Inventory	2,963,070	2,853,171	2,558,455	2,180,827	2,825,819
Other Current Assets	1,587,711	3,294,124	4,814,532	7,668,017	8,469,661
Total Non-Current Assets	185,932,723	188,300,207	220,528,943	188,404,181	183,971,353
Trustee Held Investments	11,782,143	12,731,116	14,900,759	11,315,245	13,355,790
Board Designated and Undesignated Investments	+	+	+	+	+
Due From Affiliates	+	+	+	+	+
Investments in Affiliates	+	+	+	+	+
Other Non-current Assets	38,631,015	26,986,747	49,586,521	23,473,071	25,616,033
Gross Property, Plant and Equipment (PP&E)	286,528,102	315,645,911	339,729,335	354,142,598	362,187,610
Accumulated Depreciation	151,008,537	167,063,567	183,687,672	200,526,733	217,188,080
Net Property, Plant and Equipment (PP&E)	135,519,565	148,582,344	156,041,663	153,615,865	144,999,530
Total Unrestricted Assets	291,527,811	264,203,809	289,803,189	276,456,978	274,547,715
Total Current Liabilities	76,605,033	63,843,026	85,314,250	87,770,981	91,648,230
Current Long Term Debt (LTD)	3,978,967	4,286,862	5,660,225	5,123,296	6,446,320
Accounts Payable and Accrued Expenses	34,267,825	31,569,834	26,457,341	26,092,986	29,817,369
Estimated Third Party Settlements	+	+	+	+	+
Due to Affiliates	+	+	+	17,855,864	+
Other Current Liabilities	38,358,241	27,986,330	53,196,684	38,698,835	55,384,541
Total Non-current Liabilities	137,883,338	132,357,372	139,726,207	135,442,889	128,779,380
Long Term Debt	129,895,322	126,276,774	132,335,005	126,540,490	120,492,896
Estimated Third Party Settlements	+	+	+	+	+
Due to Affiliates	+	+	+	+	+
Self Insurance Fund	1,570,392	2,344,956	1,496,884	1,578,267	1,628,409
Accrued Pension and Post Retiree Health Benefits	4,493,271	1,797,473	3,967,167	5,350,673	4,624,007
Other Non-Current Liabilities	1,924,353	1,938,169	1,927,151	1,973,459	2,034,068
Fund Balance Unrestricted	77,039,440	68,003,411	64,762,732	53,243,108	54,120,105
Total Liabilities & Equity	291,527,811	264,203,809	289,803,189	276,456,978	274,547,715
Total Restricted Assets	18,829,145	22,830,939	23,629,605	24,676,097	28,126,774
Cash and Investments	18,829,145	22,829,556	23,629,605	24,676,097	28,126,774
Receivables	+	+	+	+	+
Other Assets	+	1,383	+	+	+
Total Restricted Liabilities and Equity	18,829,145	22,830,939	23,629,605	24,676,097	28,126,774
Total Restricted Fund Balance	18,823,727	22,830,939	23,624,770	24,671,785	28,122,782
Total Liabilities	5,418	+	4,835	4,312	3,992
Temporarily Restricted Net Assets	2,476,697	5,247,378	5,898,574	5,898,492	8,979,161
Permanently Restricted Net Assets	16,347,030	17,583,561	17,754,196	18,773,293	19,143,621

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	597,614,776	610,832,010	639,016,982	651,308,553	729,396,764
Gross Inpatient Service Revenue	267,169,965	258,482,485	265,934,915	278,022,402	319,684,860
Gross Outpatient Service Revenue	330,444,811	352,349,525	373,082,067	373,286,151	409,711,904
Free Care (Charity Care)	16,542,355	13,310,592	22,180,834	12,845,102	13,337,912
Bad Debt (Provision for Bad Debt)	13,409,215	21,602,393	26,517,986	26,634,344	35,478,477
Contractuals	275,842,602	297,807,255	303,132,283	333,891,525	373,889,612
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	291,820,604	278,111,770	287,185,879	277,937,582	306,690,763
Other Operating Revenue	11,393,722	12,524,010	15,924,416	18,077,075	22,938,150
Total Operating Revenue	303,214,326	290,635,780	303,110,295	296,014,657	329,628,913
Total Operating Expenses	307,933,595	299,268,308	306,660,365	308,918,799	323,834,898
Depreciation and Amortization	17,746,038	20,328,230	21,163,163	21,162,525	20,056,517
Interest	4,212,541	3,031,532	3,483,594	6,225,423	5,559,506
Advertising Expenses	1,585,432	1,338,354	459,938	501,732	479,613
Allowed Advertising Expenses	†	130,368	†	†	†
Non-Allowed Advertising Expenses	1,585,432	1,207,986	459,938	501,732	479,613
Salaries and Benefits	180,934,163	180,987,851	182,852,236	182,605,636	194,561,947
Other Operating Expenses	103,455,421	93,582,341	98,701,434	98,423,483	103,177,315
Net Operating Income	(4,719,269)	(8,632,528)	(3,550,070)	(12,904,142)	5,794,015
Total Non-operating Revenue	148,700	(589,246)	486,815	628,938	195,434
Total Investment Income	127,315	435,824	396,037	334,817	193,829
Interest and Dividends	94,570	225,156	125,459	169,671	188,050
Realized Gains/Losses on Sales of Securities	32,745	210,668	270,578	165,146	5,779
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	26,305	(14,506)	18,820	286,176	165,320
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(4,920)	(1,010,564)	71,958	7,945	(163,715)
Excess of Revenue over Expenses	(4,570,569)	(9,221,774)	(3,063,255)	(12,275,204)	5,989,449
Extraordinary Gains/Losses	†	†	†	(587,465)	(3,600,000)
Total Surplus/Deficit	(4,570,569)	(9,221,774)	(3,063,255)	(12,862,669)	2,389,449
Total Change in Unrestricted Net Assets	(4,221,352)	(9,036,029)	(3,240,679)	(11,519,624)	876,997
Net Assets Released for Restrictions - Capital	76,771	34,323	35,500	1,455,345	288,187
Unrealized Gains/Losses on Investments	272,446	(30,578)	(212,924)	(112,300)	(99,037)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	(1,701,602)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	182,000	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.378	1.189	.812	1.003	.988
Current Ratio without Board Designated and Undesignated Investments	1.378	1.189	.812	1.003	.988
Days in Accounts Receivable	46.498	47.396	42.950	44.123	66.055
Acid Test	.488	.226	.136	.129	.229
Days Cash on Hand, Current	47.032	18.853	14.886	14.357	25.225
Days Cash on Hand, Incl Board Designated & Undesignated Investments	47.032	18.853	14.886	14.357	25.225
Average Payment Period, Accounts Payable and Accrued Expenses	43.102	41.310	33.825	33.097	35.827
Average Payment Period, Current Liabilities	96.354	83.540	109.072	111.332	110.118
Capital Structure					
Equity Financing Ratio	.264	.257	.223	.193	.197
Fixed Asset Financing	.958	.850	.848	.824	.831
Cash Flow Divided by Total Debt	.061	.057	.080	.040	.118
Cash Flow Divided by Total Debt with Operating Income Only	.061	.060	.078	.037	.117
Debt Service Coverage Total	2.190	2.017	2.778	1.272	2.959
Debt Service Coverage Total with Operating Income Only	2.172	2.101	2.715	1.219	2.940
Profitability					
Total Margin	(.015)	(.032)	(.010)	(.041)	.018
Operating Margin	(.016)	(.030)	(.012)	(.044)	.018
Non Operating Revenue Margin	(.033)	.064	(.159)	(.051)	.033
Return On Assets	(.016)	(.035)	(.011)	(.044)	.022
Return On Equity	(.059)	(.136)	(.047)	(.231)	.111
Markup	1.978	2.083	2.136	2.167	2.323
Deductible	.462	.488	.474	.513	.513
Markup Adjustment for Deductible	1.082	1.088	1.147	1.086	1.169
Reported Income Index	.452	1.021	.945	1.066	6.829
Asset Efficiency					
Total Asset Turnover	1.041	1.098	1.048	1.073	1.201
Fixed Asset Turnover	2.237	1.956	1.942	1.927	2.273
Average Age Plant Depreciation Only	8.509	8.218	8.680	9.476	10.829
Other Financial Ratios					
Total Operating Expense Growth	.115	(.028)	.025	.007	.048
Total Operating Revenue Growth	.083	(.041)	.043	(.023)	.114
Realized Gains Divided by Non-Operating Revenue	.220	(.358)	.556	.263	.030
Realized Gains Divided by Net Income	(.007)	(.023)	(.088)	(.013)	.001
Long Term Debt to Equity	1.686	1.857	2.043	2.377	2.226

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	2,250,317	3,761,548	4,628,997	4,189,481	4,624,658
Cash and Investment	837,776	924,739	1,138,166	485,378	168,912
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	757,324	1,349,221	1,806,078	2,714,927	2,837,232
Due from Affiliates	22,120	85	4,749	10,955	6,311
Third Party Settlements Receivable	206,886	838,511	1,048,236	59,000	628,000
Other Accounts Receivable	145,726	146,696	179,101	414,073	518,343
Inventory	239,113	242,111	236,304	272,783	271,104
Other Current Assets	41,372	260,185	216,363	232,365	194,756
Total Non-Current Assets	4,383,750	4,583,265	5,256,288	6,009,621	5,083,713
Trustee Held Investments	7,133	11,590	5,641	12,337	4,151
Board Designated and Undesignated Investments	176,660	577,515	791,305	2,215,826	1,052,281
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,097,791	661,032	822,684	42,768	277,611
Gross Property, Plant and Equipment (PP&E)	8,172,139	8,680,132	9,388,697	10,006,285	10,589,948
Accumulated Depreciation	5,069,973	5,347,004	5,752,039	6,267,595	6,840,278
Net Property, Plant and Equipment (PP&E)	3,102,166	3,333,128	3,636,658	3,738,690	3,749,670
Total Unrestricted Assets	6,634,067	8,344,813	9,885,285	10,199,102	9,708,371
Total Current Liabilities	3,548,186	2,847,314	3,781,223	3,033,776	3,692,622
Current Long Term Debt (LTD)	71,007	48,776	57,586	60,801	40,663
Accounts Payable and Accrued Expenses	963,716	1,052,984	1,173,398	1,290,665	1,434,458
Estimated Third Party Settlements	1,981,081	1,669,169	2,468,794	1,602,641	2,081,697
Due to Affiliates	62,646	76,385	81,445	79,669	135,804
Other Current Liabilities	469,736	†	†	†	†
Total Non-current Liabilities	2,252,182	2,725,290	2,867,943	3,108,360	2,700,305
Long Term Debt	392,841	350,432	343,580	282,754	244,970
Estimated Third Party Settlements	630,969	1,064,281	1,044,996	1,518,221	768,803
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,228,372	1,310,577	1,479,367	1,307,385	1,686,532
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	833,699	2,772,209	3,236,119	4,056,966	3,315,444
Total Liabilities & Equity	6,634,067	8,344,813	9,885,285	10,199,102	9,708,371
Total Restricted Assets	711,142	819,440	840,604	706,505	749,258
Cash and Investments	647,520	653,257	700,732	621,720	711,878
Receivables	63,622	166,183	139,872	84,785	37,380
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	711,142	819,440	840,604	706,505	749,258
Total Restricted Fund Balance	711,142	819,440	840,604	706,505	749,258
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	362,790	471,088	487,252	346,652	389,055
Permanently Restricted Net Assets	348,352	348,352	353,352	359,853	360,203

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	18,516,635	16,381,663	18,252,659	18,295,981	18,845,102
Gross Inpatient Service Revenue	5,235,035	4,037,871	4,840,274	4,971,133	4,208,792
Gross Outpatient Service Revenue	13,281,600	12,343,792	13,412,385	13,324,848	14,636,310
Free Care (Charity Care)	543,615	504,693	427,580	524,468	552,497
Bad Debt (Provision for Bad Debt)	368,815	(65,302)	363,558	488,729	680,908
Contractuals	5,566,705	3,526,734	3,921,736	3,585,372	3,549,926
Changes in Prior Year Estimated/Final Settlements	(407,567)	(1,163,603)	(8,465)	(643,212)	(981,344)
Net Patient Service Revenue	12,445,067	13,579,141	13,548,250	14,340,624	15,043,115
Other Operating Revenue	227,897	289,724	462,840	506,599	731,951
Total Operating Revenue	12,672,964	13,868,865	14,011,090	14,847,223	15,775,066
Total Operating Expenses	13,039,301	12,421,144	13,735,821	14,299,968	16,026,405
Depreciation and Amortization	448,846	445,745	503,245	515,556	572,789
Interest	43,859	35,121	23,389	14,332	11,283
Advertising Expenses	28,051	37,025	46,254	77,937	71,562
Allowed Advertising Expenses	†	14,268	945	136	†
Non-Allowed Advertising Expenses	28,051	22,757	45,309	77,801	71,562
Salaries and Benefits	8,642,310	8,270,097	9,075,270	9,512,136	10,525,330
Other Operating Expenses	3,876,235	3,633,156	4,087,663	4,180,007	4,845,441
Net Operating Income	(366,337)	1,447,721	275,269	547,255	(251,339)
Total Non-operating Revenue	29,379	320,921	38,854	18,520	27,046
Total Investment Income	29,379	24,094	40,474	18,520	27,046
Interest and Dividends	34,439	31,704	43,963	18,520	27,046
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	(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)	†	†
Excess of Revenue over Expenses	(336,958)	1,768,642	314,123	565,775	(224,293)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(336,958)	1,768,642	314,123	565,775	(224,293)
Total Change in Unrestricted Net Assets	(42,297)	1,938,510	463,910	820,847	(741,522)
Net Assets Released for Restrictions - Capital	218,198	392,102	233,208	225,429	†
Unrealized Gains/Losses on Investments	2,647	(7,562)	(2,689)	320	7,437
Minimum Pension Liability Adjustment	(53,061)	(203,243)	(59,854)	132,073	(157,966)
Transfers From/To Affiliates	125,968	(11,420)	(21,860)	(104,339)	(367,919)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	909	(9)	982	1,589	1,219

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.684	1.524	1.433	2.111	1.537
Current Ratio without Board Designated and Undesignated Investments	.634	1.321	1.224	1.381	1.252
Days in Accounts Receivable	22.211	36.266	48.657	69.101	68.841
Acid Test	.236	.325	.301	.160	.046
Days Cash on Hand, Current	24.287	28.185	31.395	12.852	3.990
Days Cash on Hand, Incl Board Designated & Undesignated Investments	29.409	45.787	53.221	71.526	28.843
Average Payment Period, Accounts Payable and Accrued Expenses	27.938	32.094	32.366	34.176	33.881
Average Payment Period, Current Liabilities	102.863	86.784	104.299	80.332	87.216
Capital Structure					
Equity Financing Ratio	.126	.332	.327	.398	.342
Fixed Asset Financing	.127	.105	.094	.076	.065
Cash Flow Divided by Total Debt	.019	.397	.123	.176	.055
Cash Flow Divided by Total Debt with Operating Income Only	.014	.340	.117	.173	.050
Debt Service Coverage Total	.829	21.196	11.650	15.235	4.991
Debt Service Coverage Total with Operating Income Only	.673	18.172	11.112	14.977	4.616
Profitability					
Total Margin	(.027)	.125	.022	.038	(.014)
Operating Margin	(.029)	.104	.020	.037	(.016)
Non Operating Revenue Margin	(.087)	.181	.124	.033	(.121)
Return On Assets	(.051)	.212	.032	.055	(.023)
Return On Equity	(.404)	.638	.097	.139	(.068)
Markup	1.438	1.342	1.363	1.315	1.222
Deductible	.301	.215	.215	.196	.188
Markup Adjustment for Deductible	1.011	1.058	1.077	1.064	1.000
Reported Income Index	7.966	.912	.677	.689	.302
Asset Efficiency					
Total Asset Turnover	1.915	1.700	1.421	1.458	1.628
Fixed Asset Turnover	4.085	4.161	3.853	3.971	4.207
Average Age Plant Depreciation Only	11.296	11.996	11.430	12.157	11.942
Other Financial Ratios					
Total Operating Expense Growth	(.010)	(.047)	.106	.041	.121
Total Operating Revenue Growth	(.001)	.094	.010	.060	.062
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.471	.126	.106	.070	.074

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	10,866,583	9,579,759	10,102,406	9,323,027	6,627,995
Cash and Investment	5,954,275	3,995,976	3,899,871	4,026,350	2,032,597
Current Assets Whose Use is Limited	413,218	408,204	412,597	409,986	410,366
Net Patient Accounts Receivable	3,514,832	4,208,615	4,368,661	3,124,911	3,371,538
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	136,757	234,801	670,457	1,010,381	19,603
Inventory	492,416	436,757	451,425	433,019	468,621
Other Current Assets	355,085	295,406	299,395	318,380	325,270
Total Non-Current Assets	14,629,005	14,550,448	14,145,237	13,711,812	13,563,521
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,312,335	1,251,974	1,587,708	2,029,449	2,284,630
Due From Affiliates	174,957	139,966	104,974	69,983	34,991
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	92,238	85,226	72,587	64,167	55,748
Gross Property, Plant and Equipment (PP&E)	26,300,347	27,767,109	28,467,660	29,096,822	29,518,591
Accumulated Depreciation	13,250,872	14,693,827	16,087,692	17,548,609	18,330,439
Net Property, Plant and Equipment (PP&E)	13,049,475	13,073,282	12,379,968	11,548,213	11,188,152
Total Unrestricted Assets	25,495,588	24,130,207	24,247,643	23,034,839	20,191,516
Total Current Liabilities	5,514,887	5,963,540	7,520,244	8,114,117	7,264,047
Current Long Term Debt (LTD)	695,886	720,603	751,377	640,167	669,323
Accounts Payable and Accrued Expenses	2,515,375	2,793,010	3,234,522	3,512,504	2,122,680
Estimated Third Party Settlements	2,303,626	2,449,927	3,534,345	3,961,446	4,472,044
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	6,997,959	7,494,100	7,154,543	4,927,521	6,309,092
Long Term Debt	5,871,688	5,127,065	4,322,459	3,643,326	3,120,228
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,126,271	2,367,035	2,832,084	1,284,195	3,188,864
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	12,982,742	10,672,567	9,572,856	9,993,201	6,618,377
Total Liabilities & Equity	25,495,588	24,130,207	24,247,643	23,034,839	20,191,516
Total Restricted Assets	403,054	1,402,154	1,381,247	1,382,720	1,449,327
Cash and Investments	351,211	1,402,154	1,381,247	1,382,720	1,449,327
Receivables	51,843	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	403,054	1,402,154	1,381,247	1,382,720	1,449,327
Total Restricted Fund Balance	403,054	1,402,154	1,381,247	1,382,720	1,449,327
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	60,719	58,919	38,012	39,485	55,731
Permanently Restricted Net Assets	342,335	1,343,235	1,343,235	1,343,235	1,393,596

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	55,273,517	58,954,959	61,333,114	59,956,628	65,112,818
Gross Inpatient Service Revenue	11,475,082	10,840,378	12,494,020	12,538,771	12,410,035
Gross Outpatient Service Revenue	43,798,435	48,114,581	48,839,094	47,417,857	52,702,783
Free Care (Charity Care)	1,969,766	2,306,820	1,804,065	1,887,811	1,776,310
Bad Debt (Provision for Bad Debt)	1,347,971	1,939,992	2,021,713	1,998,937	2,822,935
Contractuals	18,758,466	19,470,292	23,609,340	23,915,918	27,268,429
Changes in Prior Year Estimated/Final Settlements	(702,000)	680,900	(199,400)	72,539	100,751
Net Patient Service Revenue	33,899,314	34,556,955	34,097,396	32,081,423	33,144,393
Other Operating Revenue	200,708	862,025	1,109,555	904,929	387,478
Total Operating Revenue	34,100,022	35,418,980	35,206,951	32,986,352	33,531,871
Total Operating Expenses	34,715,647	36,207,132	36,081,551	34,480,274	35,325,588
Depreciation and Amortization	1,464,692	1,563,986	1,527,524	1,514,904	1,577,502
Interest	346,486	233,499	212,626	182,258	157,626
Advertising Expenses	52,158	141,387	98,979	71,613	69,630
Allowed Advertising Expenses	38,293	43,732	41,571	27,999	32,548
Non-Allowed Advertising Expenses	13,865	97,655	57,408	43,614	37,082
Salaries and Benefits	19,887,756	19,889,297	20,465,022	19,557,410	20,748,470
Other Operating Expenses	12,964,555	14,378,963	13,777,400	13,154,089	12,772,360
Net Operating Income	(615,625)	(788,152)	(874,600)	(1,493,922)	(1,793,717)
Total Non-operating Revenue	248,970	186,705	250,959	607,022	186,844
Total Investment Income	248,970	179,326	194,824	600,827	186,844
Interest and Dividends	248,970	179,326	194,824	127,203	174,085
Realized Gains/Losses on Sales of Securities	†	†	†	473,624	12,759
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	†
Excess of Revenue over Expenses	(366,655)	(601,447)	(623,641)	(886,900)	(1,606,873)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(366,655)	(601,447)	(623,641)	(886,900)	(1,606,873)
Total Change in Unrestricted Net Assets	(1,017,363)	(2,310,175)	(1,099,712)	420,346	(3,374,827)
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	33,767	(132,257)	227,609	(80,674)	133,508
Minimum Pension Liability Adjustment	(238,851)	(1,424,834)	(643,820)	1,573,225	(1,938,414)
Transfers From/To Affiliates	(314,607)	(151,637)	(59,860)	(185,305)	36,952
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(131,017)	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.208	1.816	1.554	1.399	1.227
Current Ratio without Board Designated and Undesignated Investments	1.970	1.606	1.343	1.149	.912
Days in Accounts Receivable	37.845	44.453	46.765	35.553	37.129
Acid Test	1.155	.739	.573	.547	.336
Days Cash on Hand, Current	69.897	46.402	45.553	49.120	26.422
Days Cash on Hand, Incl Board Designated & Undesignated Investments	84.302	59.593	62.325	71.591	51.131
Average Payment Period, Accounts Payable and Accrued Expenses	27.612	29.427	34.167	38.891	22.958
Average Payment Period, Current Liabilities	60.538	62.832	79.438	89.841	78.564
Capital Structure					
Equity Financing Ratio	.509	.442	.395	.434	.328
Fixed Asset Financing	.450	.392	.349	.315	.279
Cash Flow Divided by Total Debt	.088	.072	.062	.048	(.002)
Cash Flow Divided by Total Debt with Operating Income Only	.068	.058	.044	.002	(.016)
Debt Service Coverage Total	1.447	1.287	1.196	.868	.161
Debt Service Coverage Total with Operating Income Only	1.198	1.086	.927	.218	(.073)
Profitability					
Total Margin	(.011)	(.017)	(.018)	(.026)	(.048)
Operating Margin	(.018)	(.022)	(.025)	(.045)	(.053)
Non Operating Revenue Margin	(.679)	(.310)	(.402)	(.684)	(.116)
Return On Assets	(.014)	(.025)	(.026)	(.039)	(.080)
Return On Equity	(.028)	(.056)	(.065)	(.089)	(.243)
Markup	1.598	1.652	1.731	1.765	1.854
Deductible	.339	.330	.385	.399	.419
Markup Adjustment for Deductible	1.058	1.114	1.076	1.072	1.082
Reported Income Index	.360	.260	.567	(2.110)	.476
Asset Efficiency					
Total Asset Turnover	1.347	1.476	1.462	1.458	1.670
Fixed Asset Turnover	2.613	2.709	2.844	2.856	2.997
Average Age Plant Depreciation Only	9.047	9.395	10.532	11.584	11.620
Other Financial Ratios					
Total Operating Expense Growth	.028	.043	(.003)	(.044)	.025
Total Operating Revenue Growth	.029	.039	(.006)	(.063)	.017
Realized Gains Divided by Non-Operating Revenue	†	†	†	.780	.068
Realized Gains Divided by Net Income	†	†	†	(.534)	(.008)
Long Term Debt to Equity	.452	.480	.452	.365	.471

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	79,731,028	93,462,524	121,699,118	141,656,633	146,572,948
Cash and Investment	17,216,591	21,487,958	37,860,701	24,192,002	34,522,884
Current Assets Whose Use is Limited	1,300,631	1,328,176	1,326,249	12,627,077	13,897,156
Net Patient Accounts Receivable	43,549,712	47,223,529	53,197,370	65,958,844	69,709,076
Due from Affiliates	4,067,005	4,795,518	4,873,386	6,818,782	5,757,406
Third Party Settlements Receivable	2,543,500	2,505,839	4,811,332	5,737,170	2,204,938
Other Accounts Receivable	2,245,331	2,701,523	2,603,666	5,681,768	5,102,707
Inventory	2,645,584	2,339,963	2,324,446	2,508,884	2,672,803
Other Current Assets	6,162,674	11,080,018	14,701,968	18,132,106	12,705,978
Total Non-Current Assets	331,216,919	338,879,963	420,620,611	610,648,240	605,890,197
Trustee Held Investments	6,348,695	7,351,198	9,665,396	150,170,267	106,988,457
Board Designated and Undesignated Investments	93,040,924	114,977,578	127,708,664	214,415,264	211,145,028
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	57,512,876	48,642,669	101,060,366	38,919,137	33,712,608
Gross Property, Plant and Equipment (PP&E)	418,652,747	429,730,620	462,226,307	493,818,175	562,347,934
Accumulated Depreciation	244,338,323	261,822,102	280,040,122	286,674,603	308,303,830
Net Property, Plant and Equipment (PP&E)	174,314,424	167,908,518	182,186,185	207,143,572	254,044,104
Total Unrestricted Assets	410,947,947	432,342,487	542,319,729	752,304,873	752,463,145
Total Current Liabilities	52,742,598	58,316,114	67,963,067	85,845,311	90,712,471
Current Long Term Debt (LTD)	2,480,209	2,808,066	2,856,615	2,772,997	2,791,922
Accounts Payable and Accrued Expenses	38,555,462	40,286,515	54,506,946	67,141,909	70,158,448
Estimated Third Party Settlements	8,721,826	12,072,189	6,526,790	11,377,430	9,814,562
Due to Affiliates	1,878,463	1,756,836	2,749,096	3,065,876	6,625,088
Other Current Liabilities	1,106,638	1,392,508	1,323,620	1,487,099	1,322,451
Total Non-current Liabilities	148,094,291	161,909,800	193,619,221	328,469,738	313,787,316
Long Term Debt	66,752,790	64,512,343	61,705,341	214,285,987	210,933,391
Estimated Third Party Settlements	12,651,294	16,387,529	30,624,042	23,231,044	9,313,516
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	66,444,745	78,955,350	99,433,716	89,294,429	90,719,583
Other Non-Current Liabilities	2,245,462	2,054,578	1,856,122	1,658,278	2,820,826
Fund Balance Unrestricted	210,111,058	212,116,573	280,737,441	337,989,824	347,963,358
Total Liabilities & Equity	410,947,947	432,342,487	542,319,729	752,304,873	752,463,145
Total Restricted Assets	28,273,960	27,130,294	31,021,257	34,173,103	39,037,936
Cash and Investments	28,273,960	27,130,294	31,021,257	34,173,103	39,037,936
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	28,273,960	27,130,293	31,021,257	34,173,103	39,037,936
Total Restricted Fund Balance	28,273,960	27,130,293	31,021,257	34,173,103	39,037,936
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	17,909,894	16,791,222	20,348,188	23,279,271	27,224,227
Permanently Restricted Net Assets	10,364,066	10,339,071	10,673,069	10,893,832	11,813,709

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	1,047,487,520	1,112,990,620	1,220,000,221	1,249,578,962	1,370,595,051
Gross Inpatient Service Revenue	567,868,407	594,111,857	647,723,072	689,854,426	731,854,628
Gross Outpatient Service Revenue	479,619,113	518,878,763	572,277,149	559,724,536	638,740,423
Free Care (Charity Care)	21,343,853	25,395,442	23,648,543	29,223,699	27,542,258
Bad Debt (Provision for Bad Debt)	16,057,939	20,046,392	25,274,044	26,463,601	40,643,964
Contractuals	470,197,353	520,558,288	580,647,234	590,949,990	674,747,141
Changes in Prior Year Estimated/Final Settlements	(3,969,752)	(3,465,571)	(32,211,837)	(17,349,653)	(11,250,555)
Net Patient Service Revenue	543,858,127	550,456,069	622,642,237	620,291,325	638,912,243
Other Operating Revenue	17,898,574	20,554,535	32,368,032	27,888,923	30,060,344
Total Operating Revenue	561,756,701	571,010,604	655,010,269	648,180,248	668,972,587
Total Operating Expenses	552,570,887	556,299,430	594,902,936	618,520,632	652,244,681
Depreciation and Amortization	21,389,753	22,065,835	22,170,949	24,804,514	23,168,166
Interest	2,780,148	3,253,634	3,229,884	2,893,339	3,246,120
Advertising Expenses	571,909	629,866	1,142,814	1,518,140	1,495,926
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	571,909	629,866	1,142,814	1,518,140	1,495,926
Salaries and Benefits	287,550,532	283,513,398	307,217,148	329,259,525	346,353,455
Other Operating Expenses	240,278,545	246,836,697	261,142,141	260,045,114	277,981,014
Net Operating Income	9,185,814	14,711,174	60,107,333	29,659,616	16,727,906
Total Non-operating Revenue	5,028,809	1,941,011	1,710,701	19,361,534	1,534,118
Total Investment Income	5,028,809	1,941,011	1,710,701	19,361,534	1,534,118
Interest and Dividends	1,651,048	1,472,309	1,445,563	1,766,625	1,473,221
Realized Gains/Losses on Sales of Securities	3,377,761	468,702	265,138	17,594,909	60,897
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	14,214,623	16,652,185	61,818,034	49,021,150	18,262,024
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	14,214,623	16,652,185	61,818,034	49,021,150	18,262,024
Total Change in Unrestricted Net Assets	15,852,581	2,005,515	68,620,868	57,252,383	9,973,534
Net Assets Released for Restrictions - Capital	1,289,319	1,968,396	769,736	2,264,230	1,055,599
Unrealized Gains/Losses on Investments	(2,567,196)	(417,780)	1,156,236	(2,097,955)	6,014,014
Minimum Pension Liability Adjustment	2,934,943	(16,539,653)	3,701,868	12,785,482	(360,456)
Transfers From/To Affiliates	(31,687)	439,232	600,855	(4,774,612)	(15,049,686)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	12,579	(96,865)	574,139	54,088	52,039

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.276	3.574	3.670	4.148	3.943
Current Ratio without Board Designated and Undesignated Investments	1.512	1.603	1.791	1.650	1.616
Days in Accounts Receivable	29.228	31.313	31.185	38.812	39.824
Acid Test	.351	.391	.577	.429	.534
Days Cash on Hand, Current	12.724	15.588	24.974	22.635	28.094
Days Cash on Hand, Incl Board Designated & Undesignated Investments	76.657	94.144	106.362	154.452	150.604
Average Payment Period, Accounts Payable and Accrued Expenses	26.493	27.525	34.737	41.277	40.707
Average Payment Period, Current Liabilities	36.242	39.843	43.313	52.775	52.633
Capital Structure					
Equity Financing Ratio	.511	.491	.518	.449	.462
Fixed Asset Financing	.383	.384	.339	1.034	.830
Cash Flow Divided by Total Debt	.177	.176	.321	.178	.102
Cash Flow Divided by Total Debt with Operating Income Only	.152	.167	.315	.131	.099
Debt Service Coverage Total	8.193	7.320	14.445	13.343	7.422
Debt Service Coverage Total with Operating Income Only	7.119	6.981	14.162	9.975	7.168
Profitability					
Total Margin	.025	.029	.094	.073	.027
Operating Margin	.016	.026	.092	.046	.025
Non Operating Revenue Margin	.354	.117	.028	.395	.084
Return On Assets	.035	.039	.114	.065	.024
Return On Equity	.068	.079	.220	.145	.052
Markup	1.928	2.038	2.105	2.065	2.147
Deductible	.449	.468	.476	.473	.492
Markup Adjustment for Deductible	1.077	1.102	1.129	1.110	1.113
Reported Income Index	.897	8.303	.901	.856	1.831
Asset Efficiency					
Total Asset Turnover	1.379	1.325	1.211	.887	.891
Fixed Asset Turnover	3.223	3.401	3.595	3.129	2.633
Average Age Plant Depreciation Only	11.423	11.865	12.631	11.557	13.307
Other Financial Ratios					
Total Operating Expense Growth	.042	.007	.069	.040	.055
Total Operating Revenue Growth	.034	.016	.147	(.010)	.032
Realized Gains Divided by Non-Operating Revenue	.672	.241	.155	.909	.040
Realized Gains Divided by Net Income	.238	.028	.004	.359	.003
Long Term Debt to Equity	.318	.304	.220	.634	.606

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	22,672,096	22,504,018	19,692,412	28,943,615	15,079,757
Cash and Investment	9,500,250	8,631,096	4,193,626	2,612,381	2,718,765
Current Assets Whose Use is Limited	1,414,076	1,131,951	1,326,380	1,132,652	1,131,163
Net Patient Accounts Receivable	8,927,992	10,001,878	10,470,970	10,333,479	8,137,315
Due from Affiliates	†	159,405	23,186	111,399	113,128
Third Party Settlements Receivable	†	†	†	12,608,331	612,810
Other Accounts Receivable	†	†	†	†	†
Inventory	1,156,595	1,270,140	1,219,194	1,212,571	1,273,667
Other Current Assets	1,673,183	1,309,548	2,459,056	932,802	1,092,909
Total Non-Current Assets	46,785,737	46,457,328	53,966,933	36,795,883	34,357,203
Trustee Held Investments	†	†	†	†	(107,604)
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	11,003,632	10,858,291	15,493,307	1,693,990	2,026,264
Gross Property, Plant and Equipment (PP&E)	75,528,900	79,145,770	85,018,148	85,640,384	86,934,002
Accumulated Depreciation	39,746,795	43,546,733	46,544,522	50,538,491	54,495,459
Net Property, Plant and Equipment (PP&E)	35,782,105	35,599,037	38,473,626	35,101,893	32,438,543
Total Unrestricted Assets	69,457,833	68,961,346	73,659,345	65,739,498	49,436,960
Total Current Liabilities	9,158,841	7,721,725	9,299,724	7,939,700	6,743,047
Current Long Term Debt (LTD)	836,500	570,000	891,387	762,668	670,000
Accounts Payable and Accrued Expenses	6,781,663	5,861,337	6,293,976	7,120,921	6,016,990
Estimated Third Party Settlements	1,396,953	1,290,388	2,114,361	†	†
Due to Affiliates	143,725	†	†	†	†
Other Current Liabilities	†	†	†	56,111	56,057
Total Non-current Liabilities	22,734,643	22,503,474	25,636,466	25,237,719	21,806,956
Long Term Debt	22,458,788	21,874,495	24,777,994	24,003,228	19,776,019
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	275,855	628,979	858,472	1,234,491	2,030,937
Fund Balance Unrestricted	37,564,349	38,736,147	38,723,155	32,562,079	20,886,957
Total Liabilities & Equity	69,457,833	68,961,346	73,659,345	65,739,498	49,436,960
Total Restricted Assets	2,174,847	2,509,381	2,509,659	2,837,639	2,982,078
Cash and Investments	2,027,348	2,361,882	2,362,160	2,690,140	2,982,078
Receivables	†	†	†	†	†
Other Assets	147,499	147,499	147,499	147,499	†
Total Restricted Liabilities and Equity	2,174,847	2,509,381	2,509,659	2,837,639	2,982,078
Total Restricted Fund Balance	2,174,847	2,509,381	2,509,659	2,837,639	2,982,078
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	773,717	1,063,840	1,077,560	1,387,990	1,705,323
Permanently Restricted Net Assets	1,401,130	1,445,541	1,432,099	1,449,649	1,276,755

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	169,309,438	168,401,934	175,789,248	166,927,198	159,246,278
Gross Inpatient Service Revenue	60,144,370	54,300,450	55,105,860	49,705,499	43,380,159
Gross Outpatient Service Revenue	109,165,068	114,101,484	120,683,388	117,221,699	115,866,119
Free Care (Charity Care)	4,659,236	6,831,140	6,705,032	6,604,596	4,181,271
Bad Debt (Provision for Bad Debt)	3,615,786	3,206,173	3,725,281	5,311,053	3,427,410
Contractuals	81,150,601	77,036,439	81,463,941	82,441,727	82,809,113
Changes in Prior Year Estimated/Final Settlements	363,000	(1,800,000)	661,000	(1,674,000)	(1,693,240)
Net Patient Service Revenue	79,520,815	83,128,182	83,233,994	74,243,822	70,521,724
Other Operating Revenue	2,372,073	2,191,861	6,235,108	2,241,888	3,610,129
Total Operating Revenue	81,892,888	85,320,043	89,469,102	76,485,710	74,131,853
Total Operating Expenses	79,453,564	83,770,932	89,726,136	84,015,968	77,500,827
Depreciation and Amortization	4,626,946	4,887,968	4,684,361	4,512,293	4,050,233
Interest	1,122,315	1,096,903	1,150,299	1,180,951	983,664
Advertising Expenses	8,674	10,338	165,589	147,871	110,213
Allowed Advertising Expenses	8,674	10,338	165,589	147,871	110,213
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	48,015,942	50,828,420	56,160,492	52,808,057	48,458,138
Other Operating Expenses	25,679,687	26,947,303	27,565,395	25,366,796	23,898,579
Net Operating Income	2,439,324	1,549,111	(257,034)	(7,530,258)	(3,368,974)
Total Non-operating Revenue	268,722	(365,750)	(28,228)	(156,829)	516,801
Total Investment Income	8,038	7,883	(1,030)	(10,106)	(16,148)
Interest and Dividends	8,038	7,883	(1,030)	(10,106)	(16,148)
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	156,779	(48,794)	(251,219)	(187,058)	(143,179)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	103,905	(324,839)	224,021	40,335	676,128
Excess of Revenue over Expenses	2,708,046	1,183,361	(285,262)	(7,687,087)	(2,852,173)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,708,046	1,183,361	(285,262)	(7,687,087)	(2,852,173)
Total Change in Unrestricted Net Assets	2,725,298	1,171,798	(12,992)	(6,161,076)	(11,675,126)
Net Assets Released for Restrictions - Capital	†	†	†	†	147,500
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	17,252	(11,563)	272,270	1,526,011	(8,970,453)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.475	2.914	2.118	3.645	2.236
Current Ratio without Board Designated and Undesignated Investments	2.475	2.914	2.118	3.645	2.236
Days in Accounts Receivable	40.979	43.916	45.918	50.802	42.116
Acid Test	1.192	1.264	.594	.472	.571
Days Cash on Hand, Current	53.239	45.175	23.692	17.193	19.132
Days Cash on Hand, Incl Board Designated & Undesignated Investments	53.239	45.175	23.692	17.193	19.132
Average Payment Period, Accounts Payable and Accrued Expenses	33.081	27.121	27.014	32.692	29.900
Average Payment Period, Current Liabilities	44.676	35.729	39.914	36.451	33.508
Capital Structure					
Equity Financing Ratio	.541	.562	.526	.495	.422
Fixed Asset Financing	.628	.614	.644	.684	.610
Cash Flow Divided by Total Debt	.230	.201	.126	(.096)	.042
Cash Flow Divided by Total Debt with Operating Income Only	.222	.213	.127	(.091)	.024
Debt Service Coverage Total	4.377	3.708	3.226	(.962)	1.249
Debt Service Coverage Total with Operating Income Only	4.238	3.897	3.242	(.886)	.953
Profitability					
Total Margin	.033	.014	(.003)	(.101)	(.038)
Operating Margin	.030	.018	(.003)	(.098)	(.045)
Non Operating Revenue Margin	.099	(.309)	.099	.020	(.181)
Return On Assets	.039	.017	(.004)	(.117)	(.058)
Return On Equity	.072	.031	(.007)	(.236)	(.137)
Markup	2.161	2.036	2.029	2.014	2.101
Deductible	.479	.457	.463	.494	.520
Markup Adjustment for Deductible	1.139	1.117	1.121	1.032	1.033
Reported Income Index	.994	1.010	21.957	1.248	.244
Asset Efficiency					
Total Asset Turnover	1.183	1.232	1.214	1.161	1.510
Fixed Asset Turnover	2.289	2.397	2.325	2.179	2.285
Average Age Plant Depreciation Only	8.590	8.909	9.936	11.200	13.455
Other Financial Ratios					
Total Operating Expense Growth	.023	.054	.071	(.064)	(.078)
Total Operating Revenue Growth	.032	.042	.049	(.145)	(.031)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.598	.565	.640	.737	.947

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	16,897,863	18,637,809	18,120,252	16,026,103	†
Cash and Investment	3,543,859	3,457,192	3,963,141	2,460,677	†
Current Assets Whose Use is Limited	1,370,260	1,327,303	668,839	650,595	†
Net Patient Accounts Receivable	7,753,284	9,577,350	9,091,776	10,344,259	†
Due from Affiliates	807,720	1,246,294	1,449,032	390,231	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,535,788	1,481,101	1,417,919	1,161,471	†
Other Current Assets	1,886,952	1,548,569	1,529,545	1,018,870	†
Total Non-Current Assets	56,867,347	57,202,994	57,158,643	57,809,685	†
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	12,292,129	15,267,534	14,174,344	14,963,254	†
Due From Affiliates	457,755	424,708	388,200	†	†
Investments in Affiliates	(497,870)	(897,571)	(1,181,526)	(339,546)	†
Other Non-current Assets	9,986,363	8,580,897	11,017,498	11,172,452	†
Gross Property, Plant and Equipment (PP&E)	71,861,323	73,409,727	75,725,206	78,090,024	†
Accumulated Depreciation	37,232,353	39,582,301	42,965,079	46,076,499	†
Net Property, Plant and Equipment (PP&E)	34,628,970	33,827,426	32,760,127	32,013,525	†
Total Unrestricted Assets	73,765,210	75,840,803	75,278,895	73,835,788	†
Total Current Liabilities	14,824,845	16,196,933	16,971,159	15,396,277	†
Current Long Term Debt (LTD)	1,889,257	2,288,868	1,714,752	1,749,703	†
Accounts Payable and Accrued Expenses	12,443,535	13,116,998	14,711,137	13,061,335	†
Estimated Third Party Settlements	492,053	791,067	545,270	585,239	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	21,986,673	21,245,925	19,940,576	18,708,186	†
Long Term Debt	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	†
Fund Balance Unrestricted	36,953,692	38,397,945	38,367,160	39,731,325	†
Total Liabilities & Equity	73,765,210	75,840,803	75,278,895	73,835,788	†
Total Restricted Assets	10,363,714	11,954,985	10,665,133	11,982,008	†
Cash and Investments	10,363,714	11,954,985	10,665,133	11,982,008	†
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	10,363,714	11,954,984	10,665,133	11,982,008	†
Total Restricted Fund Balance	10,363,714	11,954,984	10,665,133	11,982,008	†
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,451,392	1,572,577	1,506,154	1,610,349	†
Permanently Restricted Net Assets	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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	160,349,362	173,977,073	184,345,126	193,534,482	†
Gross Inpatient Service Revenue	31,509,748	32,424,874	32,870,170	34,876,781	†
Gross Outpatient Service Revenue	128,839,614	141,552,199	151,474,956	158,657,701	†
Free Care (Charity Care)	882,162	1,457,760	2,061,769	1,801,325	†
Bad Debt (Provision for Bad Debt)	5,796,802	5,914,783	7,325,314	8,247,802	†
Contractuals	80,838,954	87,763,173	96,371,476	105,609,138	†
Changes in Prior Year Estimated/Final Settlements	†	†	(1,376,000)	(140,000)	†
Net Patient Service Revenue	72,831,444	78,841,357	79,962,567	78,016,217	†
Other Operating Revenue	2,583,584	2,505,441	4,184,387	4,184,097	†
Total Operating Revenue	75,415,028	81,346,798	84,146,954	82,200,314	†
Total Operating Expenses	75,030,000	80,446,286	82,183,640	83,665,205	†
Depreciation and Amortization	3,582,599	3,434,797	3,440,351	3,511,091	†
Interest	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	26,515,405	27,778,358	28,015,320	28,993,478	†
Net Operating Income	385,028	900,512	1,963,314	(1,464,891)	†
Total Non-operating Revenue	(249,041)	(788,965)	(1,140,870)	1,269,711	†
Total Investment Income	46,251	(85,451)	308,242	452,328	†
Interest and Dividends	†	†	†	†	†
Realized Gains/Losses on Sales of Securities	46,251	(85,451)	308,242	452,328	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(298,977)	(706,433)	(124,857)	746,601	†
Permanently Impaired Writedowns of Other Assets	†	†	(1,347,958)	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	3,685	2,919	23,703	70,782	†
Excess of Revenue over Expenses	135,987	111,547	822,444	(195,180)	†
Extraordinary Gains/Losses	†	†	(230,184)	(143,793)	†
Total Surplus/Deficit	135,987	111,547	592,260	(338,973)	†
Total Change in Unrestricted Net Assets	1,710,216	1,444,256	(37,316)	1,382,033	†
Net Assets Released for Restrictions - Capital	†	†	†	65,962	†
Unrealized Gains/Losses on Investments	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	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.969	2.093	1.903	2.013	†
Current Ratio without Board Designated and Undesignated Investments	1.140	1.151	1.068	1.041	†
Days in Accounts Receivable	38.856	44.339	41.501	48.396	†
Acid Test	.331	.295	.273	.202	†
Days Cash on Hand, Current	25.105	22.676	21.471	14.168	†
Days Cash on Hand, Incl Board Designated & Undesignated Investments	87.901	95.038	87.173	82.306	†
Average Payment Period, Accounts Payable and Accrued Expenses	63.570	62.169	68.191	59.478	†
Average Payment Period, Current Liabilities	75.735	76.766	78.667	70.110	†
Capital Structure					
Equity Financing Ratio	.501	.506	.510	.538	†
Fixed Asset Financing	.635	.628	.605	.565	†
Cash Flow Divided by Total Debt	.101	.095	.115	.097	†
Cash Flow Divided by Total Debt with Operating Income Only	.108	.116	.146	.060	†
Debt Service Coverage Total	1.370	1.606	1.633	1.632	†
Debt Service Coverage Total with Operating Income Only	1.445	1.894	2.000	1.131	†
Profitability					
Total Margin	.002	.001	.010	(.002)	†
Operating Margin	.005	.011	.023	(.018)	†
Non Operating Revenue Margin	(1.831)	(7.073)	(1.387)	(6.505)	†
Return On Assets	.002	.001	.011	(.003)	†
Return On Equity	.004	.003	.021	(.005)	†
Markup	2.172	2.194	2.294	2.363	†
Deductible	.504	.504	.523	.546	†
Markup Adjustment for Deductible	1.094	1.103	1.121	1.101	†
Reported Income Index	.080	.077	(26.716)	(.143)	†
Asset Efficiency					
Total Asset Turnover	1.019	1.062	1.103	1.130	†
Fixed Asset Turnover	2.178	2.405	2.569	2.568	†
Average Age Plant Depreciation Only	10.393	11.524	12.489	13.123	†
Other Financial Ratios					
Total Operating Expense Growth	.004	.072	.022	.018	†
Total Operating Revenue Growth	.108	.079	.034	(.023)	†
Realized Gains Divided by Non-Operating Revenue	(.186)	.108	(.270)	.356	†
Realized Gains Divided by Net Income	.340	(.766)	.375	(2.317)	†
Long Term Debt to Equity	.595	.553	.517	.455	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	10,409,383	10,298,308	11,011,141	8,489,715	9,530,917
Cash and Investment	558,262	1,252,206	742,531	121,080	309,910
Current Assets Whose Use is Limited	308,854	305,047	306,752	302,696	308,787
Net Patient Accounts Receivable	5,516,033	6,878,103	8,379,146	6,576,482	7,600,541
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	2,209,656	176,221	55,498	†	†
Other Accounts Receivable	344,291	321,850	280,911	255,593	171,802
Inventory	888,495	874,335	785,159	768,382	772,018
Other Current Assets	583,792	490,546	461,144	465,482	367,859
Total Non-Current Assets	18,758,874	18,463,386	19,685,621	17,543,556	16,915,070
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	3,200,002	2,971,486	3,322,885	3,766,885	4,270,809
Due From Affiliates	5,702,663	†	†	†	†
Investments in Affiliates	(5,687,898)	†	†	†	†
Other Non-current Assets	1,877,707	2,387,819	2,703,273	760,161	722,632
Gross Property, Plant and Equipment (PP&E)	39,282,928	39,669,783	40,393,840	40,912,065	41,160,778
Accumulated Depreciation	25,616,528	26,565,702	26,734,377	27,895,555	29,239,149
Net Property, Plant and Equipment (PP&E)	13,666,400	13,104,081	13,659,463	13,016,510	11,921,629
Total Unrestricted Assets	29,168,257	28,761,694	30,696,762	26,033,271	26,445,987
Total Current Liabilities	8,150,331	8,704,885	11,883,701	10,503,188	12,099,202
Current Long Term Debt (LTD)	667,000	744,260	892,000	883,000	980,000
Accounts Payable and Accrued Expenses	4,228,008	4,177,321	4,523,872	4,751,231	5,521,372
Estimated Third Party Settlements	3,015,839	2,322,028	4,852,012	4,868,957	4,438,271
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	239,484	1,461,276	1,615,817	†	1,159,559
Total Non-current Liabilities	13,086,978	12,140,141	11,674,138	11,322,752	10,305,808
Long Term Debt	11,858,993	11,427,811	11,031,107	10,177,638	9,283,486
Estimated Third Party Settlements	670,179	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	425,000	555,000	365,000	750,000	625,000
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	132,806	157,330	278,031	395,114	397,322
Fund Balance Unrestricted	7,930,948	7,916,668	7,138,923	4,207,331	4,040,977
Total Liabilities & Equity	29,168,257	28,761,694	30,696,762	26,033,271	26,445,987
Total Restricted Assets	366,639	561,747	284,139	66,297	136,031
Cash and Investments	64,139	51,664	51,664	51,664	51,664
Receivables	302,500	510,083	232,475	14,633	84,367
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	366,639	561,750	284,139	66,297	136,031
Total Restricted Fund Balance	366,639	561,750	284,139	66,297	136,031
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	314,975	510,086	232,475	14,633	84,367
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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	67,523,171	72,174,919	73,439,422	76,679,949	79,679,662
Gross Inpatient Service Revenue	18,728,571	19,049,186	18,637,903	18,492,039	20,635,206
Gross Outpatient Service Revenue	48,794,600	53,125,733	54,801,519	58,187,910	59,044,456
Free Care (Charity Care)	1,245,888	1,610,524	1,713,780	1,312,896	1,321,904
Bad Debt (Provision for Bad Debt)	1,102,308	1,410,000	1,962,000	2,300,000	2,755,000
Contractuals	23,735,083	25,086,745	28,514,707	32,578,509	31,767,468
Changes in Prior Year Estimated/Final Settlements	(319,000)	(521,000)	68,000	339,000	(355,000)
Net Patient Service Revenue	41,758,892	44,588,650	41,180,935	40,149,544	44,190,290
Other Operating Revenue	588,175	544,345	962,834	1,373,156	393,218
Total Operating Revenue	42,347,067	45,132,995	42,143,769	41,522,700	44,583,508
Total Operating Expenses	42,482,050	45,320,845	44,012,843	45,218,727	45,354,339
Depreciation and Amortization	1,030,571	1,293,906	1,446,103	1,594,985	1,585,608
Interest	533,405	710,948	751,968	725,136	653,766
Advertising Expenses	17,776	15,277	16,574	30,349	17,921
Allowed Advertising Expenses	3,831	4,133	2,849	16,058	6,167
Non-Allowed Advertising Expenses	13,945	11,144	13,725	14,291	11,754
Salaries and Benefits	30,885,200	32,565,815	31,260,713	32,297,216	33,024,273
Other Operating Expenses	10,015,098	10,734,899	10,537,485	10,571,041	10,072,771
Net Operating Income	(134,983)	(187,850)	(1,869,074)	(3,696,027)	(770,831)
Total Non-operating Revenue	(302,402)	404,568	349,299	386,473	357,043
Total Investment Income	364,594	404,568	349,299	386,473	357,043
Interest and Dividends	113,683	136,201	124,058	125,279	164,176
Realized Gains/Losses on Sales of Securities	250,911	268,367	225,241	261,194	192,867
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(297,172)	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(369,824)	†	†	†	†
Excess of Revenue over Expenses	(437,385)	216,718	(1,519,775)	(3,309,554)	(413,788)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(437,385)	216,718	(1,519,775)	(3,309,554)	(413,788)
Total Change in Unrestricted Net Assets	(175,100)	(14,280)	(777,745)	(2,931,592)	(166,354)
Net Assets Released for Restrictions - Capital	302,744	35,842	371,833	273,857	55,444
Unrealized Gains/Losses on Investments	(40,459)	(266,840)	370,197	104,105	191,990
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.670	1.524	1.206	1.167	1.141
Current Ratio without Board Designated and Undesignated Investments	1.277	1.183	.927	.808	.788
Days in Accounts Receivable	48.214	56.304	74.267	59.787	62.778
Acid Test	.106	.179	.088	.040	.051
Days Cash on Hand, Current	7.635	12.910	8.997	3.546	5.159
Days Cash on Hand, Incl Board Designated & Undesignated Investments	35.813	37.545	37.490	35.063	40.775
Average Payment Period, Accounts Payable and Accrued Expenses	37.230	34.632	38.791	39.754	46.044
Average Payment Period, Current Liabilities	71.768	72.167	101.900	87.880	100.899
Capital Structure					
Equity Financing Ratio	.272	.275	.233	.162	.153
Fixed Asset Financing	.868	.872	.808	.782	.779
Cash Flow Divided by Total Debt	.028	.072	(.003)	(.079)	.052
Cash Flow Divided by Total Debt with Operating Income Only	.042	.053	(.018)	(.096)	.036
Debt Service Coverage Total	1.026	1.612	.453	(.612)	1.188
Debt Service Coverage Total with Operating Income Only	1.301	1.319	.220	(.851)	.956
Profitability					
Total Margin	(.010)	.005	(.036)	(.079)	(.009)
Operating Margin	(.003)	(.004)	(.044)	(.089)	(.017)
Non Operating Revenue Margin	.691	1.867	(.230)	(.117)	(.863)
Return On Assets	(.015)	.008	(.050)	(.127)	(.016)
Return On Equity	(.055)	.027	(.213)	(.787)	(.102)
Markup	1.603	1.605	1.690	1.726	1.765
Deductible	.352	.348	.388	.425	.399
Markup Adjustment for Deductible	1.045	1.051	1.043	1.006	1.065
Reported Income Index	2.498	(15.176)	1.954	1.129	2.487
Asset Efficiency					
Total Asset Turnover	1.441	1.583	1.384	1.610	1.699
Fixed Asset Turnover	3.099	3.444	3.085	3.190	3.740
Average Age Plant Depreciation Only	24.857	20.531	18.487	17.490	18.440
Other Financial Ratios					
Total Operating Expense Growth	.029	.067	(.029)	.027	.003
Total Operating Revenue Growth	.004	.066	(.066)	(.015)	.074
Realized Gains Divided by Non-Operating Revenue	(.830)	.663	.645	.676	.540
Realized Gains Divided by Net Income	(.574)	1.238	(.148)	(.079)	(.466)
Long Term Debt to Equity	1.495	1.444	1.545	2.419	2.297

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,739,174	11,511,815	11,854,680	17,601,126	12,442,576
Cash and Investment	234,949	1,659,400	1,453,853	5,108,976	239,013
Current Assets Whose Use is Limited	230,270	232,370	287,464	89,688	75,364
Net Patient Accounts Receivable	4,054,916	5,911,639	6,657,455	8,126,348	8,243,608
Due from Affiliates	378,069	114,102	45,121	161,167	48,724
Third Party Settlements Receivable	1,691,158	1,416,501	1,760,520	540,228	1,020,178
Other Accounts Receivable	190,742	286,101	322,844	1,531,093	986,584
Inventory	624,275	702,084	601,581	554,602	635,780
Other Current Assets	334,795	1,189,618	725,842	1,489,024	1,193,325
Total Non-Current Assets	33,171,280	35,026,396	39,831,910	37,562,895	37,469,035
Trustee Held Investments	1,097,421	1,475,845	1,766,516	2,046,983	2,533,897
Board Designated and Undesignated Investments	7,718,505	6,754,420	7,090,037	7,138,817	8,410,597
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	8,700,384	9,372,047	13,832,394	7,556,806	6,355,899
Gross Property, Plant and Equipment (PP&E)	33,761,627	35,991,900	37,292,772	42,992,878	44,878,190
Accumulated Depreciation	18,106,657	18,567,816	20,149,809	22,172,589	24,709,548
Net Property, Plant and Equipment (PP&E)	15,654,970	17,424,084	17,142,963	20,820,289	20,168,642
Total Unrestricted Assets	40,910,454	46,538,211	51,686,590	55,164,021	49,911,611
Total Current Liabilities	11,151,615	14,334,782	15,763,228	17,503,823	15,900,288
Current Long Term Debt (LTD)	961,625	897,586	935,123	719,776	540,848
Accounts Payable and Accrued Expenses	5,683,687	6,340,259	5,468,132	7,012,303	6,598,029
Estimated Third Party Settlements	2,186,723	1,922,985	3,505,074	2,454,229	909,807
Due to Affiliates	619,580	545,775	701,710	761,171	1,607,021
Other Current Liabilities	1,700,000	4,628,177	5,153,189	6,556,344	6,244,583
Total Non-current Liabilities	9,485,398	9,498,131	12,217,082	12,971,977	12,547,578
Long Term Debt	6,731,587	6,003,808	5,014,674	4,264,559	5,306,875
Estimated Third Party Settlements	1,502,847	1,803,882	3,309,867	2,849,511	2,827,305
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,156,508	1,591,980	3,789,905	5,742,907	4,196,673
Other Non-Current Liabilities	94,456	98,461	102,636	115,000	216,725
Fund Balance Unrestricted	20,273,441	22,705,298	23,706,280	24,688,221	21,463,745
Total Liabilities & Equity	40,910,454	46,538,211	51,686,590	55,164,021	49,911,611
Total Restricted Assets	883,828	959,856	2,051,691	1,939,303	1,824,367
Cash and Investments	883,828	959,856	2,051,691	1,939,303	1,824,367
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	883,828	959,856	2,051,691	1,939,303	1,824,367
Total Restricted Fund Balance	883,828	959,856	2,051,691	1,939,303	1,824,367
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	350,218	356,500	1,384,495	1,225,808	1,077,940
Permanently Restricted Net Assets	533,610	603,356	667,196	713,495	746,427

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	107,316,864	118,316,252	118,074,490	116,565,585	121,011,300
Gross Inpatient Service Revenue	20,803,691	24,922,372	21,953,891	21,694,733	23,627,510
Gross Outpatient Service Revenue	86,513,173	93,393,880	96,120,599	94,870,852	97,383,790
Free Care (Charity Care)	2,643,073	1,956,443	2,938,858	2,758,589	2,973,445
Bad Debt (Provision for Bad Debt)	3,125,247	4,174,385	3,708,046	4,063,525	5,376,318
Contractuals	42,957,230	46,340,192	46,287,250	46,722,513	47,773,996
Changes in Prior Year Estimated/Final Settlements	(909,920)	(321,766)	(1,060,217)	(1,716,993)	(580,404)
Net Patient Service Revenue	59,501,234	66,166,998	66,200,553	64,737,951	65,467,945
Other Operating Revenue	785,721	1,300,550	3,484,148	2,467,055	2,188,565
Total Operating Revenue	60,286,955	67,467,548	69,684,701	67,205,006	67,656,510
Total Operating Expenses	59,520,483	64,847,407	68,955,834	66,415,711	69,218,631
Depreciation and Amortization	2,052,181	2,296,747	2,373,884	2,391,012	2,608,928
Interest	435,613	474,787	474,564	479,412	390,600
Advertising Expenses	257,543	249,779	306,629	243,507	303,565
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	257,543	249,779	306,629	243,507	303,565
Salaries and Benefits	33,846,303	37,471,894	39,282,538	36,160,212	36,313,468
Other Operating Expenses	22,928,843	24,354,200	26,518,219	27,141,568	29,602,070
Net Operating Income	766,472	2,620,141	728,867	789,295	(1,562,121)
Total Non-operating Revenue	304,787	505,120	214,871	441,334	144,679
Total Investment Income	304,787	505,120	214,871	441,334	144,679
Interest and Dividends	236,855	243,630	245,957	211,360	203,418
Realized Gains/Losses on Sales of Securities	67,932	261,490	(31,086)	229,974	(58,739)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	1,071,259	3,125,261	943,738	1,230,629	(1,417,442)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,071,259	3,125,261	943,738	1,230,629	(1,417,442)
Total Change in Unrestricted Net Assets	2,185,402	2,431,857	1,000,982	981,942	(3,224,476)
Net Assets Released for Restrictions - Capital	323,240	57,615	136,322	626,991	275,422
Unrealized Gains/Losses on Investments	332,630	(252,494)	183,645	(351,364)	167,495
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	18,273	(498,525)	(262,723)	(524,314)	(2,249,951)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	440,000	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.386	1.274	1.202	1.413	1.311
Current Ratio without Board Designated and Undesignated Investments	.694	.803	.752	1.006	.783
Days in Accounts Receivable	24.874	32.611	36.706	45.817	45.960
Acid Test	.042	.132	.110	.297	.020
Days Cash on Hand, Current	2.955	11.039	9.546	29.637	1.723
Days Cash on Hand, Incl Board Designated & Undesignated Investments	51.978	50.453	48.413	70.335	47.810
Average Payment Period, Accounts Payable and Accrued Expenses	36.099	36.997	29.976	39.977	36.155
Average Payment Period, Current Liabilities	70.828	83.647	86.413	99.788	87.129
Capital Structure					
Equity Financing Ratio	.496	.488	.459	.448	.430
Fixed Asset Financing	.430	.345	.293	.205	.263
Cash Flow Divided by Total Debt	.151	.228	.119	.119	.042
Cash Flow Divided by Total Debt with Operating Income Only	.137	.206	.111	.104	.037
Debt Service Coverage Total	2.575	4.105	2.764	2.899	1.425
Debt Service Coverage Total with Operating Income Only	2.355	3.754	2.607	2.587	1.295
Profitability					
Total Margin	.018	.046	.014	.018	(.021)
Operating Margin	.013	.039	.010	.012	(.023)
Non Operating Revenue Margin	.285	.162	.228	.359	(.102)
Return On Assets	.026	.067	.018	.022	(.028)
Return On Equity	.053	.138	.040	.050	(.066)
Markup	1.816	1.845	1.763	1.792	1.780
Deductible	.400	.392	.392	.401	.395
Markup Adjustment for Deductible	1.095	1.130	1.092	1.089	1.090
Reported Income Index	.490	1.285	.943	1.253	.440
Asset Efficiency					
Total Asset Turnover	1.481	1.461	1.352	1.226	1.358
Fixed Asset Turnover	3.851	3.872	4.065	3.228	3.355
Average Age Plant Depreciation Only	8.823	8.084	8.488	9.273	9.471
Other Financial Ratios					
Total Operating Expense Growth	.116	.089	.063	(.037)	.042
Total Operating Revenue Growth	.090	.119	.033	(.036)	.007
Realized Gains Divided by Non-Operating Revenue	.223	.518	(.145)	.521	(.406)
Realized Gains Divided by Net Income	.063	.084	(.033)	.187	.041
Long Term Debt to Equity	.332	.264	.212	.173	.247

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

LincolnHealth -- Damariscotta, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	†	†	†	†	22,053,847
Cash and Investment	†	†	†	†	1,712,786
Current Assets Whose Use is Limited	†	†	†	†	395,758
Net Patient Accounts Receivable	†	†	†	†	9,991,844
Due from Affiliates	†	†	†	†	4,857,768
Third Party Settlements Receivable	†	†	†	†	2,716,260
Other Accounts Receivable	†	†	†	†	†
Inventory	†	†	†	†	1,787,455
Other Current Assets	†	†	†	†	591,976
Total Non-Current Assets	†	†	†	†	44,456,218
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	9,576,443
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	1,872,000
Other Non-current Assets	†	†	†	†	661,841
Gross Property, Plant and Equipment (PP&E)	†	†	†	†	76,811,617
Accumulated Depreciation	†	†	†	†	44,465,683
Net Property, Plant and Equipment (PP&E)	†	†	†	†	32,345,934
Total Unrestricted Assets	†	†	†	†	66,510,065
Total Current Liabilities	†	†	†	†	9,800,189
Current Long Term Debt (LTD)	†	†	†	†	915,004
Accounts Payable and Accrued Expenses	†	†	†	†	2,957,083
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	5,217,069
Other Current Liabilities	†	†	†	†	711,033
Total Non-current Liabilities	†	†	†	†	13,447,228
Long Term Debt	†	†	†	†	13,130,394
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	316,834
Fund Balance Unrestricted	†	†	†	†	43,262,648
Total Liabilities & Equity	†	†	†	†	66,510,065
Total Restricted Assets	†	†	†	†	5,693,732
Cash and Investments	†	†	†	†	5,693,229
Receivables	†	†	†	†	503
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	†	†	†	†	5,693,731
Total Restricted Fund Balance	†	†	†	†	5,662,049
Total Liabilities	†	†	†	†	31,682
Temporarily Restricted Net Assets	†	†	†	†	413,611
Permanently Restricted Net Assets	†	†	†	†	5,248,438

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

LincolnHealth -- Damariscotta, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	†	†	†	†	114,576,670
Gross Inpatient Service Revenue	†	†	†	†	39,286,182
Gross Outpatient Service Revenue	†	†	†	†	75,290,488
Free Care (Charity Care)	†	†	†	†	3,716,815
Bad Debt (Provision for Bad Debt)	†	†	†	†	4,591,259
Contractuals	†	†	†	†	39,996,957
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	(1,669,000)
Net Patient Service Revenue	†	†	†	†	67,940,639
Other Operating Revenue	†	†	†	†	2,244,588
Total Operating Revenue	†	†	†	†	70,185,227
Total Operating Expenses	†	†	†	†	71,174,000
Depreciation and Amortization	†	†	†	†	2,916,078
Interest	†	†	†	†	709,968
Advertising Expenses	†	†	†	†	72,063
Allowed Advertising Expenses	†	†	†	†	63,887
Non-Allowed Advertising Expenses	†	†	†	†	8,176
Salaries and Benefits	†	†	†	†	27,941,794
Other Operating Expenses	†	†	†	†	39,534,097
Net Operating Income	†	†	†	†	(988,773)
Total Non-operating Revenue	†	†	†	†	643,779
Total Investment Income	†	†	†	†	533,222
Interest and Dividends	†	†	†	†	285,777
Realized Gains/Losses on Sales of Securities	†	†	†	†	247,445
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	110,557
Excess of Revenue over Expenses	†	†	†	†	(344,994)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	†	†	†	†	(344,994)
Total Change in Unrestricted Net Assets	†	†	†	†	(3,126)
Net Assets Released for Restrictions - Capital	†	†	†	†	511,831
Unrealized Gains/Losses on Investments	†	†	†	†	426,006
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	(595,969)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

LincolnHealth -- Damariscotta, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	†	†	†	†	†
Current Ratio without Board Designated and Undesignated Investments	†	†	†	†	†
Days in Accounts Receivable	†	†	†	†	†
Acid Test	†	†	†	†	†
Days Cash on Hand, Current	†	†	†	†	†
Days Cash on Hand, Incl Board Designated & Undesignated Investments	†	†	†	†	†
Average Payment Period, Accounts Payable and Accrued Expenses	†	†	†	†	†
Average Payment Period, Current Liabilities	†	†	†	†	†
Capital Structure					
Equity Financing Ratio	†	†	†	†	†
Fixed Asset Financing	†	†	†	†	†
Cash Flow Divided by Total Debt	†	†	†	†	†
Cash Flow Divided by Total Debt with Operating Income Only	†	†	†	†	†
Debt Service Coverage Total	†	†	†	†	†
Debt Service Coverage Total with Operating Income Only	†	†	†	†	†
Profitability					
Total Margin	†	†	†	†	†
Operating Margin	†	†	†	†	†
Non Operating Revenue Margin	†	†	†	†	†
Return On Assets	†	†	†	†	†
Return On Equity	†	†	†	†	†
Markup	†	†	†	†	†
Deductible	†	†	†	†	†
Markup Adjustment for Deductible	†	†	†	†	†
Reported Income Index	†	†	†	†	†
Asset Efficiency					
Total Asset Turnover	†	†	†	†	†
Fixed Asset Turnover	†	†	†	†	†
Average Age Plant Depreciation Only	†	†	†	†	†
Other Financial Ratios					
Total Operating Expense Growth	†	†	†	†	†
Total Operating Revenue Growth	†	†	†	†	†
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Maine Behavioral Healthcare -- South Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	†	†	†	†	24,181,214
Cash and Investment	†	†	†	†	17,052,428
Current Assets Whose Use is Limited	†	†	†	†	407,264
Net Patient Accounts Receivable	†	†	†	†	5,656,950
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	791,301
Inventory	†	†	†	†	128,987
Other Current Assets	†	†	†	†	144,284
Total Non-Current Assets	†	†	†	†	30,549,190
Trustee Held Investments	†	†	†	†	97,893
Board Designated and Undesignated Investments	†	†	†	†	601,021
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	†	†	1,247,612
Gross Property, Plant and Equipment (PP&E)	†	†	†	†	46,845,104
Accumulated Depreciation	†	†	†	†	18,242,440
Net Property, Plant and Equipment (PP&E)	†	†	†	†	28,602,664
Total Unrestricted Assets	†	†	†	†	54,730,404
Total Current Liabilities	†	†	†	†	7,363,330
Current Long Term Debt (LTD)	†	†	†	†	1,328,459
Accounts Payable and Accrued Expenses	†	†	†	†	5,670,084
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	364,787
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	†	†	†	†	30,391,211
Long Term Debt	†	†	†	†	22,313,453
Estimated Third Party Settlements	†	†	†	†	7,576,123
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	501,635
Fund Balance Unrestricted	†	†	†	†	16,975,863
Total Liabilities & Equity	†	†	†	†	54,730,404
Total Restricted Assets	†	†	†	†	1,438,255
Cash and Investments	†	†	†	†	1,438,255
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	†	†	†	†	1,438,255
Total Restricted Fund Balance	†	†	†	†	1,427,079
Total Liabilities	†	†	†	†	11,176
Temporarily Restricted Net Assets	†	†	†	†	758,834
Permanently Restricted Net Assets	†	†	†	†	668,245

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Behavioral Healthcare -- South Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	†	†	†	†	96,117,904
Gross Inpatient Service Revenue	†	†	†	†	52,533,547
Gross Outpatient Service Revenue	†	†	†	†	43,584,357
Free Care (Charity Care)	†	†	†	†	8,063,278
Bad Debt (Provision for Bad Debt)	†	†	†	†	1,239,091
Contractuals	†	†	†	†	22,697,459
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	†	†	†	†	64,118,076
Other Operating Revenue	†	†	†	†	10,030,567
Total Operating Revenue	†	†	†	†	74,148,643
Total Operating Expenses	†	†	†	†	73,844,430
Depreciation and Amortization	†	†	†	†	1,877,847
Interest	†	†	†	†	955,457
Advertising Expenses	†	†	†	†	24,333
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	†	†	†	†	24,333
Salaries and Benefits	†	†	†	†	56,318,941
Other Operating Expenses	†	†	†	†	14,667,852
Net Operating Income	†	†	†	†	304,213
Total Non-operating Revenue	†	†	†	†	94,212
Total Investment Income	†	†	†	†	94,212
Interest and Dividends	†	†	†	†	94,212
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.)	†	†	†	†	†
Excess of Revenue over Expenses	†	†	†	†	398,425
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	†	†	†	†	398,425
Total Change in Unrestricted Net Assets	†	†	†	†	305,425
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	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Behavioral Healthcare -- South Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	†	†	†	†	†
Current Ratio without Board Designated and Undesignated Investments	†	†	†	†	†
Days in Accounts Receivable	†	†	†	†	†
Acid Test	†	†	†	†	†
Days Cash on Hand, Current	†	†	†	†	†
Days Cash on Hand, Incl Board Designated & Undesignated Investments	†	†	†	†	†
Average Payment Period, Accounts Payable and Accrued Expenses	†	†	†	†	†
Average Payment Period, Current Liabilities	†	†	†	†	†
Capital Structure					
Equity Financing Ratio	†	†	†	†	†
Fixed Asset Financing	†	†	†	†	†
Cash Flow Divided by Total Debt	†	†	†	†	†
Cash Flow Divided by Total Debt with Operating Income Only	†	†	†	†	†
Debt Service Coverage Total	†	†	†	†	†
Debt Service Coverage Total with Operating Income Only	†	†	†	†	†
Profitability					
Total Margin	†	†	†	†	†
Operating Margin	†	†	†	†	†
Non Operating Revenue Margin	†	†	†	†	†
Return On Assets	†	†	†	†	†
Return On Equity	†	†	†	†	†
Markup	†	†	†	†	†
Deductible	†	†	†	†	†
Markup Adjustment for Deductible	†	†	†	†	†
Reported Income Index	†	†	†	†	†
Asset Efficiency					
Total Asset Turnover	†	†	†	†	†
Fixed Asset Turnover	†	†	†	†	†
Average Age Plant Depreciation Only	†	†	†	†	†
Other Financial Ratios					
Total Operating Expense Growth	†	†	†	†	†
Total Operating Revenue Growth	†	†	†	†	†
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	25,296,422	21,245,926	19,843,234	29,039,012	15,578,088
Cash and Investment	14,113,355	11,405,838	7,940,040	5,574,101	2,158,158
Current Assets Whose Use is Limited	621,407	746,658	774,388	489,278	718,255
Net Patient Accounts Receivable	7,337,156	7,111,606	9,122,240	8,868,070	9,982,229
Due from Affiliates	†	44,238	46,497	51,855	107,949
Third Party Settlements Receivable	†	†	†	12,402,188	1,056,027
Other Accounts Receivable	1,637,898	†	†	†	†
Inventory	711,988	713,309	685,665	594,493	503,588
Other Current Assets	874,618	1,224,277	1,274,404	1,059,027	1,051,882
Total Non-Current Assets	44,485,412	51,867,861	53,782,148	47,169,836	54,279,696
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	4,365,205	9,588,485	9,985,147	11,260,995	19,738,310
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,607,417	8,514,564	10,641,993	2,234,589	2,625,237
Gross Property, Plant and Equipment (PP&E)	58,932,476	58,959,840	61,605,138	65,010,496	65,794,525
Accumulated Depreciation	23,419,686	25,195,028	28,450,130	31,336,244	33,878,376
Net Property, Plant and Equipment (PP&E)	35,512,790	33,764,812	33,155,008	33,674,252	31,916,149
Total Unrestricted Assets	69,781,834	73,113,787	73,625,382	76,208,848	69,857,784
Total Current Liabilities	15,062,764	13,277,979	14,495,685	16,184,919	12,963,994
Current Long Term Debt (LTD)	997,222	1,159,395	1,245,947	691,080	594,616
Accounts Payable and Accrued Expenses	10,195,970	9,307,744	8,748,621	8,611,806	8,584,652
Estimated Third Party Settlements	3,869,572	2,810,840	4,501,117	6,882,033	3,784,726
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	16,565,549	15,579,907	14,468,836	13,830,268	13,363,939
Long Term Debt	16,040,828	14,880,937	13,639,621	12,910,818	12,287,655
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	524,721	698,970	829,215	919,450	1,076,284
Fund Balance Unrestricted	38,153,521	44,255,901	44,660,861	46,193,661	43,529,851
Total Liabilities & Equity	69,781,834	73,113,787	73,625,382	76,208,848	69,857,784
Total Restricted Assets	1,332,871	1,188,128	1,476,554	1,077,365	1,192,973
Cash and Investments	1,332,871	1,188,128	1,476,554	1,077,365	1,192,973
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,332,870	1,271,598	1,476,554	1,077,365	1,192,973
Total Restricted Fund Balance	1,332,870	1,271,598	1,476,554	1,077,365	1,192,973
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	663,955	588,127	789,423	387,488	491,325
Permanently Restricted Net Assets	668,915	683,471	687,131	689,877	701,648

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	164,161,086	170,543,286	173,013,129	169,565,275	164,281,145
Gross Inpatient Service Revenue	49,173,418	51,170,837	46,935,220	46,143,227	38,454,820
Gross Outpatient Service Revenue	114,987,668	119,372,449	126,077,909	123,422,048	125,826,325
Free Care (Charity Care)	4,324,113	4,553,317	4,587,246	5,895,307	4,963,038
Bad Debt (Provision for Bad Debt)	5,627,128	5,255,791	5,246,401	4,723,934	5,266,803
Contractuals	78,181,483	83,301,797	84,254,481	84,969,211	82,194,081
Changes in Prior Year Estimated/Final Settlements	†	(6,854,261)	792,000	(3,900,000)	(24,000)
Net Patient Service Revenue	76,028,362	84,286,642	78,133,001	77,876,823	71,881,223
Other Operating Revenue	1,790,565	1,409,718	1,794,348	2,295,682	3,612,655
Total Operating Revenue	77,818,927	85,696,360	79,927,349	80,172,505	75,493,878
Total Operating Expenses	79,242,274	81,028,885	80,951,669	80,547,975	80,417,782
Depreciation and Amortization	3,061,251	3,519,369	3,512,311	3,363,197	3,376,713
Interest	622,767	906,474	835,955	756,010	695,184
Advertising Expenses	153,004	†	282,824	259,721	267,579
Allowed Advertising Expenses	37,208	†	31,805	36,687	32,951
Non-Allowed Advertising Expenses	115,796	†	251,019	223,034	234,628
Salaries and Benefits	52,342,605	52,642,786	52,576,833	50,031,165	48,390,518
Other Operating Expenses	23,062,647	23,960,256	23,743,746	26,137,882	27,687,788
Net Operating Income	(1,423,347)	4,667,475	(1,024,320)	(375,470)	(4,923,904)
Total Non-operating Revenue	1,038,170	553,713	506,805	668,192	1,176,743
Total Investment Income	348,556	400,105	259,006	483,756	904,989
Interest and Dividends	293,199	274,244	350,955	394,877	322,026
Realized Gains/Losses on Sales of Securities	55,357	125,861	(91,949)	88,879	582,963
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	689,614	153,608	247,799	184,436	271,754
Excess of Revenue over Expenses	(385,177)	5,221,188	(517,515)	292,722	(3,747,161)
Extraordinary Gains/Losses	†	†	(45,391)	(116,945)	†
Total Surplus/Deficit	(385,177)	5,221,188	(562,906)	175,777	(3,747,161)
Total Change in Unrestricted Net Assets	3,893,385	6,102,381	404,960	1,532,800	(2,663,811)
Net Assets Released for Restrictions - Capital	4,081,550	431,940	602,713	892,110	360,962
Unrealized Gains/Losses on Investments	197,012	449,253	365,153	464,913	945,294
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	(222,906)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.969	2.322	2.058	2.490	2.724
Current Ratio without Board Designated and Undesignated Investments	1.679	1.600	1.369	1.794	1.202
Days in Accounts Receivable	35.225	30.797	42.615	41.564	50.688
Acid Test	.978	.915	.601	.375	.222
Days Cash on Hand, Current	70.597	57.227	41.074	28.673	13.628
Days Cash on Hand, Incl Board Designated & Undesignated Investments	91.512	102.380	88.138	81.925	107.143
Average Payment Period, Accounts Payable and Accrued Expenses	48.851	43.831	41.235	40.724	40.672
Average Payment Period, Current Liabilities	72.169	62.527	68.323	76.537	61.420
Capital Structure					
Equity Financing Ratio	.547	.605	.607	.606	.623
Fixed Asset Financing	.452	.441	.411	.383	.385
Cash Flow Divided by Total Debt	.085	.303	.103	.122	(.014)
Cash Flow Divided by Total Debt with Operating Income Only	.052	.284	.086	.100	(.059)
Debt Service Coverage Total	2.111	5.068	1.920	2.204	.234
Debt Service Coverage Total with Operating Income Only	1.447	4.777	1.666	1.870	(.615)
Profitability					
Total Margin	(.005)	.061	(.006)	.004	(.049)
Operating Margin	(.018)	.054	(.013)	(.005)	(.065)
Non Operating Revenue Margin	(2.695)	.106	(.979)	2.283	(.314)
Return On Assets	(.006)	.071	(.007)	.004	(.054)
Return On Equity	(.010)	.118	(.012)	.006	(.086)
Markup	2.094	2.122	2.159	2.134	2.088
Deductible	.476	.488	.487	.501	.500
Markup Adjustment for Deductible	1.108	1.094	1.119	1.079	1.066
Reported Income Index	(.099)	.856	(1.278)	.191	1.407
Asset Efficiency					
Total Asset Turnover	1.130	1.180	1.092	1.061	1.098
Fixed Asset Turnover	2.191	2.538	2.411	2.381	2.365
Average Age Plant Depreciation Only	7.650	7.159	8.100	9.317	10.033
Other Financial Ratios					
Total Operating Expense Growth	(.029)	.023	(.001)	(.005)	(.002)
Total Operating Revenue Growth	(.081)	.101	(.067)	.003	(.058)
Realized Gains Divided by Non-Operating Revenue	.053	.227	(.181)	.133	.495
Realized Gains Divided by Net Income	(.144)	.024	.178	.304	(.156)
Long Term Debt to Equity	.420	.336	.305	.279	.282

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	80,358,838	89,754,291	65,890,424	124,189,532	143,287,437
Cash and Investment	25,352,819	22,204,289	15,802,951	11,626,319	24,042,759
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	27,949,933	33,992,752	37,884,779	56,876,151	102,008,755
Due from Affiliates	8,363,613	9,264,241	628,842	240,471	745,108
Third Party Settlements Receivable	9,512,378	13,869,274	†	38,000,000	†
Other Accounts Receivable	†	†	†	†	†
Inventory	4,309,164	4,694,903	4,005,167	4,573,785	6,401,351
Other Current Assets	4,870,931	5,728,832	7,568,685	12,872,806	10,089,464
Total Non-Current Assets	214,635,680	232,779,305	552,156,260	512,972,857	518,659,419
Trustee Held Investments	7,634,944	4,141,486	211,933,426	47,248,572	33,593,442
Board Designated and Undesignated Investments	74,386,839	93,416,171	81,678,372	84,984,886	50,399,562
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,563,430	3,041,486	49,293,447	9,506,594	8,159,916
Gross Property, Plant and Equipment (PP&E)	300,313,933	316,013,518	363,716,627	535,142,761	598,189,903
Accumulated Depreciation	170,263,466	183,833,356	154,465,612	163,909,956	171,683,404
Net Property, Plant and Equipment (PP&E)	130,050,467	132,180,162	209,251,015	371,232,805	426,506,499
Total Unrestricted Assets	294,994,518	322,533,596	618,046,684	637,162,389	661,946,856
Total Current Liabilities	37,138,434	41,156,825	81,526,301	77,096,164	87,677,821
Current Long Term Debt (LTD)	5,133,348	4,545,003	5,028,990	2,840,693	2,900,504
Accounts Payable and Accrued Expenses	24,801,542	27,645,503	45,076,992	42,368,502	43,344,722
Estimated Third Party Settlements	†	†	9,863,021	9,044,570	13,785,620
Due to Affiliates	2,670,179	4,936,470	5,174,219	4,704,694	8,888,859
Other Current Liabilities	4,533,365	4,029,849	16,383,079	18,137,705	18,758,116
Total Non-current Liabilities	81,501,577	65,140,180	355,614,487	338,882,968	332,581,140
Long Term Debt	43,420,766	37,956,467	313,576,305	312,201,318	309,300,815
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	36,597,730	25,532,013	39,805,545	24,599,527	21,059,871
Other Non-Current Liabilities	1,483,081	1,651,700	2,232,637	2,082,123	2,220,454
Fund Balance Unrestricted	176,354,507	216,236,591	180,905,896	221,183,257	241,687,895
Total Liabilities & Equity	294,994,518	322,533,596	618,046,684	637,162,389	661,946,856
Total Restricted Assets	16,901,528	23,026,327	50,465,668	44,044,501	23,775,318
Cash and Investments	16,446,748	18,940,905	29,501,134	38,619,227	20,137,337
Receivables	454,780	4,085,422	20,964,534	5,425,274	3,637,981
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	16,901,528	23,026,327	50,465,668	44,044,501	23,775,318
Total Restricted Fund Balance	16,901,528	23,026,327	50,465,668	44,044,501	23,775,318
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	3,540,130	8,354,728	36,309,123	29,352,466	7,440,626
Permanently Restricted Net Assets	13,361,398	14,671,599	14,156,545	14,692,035	16,334,692

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	586,702,373	674,328,563	725,165,929	788,529,710	790,401,643
Gross Inpatient Service Revenue	216,550,676	248,138,207	260,812,705	279,832,874	255,747,004
Gross Outpatient Service Revenue	370,151,697	426,190,356	464,353,224	508,696,836	534,654,639
Free Care (Charity Care)	9,791,619	12,560,763	10,831,099	15,673,704	11,321,984
Bad Debt (Provision for Bad Debt)	14,854,106	15,085,214	23,225,217	22,824,134	24,048,918
Contractuals	259,998,814	318,113,117	347,756,189	397,892,186	382,354,173
Changes in Prior Year Estimated/Final Settlements	(1,594,000)	(10,008,000)	(9,966,000)	(3,000,000)	(1,200,000)
Net Patient Service Revenue	303,651,834	338,577,469	353,319,424	355,139,686	373,876,568
Other Operating Revenue	17,655,189	18,780,125	18,494,515	23,562,071	24,954,721
Total Operating Revenue	321,307,023	357,357,594	371,813,939	378,701,757	398,831,289
Total Operating Expenses	305,483,726	340,050,993	358,253,409	367,962,686	413,143,820
Depreciation and Amortization	20,693,298	20,080,141	17,894,222	14,801,180	24,073,980
Interest	2,364,959	1,816,810	1,285,472	1,124,746	12,482,704
Advertising Expenses	909,017	576,517	723,100	825,257	907,030
Allowed Advertising Expenses	909,017	576,517	723,100	825,257	907,030
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	148,862,588	181,982,892	196,730,209	204,146,725	212,450,458
Other Operating Expenses	132,653,864	135,594,633	141,620,406	147,064,778	163,229,648
Net Operating Income	15,823,297	17,306,601	13,560,530	10,739,071	(14,312,531)
Total Non-operating Revenue	4,463,388	4,103,902	(17,846,640)	4,439,816	6,299,665
Total Investment Income	4,181,276	4,202,360	5,656,522	3,424,841	6,233,201
Interest and Dividends	2,144,450	2,004,237	1,094,658	1,266,622	1,039,870
Realized Gains/Losses on Sales of Securities	2,036,826	2,198,123	4,561,864	2,158,219	5,193,331
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	282,112	(98,458)	(23,503,162)	1,014,975	66,464
Excess of Revenue over Expenses	20,286,685	21,410,503	(4,286,110)	15,178,887	(8,012,866)
Extraordinary Gains/Losses	†	†	†	†	2,488,295
Total Surplus/Deficit	20,286,685	21,410,503	(4,286,110)	15,178,887	(5,524,571)
Total Change in Unrestricted Net Assets	10,559,184	39,882,084	(35,330,695)	40,277,361	20,504,638
Net Assets Released for Restrictions - Capital	1,586,008	540,126	35,535	12,774,871	25,563,493
Unrealized Gains/Losses on Investments	5,066,162	7,561,025	(6,624,594)	1,178,890	655,117
Minimum Pension Liability Adjustment	(5,379,671)	9,576,199	(18,144,406)	11,144,713	455,599
Transfers From/To Affiliates	(11,000,000)	794,231	(6,311,120)	†	(645,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.167	4.451	1.810	2.713	2.209
Current Ratio without Board Designated and Undesignated Investments	2.164	2.181	.808	1.611	1.634
Days in Accounts Receivable	33.597	36.646	39.137	58.455	99.587
Acid Test	.683	.540	.194	.151	.274
Days Cash on Hand, Current	32.493	25.329	16.947	12.016	22.555
Days Cash on Hand, Incl Board Designated & Undesignated Investments	127.831	131.892	104.539	99.850	69.837
Average Payment Period, Accounts Payable and Accrued Expenses	31.787	31.536	48.340	43.789	40.663
Average Payment Period, Current Liabilities	47.598	46.949	87.429	79.681	82.254
Capital Structure					
Equity Financing Ratio	.598	.670	.293	.347	.365
Fixed Asset Financing	.334	.287	1.499	.841	.725
Cash Flow Divided by Total Debt	.345	.390	.031	.072	.038
Cash Flow Divided by Total Debt with Operating Income Only	.308	.352	.072	.061	.023
Debt Service Coverage Total	5.935	6.231	2.554	5.055	1.863
Debt Service Coverage Total with Operating Income Only	5.324	5.641	5.615	4.333	1.452
Profitability					
Total Margin	.062	.059	(.012)	.040	(.020)
Operating Margin	.049	.048	.036	.028	(.036)
Non Operating Revenue Margin	.220	.192	4.164	.292	(.786)
Return On Assets	.069	.066	(.007)	.024	(.012)
Return On Equity	.115	.099	(.024)	.069	(.033)
Markup	1.978	2.038	2.076	2.207	1.974
Deductible	.443	.472	.480	.505	.484
Markup Adjustment for Deductible	1.127	1.103	1.105	1.126	1.048
Reported Income Index	1.921	.537	.121	.377	(.391)
Asset Efficiency					
Total Asset Turnover	1.104	1.121	.573	.601	.612
Fixed Asset Turnover	2.471	2.704	1.777	1.020	.935
Average Age Plant Depreciation Only	8.228	9.155	8.632	11.074	7.131
Other Financial Ratios					
Total Operating Expense Growth	.043	.113	.054	.027	.123
Total Operating Revenue Growth	.069	.112	.040	.019	.053
Realized Gains Divided by Non-Operating Revenue	.456	.536	(.256)	.486	.824
Realized Gains Divided by Net Income	.100	.103	(1.064)	.142	(.648)
Long Term Debt to Equity	.246	.176	1.733	1.412	1.280

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	357,186,000	314,115,000	330,358,000	385,661,000	305,855,000
Cash and Investment	268,875,000	220,555,000	224,256,000	248,286,000	176,899,000
Current Assets Whose Use is Limited	6,344,000	5,716,000	5,743,000	5,746,000	4,454,000
Net Patient Accounts Receivable	58,264,000	59,643,000	74,423,000	77,134,000	76,099,000
Due from Affiliates	3,526,000	6,957,000	6,308,000	7,586,000	10,382,000
Third Party Settlements Receivable	†	3,450,000	2,898,000	24,452,000	19,706,000
Other Accounts Receivable	†	†	†	†	†
Inventory	6,601,000	6,724,000	6,696,000	7,748,000	9,556,000
Other Current Assets	13,576,000	11,070,000	10,034,000	14,709,000	8,759,000
Total Non-Current Assets	627,181,000	684,995,000	687,811,000	661,120,000	803,784,000
Trustee Held Investments	21,536,000	20,076,000	19,844,000	23,128,000	21,153,000
Board Designated and Undesignated Investments	99,929,000	105,549,000	129,571,000	141,259,000	265,801,000
Due From Affiliates	40,000	5,587,000	5,568,000	5,564,000	5,564,000
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	77,141,000	124,212,000	99,795,000	58,062,000	78,106,000
Gross Property, Plant and Equipment (PP&E)	775,919,000	830,752,000	883,862,000	940,461,000	946,270,000
Accumulated Depreciation	347,384,000	401,181,000	450,829,000	507,354,000	513,110,000
Net Property, Plant and Equipment (PP&E)	428,535,000	429,571,000	433,033,000	433,107,000	433,160,000
Total Unrestricted Assets	984,367,000	999,110,000	1,018,169,000	1,046,781,000	1,109,639,000
Total Current Liabilities	141,171,000	123,680,000	143,912,000	172,271,000	149,272,000
Current Long Term Debt (LTD)	11,663,000	11,451,000	10,190,000	8,100,000	5,191,000
Accounts Payable and Accrued Expenses	66,329,000	67,340,000	74,293,000	75,292,000	73,870,000
Estimated Third Party Settlements	53,252,000	32,208,000	37,585,000	51,860,000	52,880,000
Due to Affiliates	8,212,000	10,886,000	20,243,000	20,324,000	15,699,000
Other Current Liabilities	1,715,000	1,795,000	1,601,000	16,695,000	1,632,000
Total Non-current Liabilities	346,844,000	391,403,000	386,719,000	273,804,000	353,303,000
Long Term Debt	120,703,000	111,964,000	103,543,000	98,667,000	93,628,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	12,107,000	28,885,000
Self Insurance Fund	15,715,000	15,293,000	16,766,000	15,483,000	16,049,000
Accrued Pension and Post Retiree Health Benefits	180,651,000	231,417,000	232,708,000	118,185,000	170,271,000
Other Non-Current Liabilities	29,775,000	32,729,000	33,702,000	29,362,000	44,470,000
Fund Balance Unrestricted	496,352,000	484,027,000	487,538,000	600,706,000	607,064,000
Total Liabilities & Equity	984,367,000	999,110,000	1,018,169,000	1,046,781,000	1,109,639,000
Total Restricted Assets	101,254,000	999,594,000	103,112,000	109,377,000	117,038,000
Cash and Investments	101,254,000	999,594,000	103,112,000	109,377,000	117,038,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	101,254,000	99,594,000	103,112,000	109,377,000	117,038,000
Total Restricted Fund Balance	101,254,000	99,594,000	103,112,000	109,377,000	117,038,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	78,235,000	76,034,000	78,093,000	82,892,000	90,066,000
Permanently Restricted Net Assets	23,019,000	23,560,000	25,019,000	26,485,000	26,972,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	1,269,772,000	1,382,609,000	1,477,877,000	1,575,221,000	1,717,205,000
Gross Inpatient Service Revenue	848,649,000	902,332,000	927,478,000	955,811,000	1,059,373,000
Gross Outpatient Service Revenue	421,123,000	480,277,000	550,399,000	619,410,000	657,832,000
Free Care (Charity Care)	38,141,000	39,625,000	42,790,000	46,277,000	47,552,000
Bad Debt (Provision for Bad Debt)	37,061,000	35,729,000	36,389,000	45,414,000	45,872,000
Contractuals	490,390,000	564,955,000	629,967,000	653,897,000	756,158,300
Changes in Prior Year Estimated/Final Settlements	(7,000,000)	(11,935,185)	(13,000,000)	9,899,000	12,998,700
Net Patient Service Revenue	711,180,000	754,235,185	781,731,000	819,734,000	854,624,000
Other Operating Revenue	8,954,000	76,053,000	101,156,000	138,324,000	134,714,000
Total Operating Revenue	720,134,000	830,288,185	882,887,000	958,058,000	989,338,000
Total Operating Expenses	675,122,000	780,846,000	825,823,000	911,047,000	912,352,000
Depreciation and Amortization	48,025,000	53,735,000	52,610,000	57,057,000	56,562,000
Interest	4,708,000	4,409,000	3,502,000	3,367,000	3,072,000
Advertising Expenses	1,491,000	1,619,000	1,479,000	1,888,000	1,988,000
Allowed Advertising Expenses	93,000	140,000	168,000	30,000	216,000
Non-Allowed Advertising Expenses	1,398,000	1,479,000	1,311,000	1,858,000	1,772,000
Salaries and Benefits	375,870,000	432,689,000	458,639,000	511,350,000	499,693,000
Other Operating Expenses	245,028,000	288,394,000	309,593,000	337,385,000	351,037,000
Net Operating Income	45,012,000	49,442,185	57,064,000	47,011,000	76,986,000
Total Non-operating Revenue	8,373,000	14,909,000	14,094,000	16,151,000	5,466,000
Total Investment Income	7,550,000	10,905,000	10,844,000	12,843,000	5,661,000
Interest and Dividends	10,034,000	12,601,000	9,965,000	7,786,000	6,249,000
Realized Gains/Losses on Sales of Securities	(2,484,000)	(1,696,000)	879,000	5,057,000	(588,000)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	393,000	365,000	498,000	709,000	(781,000)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	430,000	3,639,000	2,752,000	2,599,000	586,000
Excess of Revenue over Expenses	53,385,000	64,351,185	71,158,000	63,162,000	82,452,000
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	53,385,000	64,351,185	71,158,000	63,162,000	82,452,000
Total Change in Unrestricted Net Assets	29,263,000	(12,324,815)	3,511,000	113,169,000	6,358,000
Net Assets Released for Restrictions - Capital	472,000	186,000	2,029,000	215,000	285,000
Unrealized Gains/Losses on Investments	17,961,000	(328,000)	(416,000)	1,641,000	(358,000)
Minimum Pension Liability Adjustment	(12,765,000)	(50,741,000)	(53,504,000)	91,196,000	(57,602,000)
Transfers From/To Affiliates	(29,790,000)	(25,793,000)	(29,739,000)	(40,478,000)	(24,766,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	13,983,000	(2,567,000)	6,347,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.238	3.393	3.196	3.059	3.830
Current Ratio without Board Designated and Undesignated Investments	2.530	2.540	2.296	2.239	2.049
Days in Accounts Receivable	29.903	28.863	34.749	34.345	32.501
Acid Test	1.950	1.829	1.598	1.475	1.215
Days Cash on Hand, Current	160.190	113.585	108.572	108.575	77.348
Days Cash on Hand, Incl Board Designated & Undesignated Investments	218.354	166.569	169.737	168.950	190.714
Average Payment Period, Accounts Payable and Accrued Expenses	38.607	33.804	35.070	32.180	31.506
Average Payment Period, Current Liabilities	82.168	62.086	67.935	73.630	63.665
Capital Structure					
Equity Financing Ratio	.504	.484	.479	.574	.547
Fixed Asset Financing	.282	.261	.239	.228	.216
Cash Flow Divided by Total Debt	.208	.229	.233	.270	.277
Cash Flow Divided by Total Debt with Operating Income Only	.191	.200	.207	.233	.266
Debt Service Coverage Total	6.291	7.622	8.511	9.116	12.718
Debt Service Coverage Total with Operating Income Only	5.795	6.694	7.569	7.925	12.229
Profitability					
Total Margin	.073	.076	.079	.065	.083
Operating Margin	.063	.060	.065	.049	.078
Non Operating Revenue Margin	.157	.232	.198	.256	.066
Return On Assets	.054	.064	.070	.060	.074
Return On Equity	.108	.133	.146	.105	.136
Markup	1.894	1.868	1.912	1.881	2.030
Deductible	.386	.409	.426	.415	.440
Markup Adjustment for Deductible	1.168	1.145	1.149	1.163	1.201
Reported Income Index	1.824	(5.221)	20.267	.558	12.968
Asset Efficiency					
Total Asset Turnover	.740	.846	.881	.931	.897
Fixed Asset Turnover	1.680	1.933	2.039	2.212	2.284
Average Age Plant Depreciation Only	7.233	7.466	8.569	8.892	9.072
Other Financial Ratios					
Total Operating Expense Growth	.053	.157	.058	.103	.001
Total Operating Revenue Growth	.041	.153	.063	.085	.033
Realized Gains Divided by Non-Operating Revenue	(.297)	(.114)	.062	.313	(.108)
Realized Gains Divided by Net Income	(.047)	(.026)	.012	.080	(.007)
Long Term Debt to Equity	.243	.231	.212	.164	.154

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	8,278,625	7,153,689	9,790,734	14,005,140	12,792,158
Cash and Investment	3,155,055	1,578,072	2,945,100	6,469,098	4,887,847
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,312,796	4,062,486	4,968,509	5,570,997	5,944,677
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	777,255	834,852	908,137	960,132	744,769
Other Current Assets	1,033,519	678,279	968,988	1,004,913	1,214,865
Total Non-Current Assets	30,082,242	31,157,712	30,230,282	25,417,265	24,765,330
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	11,560,930	10,844,699	11,639,469	11,689,862	12,383,075
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,703,543	5,699,002	5,243,851	104,373	197,803
Gross Property, Plant and Equipment (PP&E)	33,386,512	35,023,067	35,748,773	38,022,267	38,521,553
Accumulated Depreciation	18,568,743	20,409,056	22,401,811	24,399,237	26,337,101
Net Property, Plant and Equipment (PP&E)	14,817,769	14,614,011	13,346,962	13,623,030	12,184,452
Total Unrestricted Assets	38,360,867	38,311,401	40,021,016	39,422,405	37,557,488
Total Current Liabilities	5,851,441	5,790,129	7,454,958	8,054,547	6,066,276
Current Long Term Debt (LTD)	405,000	405,000	405,000	405,000	442,666
Accounts Payable and Accrued Expenses	3,459,868	3,888,341	4,607,688	4,187,042	4,265,807
Estimated Third Party Settlements	1,986,573	1,496,788	2,442,270	3,462,505	1,357,803
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	4,950,000	4,545,000	4,140,000	3,735,000	3,440,832
Long Term Debt	4,950,000	4,545,000	4,140,000	3,735,000	3,440,832
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	27,559,426	27,976,272	28,426,058	27,632,858	28,050,380
Total Liabilities & Equity	38,360,867	38,311,401	40,021,016	39,422,405	37,557,488
Total Restricted Assets	965,129	974,371	974,820	983,400	1,019,363
Cash and Investments	965,129	974,371	974,820	983,400	1,019,363
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	965,129	974,371	974,820	983,400	1,019,363
Total Restricted Fund Balance	965,129	974,371	974,820	983,400	1,019,363
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	549,671	565,963	548,388	555,227	582,907
Permanently Restricted Net Assets	415,458	408,408	426,432	428,173	436,456

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	64,008,703	69,284,518	72,780,182	78,146,952	81,357,828
Gross Inpatient Service Revenue	14,006,169	13,045,853	13,389,150	15,237,807	13,737,610
Gross Outpatient Service Revenue	50,002,534	56,238,665	59,391,032	62,909,145	67,620,218
Free Care (Charity Care)	2,385,853	2,517,365	2,899,063	3,070,146	3,585,410
Bad Debt (Provision for Bad Debt)	1,562,535	1,819,332	2,235,136	3,031,345	2,914,181
Contractuals	21,044,053	23,892,072	26,108,050	29,543,423	28,318,538
Changes in Prior Year Estimated/Final Settlements	(575,000)	(2,166,000)	545,000	197,000	1,775,000
Net Patient Service Revenue	39,591,262	43,221,749	40,992,933	42,305,038	44,764,699
Other Operating Revenue	1,643,980	1,451,975	3,047,492	1,554,447	1,935,318
Total Operating Revenue	41,235,242	44,673,724	44,040,425	43,859,485	46,700,017
Total Operating Expenses	41,131,836	44,167,417	45,095,779	45,776,062	47,576,672
Depreciation and Amortization	1,918,023	2,107,761	2,254,760	2,192,123	1,959,117
Interest	245,576	228,698	202,171	180,047	164,776
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	31,162,810
Other Operating Expenses	11,871,939	12,818,126	12,313,290	13,211,981	14,289,969
Net Operating Income	103,406	506,307	(1,055,354)	(1,916,577)	(876,655)
Total Non-operating Revenue	461,793	(55,490)	1,471,074	1,087,049	1,296,688
Total Investment Income	425,028	(130,064)	1,426,303	1,050,202	1,230,675
Interest and Dividends	496,995	273,740	282,545	298,568	284,116
Realized Gains/Losses on Sales of Securities	(71,967)	(403,804)	1,143,758	751,634	946,559
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	36,765	74,574	44,771	36,847	66,013
Excess of Revenue over Expenses	565,199	450,817	415,720	(829,528)	420,033
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	565,199	450,817	415,720	(829,528)	420,033
Total Change in Unrestricted Net Assets	594,926	426,088	450,235	(784,620)	453,485
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	29,727	(24,729)	34,515	44,908	33,452
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.391	3.108	2.875	3.190	4.150
Current Ratio without Board Designated and Undesignated Investments	1.415	1.235	1.313	1.739	2.109
Days in Accounts Receivable	30.541	34.307	44.239	48.066	48.471
Acid Test	.539	.273	.395	.803	.806
Days Cash on Hand, Current	29.367	13.695	25.092	54.176	39.109
Days Cash on Hand, Incl Board Designated & Undesignated Investments	136.976	107.807	124.259	152.075	138.190
Average Payment Period, Accounts Payable and Accrued Expenses	32.204	33.744	39.257	35.065	34.132
Average Payment Period, Current Liabilities	54.465	50.248	63.515	67.454	48.538
Capital Structure					
Equity Financing Ratio	.718	.730	.710	.701	.747
Fixed Asset Financing	.334	.311	.310	.274	.282
Cash Flow Divided by Total Debt	.230	.248	.230	.116	.250
Cash Flow Divided by Total Debt with Operating Income Only	.187	.253	.103	.023	.114
Debt Service Coverage Total	3.266	4.398	4.731	2.637	4.465
Debt Service Coverage Total with Operating Income Only	2.713	4.486	2.308	.779	2.189
Profitability					
Total Margin	.014	.010	.009	(.018)	.009
Operating Margin	.003	.011	(.024)	(.044)	(.019)
Non Operating Revenue Margin	.817	(.123)	3.539	(1.310)	3.087
Return On Assets	.015	.012	.010	(.021)	.011
Return On Equity	.021	.016	.015	(.030)	.015
Markup	1.596	1.602	1.681	1.741	1.751
Deductible	.329	.345	.359	.378	.348
Markup Adjustment for Deductible	1.085	1.061	1.103	1.096	1.155
Reported Income Index	.937	1.081	.924	1.046	1.006
Asset Efficiency					
Total Asset Turnover	1.087	1.165	1.137	1.140	1.278
Fixed Asset Turnover	2.783	3.057	3.300	3.220	3.833
Average Age Plant Depreciation Only	9.681	9.683	9.935	11.130	13.443
Other Financial Ratios					
Total Operating Expense Growth	.004	.074	.021	.015	.039
Total Operating Revenue Growth	(.050)	.083	(.014)	(.004)	.065
Realized Gains Divided by Non-Operating Revenue	(.156)	7.277	.777	.691	.730
Realized Gains Divided by Net Income	(.127)	(.896)	2.751	(.906)	2.254
Long Term Debt to Equity	.180	.162	.146	.135	.123

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	48,467,000	61,085,000	63,781,000	52,556,000	55,362,539
Cash and Investment	(3,455,000)	(2,237,000)	(2,840,000)	4,548,000	10,742,480
Current Assets Whose Use is Limited	1,016,000	1,991,000	1,383,000	810,000	21,728
Net Patient Accounts Receivable	25,220,000	29,730,000	29,890,000	33,459,000	34,920,923
Due from Affiliates	†	†	†	†	43,756
Third Party Settlements Receivable	16,370,000	22,162,000	25,207,000	2,661,000	88,867
Other Accounts Receivable	2,608,000	3,673,000	4,122,000	4,385,000	2,202,777
Inventory	4,283,000	4,672,000	4,995,000	5,166,000	4,416,925
Other Current Assets	2,425,000	1,094,000	1,024,000	1,527,000	2,925,083
Total Non-Current Assets	151,123,000	131,614,000	124,383,000	122,449,000	132,847,927
Trustee Held Investments	†	†	656,000	715,000	3,095,845
Board Designated and Undesignated Investments	27,613,000	20,133,000	13,529,000	15,475,000	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	16,437,000	7,206,000	9,618,000	10,678,000	7,412,407
Gross Property, Plant and Equipment (PP&E)	189,912,000	193,006,000	194,161,000	195,232,000	131,884,953
Accumulated Depreciation	82,839,000	88,731,000	93,581,000	99,651,000	9,545,278
Net Property, Plant and Equipment (PP&E)	107,073,000	104,275,000	100,580,000	95,581,000	122,339,675
Total Unrestricted Assets	199,590,000	192,699,000	188,164,000	175,005,000	188,210,466
Total Current Liabilities	43,396,000	45,273,000	49,734,000	42,129,000	46,881,396
Current Long Term Debt (LTD)	7,825,000	13,610,000	13,477,000	8,424,000	2,677,835
Accounts Payable and Accrued Expenses	24,439,000	19,750,000	25,607,000	19,283,000	29,782,335
Estimated Third Party Settlements	4,124,000	4,448,000	3,296,000	4,749,000	3,992,554
Due to Affiliates	†	†	†	†	10,428,672
Other Current Liabilities	7,008,000	7,465,000	7,354,000	9,673,000	†
Total Non-current Liabilities	72,023,000	80,551,000	81,676,000	82,756,000	83,429,852
Long Term Debt	66,424,000	65,591,000	63,777,000	66,500,000	66,291,060
Estimated Third Party Settlements	†	†	†	†	351,000
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	5,188,247
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	2,957,279
Other Non-Current Liabilities	5,599,000	14,960,000	17,899,000	16,256,000	8,642,266
Fund Balance Unrestricted	84,171,000	66,875,000	56,754,000	50,120,000	57,899,218
Total Liabilities & Equity	199,590,000	192,699,000	188,164,000	175,005,000	188,210,466
Total Restricted Assets	2,133,000	2,014,000	4,303,000	3,493,000	3,883,361
Cash and Investments	1,884,000	1,778,000	4,080,000	3,284,000	3,883,361
Receivables	†	†	†	†	†
Other Assets	249,000	236,000	223,000	209,000	†
Total Restricted Liabilities and Equity	2,133,000	2,014,000	4,303,000	3,493,000	3,883,361
Total Restricted Fund Balance	2,133,000	2,014,000	4,303,000	3,493,000	3,883,361
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,081,000	972,000	2,525,000	1,657,000	1,993,819
Permanently Restricted Net Assets	1,052,000	1,042,000	1,778,000	1,836,000	1,889,542

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	346,763,000	380,437,000	393,690,000	429,298,000	496,471,288
Gross Inpatient Service Revenue	121,592,000	124,790,000	122,039,000	136,994,000	149,860,872
Gross Outpatient Service Revenue	225,171,000	255,647,000	271,651,000	292,304,000	346,610,416
Free Care (Charity Care)	10,551,000	12,715,000	12,796,000	14,818,000	16,762,384
Bad Debt (Provision for Bad Debt)	13,788,000	12,050,000	12,413,000	14,332,000	13,974,702
Contractuals	145,698,000	163,935,000	175,176,000	201,925,000	247,906,900
Changes in Prior Year Estimated/Final Settlements	4,740,000	5,548,000	(3,067,000)	(2,553,000)	†
Net Patient Service Revenue	171,986,000	186,189,000	196,372,000	200,776,000	217,827,302
Other Operating Revenue	3,141,000	3,603,000	5,659,000	5,948,000	5,829,166
Total Operating Revenue	175,127,000	189,792,000	202,031,000	206,724,000	223,656,468
Total Operating Expenses	191,235,000	207,000,000	216,661,000	216,213,000	221,074,575
Depreciation and Amortization	10,840,000	10,763,000	10,603,000	11,007,000	9,588,694
Interest	2,299,000	3,176,000	2,326,000	2,205,000	1,476,232
Advertising Expenses	1,063,000	899,000	544,000	310,000	434,602
Allowed Advertising Expenses	30,000	25,000	10,000	4,000	17,513
Non-Allowed Advertising Expenses	1,033,000	874,000	534,000	306,000	417,089
Salaries and Benefits	103,630,000	111,086,000	118,086,000	118,917,000	124,925,043
Other Operating Expenses	73,403,000	81,076,000	85,102,000	83,774,000	84,650,004
Net Operating Income	(16,108,000)	(17,208,000)	(14,630,000)	(9,489,000)	2,581,893
Total Non-operating Revenue	592,000	(1,094,000)	2,928,000	206,000	57,982,548
Total Investment Income	498,000	481,000	126,000	822,000	†
Interest and Dividends	128,000	13,000	(153,000)	(246,000)	†
Realized Gains/Losses on Sales of Securities	370,000	468,000	279,000	1,068,000	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	293,000	37,000	(146,000)	463,000	(1,350,682)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(199,000)	(1,612,000)	2,948,000	(1,079,000)	59,333,230
Excess of Revenue over Expenses	(15,516,000)	(18,302,000)	(11,702,000)	(9,283,000)	60,564,441
Extraordinary Gains/Losses	(330,000)	(97,000)	(75,000)	†	†
Total Surplus/Deficit	(15,846,000)	(18,399,000)	(11,777,000)	(9,283,000)	60,564,441
Total Change in Unrestricted Net Assets	(15,512,000)	(17,295,000)	(10,121,000)	(7,002,000)	57,899,218
Net Assets Released for Restrictions - Capital	246,000	458,000	1,523,000	2,281,000	26,731
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	88,000	646,000	133,000	†	(2,691,954)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.753	1.794	1.554	1.615	1.181
Current Ratio without Board Designated and Undesignated Investments	1.117	1.349	1.282	1.248	1.181
Days in Accounts Receivable	53.524	58.282	55.557	60.827	58.515
Acid Test	(.056)	(.005)	(.029)	.127	.230
Days Cash on Hand, Current	-4.935	(.458)	(2.581)	9.530	18.578
Days Cash on Hand, Incl Board Designated & Undesignated Investments	50.936	36.990	21.384	37.056	18.578
Average Payment Period, Accounts Payable and Accrued Expenses	49.448	36.735	45.359	34.299	51.401
Average Payment Period, Current Liabilities	87.805	84.208	88.096	74.935	80.912
Capital Structure					
Equity Financing Ratio	.422	.347	.302	.286	.308
Fixed Asset Financing	.620	.629	.634	.696	.542
Cash Flow Divided by Total Debt	(.041)	(.060)	(.008)	.014	.538
Cash Flow Divided by Total Debt with Operating Income Only	(.046)	(.051)	(.031)	.012	.093
Debt Service Coverage Total	(.238)	(.397)	.077	.251	7.235
Debt Service Coverage Total with Operating Income Only	(.297)	(.297)	(.107)	.237	1.378
Profitability					
Total Margin	(.088)	(.097)	(.057)	(.045)	.215
Operating Margin	(.092)	(.091)	(.072)	(.046)	.012
Non Operating Revenue Margin	(.038)	.060	(.250)	(.022)	.957
Return On Assets	(.078)	(.095)	(.062)	(.053)	.322
Return On Equity	(.184)	(.274)	(.206)	(.185)	1.046
Markup	1.830	1.855	1.843	2.013	2.272
Deductible	.420	.431	.445	.470	.499
Markup Adjustment for Deductible	1.068	1.063	1.035	1.079	1.151
Reported Income Index	1.000	1.058	1.156	1.399	7.785
Asset Efficiency					
Total Asset Turnover	.880	.979	1.089	1.182	1.496
Fixed Asset Turnover	1.636	1.820	2.009	2.163	1.828
Average Age Plant Depreciation Only	7.642	8.244	8.826	9.053	.995
Other Financial Ratios					
Total Operating Expense Growth	.002	.082	.047	(.002)	.022
Total Operating Revenue Growth	(.056)	.084	.064	.023	.082
Realized Gains Divided by Non-Operating Revenue	.625	(.428)	.095	5.184	†
Realized Gains Divided by Net Income	(.024)	(.026)	(.024)	(.115)	†
Long Term Debt to Equity	.789	.981	1.124	1.327	1.145

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	24,865,971	28,978,648	22,644,768	29,104,358	32,865,535
Cash and Investment	8,893,291	6,529,640	4,379,841	6,434,167	6,036,991
Current Assets Whose Use is Limited	717,159	709,282	709,297	710,072	711,479
Net Patient Accounts Receivable	8,424,478	8,689,651	11,940,926	16,023,706	19,358,376
Due from Affiliates	811,665	1,046,083	1,131,165	1,197,119	1,366,229
Third Party Settlements Receivable	1,923,831	6,006,201	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	2,060,130	2,116,406	2,026,841	2,149,927	2,275,489
Other Current Assets	2,035,417	3,881,385	2,456,698	2,589,367	3,116,971
Total Non-Current Assets	95,356,205	96,712,969	108,972,458	113,892,379	118,109,881
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	28,087,240	30,805,234	33,348,647	49,198,567	51,763,753
Due From Affiliates	2,326,768	2,102,290	2,541,312	2,094,711	2,213,490
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,261,311	5,701,856	16,821,748	8,225,853	9,771,551
Gross Property, Plant and Equipment (PP&E)	99,870,231	103,668,562	106,335,873	108,395,671	112,969,035
Accumulated Depreciation	40,189,345	45,564,973	50,075,122	54,022,423	58,607,948
Net Property, Plant and Equipment (PP&E)	59,680,886	58,103,589	56,260,751	54,373,248	54,361,087
Total Unrestricted Assets	120,222,176	125,691,617	131,617,226	142,996,737	150,975,416
Total Current Liabilities	12,917,869	12,205,536	12,343,124	17,314,716	17,597,864
Current Long Term Debt (LTD)	1,030,000	1,075,000	1,120,000	1,342,986	1,403,119
Accounts Payable and Accrued Expenses	11,887,869	11,130,536	11,223,124	10,564,579	11,654,523
Estimated Third Party Settlements	†	†	†	5,407,151	4,540,222
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	37,267,625	36,590,603	38,303,517	39,105,954	39,302,637
Long Term Debt	32,890,115	31,802,247	30,669,380	30,117,214	28,701,227
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	4,377,510	4,788,356	7,634,137	8,988,740	10,601,410
Fund Balance Unrestricted	70,036,682	76,895,478	80,970,585	86,576,067	94,074,915
Total Liabilities & Equity	120,222,176	125,691,617	131,617,226	142,996,737	150,975,416
Total Restricted Assets	14,476,355	13,989,585	16,171,635	17,739,375	18,948,589
Cash and Investments	14,476,355	13,989,585	16,171,635	17,739,375	18,948,589
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	14,476,355	13,989,585	16,171,635	17,739,375	18,948,589
Total Restricted Fund Balance	14,476,355	13,989,585	16,171,635	17,739,375	18,948,589
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	7,036,575	6,460,695	8,569,246	9,960,251	10,910,349
Permanently Restricted Net Assets	7,439,780	7,528,890	7,602,389	7,779,124	8,038,240

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	194,679,667	207,682,820	223,641,932	239,103,885	266,052,795
Gross Inpatient Service Revenue	68,355,692	70,786,879	70,684,550	71,974,220	74,722,406
Gross Outpatient Service Revenue	126,323,975	136,895,941	152,957,382	167,129,665	191,330,389
Free Care (Charity Care)	2,836,544	3,249,897	3,793,009	5,500,466	5,645,785
Bad Debt (Provision for Bad Debt)	4,892,662	5,141,859	5,235,369	6,431,743	7,789,208
Contractuals	86,052,211	91,917,744	101,174,800	106,166,951	122,003,101
Changes in Prior Year Estimated/Final Settlements	(585,000)	(3,442,000)	(1,630,000)	(18,000)	(500,000)
Net Patient Service Revenue	101,483,250	110,815,320	115,068,754	121,022,725	131,114,701
Other Operating Revenue	3,429,972	3,560,023	3,845,313	4,924,322	5,117,415
Total Operating Revenue	104,913,222	114,375,343	118,914,067	125,947,047	136,232,116
Total Operating Expenses	102,627,166	109,350,028	117,860,539	124,209,345	132,768,542
Depreciation and Amortization	5,687,810	5,837,906	5,605,267	5,359,816	5,552,628
Interest	1,754,720	1,740,332	1,737,924	1,706,926	1,665,919
Advertising Expenses	360,575	295,560	362,011	451,651	301,526
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	360,575	295,560	362,011	451,651	301,526
Salaries and Benefits	56,030,771	59,523,676	66,643,916	70,398,524	78,182,007
Other Operating Expenses	38,793,290	41,952,554	43,511,421	46,292,428	47,066,462
Net Operating Income	2,286,056	5,025,315	1,053,528	1,737,702	3,463,574
Total Non-operating Revenue	872,840	1,396,810	975,311	1,828,559	1,831,235
Total Investment Income	787,194	1,337,123	926,242	1,661,224	1,694,972
Interest and Dividends	934,857	1,073,129	941,599	1,087,475	1,689,156
Realized Gains/Losses on Sales of Securities	(147,663)	263,994	(15,357)	573,749	5,816
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	85,646	59,687	49,069	167,335	136,263
Excess of Revenue over Expenses	3,158,896	6,422,125	2,028,839	3,566,261	5,294,809
Extraordinary Gains/Losses	(223,810)	1,308,842	922,199	1,880,781	1,053,985
Total Surplus/Deficit	2,935,086	7,730,967	2,951,038	5,447,042	6,348,794
Total Change in Unrestricted Net Assets	3,587,127	6,858,796	4,075,107	5,605,482	7,498,848
Net Assets Released for Restrictions - Capital	191,572	139,973	50,000	30,000	62,784
Unrealized Gains/Losses on Investments	1,008,469	(444,474)	1,891,671	139,295	1,087,270
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(573,000)	(640,000)	(835,000)	(10,855)	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	25,000	72,330	17,398	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.099	4.898	4.536	4.522	4.809
Current Ratio without Board Designated and Undesignated Investments	1.925	2.374	1.835	1.681	1.868
Days in Accounts Receivable	30.300	28.622	37.877	48.327	53.890
Acid Test	.744	.593	.412	.413	.383
Days Cash on Hand, Current	36.186	25.526	16.547	21.941	19.362
Days Cash on Hand, Incl Board Designated & Undesignated Investments	141.941	134.150	124.981	173.035	167.880
Average Payment Period, Accounts Payable and Accrued Expenses	44.761	39.248	36.492	32.445	33.438
Average Payment Period, Current Liabilities	48.639	43.039	40.134	53.175	50.491
Capital Structure					
Equity Financing Ratio	.583	.612	.615	.605	.623
Fixed Asset Financing	.551	.547	.545	.554	.528
Cash Flow Divided by Total Debt	.176	.251	.151	.158	.191
Cash Flow Divided by Total Debt with Operating Income Only	.159	.223	.131	.126	.158
Debt Service Coverage Total	4.174	5.054	3.332	3.761	4.159
Debt Service Coverage Total with Operating Income Only	3.831	4.549	2.985	3.114	3.550
Profitability					
Total Margin	.030	.055	.017	.028	.038
Operating Margin	.022	.044	.009	.014	.025
Non Operating Revenue Margin	.276	.217	.481	.513	.346
Return On Assets	.026	.051	.015	.025	.035
Return On Equity	.045	.084	.025	.041	.056
Markup	1.930	1.932	1.930	1.965	2.042
Deductible	.442	.443	.452	.444	.459
Markup Adjustment for Deductible	1.092	1.091	1.072	1.110	1.124
Reported Income Index	.881	.936	.498	.636	.706
Asset Efficiency					
Total Asset Turnover	.880	.921	.911	.894	.914
Fixed Asset Turnover	1.758	1.968	2.114	2.316	2.506
Average Age Plant Depreciation Only	7.066	7.805	8.934	10.079	10.555
Other Financial Ratios					
Total Operating Expense Growth	.029	.066	.078	.054	.069
Total Operating Revenue Growth	.019	.090	.040	.059	.082
Realized Gains Divided by Non-Operating Revenue	(.169)	.189	(.016)	.314	.003
Realized Gains Divided by Net Income	(.047)	.041	(.008)	.161	.001
Long Term Debt to Equity	.470	.414	.379	.348	.305

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	15,801,912	18,192,525	14,583,694	20,898,016	†
Cash and Investment	4,885,572	1,209,555	1,364,349	2,134,826	†
Current Assets Whose Use is Limited	136,678	†	129,156	130,157	†
Net Patient Accounts Receivable	6,378,118	8,843,206	6,371,900	7,880,424	†
Due from Affiliates	3,046,361	6,254,339	4,200,307	8,813,286	†
Third Party Settlements Receivable	†	309,299	844,462	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,043,113	1,241,345	1,365,086	1,548,637	†
Other Current Assets	312,070	334,781	308,434	390,686	†
Total Non-Current Assets	22,954,771	24,625,736	26,246,929	22,230,513	†
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	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	941,002	3,312,593	4,894,838	713,898	†
Gross Property, Plant and Equipment (PP&E)	45,194,813	46,466,643	42,522,942	43,036,387	†
Accumulated Depreciation	27,190,869	28,859,993	25,719,680	26,575,346	†
Net Property, Plant and Equipment (PP&E)	18,003,944	17,606,650	16,803,262	16,461,041	†
Total Unrestricted Assets	38,756,683	42,818,261	40,830,623	43,128,529	†
Total Current Liabilities	6,790,065	6,100,733	6,046,403	8,993,690	†
Current Long Term Debt (LTD)	351,715	468,169	399,087	335,905	†
Accounts Payable and Accrued Expenses	2,225,115	1,897,959	2,131,220	1,457,231	†
Estimated Third Party Settlements	374,007	†	†	1,539,000	†
Due to Affiliates	3,839,130	3,734,605	3,516,096	5,583,237	†
Other Current Liabilities	98	†	†	78,317	†
Total Non-current Liabilities	5,609,384	5,176,045	4,804,616	4,231,720	†
Long Term Debt	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	283,665	274,565	270,105	230,625	†
Fund Balance Unrestricted	26,357,234	31,541,483	29,979,604	29,903,119	†
Total Liabilities & Equity	38,756,683	42,818,261	40,830,623	43,128,529	†
Total Restricted Assets	4,044,556	4,139,715	4,565,677	4,656,745	†
Cash and Investments	4,040,714	4,121,752	4,560,609	4,652,297	†
Receivables	3,842	17,963	5,068	4,448	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	4,044,556	4,139,716	4,565,677	4,656,745	†
Total Restricted Fund Balance	4,044,556	4,139,716	4,565,677	4,656,745	†
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	49,338	224,293	263,246	352,766	†
Permanently Restricted Net Assets	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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	96,545,680	105,597,332	105,496,296	104,182,130	†
Gross Inpatient Service Revenue	34,662,753	35,346,468	34,979,388	35,975,233	†
Gross Outpatient Service Revenue	61,882,927	70,250,864	70,516,908	68,206,897	†
Free Care (Charity Care)	3,443,087	2,685,191	3,236,843	3,252,568	†
Bad Debt (Provision for Bad Debt)	2,161,820	3,621,039	2,796,536	3,341,720	†
Contractuals	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	50,236,594	55,101,355	54,975,514	52,970,258	†
Other Operating Revenue	508,593	504,412	1,719,781	2,553,628	†
Total Operating Revenue	50,745,187	55,605,767	56,695,295	55,523,886	†
Total Operating Expenses	49,947,960	53,219,827	54,860,416	53,360,904	†
Depreciation and Amortization	1,949,730	1,772,835	1,746,503	1,656,448	†
Interest	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	29,949,662	32,383,900	33,919,719	32,565,474	†
Net Operating Income	797,227	2,385,940	1,834,879	2,162,982	†
Total Non-operating Revenue	462,871	411,194	622,194	637,815	†
Total Investment Income	264,337	339,951	180,736	437,356	†
Interest and Dividends	67,419	91,267	109,018	120,880	†
Realized Gains/Losses on Sales of Securities	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.)	198,534	71,243	441,458	200,459	†
Excess of Revenue over Expenses	1,260,098	2,797,134	2,457,073	2,800,797	†
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,260,098	2,797,134	2,457,073	2,800,797	†
Total Change in Unrestricted Net Assets	9,770,123	5,184,249	(1,562,389)	(75,975)	†
Net Assets Released for Restrictions - Capital	241,804	69,414	122,429	136,301	†
Unrealized Gains/Losses on Investments	77,938	(585,842)	468,046	59,023	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	8,190,283	2,903,543	(4,609,937)	(3,072,096)	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.730	3.381	2.953	2.744	†
Current Ratio without Board Designated and Undesignated Investments	2.327	2.982	2.412	2.324	†
Days in Accounts Receivable	46.341	58.579	42.305	54.301	†
Acid Test	.740	.198	.247	.252	†
Days Cash on Hand, Current	38.191	8.581	10.263	15.989	†
Days Cash on Hand, Incl Board Designated & Undesignated Investments	58.988	25.832	32.761	42.678	†
Average Payment Period, Accounts Payable and Accrued Expenses	16.921	13.465	14.646	10.287	†
Average Payment Period, Current Liabilities	51.635	43.283	41.551	63.490	†
Capital Structure					
Equity Financing Ratio	.680	.737	.734	.693	†
Fixed Asset Financing	.296	.278	.270	.243	†
Cash Flow Divided by Total Debt	.259	.405	.387	.337	†
Cash Flow Divided by Total Debt with Operating Income Only	.222	.369	.330	.289	†
Debt Service Coverage Total	4.571	7.865	6.349	7.668	†
Debt Service Coverage Total with Operating Income Only	3.970	7.195	5.458	6.620	†
Profitability					
Total Margin	.025	.050	.043	.050	†
Operating Margin	.016	.043	.032	.039	†
Non Operating Revenue Margin	.367	.147	.253	.228	†
Return On Assets	.033	.065	.060	.065	†
Return On Equity	.048	.089	.082	.094	†
Markup	1.943	1.994	1.954	2.000	†
Deductible	.422	.421	.422	.428	†
Markup Adjustment for Deductible	1.128	1.159	1.143	1.164	†
Reported Income Index	.129	.540	(1.573)	(36.619)	†
Asset Efficiency					
Total Asset Turnover	1.321	1.308	1.404	1.302	†
Fixed Asset Turnover	2.819	3.158	3.374	3.373	†
Average Age Plant Depreciation Only	13.946	16.279	14.726	16.044	†
Other Financial Ratios					
Total Operating Expense Growth	.017	.066	.031	(.027)	†
Total Operating Revenue Growth	.037	.096	.020	(.021)	†
Realized Gains Divided by Non-Operating Revenue	.425	.605	.115	.496	†
Realized Gains Divided by Net Income	.156	.089	.029	.113	†
Long Term Debt to Equity	.202	.155	.151	.134	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	9,444,974	6,170,167	5,335,686	5,376,561	5,792,493
Cash and Investment	5,552,690	1,424,246	947,279	702,598	858,385
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	2,233,179	2,732,776	2,335,680	2,929,957	2,707,764
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	65,295	85,317	146,804	29,421	70,204
Other Accounts Receivable	146,683	189,940	232,598	162,914	143,480
Inventory	436,937	454,836	404,073	421,206	502,768
Other Current Assets	1,010,190	1,283,052	1,269,252	1,130,465	1,509,892
Total Non-Current Assets	11,693,322	15,480,506	17,748,099	17,918,297	18,770,484
Trustee Held Investments	222,396	222,396	369,496	369,496	369,496
Board Designated and Undesignated Investments	6,501,825	8,296,970	9,036,371	9,492,579	11,005,739
Due From Affiliates	1,752,874	†	†	†	†
Investments in Affiliates	44,294	1,684,496	1,600,469	1,464,160	1,397,244
Other Non-current Assets	33,832	31,326	28,820	15,439	14,036
Gross Property, Plant and Equipment (PP&E)	15,269,689	17,903,925	18,405,912	19,085,714	19,242,275
Accumulated Depreciation	12,131,588	12,658,607	11,692,969	12,509,091	13,258,306
Net Property, Plant and Equipment (PP&E)	3,138,101	5,245,318	6,712,943	6,576,623	5,983,969
Total Unrestricted Assets	21,138,296	21,650,673	23,083,785	23,294,858	24,562,977
Total Current Liabilities	5,148,962	4,263,021	3,094,588	3,218,077	5,376,979
Current Long Term Debt (LTD)	152,691	160,441	360,351	374,709	238,282
Accounts Payable and Accrued Expenses	2,129,026	2,177,428	1,959,193	2,053,080	1,999,827
Estimated Third Party Settlements	2,097,919	931,414	(178,802)	(180,607)	1,900,751
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	769,326	993,738	953,846	970,895	1,238,119
Total Non-current Liabilities	3,164,430	2,902,342	5,623,901	5,148,153	4,797,556
Long Term Debt	3,164,430	2,902,342	5,623,901	5,148,153	4,797,556
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	12,824,904	14,484,810	14,365,296	14,928,628	14,388,442
Total Liabilities & Equity	21,138,296	21,650,173	23,083,785	23,294,858	24,562,977
Total Restricted Assets	113,731	104,421	112,583	118,338	121,972
Cash and Investments	108,710	99,421	107,583	113,338	116,972
Receivables	21	†	†	†	†
Other Assets	5,000	5,000	5,000	5,000	5,000
Total Restricted Liabilities and Equity	113,731	104,421	112,583	118,338	121,972
Total Restricted Fund Balance	79,589	102,802	108,033	113,458	116,180
Total Liabilities	34,142	1,619	4,550	4,880	5,792
Temporarily Restricted Net Assets	74,589	97,802	103,033	108,458	111,180
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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	42,802,955	44,931,165	44,773,325	44,531,709	42,142,128
Gross Inpatient Service Revenue	10,837,851	12,193,015	11,950,338	11,704,561	10,628,052
Gross Outpatient Service Revenue	31,965,104	32,738,150	32,822,987	32,827,148	31,514,076
Free Care (Charity Care)	966,783	1,079,671	1,289,639	1,026,140	1,233,118
Bad Debt (Provision for Bad Debt)	534,755	1,154,101	1,113,522	1,489,878	1,336,500
Contractuals	15,073,506	16,643,991	15,345,287	15,321,292	15,206,632
Changes in Prior Year Estimated/Final Settlements	(37,000)	(550,000)	(10,000)	†	†
Net Patient Service Revenue	26,264,911	26,603,402	27,034,877	26,694,399	24,365,878
Other Operating Revenue	248,239	176,976	158,439	463,334	615,963
Total Operating Revenue	26,513,150	26,780,378	27,193,316	27,157,733	24,981,841
Total Operating Expenses	25,750,715	26,319,375	27,674,012	27,599,099	27,239,580
Depreciation and Amortization	591,703	625,278	738,368	870,933	874,351
Interest	165,897	118,522	243,008	258,396	223,915
Advertising Expenses	54,694	61,590	60,266	41,036	73,149
Allowed Advertising Expenses	33,962	36,443	39,217	34,279	20,811
Non-Allowed Advertising Expenses	20,732	25,147	21,049	6,757	52,338
Salaries and Benefits	16,095,846	16,422,135	17,109,375	17,191,903	16,919,774
Other Operating Expenses	8,842,575	9,091,850	9,522,995	9,236,831	9,148,391
Net Operating Income	762,435	461,003	(480,696)	(441,366)	(2,257,739)
Total Non-operating Revenue	209,767	203,419	197,719	597,455	995,375
Total Investment Income	208,433	191,476	247,733	514,082	970,587
Interest and Dividends	152,664	158,885	164,421	177,056	170,708
Realized Gains/Losses on Sales of Securities	55,769	32,591	83,312	337,026	799,879
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(19,224)	(1,380)	(38,591)	63,008	2,207
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	20,558	13,323	(11,423)	20,365	22,581
Excess of Revenue over Expenses	972,202	664,422	(282,977)	156,089	(1,262,364)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	972,202	664,422	(282,977)	156,089	(1,262,364)
Total Change in Unrestricted Net Assets	1,204,542	1,659,907	(119,514)	563,331	(540,188)
Net Assets Released for Restrictions - Capital	7,542	8,098	103,591	155,387	†
Unrealized Gains/Losses on Investments	224,798	987,387	59,872	251,855	722,176
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.097	3.394	4.644	4.621	3.124
Current Ratio without Board Designated and Undesignated Investments	1.834	1.447	1.724	1.671	1.077
Days in Accounts Receivable	31.034	37.494	31.534	40.062	40.562
Acid Test	1.078	.334	.306	.218	.160
Days Cash on Hand, Current	80.557	20.232	12.836	9.595	11.883
Days Cash on Hand, Incl Board Designated & Undesignated Investments	174.884	138.096	135.287	139.225	164.247
Average Payment Period, Accounts Payable and Accrued Expenses	30.887	30.932	26.549	28.037	27.686
Average Payment Period, Current Liabilities	74.700	60.559	41.934	43.946	74.439
Capital Structure					
Equity Financing Ratio	.607	.669	.622	.641	.586
Fixed Asset Financing	1.008	.553	.838	.783	.802
Cash Flow Divided by Total Debt	.188	.180	.052	.123	(.038)
Cash Flow Divided by Total Debt with Operating Income Only	.163	.152	.030	.051	(.136)
Debt Service Coverage Total	5.557	5.192	1.731	2.077	(.274)
Debt Service Coverage Total with Operating Income Only	4.883	4.442	1.241	1.112	(1.937)
Profitability					
Total Margin	.036	.025	(.010)	.006	(.049)
Operating Margin	.029	.017	(.018)	(.016)	(.090)
Non Operating Revenue Margin	.216	.306	(.699)	3.828	(.789)
Return On Assets	.046	.031	(.012)	.007	(.051)
Return On Equity	.076	.046	(.020)	.010	(.088)
Markup	1.672	1.714	1.624	1.630	1.570
Deductible	.352	.370	.343	.344	.361
Markup Adjustment for Deductible	1.086	1.081	1.069	1.075	1.011
Reported Income Index	.807	.400	2.368	.277	2.337
Asset Efficiency					
Total Asset Turnover	1.264	1.246	1.187	1.191	1.058
Fixed Asset Turnover	8.449	5.106	4.051	4.129	4.175
Average Age Plant Depreciation Only	20.503	20.245	15.836	14.363	15.164
Other Financial Ratios					
Total Operating Expense Growth	.010	.022	.051	(.003)	(.013)
Total Operating Revenue Growth	.013	.010	.015	(.001)	(.080)
Realized Gains Divided by Non-Operating Revenue	.266	.160	.421	.564	.804
Realized Gains Divided by Net Income	.057	.049	(.294)	2.159	(.634)
Long Term Debt to Equity	.247	.200	.391	.345	.333

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	8,371,077	8,808,977	10,201,374	10,446,765	8,399,783
Cash and Investment	47,719	34,647	45,798	41,553	76,474
Current Assets Whose Use is Limited	1,079,932	524,479	537,860	493,887	499,805
Net Patient Accounts Receivable	4,367,952	4,907,393	5,020,765	6,056,753	6,139,447
Due from Affiliates	†	†	†	†	(22,168)
Third Party Settlements Receivable	2,218,752	1,918,215	3,040,009	2,161,435	†
Other Accounts Receivable	†	760,743	851,095	954,978	843,858
Inventory	530,874	515,042	533,456	523,227	590,932
Other Current Assets	125,848	148,458	172,391	214,932	271,435
Total Non-Current Assets	29,349,443	37,039,890	35,236,457	34,921,059	35,421,603
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	7,255,271	8,022,485	6,383,727	5,487,802	7,367,584
Due From Affiliates	3,711,189	4,162,928	4,568,187	4,801,787	4,703,985
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,428,558	762,967	942,426	1,910,787	180,194
Gross Property, Plant and Equipment (PP&E)	37,585,907	43,388,199	44,796,979	46,192,585	48,507,798
Accumulated Depreciation	20,631,482	19,296,689	21,454,862	23,471,902	25,337,958
Net Property, Plant and Equipment (PP&E)	16,954,425	24,091,510	23,342,117	22,720,683	23,169,840
Total Unrestricted Assets	37,720,520	45,848,867	45,437,831	45,367,824	43,821,386
Total Current Liabilities	12,401,400	14,582,964	17,765,993	18,088,673	16,882,437
Current Long Term Debt (LTD)	688,107	1,762,835	2,270,648	2,404,282	2,012,473
Accounts Payable and Accrued Expenses	6,122,217	8,440,516	9,907,798	10,484,631	8,580,365
Estimated Third Party Settlements	1,665,211	874,365	2,220,007	3,127,209	3,622,845
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	3,925,865	3,505,248	3,367,540	2,072,551	2,666,754
Total Non-current Liabilities	8,457,687	15,436,736	14,049,387	13,013,348	12,073,361
Long Term Debt	7,170,632	13,872,381	12,319,569	10,970,640	9,609,072
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	977,248	1,254,548	1,420,011	1,732,901	2,154,482
Fund Balance Unrestricted	16,861,433	15,829,167	13,622,451	14,265,803	14,865,588
Total Liabilities & Equity	37,720,520	45,848,867	45,437,831	45,367,824	43,821,386
Total Restricted Assets	3,504,709	7,060,257	7,122,730	7,075,710	5,715,734
Cash and Investments	3,234,728	4,074,037	4,447,782	4,542,085	2,439,974
Receivables	269,981	2,215,837	1,917,876	1,424,206	942,196
Other Assets	†	770,383	757,072	1,109,419	2,333,564
Total Restricted Liabilities and Equity	3,504,709	7,060,257	7,122,730	7,075,710	5,715,734
Total Restricted Fund Balance	3,504,709	7,060,257	7,122,730	7,075,710	5,715,734
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,608,714	5,051,084	5,222,565	5,141,021	3,674,156
Permanently Restricted Net Assets	1,895,995	2,009,173	1,900,165	1,934,689	2,041,578

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	62,073,403	67,743,054	69,665,033	70,392,951	70,829,984
Gross Inpatient Service Revenue	14,810,337	16,713,717	17,956,134	17,111,176	14,816,206
Gross Outpatient Service Revenue	47,263,066	51,029,337	51,708,899	53,281,775	56,013,778
Free Care (Charity Care)	912,931	855,316	863,130	1,152,435	762,058
Bad Debt (Provision for Bad Debt)	2,835,620	2,961,081	3,091,286	3,156,954	2,592,434
Contractuals	15,153,102	17,191,128	18,379,254	19,408,619	22,439,693
Changes in Prior Year Estimated/Final Settlements	(362,000)	200,000	(60,000)	(846,000)	(92,000)
Net Patient Service Revenue	43,533,750	46,535,529	47,391,363	47,520,943	45,127,799
Other Operating Revenue	870,537	1,084,551	1,331,085	2,687,775	3,779,171
Total Operating Revenue	44,404,287	47,620,080	48,722,448	50,208,718	48,906,970
Total Operating Expenses	45,473,736	48,341,792	51,650,172	51,354,604	50,393,478
Depreciation and Amortization	1,762,812	2,013,870	2,170,997	2,064,239	1,876,839
Interest	398,834	483,062	806,852	668,632	709,336
Advertising Expenses	95,195	95,922	67,367	46,047	23,606
Allowed Advertising Expenses	76,986	†	†	†	†
Non-Allowed Advertising Expenses	18,209	95,922	67,367	46,047	23,606
Salaries and Benefits	28,295,173	29,946,650	32,177,253	31,783,143	31,365,713
Other Operating Expenses	14,921,722	15,802,288	16,427,703	16,792,543	16,417,984
Net Operating Income	(1,069,449)	(721,712)	(2,927,724)	(1,145,886)	(1,486,508)
Total Non-operating Revenue	1,080,409	1,037,558	852,036	314,746	202,403
Total Investment Income	935,201	888,584	309,546	81,642	3,194
Interest and Dividends	201,363	888,584	309,546	81,642	3,194
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.)	145,208	148,974	542,490	233,104	199,209
Excess of Revenue over Expenses	10,960	315,846	(2,075,688)	(831,140)	(1,284,105)
Extraordinary Gains/Losses	†	(47,375)	†	†	†
Total Surplus/Deficit	10,960	268,471	(2,075,688)	(831,140)	(1,284,105)
Total Change in Unrestricted Net Assets	1,579,106	830,446	(2,206,716)	643,352	599,785
Net Assets Released for Restrictions - Capital	756,199	186,620	549,962	1,074,311	1,531,848
Unrealized Gains/Losses on Investments	811,947	375,355	(680,990)	400,181	352,042
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.260	1.154	.934	.881	.934
Current Ratio without Board Designated and Undesignated Investments	.675	.604	.574	.578	.498
Days in Accounts Receivable	36.622	38.491	38.669	46.521	49.657
Acid Test	.091	.038	.033	.030	.034
Days Cash on Hand, Current	9.416	4.405	4.306	3.965	4.335
Days Cash on Hand, Incl Board Designated & Undesignated Investments	70.000	67.611	51.397	44.603	59.763
Average Payment Period, Accounts Payable and Accrued Expenses	51.122	66.500	73.088	77.640	64.552
Average Payment Period, Current Liabilities	103.556	114.894	131.057	133.948	127.010
Capital Structure					
Equity Financing Ratio	.447	.345	.300	.314	.339
Fixed Asset Financing	.423	.576	.528	.483	.415
Cash Flow Divided by Total Debt	.085	.078	.003	.040	.020
Cash Flow Divided by Total Debt with Operating Income Only	.033	.043	(.024)	.030	.013
Debt Service Coverage Total	1.723	2.402	.351	.647	.418
Debt Service Coverage Total with Operating Income Only	.866	1.516	.020	.540	.353
Profitability					
Total Margin	.000	.006	(.042)	(.016)	(.026)
Operating Margin	(.024)	(.015)	(.060)	(.023)	(.030)
Non Operating Revenue Margin	98.577	3.285	(.410)	(.379)	(.158)
Return On Assets	.000	.007	(.046)	(.018)	(.029)
Return On Equity	.001	.020	(.152)	(.058)	(.086)
Markup	1.384	1.424	1.375	1.423	1.481
Deductible	.244	.254	.264	.276	.317
Markup Adjustment for Deductible	1.051	1.068	1.019	1.045	1.035
Reported Income Index	.007	(.306)	.941	(1.292)	(2.141)
Asset Efficiency					
Total Asset Turnover	1.206	1.061	1.091	1.114	1.121
Fixed Asset Turnover	2.619	1.977	2.087	2.210	2.111
Average Age Plant Depreciation Only	11.704	9.582	9.882	11.371	13.500
Other Financial Ratios					
Total Operating Expense Growth	.107	.063	.068	(.006)	(.019)
Total Operating Revenue Growth	.091	.072	.023	.031	(.026)
Realized Gains Divided by Non-Operating Revenue	.679	†	†	†	†
Realized Gains Divided by Net Income	66.956	†	†	†	†
Long Term Debt to Equity	.425	.876	.904	.769	.646

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	8,815,895	10,296,958	12,101,164	12,319,537	13,120,185
Cash and Investment	4,870,968	4,733,535	6,745,689	6,335,796	6,696,523
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,593,001	3,819,125	5,057,930	4,445,196	5,140,946
Due from Affiliates	†	†	†	1,145,644	879,399
Third Party Settlements Receivable	175,059	1,548,993	†	†	†
Other Accounts Receivable	†	111	†	†	†
Inventory	82,715	91,992	95,138	128,333	160,994
Other Current Assets	94,152	103,202	202,407	264,568	242,323
Total Non-Current Assets	11,173,412	10,228,175	9,358,160	9,568,921	8,588,251
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)	17,595,481	17,599,291	17,611,033	18,893,577	18,994,121
Accumulated Depreciation	6,422,069	7,371,116	8,252,873	9,324,656	10,405,870
Net Property, Plant and Equipment (PP&E)	11,173,412	10,228,175	9,358,160	9,568,921	8,588,251
Total Unrestricted Assets	19,989,307	20,525,133	21,459,324	21,888,458	21,708,436
Total Current Liabilities	3,689,985	3,978,365	5,710,128	3,179,719	4,866,427
Current Long Term Debt (LTD)	816,340	880,589	808,783	587,947	634,221
Accounts Payable and Accrued Expenses	1,341,907	1,382,980	1,122,755	1,378,354	1,694,635
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	116,951	110,323	1,908,562	†	†
Other Current Liabilities	1,414,787	1,604,473	1,870,028	1,213,418	2,537,571
Total Non-current Liabilities	10,900,844	10,085,456	9,205,894	8,566,495	7,876,771
Long Term Debt	10,900,844	10,085,456	9,205,894	8,566,495	7,876,771
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	5,398,478	6,461,312	6,543,302	10,142,244	8,965,238
Total Liabilities & Equity	19,989,307	20,525,133	21,459,324	21,888,458	21,708,436
Total Restricted Assets	†	†	†	†	†
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	†	†	†	†	†
Total Restricted Fund Balance	†	†	†	†	†
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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	44,354,920	47,063,036	47,832,890	50,271,637	56,131,187
Gross Inpatient Service Revenue	42,116,130	44,639,869	45,537,559	48,221,425	53,369,477
Gross Outpatient Service Revenue	2,238,790	2,423,167	2,295,331	2,050,212	2,761,710
Free Care (Charity Care)	262,865	138,213	†	204,893	256,767
Bad Debt (Provision for Bad Debt)	16,488	180,022	362,623	116,417	470,123
Contractuals	13,140,827	14,765,396	13,519,661	15,545,681	19,654,486
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	30,934,740	31,979,405	33,950,606	34,404,646	35,749,811
Other Operating Revenue	389,468	301,608	421,840	584,457	686,690
Total Operating Revenue	31,324,208	32,281,013	34,372,446	34,989,103	36,436,501
Total Operating Expenses	24,936,026	24,920,911	25,393,938	26,491,192	27,254,572
Depreciation and Amortization	997,091	1,022,858	994,456	1,065,840	1,184,634
Interest	987,063	864,779	760,452	756,403	695,788
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	16,434,503
Other Operating Expenses	7,945,277	8,002,037	7,954,068	8,493,373	8,939,647
Net Operating Income	6,388,182	7,360,102	8,978,508	8,497,911	9,181,929
Total Non-operating Revenue	5,534	2,732	3,482	3,031	7,066
Total Investment Income	5,534	2,732	3,482	3,031	7,066
Interest and Dividends	5,534	2,732	3,482	3,031	7,066
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.)	†	†	†	†	†
Excess of Revenue over Expenses	6,393,716	7,362,834	8,981,990	8,500,942	9,188,995
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	6,393,716	7,362,834	8,981,990	8,500,942	9,188,995
Total Change in Unrestricted Net Assets	6,393,716	7,362,834	8,981,990	8,500,942	9,188,995
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	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.389	2.588	2.119	3.874	2.696
Current Ratio without Board Designated and Undesignated Investments	2.389	2.588	2.119	3.874	2.696
Days in Accounts Receivable	42.394	43.590	54.377	47.159	52.488
Acid Test	1.320	1.190	1.181	1.993	1.376
Days Cash on Hand, Current	74.268	72.296	100.911	90.955	93.757
Days Cash on Hand, Incl Board Designated & Undesignated Investments	74.268	72.296	100.911	90.955	93.757
Average Payment Period, Accounts Payable and Accrued Expenses	20.460	21.123	16.796	19.787	23.726
Average Payment Period, Current Liabilities	56.262	60.762	85.420	45.647	68.134
Capital Structure					
Equity Financing Ratio	.270	.315	.305	.463	.413
Fixed Asset Financing	.976	.986	.984	.895	.917
Cash Flow Divided by Total Debt	.507	.596	.669	.814	.814
Cash Flow Divided by Total Debt with Operating Income Only	.506	.596	.669	.814	.813
Debt Service Coverage Total	5.741	5.503	6.543	6.596	8.623
Debt Service Coverage Total with Operating Income Only	5.737	5.501	6.541	6.594	8.617
Profitability					
Total Margin	.204	.228	.261	.243	.252
Operating Margin	.204	.228	.261	.243	.252
Non Operating Revenue Margin	.001	.000	.000	.000	.001
Return On Assets	.320	.359	.419	.388	.423
Return On Equity	1.184	1.140	1.373	.838	1.025
Markup	1.794	1.901	1.900	1.920	2.085
Deductible	.296	.314	.283	.309	.350
Markup Adjustment for Deductible	1.267	1.308	1.368	1.333	1.364
Reported Income Index	4.280	6.928	109.550	2.362	(7.807)
Asset Efficiency					
Total Asset Turnover	1.567	1.573	1.602	1.599	1.679
Fixed Asset Turnover	2.803	3.156	3.673	3.657	4.243
Average Age Plant Depreciation Only	6.441	7.206	8.299	8.749	8.784
Other Financial Ratios					
Total Operating Expense Growth	.009	(.001)	.019	.043	.029
Total Operating Revenue Growth	.120	.031	.065	.018	.041
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	2.019	1.561	1.407	.845	.879

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	9,025,994	10,442,503	19,198,110	22,474,103	19,175,008
Cash and Investment	2,603,737	2,176,157	5,218,569	10,736,559	8,034,453
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	5,067,316	5,574,399	5,928,098	5,684,117	5,707,418
Due from Affiliates	†	†	15,967	23,819	14,369
Third Party Settlements Receivable	43,844	†	5,796,337	2,615,084	3,311,682
Other Accounts Receivable	29,548	1,506,543	1,160,430	636,607	451,860
Inventory	725,624	701,365	785,292	716,381	742,033
Other Current Assets	555,925	484,039	293,417	2,061,536	913,193
Total Non-Current Assets	19,973,635	18,344,400	21,920,264	23,766,146	23,280,814
Trustee Held Investments	257,512	316,665	336,917	357,169	377,422
Board Designated and Undesignated Investments	564,631	653,850	680,256	699,890	700,684
Due From Affiliates	†	25,291	51,618	69,133	52,487
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,596,686	1,618,767	4,169,691	3,398,931	2,454,904
Gross Property, Plant and Equipment (PP&E)	36,901,127	37,289,946	40,392,863	43,727,619	44,235,168
Accumulated Depreciation	19,346,321	21,560,119	23,711,081	24,486,596	24,539,851
Net Property, Plant and Equipment (PP&E)	17,554,806	15,729,827	16,681,782	19,241,023	19,695,317
Total Unrestricted Assets	28,999,629	28,786,903	41,118,374	46,240,249	42,455,822
Total Current Liabilities	11,158,294	6,948,705	9,534,083	13,001,935	9,233,260
Current Long Term Debt (LTD)	5,945,055	1,108,598	689,827	685,141	596,025
Accounts Payable and Accrued Expenses	5,213,239	4,402,224	5,326,368	6,770,172	4,756,508
Estimated Third Party Settlements	†	1,437,883	2,873,702	5,471,429	3,818,262
Due to Affiliates	†	†	644,186	75,193	62,465
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	3,334,896	7,267,384	8,453,287	8,563,709	8,165,869
Long Term Debt	2,889,288	6,783,901	7,835,454	7,880,805	7,299,713
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	483,483	617,833	682,904	866,156
Other Non-Current Liabilities	445,608	†	†	†	†
Fund Balance Unrestricted	14,506,439	14,570,814	23,131,004	24,674,605	25,056,693
Total Liabilities & Equity	28,999,629	28,786,903	41,118,374	46,240,249	42,455,822
Total Restricted Assets	392,196	384,377	388,007	375,432	358,058
Cash and Investments	392,196	384,377	388,007	375,432	358,058
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	392,196	384,377	388,007	375,432	358,058
Total Restricted Fund Balance	392,196	384,377	388,007	375,432	358,058
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	392,196	384,377	388,007	375,432	358,058
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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	68,683,450	71,336,437	72,463,495	71,911,300	74,971,806
Gross Inpatient Service Revenue	26,283,672	26,585,680	23,128,708	23,319,028	22,835,929
Gross Outpatient Service Revenue	42,399,778	44,750,757	49,334,787	48,592,272	52,135,877
Free Care (Charity Care)	507,845	638,349	738,697	927,844	845,098
Bad Debt (Provision for Bad Debt)	1,327,567	1,254,803	1,068,745	1,354,273	1,879,489
Contractuals	23,868,964	26,962,890	26,402,735	27,472,871	29,782,952
Changes in Prior Year Estimated/Final Settlements	1,000,000	†	(5,000,000)	(989,000)	(981,000)
Net Patient Service Revenue	41,979,074	42,480,395	49,253,318	43,145,312	43,445,267
Other Operating Revenue	826,682	2,269,368	2,201,640	1,327,771	1,871,729
Total Operating Revenue	42,805,756	44,749,763	51,454,958	44,473,083	45,316,996
Total Operating Expenses	45,493,676	44,913,621	36,219,479	42,442,949	43,880,084
Depreciation and Amortization	2,316,549	2,246,096	2,181,452	2,134,192	2,812,765
Interest	528,430	480,592	424,862	314,021	368,723
Advertising Expenses	†	†	†	†	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	29,263,009	28,189,969	20,657,130	26,436,658	27,944,177
Other Operating Expenses	13,385,688	13,996,964	12,956,035	13,558,078	12,754,419
Net Operating Income	(2,687,920)	(163,858)	15,235,479	2,030,134	1,436,912
Total Non-operating Revenue	(50,459)	230,232	899,839	1,442,115	161,382
Total Investment Income	†	7,452	13,679	14,207	35,337
Interest and Dividends	†	7,452	13,679	14,207	35,337
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	(1,242,207)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	114,231	157,061	349,659	668,870	1,368,252
Excess of Revenue over Expenses	(2,738,379)	66,374	16,135,318	3,472,249	1,598,294
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(2,738,379)	66,374	16,135,318	3,472,249	1,598,294
Total Change in Unrestricted Net Assets	(2,934,557)	64,375	8,560,190	1,543,601	382,088
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	(1,999)	34,052	27,408	8,894
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	(7,609,180)	(1,956,056)	(1,225,100)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(196,178)	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.860	1.597	2.085	1.782	2.153
Current Ratio without Board Designated and Undesignated Investments	.809	1.503	2.014	1.729	2.077
Days in Accounts Receivable	44.059	47.896	43.931	48.086	47.950
Acid Test	.233	.313	.547	.826	.870
Days Cash on Hand, Current	22.011	18.616	55.960	97.221	71.409
Days Cash on Hand, Incl Board Designated & Undesignated Investments	26.784	24.209	63.255	103.558	77.637
Average Payment Period, Accounts Payable and Accrued Expenses	44.070	37.659	57.116	61.305	42.275
Average Payment Period, Current Liabilities	94.327	59.443	102.237	117.734	82.064
Capital Structure					
Equity Financing Ratio	.500	.506	.563	.534	.590
Fixed Asset Financing	.165	.431	.470	.410	.371
Cash Flow Divided by Total Debt	(.029)	.163	1.018	.260	.254
Cash Flow Divided by Total Debt with Operating Income Only	(.026)	.146	.968	.193	.244
Debt Service Coverage Total	.069	.435	12.222	5.898	4.535
Debt Service Coverage Total with Operating Income Only	.102	.399	11.635	4.461	4.382
Profitability					
Total Margin	(.064)	.001	.308	.076	.035
Operating Margin	(.063)	(.004)	.296	.046	.032
Non Operating Revenue Margin	.018	3.469	.056	.415	.101
Return On Assets	(.094)	.002	.392	.075	.038
Return On Equity	(.189)	.005	.698	.141	.064
Markup	1.528	1.639	2.061	1.726	1.751
Deductible	.348	.378	.364	.382	.397
Markup Adjustment for Deductible	1.003	1.039	1.332	1.078	1.072
Reported Income Index	.933	1.031	1.885	2.249	4.183
Asset Efficiency					
Total Asset Turnover	1.474	1.563	1.273	.993	1.071
Fixed Asset Turnover	2.438	2.845	3.085	2.311	2.301
Average Age Plant Depreciation Only	8.351	9.599	10.869	11.473	8.724
Other Financial Ratios					
Total Operating Expense Growth	.033	(.013)	(.194)	.172	.034
Total Operating Revenue Growth	.010	.045	.150	(.136)	.019
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.199	.466	.339	.319	.291

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	9,126,536	8,871,947	9,936,477	7,952,707	7,151,522
Cash and Investment	432,052	973,227	741,937	2,337,859	2,004,556
Current Assets Whose Use is Limited	122,880	121,962	121,534	121,029	122,309
Net Patient Accounts Receivable	3,971,077	3,093,662	3,071,647	2,679,129	2,421,358
Due from Affiliates	531,730	697,088	731,823	760,098	798,941
Third Party Settlements Receivable	3,104,688	1,658,378	3,814,684	242,990	210,884
Other Accounts Receivable	†	†	†	†	†
Inventory	815,069	862,243	957,622	1,072,990	1,185,398
Other Current Assets	149,040	1,465,387	497,230	738,612	408,076
Total Non-Current Assets	9,081,728	10,872,390	11,348,572	7,268,674	6,183,502
Trustee Held Investments	253,505	253,505	253,505	253,505	253,505
Board Designated and Undesignated Investments	248,437	250,726	252,082	253,443	254,328
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,317,324	1,792,750	1,299,183	91,134	10,298
Gross Property, Plant and Equipment (PP&E)	25,669,895	28,526,491	30,505,597	26,687,512	27,080,732
Accumulated Depreciation	18,407,433	19,951,082	20,961,795	20,016,920	21,415,361
Net Property, Plant and Equipment (PP&E)	7,262,462	8,575,409	9,543,802	6,670,592	5,665,371
Total Unrestricted Assets	18,208,264	19,744,337	21,285,049	15,221,381	13,335,024
Total Current Liabilities	16,729,072	17,710,503	20,237,847	16,789,095	17,804,836
Current Long Term Debt (LTD)	6,943,922	5,663,678	5,398,467	4,885,412	4,458,296
Accounts Payable and Accrued Expenses	9,167,336	5,922,265	8,365,629	7,463,393	11,687,434
Estimated Third Party Settlements	†	5,331,454	5,910,091	3,917,241	1,094,105
Due to Affiliates	396,066	517,688	563,660	523,049	565,001
Other Current Liabilities	221,748	275,418	†	†	†
Total Non-current Liabilities	2,277,748	2,032,916	2,545,684	1,267,831	841,818
Long Term Debt	2,277,748	2,032,916	1,952,684	1,267,831	841,818
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	593,000	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	(798,556)	918	(1,498,482)	(2,835,545)	(5,311,630)
Total Liabilities & Equity	18,208,264	19,744,337	21,285,049	15,221,381	13,335,024
Total Restricted Assets	47,946	69,845	64,900	70,973	79,032
Cash and Investments	†	†	†	70,973	79,032
Receivables	†	†	†	†	†
Other Assets	47,946	69,845	64,900	†	†
Total Restricted Liabilities and Equity	47,946	69,485	64,900	70,973	79,032
Total Restricted Fund Balance	47,946	69,485	64,900	70,973	79,032
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	47,946	69,485	64,900	70,973	79,032
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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	75,533,406	72,655,077	74,545,964	66,461,342	69,130,556
Gross Inpatient Service Revenue	21,619,113	21,079,922	21,082,274	15,550,766	17,150,299
Gross Outpatient Service Revenue	53,914,293	51,575,155	53,463,690	50,910,576	51,980,257
Free Care (Charity Care)	1,113,910	1,073,400	1,006,901	434,587	804,299
Bad Debt (Provision for Bad Debt)	3,440,108	3,574,941	3,071,285	2,502,868	3,158,745
Contractuals	38,198,143	37,197,778	40,688,149	38,550,256	38,489,014
Changes in Prior Year Estimated/Final Settlements	(300,000)	†	†	†	(690,000)
Net Patient Service Revenue	33,081,245	30,808,958	29,779,629	24,973,631	27,368,498
Other Operating Revenue	773,372	2,575,911	1,648,590	4,813,797	876,822
Total Operating Revenue	33,854,617	33,384,869	31,428,219	29,787,428	28,245,320
Total Operating Expenses	34,765,434	32,604,308	32,942,846	30,175,074	30,724,546
Depreciation and Amortization	1,812,338	1,536,774	1,459,924	1,483,589	1,388,972
Interest	362,497	282,439	268,036	223,045	302,863
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	12,280,733
Other Operating Expenses	16,471,614	16,414,511	17,243,804	15,613,474	16,751,978
Net Operating Income	(910,817)	780,561	(1,514,627)	(387,646)	(2,479,226)
Total Non-operating Revenue	62,516	768,412	11,151	(159,333)	3,141
Total Investment Income	†	†	†	†	†
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.)	62,516	768,412	11,151	(159,333)	3,141
Excess of Revenue over Expenses	(848,301)	1,548,973	(1,503,476)	(546,979)	(2,476,085)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(848,301)	1,548,973	(1,503,476)	(546,979)	(2,476,085)
Total Change in Unrestricted Net Assets	(845,301)	1,570,872	(1,499,400)	(445,510)	(2,476,085)
Net Assets Released for Restrictions - Capital	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	†	23,383	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.560	.515	.503	.489	.416
Current Ratio without Board Designated and Undesignated Investments	.546	.501	.491	.474	.402
Days in Accounts Receivable	43.815	36.651	37.648	39.157	32.292
Acid Test	.033	.062	.043	.146	.119
Days Cash on Hand, Current	6.147	12.867	10.011	31.281	26.463
Days Cash on Hand, Incl Board Designated & Undesignated Investments	8.898	15.813	12.933	34.505	29.627
Average Payment Period, Accounts Payable and Accrued Expenses	101.541	69.578	96.988	94.946	145.418
Average Payment Period, Current Liabilities	185.297	208.074	234.629	213.583	221.532
Capital Structure					
Equity Financing Ratio	(.044)	.000	(.070)	(.186)	(.398)
Fixed Asset Financing	.314	.237	.205	.190	.149
Cash Flow Divided by Total Debt	.051	.156	(.002)	.052	(.058)
Cash Flow Divided by Total Debt with Operating Income Only	.047	.117	(.002)	.061	(.058)
Debt Service Coverage Total	.201	.466	.038	.206	(.151)
Debt Service Coverage Total with Operating Income Only	.191	.360	.036	.235	(.152)
Profitability					
Total Margin	(.025)	.045	(.048)	(.018)	(.088)
Operating Margin	(.027)	.023	(.048)	(.013)	(.088)
Non Operating Revenue Margin	(.074)	.496	(.007)	.291	(.001)
Return On Assets	(.047)	.078	(.071)	(.036)	(.186)
Return On Equity	1.062	1687.334	1.003	.193	.466
Markup	2.195	2.307	2.313	2.362	2.279
Deductible	.506	.512	.546	.580	.557
Markup Adjustment for Deductible	1.096	1.167	1.078	1.085	1.026
Reported Income Index	(.214)	1.937	1.003	.409	1.000
Asset Efficiency					
Total Asset Turnover	1.863	1.730	1.477	1.946	2.118
Fixed Asset Turnover	4.662	3.893	3.293	4.465	4.986
Average Age Plant Depreciation Only	10.157	12.982	14.358	13.492	15.418
Other Financial Ratios					
Total Operating Expense Growth	(.084)	(.062)	.010	(.084)	.018
Total Operating Revenue Growth	(.049)	(.014)	(.059)	(.052)	(.052)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	(2.852)	2214.505	(1.303)	(.447)	(.158)

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	31,588,895	38,817,620	37,340,137	45,804,190	49,503,090
Cash and Investment	16,525,933	19,796,172	15,740,064	19,136,042	11,657,921
Current Assets Whose Use is Limited	1,526,576	1,431,806	809,059	773,965	3,232,172
Net Patient Accounts Receivable	11,213,846	13,397,738	15,590,086	18,135,618	20,139,455
Due from Affiliates	(163,190)	1,149,385	541,077	630,834	1,033,199
Third Party Settlements Receivable	†	†	1,389,049	3,639,978	8,392,233
Other Accounts Receivable	†	†	†	†	†
Inventory	1,411,923	1,606,055	1,722,468	1,438,200	1,659,414
Other Current Assets	1,073,807	1,436,464	1,548,334	2,049,553	3,388,696
Total Non-Current Assets	56,071,413	52,763,599	63,759,992	55,367,868	71,477,214
Trustee Held Investments	244,915	244,917	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	12,807,228	11,475,299	22,856,171	15,880,465	17,713,062
Gross Property, Plant and Equipment (PP&E)	112,954,213	116,266,055	119,947,825	123,410,337	142,897,845
Accumulated Depreciation	69,934,943	75,222,672	79,044,004	83,922,934	89,133,693
Net Property, Plant and Equipment (PP&E)	43,019,270	41,043,383	40,903,821	39,487,403	53,764,152
Total Unrestricted Assets	87,660,308	91,581,219	101,100,129	101,172,058	120,980,304
Total Current Liabilities	15,893,969	18,907,328	26,951,468	25,337,330	16,996,856
Current Long Term Debt (LTD)	1,492,391	1,855,000	2,568,362	2,404,288	3,132,123
Accounts Payable and Accrued Expenses	13,758,080	12,978,814	11,454,431	11,395,139	10,415,398
Estimated Third Party Settlements	643,498	567,434	1,299,656	1,835,442	1,648,247
Due to Affiliates	†	3,506,080	11,629,019	9,202,414	1,801,088
Other Current Liabilities	†	†	†	500,047	†
Total Non-current Liabilities	26,417,832	25,090,612	28,618,760	29,600,787	53,082,572
Long Term Debt	26,417,832	25,090,612	22,452,856	20,071,534	25,930,186
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	6,165,904	9,529,253	27,152,386
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	45,348,507	47,583,279	45,529,901	46,233,941	50,900,876
Total Liabilities & Equity	87,660,308	91,581,219	101,100,129	101,172,058	120,980,304
Total Restricted Assets	7,499,704	7,984,706	8,417,223	8,789,124	9,063,628
Cash and Investments	7,332,104	7,817,106	8,249,623	8,621,204	8,884,471
Receivables	†	†	†	†	11,237
Other Assets	167,600	167,600	167,600	167,920	167,920
Total Restricted Liabilities and Equity	7,499,704	7,984,706	8,417,223	8,789,124	9,063,628
Total Restricted Fund Balance	7,499,704	7,974,849	8,400,499	8,777,969	9,052,391
Total Liabilities	†	9,857	16,724	11,155	11,237
Temporarily Restricted Net Assets	2,379,339	2,654,704	3,182,704	3,377,428	3,029,435
Permanently Restricted Net Assets	5,120,365	5,320,145	5,217,795	5,400,541	6,022,956

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	199,128,412	199,310,572	199,709,632	205,357,796	215,318,937
Gross Inpatient Service Revenue	77,084,967	76,959,721	73,012,000	75,803,488	76,911,130
Gross Outpatient Service Revenue	122,043,445	122,350,851	126,697,632	129,554,308	138,407,807
Free Care (Charity Care)	2,577,271	3,191,732	4,312,958	5,662,384	6,077,345
Bad Debt (Provision for Bad Debt)	4,635,412	5,046,521	4,344,969	5,316,637	5,709,720
Contractuals	87,392,160	82,577,382	86,625,392	82,703,270	90,736,204
Changes in Prior Year Estimated/Final Settlements	(2,000,000)	†	(663,000)	†	†
Net Patient Service Revenue	106,523,569	108,494,937	105,089,313	111,675,505	112,795,668
Other Operating Revenue	6,663,150	6,522,638	9,565,882	9,745,732	14,119,837
Total Operating Revenue	113,186,719	115,017,575	114,655,195	121,421,237	126,915,505
Total Operating Expenses	116,912,427	114,634,982	120,163,557	121,933,362	126,471,028
Depreciation and Amortization	5,420,718	5,740,151	5,637,443	5,268,245	5,311,034
Interest	1,437,377	1,462,681	1,402,684	1,236,771	1,242,682
Advertising Expenses	†	2,960	199	788	834
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	†	2,960	199	788	834
Salaries and Benefits	67,828,306	67,860,837	70,370,066	67,988,308	72,707,718
Other Operating Expenses	42,226,026	39,568,353	42,753,165	47,439,250	47,208,760
Net Operating Income	(3,725,708)	382,593	(5,508,362)	(512,125)	444,477
Total Non-operating Revenue	1,177,607	1,589,042	2,466,723	2,347,546	(936,020)
Total Investment Income	711,673	832,380	855,256	575,462	615,790
Interest and Dividends	379,816	363,024	421,894	346,129	361,229
Realized Gains/Losses on Sales of Securities	794	15,985	†	†	254,561
Permanently Impaired Security Writedowns	331,063	453,371	433,362	229,333	†
Gains/Losses on Joint Ventures/Equity Investments	146	(8,336)	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	465,788	764,998	1,611,467	1,772,084	(1,551,810)
Excess of Revenue over Expenses	(2,548,101)	1,971,635	(3,041,639)	1,835,421	(491,543)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(2,548,101)	1,971,635	(3,041,639)	1,835,421	(491,543)
Total Change in Unrestricted Net Assets	(2,724,742)	2,234,772	(2,888,048)	704,041	4,666,939
Net Assets Released for Restrictions - Capital	61,844	263,137	155,291	70,631	525,841
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(238,485)	†	(1,700)	(1,202,011)	4,632,641
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.987	2.053	1.385	1.808	2.912
Current Ratio without Board Designated and Undesignated Investments	1.987	2.053	1.385	1.808	2.912
Days in Accounts Receivable	38.424	45.073	54.148	59.274	65.170
Acid Test	1.136	1.123	.614	.786	.876
Days Cash on Hand, Current	59.100	71.153	52.743	62.291	44.857
Days Cash on Hand, Incl Board Designated & Undesignated Investments	59.100	71.153	52.743	62.291	44.857
Average Payment Period, Accounts Payable and Accrued Expenses	45.041	43.503	36.506	35.651	31.377
Average Payment Period, Current Liabilities	52.033	63.375	85.896	79.271	51.204
Capital Structure					
Equity Financing Ratio	.517	.520	.450	.457	.421
Fixed Asset Financing	.614	.611	.549	.508	.482
Cash Flow Divided by Total Debt	.068	.175	.047	.129	.069
Cash Flow Divided by Total Debt with Operating Income Only	.040	.139	.002	.087	.082
Debt Service Coverage Total	1.514	3.105	1.227	2.192	1.662
Debt Service Coverage Total with Operating Income Only	1.100	2.567	.470	1.575	1.919
Profitability					
Total Margin	(.022)	.017	(.026)	.015	(.004)
Operating Margin	(.033)	.003	(.048)	(.004)	.004
Non Operating Revenue Margin	(.462)	.806	(.811)	1.279	1.904
Return On Assets	(.029)	.022	(.030)	.018	(.004)
Return On Equity	(.056)	.041	(.067)	.040	(.010)
Markup	1.760	1.796	1.742	1.764	1.814
Deductible	.439	.414	.434	.403	.421
Markup Adjustment for Deductible	1.013	1.075	1.021	1.086	1.097
Reported Income Index	.935	.882	1.481	2.607	(.105)
Asset Efficiency					
Total Asset Turnover	1.305	1.273	1.158	1.223	1.041
Fixed Asset Turnover	2.631	2.802	2.803	3.075	2.361
Average Age Plant Depreciation Only	12.901	13.105	14.021	15.930	16.783
Other Financial Ratios					
Total Operating Expense Growth	.020	(.019)	.048	.015	.037
Total Operating Revenue Growth	(.012)	.016	(.003)	.059	.045
Realized Gains Divided by Non-Operating Revenue	.001	.010	†	†	(.272)
Realized Gains Divided by Net Income	(.000)	.008	†	†	(.518)
Long Term Debt to Equity	.583	.527	.493	.434	.509

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	7,513,442	7,242,735	7,005,890	6,943,133	5,571,423
Cash and Investment	2,103,482	3,237,895	1,490,705	3,233,896	1,791,125
Current Assets Whose Use is Limited	66,586	67,486	64,028	63,975	61,424
Net Patient Accounts Receivable	2,515,656	2,683,062	3,240,899	2,634,038	2,684,404
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	2,128,130	422,971	1,181,971	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	452,740	479,893	607,544	675,089	746,891
Other Current Assets	246,848	351,428	420,743	336,135	287,579
Total Non-Current Assets	8,540,339	9,251,743	8,752,506	7,718,691	7,565,197
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	920,100	948,230	949,750	1,088,788	1,197,824
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	(11,824)	6,588	23,579	20,844	36,423
Other Non-current Assets	441,605	1,478,766	1,054,740	100,159	137,702
Gross Property, Plant and Equipment (PP&E)	16,435,868	16,828,153	17,661,042	18,183,782	18,728,346
Accumulated Depreciation	9,245,410	10,009,994	10,936,605	11,674,882	12,535,098
Net Property, Plant and Equipment (PP&E)	7,190,458	6,818,159	6,724,437	6,508,900	6,193,248
Total Unrestricted Assets	16,053,781	16,494,478	15,758,396	14,661,824	13,136,620
Total Current Liabilities	6,083,669	6,319,289	5,586,680	5,091,189	4,562,058
Current Long Term Debt (LTD)	272,341	287,899	383,027	617,993	458,357
Accounts Payable and Accrued Expenses	2,701,779	2,838,986	2,821,343	2,755,851	2,516,841
Estimated Third Party Settlements	3,109,549	3,192,404	2,382,310	906,342	1,283,657
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	811,003	303,203
Total Non-current Liabilities	6,077,180	5,813,584	5,819,414	5,603,348	5,436,149
Long Term Debt	6,077,180	5,797,084	5,781,843	5,524,239	5,317,020
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	119,129
Fund Balance Unrestricted	3,892,932	4,361,605	4,352,302	3,967,287	3,138,413
Total Liabilities & Equity	16,053,781	16,494,478	15,758,396	14,661,824	13,136,620
Total Restricted Assets	198,954	229,490	212,211	246,584	241,910
Cash and Investments	198,954	229,490	212,211	246,584	241,910
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	198,954	229,490	212,211	246,584	241,910
Total Restricted Fund Balance	198,954	229,490	212,211	246,584	241,910
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	122,405	152,941	135,662	170,035	165,361
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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	33,096,214	35,479,280	37,597,006	37,579,347	36,695,215
Gross Inpatient Service Revenue	9,297,658	10,712,863	10,176,260	9,954,950	7,661,032
Gross Outpatient Service Revenue	23,798,556	24,766,417	27,420,746	27,624,397	29,034,183
Free Care (Charity Care)	1,028,591	1,360,647	1,527,029	1,069,556	1,423,903
Bad Debt (Provision for Bad Debt)	846,680	1,166,803	1,641,335	1,584,329	1,766,554
Contractuals	7,204,570	8,800,483	8,134,234	8,796,019	9,016,356
Changes in Prior Year Estimated/Final Settlements	849,000	(267,000)	481,000	496,000	(281,000)
Net Patient Service Revenue	23,167,373	24,418,347	25,813,408	25,633,443	24,769,402
Other Operating Revenue	238,399	652,730	646,865	538,791	246,059
Total Operating Revenue	23,405,772	25,071,077	26,460,273	26,172,234	25,015,461
Total Operating Expenses	23,384,614	24,673,225	26,569,269	26,685,607	25,993,929
Depreciation and Amortization	1,008,864	995,155	1,061,163	1,018,700	864,609
Interest	331,290	322,711	302,029	302,073	274,603
Advertising Expenses	33,869	26,475	23,720	24,481	25,056
Allowed Advertising Expenses	3,088	†	2,472	†	†
Non-Allowed Advertising Expenses	30,781	26,475	21,248	24,481	25,056
Salaries and Benefits	12,503,750	12,423,998	13,560,402	14,180,573	15,043,829
Other Operating Expenses	9,506,841	10,904,886	11,621,955	11,159,780	9,785,832
Net Operating Income	21,158	397,852	(108,996)	(513,373)	(978,468)
Total Non-operating Revenue	18,439	75,986	50,720	69,176	64,677
Total Investment Income	14,920	70,180	55,252	71,232	61,879
Interest and Dividends	15,359	17,695	18,103	29,757	17,402
Realized Gains/Losses on Sales of Securities	(439)	52,485	37,149	41,475	44,477
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	3,214	5,731	(4,532)	(2,056)	2,798
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	305	75	†	†	†
Excess of Revenue over Expenses	39,597	473,838	(58,276)	(444,197)	(913,791)
Extraordinary Gains/Losses	†	†	(26,546)	†	†
Total Surplus/Deficit	39,597	473,838	(84,822)	(444,197)	(913,791)
Total Change in Unrestricted Net Assets	76,114	468,673	(9,303)	(385,016)	(828,874)
Net Assets Released for Restrictions - Capital	8,495	45,584	55,340	†	57,154
Unrealized Gains/Losses on Investments	30,111	(49,226)	8,591	59,860	14,982
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(2,089)	(1,523)	11,588	(679)	12,781
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.386	1.296	1.424	1.578	1.484
Current Ratio without Board Designated and Undesignated Investments	1.235	1.146	1.254	1.364	1.221
Days in Accounts Receivable	39.634	40.106	45.826	37.507	39.557
Acid Test	.357	.523	.278	.648	.406
Days Cash on Hand, Current	35.399	50.953	22.247	46.898	26.908
Days Cash on Hand, Incl Board Designated & Undesignated Investments	50.408	65.570	35.837	62.381	44.306
Average Payment Period, Accounts Payable and Accrued Expenses	44.072	43.763	40.371	39.190	36.557
Average Payment Period, Current Liabilities	99.239	97.413	79.941	72.400	66.263
Capital Structure					
Equity Financing Ratio	.242	.264	.276	.271	.239
Fixed Asset Financing	.845	.850	.860	.849	.859
Cash Flow Divided by Total Debt	.086	.121	.088	.054	(.005)
Cash Flow Divided by Total Debt with Operating Income Only	.085	.115	.083	.047	(.011)
Debt Service Coverage Total	2.157	3.011	2.212	1.279	.253
Debt Service Coverage Total with Operating Income Only	2.129	2.883	2.126	1.179	.180
Profitability					
Total Margin	.002	.019	(.002)	(.017)	(.036)
Operating Margin	.001	.016	(.004)	(.020)	(.039)
Non Operating Revenue Margin	.466	.160	(.870)	(.156)	(.071)
Return On Assets	.002	.029	(.004)	(.030)	(.070)
Return On Equity	.010	.109	(.013)	(.112)	(.291)
Markup	1.425	1.464	1.439	1.428	1.421
Deductible	.218	.248	.216	.234	.246
Markup Adjustment for Deductible	1.117	1.108	1.133	1.099	1.074
Reported Income Index	.520	1.011	6.264	1.154	1.102
Asset Efficiency					
Total Asset Turnover	1.459	1.525	1.682	1.790	1.909
Fixed Asset Turnover	3.255	3.677	3.935	4.021	4.039
Average Age Plant Depreciation Only	9.164	10.059	10.306	11.461	14.498
Other Financial Ratios					
Total Operating Expense Growth	.045	.055	.077	.004	(.026)
Total Operating Revenue Growth	.043	.071	.055	(.011)	(.044)
Realized Gains Divided by Non-Operating Revenue	(.024)	.691	.732	.600	.688
Realized Gains Divided by Net Income	(.011)	.111	(.637)	(.093)	(.049)
Long Term Debt to Equity	1.561	1.329	1.328	1.392	1.694

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	47,529,396	51,867,808	51,767,746	49,917,947	52,534,647
Cash and Investment	31,093,241	34,249,090	30,369,051	29,232,237	39,920,209
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	7,759,417	8,568,460	10,639,364	10,512,091	10,717,370
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	6,759,404	7,281,173	9,063,649	8,431,284	†
Other Accounts Receivable	361,630	350,642	286,362	253,238	257,636
Inventory	1,231,570	1,325,087	1,309,026	1,392,696	1,508,274
Other Current Assets	324,134	93,356	100,294	96,401	131,158
Total Non-Current Assets	47,166,722	45,557,086	45,807,977	45,248,924	48,378,337
Trustee Held Investments	1,278,992	140,383	142,287	140,823	158,891
Board Designated and Undesignated Investments	13,830,132	14,875,636	16,421,623	17,753,455	20,167,166
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,101,465	1,028,993	1,005,772	1,047,713	964,802
Gross Property, Plant and Equipment (PP&E)	60,450,444	62,866,994	65,595,906	67,597,746	71,818,972
Accumulated Depreciation	29,494,311	33,354,920	37,357,611	41,290,813	44,731,494
Net Property, Plant and Equipment (PP&E)	30,956,133	29,512,074	28,238,295	26,306,933	27,087,478
Total Unrestricted Assets	94,696,118	97,424,894	97,575,723	95,166,871	100,912,984
Total Current Liabilities	10,572,468	10,284,701	10,847,676	9,065,738	13,509,521
Current Long Term Debt (LTD)	655,000	680,000	720,000	750,000	775,000
Accounts Payable and Accrued Expenses	9,295,468	8,767,701	9,107,676	7,083,808	8,165,135
Estimated Third Party Settlements	†	†	†	†	3,184,853
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	622,000	837,000	1,020,000	1,231,930	1,384,533
Total Non-current Liabilities	33,188,994	29,150,554	28,230,689	26,413,715	23,286,769
Long Term Debt	24,655,978	23,940,010	23,171,500	22,385,190	21,575,718
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	8,533,016	5,210,544	5,059,189	4,028,525	1,711,051
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	50,934,656	57,989,639	58,497,358	59,687,418	64,116,694
Total Liabilities & Equity	94,696,118	97,424,894	97,575,723	95,166,871	100,912,984
Total Restricted Assets	779,058	778,611	878,482	812,435	1,079,545
Cash and Investments	779,058	778,611	878,482	812,435	1,079,545
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	779,058	778,611	878,482	812,435	1,079,545
Total Restricted Fund Balance	779,058	778,611	878,482	812,435	1,079,545
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	779,058	778,611	878,482	812,435	1,079,545
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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	92,954,345	95,619,452	99,345,732	107,480,916	112,484,591
Gross Inpatient Service Revenue	26,280,881	24,806,506	24,617,548	26,625,846	27,023,783
Gross Outpatient Service Revenue	66,673,464	70,812,946	74,728,184	80,855,070	85,460,808
Free Care (Charity Care)	1,486,131	2,078,452	2,549,768	2,695,744	2,684,279
Bad Debt (Provision for Bad Debt)	3,689,131	4,679,363	4,290,901	6,554,465	7,322,462
Contractuals	23,208,687	23,239,429	26,203,909	29,200,357	31,965,085
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	64,570,396	65,622,208	66,301,154	69,030,350	70,512,765
Other Operating Revenue	887,884	984,568	1,187,898	2,133,146	1,826,039
Total Operating Revenue	65,458,280	66,606,776	67,489,052	71,163,496	72,338,804
Total Operating Expenses	64,344,038	67,258,531	68,114,386	73,194,552	74,981,705
Depreciation and Amortization	3,673,810	3,860,609	4,002,691	3,933,202	3,440,679
Interest	1,246,385	1,114,822	1,146,362	1,116,536	1,089,617
Advertising Expenses	194,153	187,208	301,913	274,392	214,237
Allowed Advertising Expenses	62,045	47,565	155,565	165,724	121,278
Non-Allowed Advertising Expenses	132,108	139,643	146,348	108,668	92,959
Salaries and Benefits	36,660,838	37,515,274	37,382,045	38,240,273	38,924,199
Other Operating Expenses	22,568,852	24,580,618	25,281,375	29,630,149	31,312,973
Net Operating Income	1,114,242	(651,755)	(625,334)	(2,031,056)	(2,642,901)
Total Non-operating Revenue	520,790	1,120,311	1,822,597	1,245,397	1,427,739
Total Investment Income	675,029	1,053,727	1,099,236	1,101,456	1,337,768
Interest and Dividends	675,029	1,053,727	1,099,236	1,101,456	1,337,768
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(253,285)	(8,342)	(36,199)	(46,573)	(65,702)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	99,046	74,926	759,560	190,514	155,673
Excess of Revenue over Expenses	1,635,032	468,556	1,197,263	(785,659)	(1,215,162)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,635,032	468,556	1,197,263	(785,659)	(1,215,162)
Total Change in Unrestricted Net Assets	3,433,646	7,054,984	507,719	1,190,060	4,429,276
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	2,121,835	4,127,671	173,650	2,072,384	4,141,369
Minimum Pension Liability Adjustment	(323,221)	2,458,757	(863,194)	(96,665)	1,503,069
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	5.804	6.490	6.286	7.465	5.382
Current Ratio without Board Designated and Undesignated Investments	4.496	5.043	4.772	5.506	3.889
Days in Accounts Receivable	43.862	47.659	58.572	55.583	55.477
Acid Test	2.941	3.330	2.800	3.224	2.955
Days Cash on Hand, Current	187.061	197.182	172.897	154.051	203.672
Days Cash on Hand, Incl Board Designated & Undesignated Investments	270.265	282.825	266.388	247.610	306.564
Average Payment Period, Accounts Payable and Accrued Expenses	55.923	50.478	51.852	37.331	41.658
Average Payment Period, Current Liabilities	63.605	59.212	61.758	47.775	68.925
Capital Structure					
Equity Financing Ratio	.538	.595	.600	.627	.635
Fixed Asset Financing	.796	.811	.821	.851	.797
Cash Flow Divided by Total Debt	.121	.110	.133	.089	.060
Cash Flow Divided by Total Debt with Operating Income Only	.109	.081	.086	.054	.022
Debt Service Coverage Total	3.484	3.076	3.475	2.322	1.802
Debt Service Coverage Total with Operating Income Only	3.207	2.443	2.477	1.644	1.026
Profitability					
Total Margin	.025	.007	.017	(.011)	(.016)
Operating Margin	.017	(.010)	(.009)	(.029)	(.037)
Non Operating Revenue Margin	.319	2.391	1.522	(1.585)	(1.175)
Return On Assets	.017	.005	.012	(.008)	(.012)
Return On Equity	.032	.008	.020	(.013)	(.019)
Markup	1.458	1.436	1.476	1.498	1.525
Deductible	.250	.243	.264	.272	.284
Markup Adjustment for Deductible	1.098	1.091	1.091	1.099	1.098
Reported Income Index	.476	.066	2.358	(.660)	(.274)
Asset Efficiency					
Total Asset Turnover	.697	.695	.710	.761	.731
Fixed Asset Turnover	2.115	2.257	2.390	2.705	2.671
Average Age Plant Depreciation Only	8.028	8.640	9.333	10.498	13.001
Other Financial Ratios					
Total Operating Expense Growth	.139	.045	.013	.075	.024
Total Operating Revenue Growth	.098	.018	.013	.054	.017
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.484	.413	.396	.375	.337

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	6,693,546	7,809,095	9,382,391	12,446,964	9,709,646
Cash and Investment	139,186	1,185,634	185,205	6,065,943	3,273,619
Current Assets Whose Use is Limited	48,447	48,472	48,492	48,502	48,512
Net Patient Accounts Receivable	3,717,083	4,147,008	4,216,652	4,052,750	6,742,502
Due from Affiliates	11,478	13,036	2,089,682	†	†
Third Party Settlements Receivable	2,422,895	2,022,178	2,330,828	1,757,687	(1,691,049)
Other Accounts Receivable	†	†	16,131	23,033	903,374
Inventory	206,143	207,390	226,045	246,917	269,166
Other Current Assets	148,314	185,377	269,356	252,132	163,522
Total Non-Current Assets	15,488,375	14,887,219	15,562,038	15,786,197	15,828,799
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,714,134	2,115,332	2,067,720	2,247,860	2,635,830
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	171,700	169,217	619,461	623,439	526,423
Gross Property, Plant and Equipment (PP&E)	28,933,823	29,076,170	30,390,973	31,429,817	32,272,163
Accumulated Depreciation	15,331,282	16,473,500	17,516,116	18,514,919	19,605,617
Net Property, Plant and Equipment (PP&E)	13,602,541	12,602,670	12,874,857	12,914,898	12,666,546
Total Unrestricted Assets	22,181,921	22,696,314	24,944,429	28,233,161	25,538,445
Total Current Liabilities	4,474,857	2,210,463	2,238,501	5,867,418	2,689,314
Current Long Term Debt (LTD)	28,691	25,305	159,723	202,204	205,682
Accounts Payable and Accrued Expenses	2,086,493	2,185,158	2,045,670	2,632,732	2,402,050
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	2,971,521	54,217
Other Current Liabilities	2,359,673	†	33,108	60,961	27,365
Total Non-current Liabilities	4,063,872	1,886,852	4,509,441	4,473,681	4,111,859
Long Term Debt	721,996	696,691	1,675,340	1,427,590	1,221,905
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	3,369,998	1,348,105	2,975,375	3,200,597	3,103,127
Other Non-Current Liabilities	(28,122)	(157,944)	(141,274)	(154,506)	(213,173)
Fund Balance Unrestricted	13,643,192	18,598,999	18,196,487	17,892,062	18,737,272
Total Liabilities & Equity	22,181,921	22,696,314	24,944,429	28,233,161	25,538,445
Total Restricted Assets	879,803	997,204	1,017,068	1,047,404	1,147,913
Cash and Investments	879,803	997,204	1,017,068	1,047,404	1,147,913
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	879,803	997,204	1,017,068	1,047,404	1,147,913
Total Restricted Fund Balance	499,321	491,734	502,201	491,674	504,227
Total Liabilities	380,482	505,470	514,867	555,730	643,686
Temporarily Restricted Net Assets	245,767	235,361	247,626	237,935	246,970
Permanently Restricted Net Assets	253,554	256,373	254,575	253,739	257,257

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	53,398,247	63,801,307	68,149,048	66,073,107	70,314,362
Gross Inpatient Service Revenue	11,057,422	14,098,562	13,809,899	14,655,817	17,594,032
Gross Outpatient Service Revenue	42,340,825	49,702,745	54,339,149	51,417,290	52,720,330
Free Care (Charity Care)	741,037	385,386	1,432,640	1,052,605	881,476
Bad Debt (Provision for Bad Debt)	2,027,494	2,074,832	3,331,079	2,807,963	4,808,547
Contractuals	18,920,839	24,513,014	30,157,741	29,947,821	29,709,799
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	31,708,877	36,828,075	33,227,588	32,264,718	34,914,540
Other Operating Revenue	347,447	444,535	940,670	1,171,531	1,014,226
Total Operating Revenue	32,056,324	37,272,610	34,168,258	33,436,249	35,928,766
Total Operating Expenses	33,244,089	32,810,033	34,611,948	33,965,061	35,591,218
Depreciation and Amortization	1,248,659	1,255,869	1,198,726	1,115,156	1,449,606
Interest	46,908	46,623	56,001	55,195	63,205
Advertising Expenses	78,940	53,459	60,132	51,378	51,794
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	78,940	53,459	60,132	51,378	51,794
Salaries and Benefits	22,464,958	21,558,892	22,483,546	22,455,589	23,835,713
Other Operating Expenses	9,404,624	9,895,190	10,813,543	10,287,743	10,190,900
Net Operating Income	(1,187,765)	4,462,577	(443,690)	(528,812)	337,548
Total Non-operating Revenue	191,156	125,558	76,409	228,544	250,915
Total Investment Income	140,255	155,348	95,423	180,219	196,311
Interest and Dividends	57,052	62,874	62,406	54,666	76,085
Realized Gains/Losses on Sales of Securities	83,203	92,474	33,017	125,553	120,226
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	(19,014)	48,325	54,604
Other Non-Operating Revenues (Gifts, Bequests, etc.)	50,901	(29,790)	†	†	†
Excess of Revenue over Expenses	(996,609)	4,588,135	(367,281)	(300,268)	588,463
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(996,609)	4,588,135	(367,281)	(300,268)	588,463
Total Change in Unrestricted Net Assets	(691,880)	4,955,810	(493,914)	(304,428)	814,291
Net Assets Released for Restrictions - Capital	231,494	84,572	†	†	†
Unrealized Gains/Losses on Investments	73,235	283,103	(126,633)	(4,160)	225,828
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.879	4.490	5.115	2.504	4.591
Current Ratio without Board Designated and Undesignated Investments	1.496	3.533	4.191	2.121	3.610
Days in Accounts Receivable	42.787	41.101	46.319	45.847	70.487
Acid Test	.042	.558	.104	1.042	1.235
Days Cash on Hand, Current	2.140	14.275	2.553	67.938	35.516
Days Cash on Hand, Incl Board Designated & Undesignated Investments	21.695	38.744	25.140	92.915	63.695
Average Payment Period, Accounts Payable and Accrued Expenses	23.802	25.277	22.347	29.253	25.680
Average Payment Period, Current Liabilities	51.049	25.569	24.453	65.194	28.751
Capital Structure					
Equity Financing Ratio	.615	.819	.729	.634	.734
Fixed Asset Financing	.053	.055	.130	.111	.096
Cash Flow Divided by Total Debt	.030	1.426	.123	.079	.300
Cash Flow Divided by Total Debt with Operating Income Only	.007	1.396	.112	.057	.263
Debt Service Coverage Total	4.801	78.214	10.915	4.048	7.917
Debt Service Coverage Total with Operating Income Only	1.731	76.547	9.975	2.985	6.972
Profitability					
Total Margin	(.031)	.123	(.011)	(.009)	.016
Operating Margin	(.037)	.120	(.013)	(.016)	.009
Non Operating Revenue Margin	(.192)	.027	(.208)	(.761)	.426
Return On Assets	(.045)	.202	(.015)	(.011)	.023
Return On Equity	(.073)	.247	(.020)	(.017)	.031
Markup	1.617	1.958	1.996	1.980	2.004
Deductible	.354	.384	.443	.453	.423
Markup Adjustment for Deductible	1.048	1.211	1.125	1.098	1.169
Reported Income Index	1.100	.926	.912	.986	.696
Asset Efficiency					
Total Asset Turnover	1.454	1.648	1.373	1.192	1.417
Fixed Asset Turnover	2.357	2.958	2.654	2.589	2.837
Average Age Plant Depreciation Only	12.278	13.117	14.612	16.603	13.525
Other Financial Ratios					
Total Operating Expense Growth	.077	(.013)	.055	(.019)	.048
Total Operating Revenue Growth	(.005)	.163	(.083)	(.021)	.075
Realized Gains Divided by Non-Operating Revenue	.435	.737	.432	.549	.479
Realized Gains Divided by Net Income	(.083)	.020	(.090)	(.418)	.204
Long Term Debt to Equity	.053	.037	.092	.080	.065

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	8,189,239	7,709,540	6,375,790	10,150,750	10,471,808
Cash and Investment	5,276,074	4,018,132	1,344,213	4,395,076	6,332,243
Current Assets Whose Use is Limited	150,580	128,728	128,561	1,292,574	421
Net Patient Accounts Receivable	2,056,480	2,359,114	3,278,646	2,229,256	3,084,775
Due from Affiliates	73,596	90,165	359,194	95,046	2,778
Third Party Settlements Receivable	65,074	297,907	723,349	1,306,909	318,338
Other Accounts Receivable	20,843	68,067	48,055	261,836	117,515
Inventory	256,042	292,770	269,381	221,869	260,168
Other Current Assets	290,550	454,657	224,391	348,184	355,570
Total Non-Current Assets	19,386,046	22,579,619	26,172,691	32,624,268	32,811,034
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	6,678,663	10,836,016	10,407,642	7,475,858	8,188,902
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,034,420	1,985,176	3,149,381	3,227,044	2,514,774
Gross Property, Plant and Equipment (PP&E)	24,221,906	25,560,209	29,727,048	40,241,914	42,202,635
Accumulated Depreciation	14,548,943	15,801,782	17,111,380	18,320,548	20,095,277
Net Property, Plant and Equipment (PP&E)	9,672,963	9,758,427	12,615,668	21,921,366	22,107,358
Total Unrestricted Assets	27,575,285	30,289,159	32,548,481	42,775,018	43,282,842
Total Current Liabilities	6,282,861	7,695,853	7,769,964	7,506,223	7,308,871
Current Long Term Debt (LTD)	648,532	535,699	464,953	587,906	687,128
Accounts Payable and Accrued Expenses	2,691,489	3,130,837	4,157,398	3,396,846	3,432,953
Estimated Third Party Settlements	2,700,950	3,828,188	2,861,669	3,343,090	2,913,057
Due to Affiliates	241,890	201,129	285,944	178,381	275,733
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	4,952,488	5,229,019	6,145,315	14,773,488	12,600,499
Long Term Debt	3,473,203	2,937,900	2,473,485	9,752,604	9,065,156
Estimated Third Party Settlements	1,276,698	2,120,771	2,199,339	2,947,192	1,881,342
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	202,587	170,348	1,472,491	2,073,692	1,654,001
Fund Balance Unrestricted	16,339,936	17,364,287	18,633,202	20,495,307	23,373,472
Total Liabilities & Equity	27,575,285	30,289,159	32,548,481	42,775,018	43,282,842
Total Restricted Assets	506,387	519,658	829,116	1,221,043	1,062,296
Cash and Investments	506,387	519,658	829,116	1,221,043	1,062,296
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	506,387	519,658	829,116	1,221,043	1,062,296
Total Restricted Fund Balance	506,387	519,658	829,116	1,221,043	1,062,296
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	153,748	180,130	465,877	851,186	688,598
Permanently Restricted Net Assets	352,639	339,528	363,239	369,857	373,698

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	56,729,621	55,495,697	55,091,038	53,566,747	58,775,933
Gross Inpatient Service Revenue	12,358,072	10,579,175	10,047,465	7,918,984	10,051,690
Gross Outpatient Service Revenue	44,371,549	44,916,522	45,043,573	45,647,763	48,724,243
Free Care (Charity Care)	2,842,765	2,067,021	1,860,037	1,655,396	1,865,324
Bad Debt (Provision for Bad Debt)	2,258,561	2,046,648	2,368,603	2,959,256	2,905,024
Contractuals	20,687,705	19,746,400	19,100,190	18,373,713	20,706,304
Changes in Prior Year Estimated/Final Settlements	(383,633)	(340,383)	(602,893)	(1,771,789)	(1,790,347)
Net Patient Service Revenue	31,324,223	31,976,011	32,365,101	32,350,171	35,089,628
Other Operating Revenue	622,093	1,059,904	1,576,742	1,302,601	1,242,523
Total Operating Revenue	31,946,316	33,035,915	33,941,843	33,652,772	36,332,151
Total Operating Expenses	30,580,998	31,905,596	33,667,622	32,078,500	33,979,724
Depreciation and Amortization	1,385,409	1,386,407	1,462,269	1,668,218	1,818,727
Interest	210,251	185,715	160,720	96,244	311,353
Advertising Expenses	118,978	129,309	165,258	159,373	125,788
Allowed Advertising Expenses	31,312	30,382	25,195	25,414	5,927
Non-Allowed Advertising Expenses	87,666	98,927	140,063	133,959	119,861
Salaries and Benefits	17,838,855	18,297,661	19,559,724	19,875,601	20,534,011
Other Operating Expenses	11,027,505	11,906,504	12,319,651	10,279,064	11,189,845
Net Operating Income	1,365,318	1,130,319	274,221	1,574,272	2,352,427
Total Non-operating Revenue	233,154	307,851	309,367	357,762	621,031
Total Investment Income	234,650	322,960	383,600	330,268	625,522
Interest and Dividends	219,622	294,171	288,536	255,966	216,145
Realized Gains/Losses on Sales of Securities	15,028	28,789	95,064	74,302	409,377
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(139)	(6,440)	(69,613)	24,623	(555)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(1,357)	(8,669)	(4,620)	2,871	(3,936)
Excess of Revenue over Expenses	1,598,472	1,438,170	583,588	1,932,034	2,973,458
Extraordinary Gains/Losses	†	†	†	(48,123)	†
Total Surplus/Deficit	1,598,472	1,438,170	583,588	1,883,911	2,973,458
Total Change in Unrestricted Net Assets	1,777,063	1,361,414	1,284,866	1,862,074	2,869,002
Net Assets Released for Restrictions - Capital	19,858	31,571	101,415	206,372	344,165
Unrealized Gains/Losses on Investments	220,537	(79,455)	653,243	252,397	195,604
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(61,804)	(28,872)	(53,380)	(480,606)	(644,225)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.366	2.410	2.160	2.348	2.553
Current Ratio without Board Designated and Undesignated Investments	1.303	1.002	.821	1.352	1.433
Days in Accounts Receivable	23.963	26.929	36.975	25.152	32.088
Acid Test	.864	.539	.190	.758	.866
Days Cash on Hand, Current	67.843	49.595	16.692	68.266	71.870
Days Cash on Hand, Incl Board Designated & Undesignated Investments	151.339	179.191	134.647	157.995	164.807
Average Payment Period, Accounts Payable and Accrued Expenses	33.649	37.444	47.118	40.771	38.961
Average Payment Period, Current Liabilities	78.548	92.040	88.061	90.094	82.949
Capital Structure					
Equity Financing Ratio	.593	.573	.572	.479	.540
Fixed Asset Financing	.359	.301	.196	.445	.410
Cash Flow Divided by Total Debt	.266	.219	.147	.162	.241
Cash Flow Divided by Total Debt with Operating Income Only	.245	.195	.125	.146	.210
Debt Service Coverage Total	3.823	3.608	3.168	6.587	5.675
Debt Service Coverage Total with Operating Income Only	3.543	3.239	2.724	5.949	4.985
Profitability					
Total Margin	.050	.043	.017	.057	.080
Operating Margin	.043	.034	.008	.047	.065
Non Operating Revenue Margin	.146	.214	.530	.185	.209
Return On Assets	.058	.047	.018	.045	.069
Return On Equity	.098	.083	.031	.094	.127
Markup	1.875	1.773	1.683	1.710	1.766
Deductible	.365	.356	.347	.343	.352
Markup Adjustment for Deductible	1.199	1.154	1.116	1.138	1.157
Reported Income Index	.875	1.404	.460	1.038	1.033
Asset Efficiency					
Total Asset Turnover	1.167	1.101	1.052	.795	.854
Fixed Asset Turnover	3.303	3.385	2.690	1.535	1.643
Average Age Plant Depreciation Only	10.502	11.398	11.702	10.982	11.049
Other Financial Ratios					
Total Operating Expense Growth	.021	.043	.055	(.047)	.059
Total Operating Revenue Growth	.012	.034	.027	(.009)	.080
Realized Gains Divided by Non-Operating Revenue	.064	.094	.307	.208	.659
Realized Gains Divided by Net Income	.009	.020	.163	.038	.138
Long Term Debt to Equity	.213	.169	.133	.476	.388

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Health Care -- Biddeford, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	†	†	†	†	57,925,484
Cash and Investment	†	†	†	†	5,015,580
Current Assets Whose Use is Limited	†	†	†	†	678,731
Net Patient Accounts Receivable	†	†	†	†	45,145,626
Due from Affiliates	†	†	†	†	258,495
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	1,532,921
Inventory	†	†	†	†	3,735,933
Other Current Assets	†	†	†	†	1,558,198
Total Non-Current Assets	†	†	†	†	204,057,083
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	78,322,115
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	†	†	25,359,517
Gross Property, Plant and Equipment (PP&E)	†	†	†	†	263,596,651
Accumulated Depreciation	†	†	†	†	163,221,200
Net Property, Plant and Equipment (PP&E)	†	†	†	†	100,375,451
Total Unrestricted Assets	†	†	†	†	261,982,567
Total Current Liabilities	†	†	†	†	63,210,600
Current Long Term Debt (LTD)	†	†	†	†	4,413,176
Accounts Payable and Accrued Expenses	†	†	†	†	18,814,819
Estimated Third Party Settlements	†	†	†	†	13,485,389
Due to Affiliates	†	†	†	†	23,442,475
Other Current Liabilities	†	†	†	†	3,054,741
Total Non-current Liabilities	†	†	†	†	63,625,770
Long Term Debt	†	†	†	†	51,084,693
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	8,752,495
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	3,788,582
Fund Balance Unrestricted	†	†	†	†	135,146,197
Total Liabilities & Equity	†	†	†	†	261,982,567
Total Restricted Assets	†	†	†	†	15,104,057
Cash and Investments	†	†	†	†	15,104,057
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	†	†	†	†	15,104,057
Total Restricted Fund Balance	†	†	†	†	15,100,126
Total Liabilities	†	†	†	†	3,931
Temporarily Restricted Net Assets	†	†	†	†	2,101,816
Permanently Restricted Net Assets	†	†	†	†	12,998,310

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Health Care -- Biddeford, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	†	†	†	†	532,264,602
Gross Inpatient Service Revenue	†	†	†	†	158,025,909
Gross Outpatient Service Revenue	†	†	†	†	374,238,693
Free Care (Charity Care)	†	†	†	†	13,640,187
Bad Debt (Provision for Bad Debt)	†	†	†	†	22,848,624
Contractuals	†	†	†	†	263,746,474
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	(3,300,000)
Net Patient Service Revenue	†	†	†	†	235,329,317
Other Operating Revenue	†	†	†	†	10,877,429
Total Operating Revenue	†	†	†	†	246,206,746
Total Operating Expenses	†	†	†	†	252,259,288
Depreciation and Amortization	†	†	†	†	11,518,767
Interest	†	†	†	†	2,175,413
Advertising Expenses	†	†	†	†	831,945
Allowed Advertising Expenses	†	†	†	†	190,583
Non-Allowed Advertising Expenses	†	†	†	†	641,362
Salaries and Benefits	†	†	†	†	114,642,033
Other Operating Expenses	†	†	†	†	123,091,130
Net Operating Income	†	†	†	†	(6,052,542)
Total Non-operating Revenue	†	†	†	†	3,466,210
Total Investment Income	†	†	†	†	5,161,822
Interest and Dividends	†	†	†	†	1,826,169
Realized Gains/Losses on Sales of Securities	†	†	†	†	3,335,653
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	(1,639,348)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	(56,264)
Excess of Revenue over Expenses	†	†	†	†	(2,586,332)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	†	†	†	†	(2,586,332)
Total Change in Unrestricted Net Assets	†	†	†	†	(2,568,127)
Net Assets Released for Restrictions - Capital	†	†	†	†	176,940
Unrealized Gains/Losses on Investments	†	†	†	†	617,265
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	(776,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Health Care -- Biddeford, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	†	†	†	†	†
Current Ratio without Board Designated and Undesignated Investments	†	†	†	†	†
Days in Accounts Receivable	†	†	†	†	†
Acid Test	†	†	†	†	†
Days Cash on Hand, Current	†	†	†	†	†
Days Cash on Hand, Incl Board Designated & Undesignated Investments	†	†	†	†	†
Average Payment Period, Accounts Payable and Accrued Expenses	†	†	†	†	†
Average Payment Period, Current Liabilities	†	†	†	†	†
Capital Structure					
Equity Financing Ratio	†	†	†	†	†
Fixed Asset Financing	†	†	†	†	†
Cash Flow Divided by Total Debt	†	†	†	†	†
Cash Flow Divided by Total Debt with Operating Income Only	†	†	†	†	†
Debt Service Coverage Total	†	†	†	†	†
Debt Service Coverage Total with Operating Income Only	†	†	†	†	†
Profitability					
Total Margin	†	†	†	†	†
Operating Margin	†	†	†	†	†
Non Operating Revenue Margin	†	†	†	†	†
Return On Assets	†	†	†	†	†
Return On Equity	†	†	†	†	†
Markup	†	†	†	†	†
Deductible	†	†	†	†	†
Markup Adjustment for Deductible	†	†	†	†	†
Reported Income Index	†	†	†	†	†
Asset Efficiency					
Total Asset Turnover	†	†	†	†	†
Fixed Asset Turnover	†	†	†	†	†
Average Age Plant Depreciation Only	†	†	†	†	†
Other Financial Ratios					
Total Operating Expense Growth	†	†	†	†	†
Total Operating Revenue Growth	†	†	†	†	†
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	42,380,291	48,164,922	51,876,962	36,334,211	†
Cash and Investment	11,643,324	19,015,960	11,418,032	9,935,342	†
Current Assets Whose Use is Limited	748,939	720,008	722,116	438,114	†
Net Patient Accounts Receivable	17,739,548	18,493,498	21,572,879	22,091,945	†
Due from Affiliates	†	104,339	167,916	815,113	†
Third Party Settlements Receivable	9,741,310	7,134,572	14,393,999	†	†
Other Accounts Receivable	120,134	262,051	893,114	295,004	†
Inventory	1,487,970	1,544,789	1,532,519	1,661,686	†
Other Current Assets	899,066	889,705	1,176,387	1,097,007	†
Total Non-Current Assets	91,208,865	88,613,040	96,990,934	126,159,021	†
Trustee Held Investments	150,011	150,223	265,193	265,299	†
Board Designated and Undesignated Investments	21,576,520	21,099,167	26,193,552	48,240,918	†
Due From Affiliates	61,341	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,814,331	1,946,941	6,998,407	13,934,145	†
Gross Property, Plant and Equipment (PP&E)	147,929,537	153,818,876	160,538,925	168,592,640	†
Accumulated Depreciation	80,322,875	88,402,167	97,005,143	104,873,981	†
Net Property, Plant and Equipment (PP&E)	67,606,662	65,416,709	63,533,782	63,718,659	†
Total Unrestricted Assets	133,589,156	136,777,962	148,867,896	162,493,232	†
Total Current Liabilities	17,933,295	21,688,665	28,502,800	37,327,528	†
Current Long Term Debt (LTD)	3,255,549	3,257,118	3,237,452	3,378,220	†
Accounts Payable and Accrued Expenses	8,781,938	9,185,296	10,525,648	11,523,029	†
Estimated Third Party Settlements	†	745,080	5,160,902	12,692,503	†
Due to Affiliates	5,695,582	8,475,971	9,534,842	9,618,581	†
Other Current Liabilities	200,226	25,200	43,956	115,195	†
Total Non-current Liabilities	35,124,094	31,919,040	29,005,410	29,340,752	†
Long Term Debt	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	†	†	†	†	†
Fund Balance Unrestricted	80,531,767	83,170,257	91,359,686	95,824,952	†
Total Liabilities & Equity	133,589,156	136,777,962	148,867,896	162,493,232	†
Total Restricted Assets	2,151,292	2,064,481	1,839,956	1,938,827	†
Cash and Investments	1,304,728	2,064,481	1,789,706	1,938,827	†
Receivables	272,176	†	50,250	†	†
Other Assets	574,388	†	†	†	†
Total Restricted Liabilities and Equity	2,151,292	2,064,481	1,839,956	1,938,827	†
Total Restricted Fund Balance	2,151,292	2,064,481	1,839,956	1,938,827	†
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	608,583	473,507	240,576	280,709	†
Permanently Restricted Net Assets	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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	306,620,106	329,830,595	337,334,803	356,261,277	†
Gross Inpatient Service Revenue	101,925,384	110,648,676	102,953,075	118,063,962	†
Gross Outpatient Service Revenue	204,694,722	219,181,919	234,381,728	238,197,315	†
Free Care (Charity Care)	5,377,394	7,494,651	8,030,644	10,291,544	†
Bad Debt (Provision for Bad Debt)	9,201,104	9,797,297	10,222,281	11,854,266	†
Contractuals	145,103,000	157,315,508	160,852,938	172,796,260	†
Changes in Prior Year Estimated/Final Settlements	(1,141,000)	(1,837,000)	(2,685,000)	(2,612,000)	†
Net Patient Service Revenue	148,079,608	157,060,139	160,913,940	163,931,207	†
Other Operating Revenue	3,604,349	3,183,898	4,242,348	4,746,591	†
Total Operating Revenue	151,683,957	160,244,037	165,156,288	168,677,798	†
Total Operating Expenses	150,657,863	157,218,365	162,510,612	166,669,480	†
Depreciation and Amortization	9,063,031	9,092,533	8,738,741	8,347,130	†
Interest	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	66,754,825	76,519,820	82,067,111	86,093,192	†
Net Operating Income	1,026,094	3,025,672	2,645,676	2,008,318	†
Total Non-operating Revenue	1,750,749	(350,012)	4,285,551	3,048,198	†
Total Investment Income	2,140,830	(488,758)	4,069,461	3,071,925	†
Interest and Dividends	3,852	2,609	1,587	†	†
Realized Gains/Losses on Sales of Securities	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.)	51,872	291,206	216,090	(23,727)	†
Excess of Revenue over Expenses	2,776,843	2,675,660	6,931,227	5,056,516	†
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,776,843	2,675,660	6,931,227	5,056,516	†
Total Change in Unrestricted Net Assets	6,386,138	2,638,490	8,189,428	4,465,266	†
Net Assets Released for Restrictions - Capital	1,379,528	309,510	351,839	51,250	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(254,828)	(346,680)	906,362	(642,500)	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	2,484,595	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.566	3.194	2.739	2.266	†
Current Ratio without Board Designated and Undesignated Investments	2.363	2.221	1.820	.973	†
Days in Accounts Receivable	43.726	42.978	48.934	49.189	†
Acid Test	.691	.910	.426	.278	†
Days Cash on Hand, Current	31.944	48.632	28.816	23.915	†
Days Cash on Hand, Incl Board Designated & Undesignated Investments	87.564	100.623	90.991	135.131	†
Average Payment Period, Accounts Payable and Accrued Expenses	22.638	22.634	24.984	26.565	†
Average Payment Period, Current Liabilities	46.228	53.443	67.656	86.056	†
Capital Structure					
Equity Financing Ratio	.603	.608	.614	.590	†
Fixed Asset Financing	.495	.461	.423	.421	†
Cash Flow Divided by Total Debt	.223	.220	.272	.201	†
Cash Flow Divided by Total Debt with Operating Income Only	.190	.226	.198	.155	†
Debt Service Coverage Total	2.682	2.697	3.526	3.145	†
Debt Service Coverage Total with Operating Income Only	2.342	2.767	2.654	2.502	†
Profitability					
Total Margin	.018	.017	.041	.029	†
Operating Margin	.007	.019	.016	.012	†
Non Operating Revenue Margin	.630	(.131)	.618	.603	†
Return On Assets	.021	.020	.047	.031	†
Return On Equity	.034	.032	.076	.053	†
Markup	2.059	2.118	2.102	2.166	†
Deductible	.473	.477	.477	.485	†
Markup Adjustment for Deductible	1.096	1.118	1.112	1.129	†
Reported Income Index	.231	1.014	.846	1.132	†
Asset Efficiency					
Total Asset Turnover	1.149	1.169	1.138	1.057	†
Fixed Asset Turnover	2.244	2.450	2.600	2.647	†
Average Age Plant Depreciation Only	8.863	9.723	11.101	12.564	†
Other Financial Ratios					
Total Operating Expense Growth	.146	.044	.034	.026	†
Total Operating Revenue Growth	.140	.056	.031	.021	†
Realized Gains Divided by Non-Operating Revenue	.150	(2.199)	.225	1.008	†
Realized Gains Divided by Net Income	.094	.288	.139	.608	†
Long Term Debt to Equity	.415	.362	.294	.280	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	10,892,175	16,119,828	14,054,126	16,800,141	†
Cash and Investment	8,735,460	13,938,261	10,756,332	14,530,760	†
Current Assets Whose Use is Limited	444,397	284,965	416,546	443,530	†
Net Patient Accounts Receivable	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	177,542	†	†	†	†
Other Accounts Receivable	†	436,797	390	3,881	†
Inventory	249,042	262,936	165,398	125,062	†
Other Current Assets	112,803	57,792	76,071	49,909	†
Total Non-Current Assets	21,922,445	20,483,199	19,801,761	20,065,063	†
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	209,360	288,800	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	849,793	233,482	528,311	511,058	†
Gross Property, Plant and Equipment (PP&E)	28,190,418	19,960,917	19,273,450	19,554,005	†
Accumulated Depreciation	7,327,126	†	†	†	†
Net Property, Plant and Equipment (PP&E)	20,863,292	19,960,917	19,273,450	19,554,005	†
Total Unrestricted Assets	32,814,620	36,603,027	33,855,887	36,865,204	†
Total Current Liabilities	3,275,859	3,773,912	3,164,893	2,927,322	†
Current Long Term Debt (LTD)	633,280	663,736	809,247	834,247	†
Accounts Payable and Accrued Expenses	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	†	†	†	†	†
Total Non-current Liabilities	21,785,617	24,519,268	21,605,178	23,525,344	†
Long Term Debt	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	3,628,886	1,130,548	3,884,962	†
Fund Balance Unrestricted	7,753,144	8,309,847	9,085,816	10,412,538	†
Total Liabilities & Equity	32,814,620	36,603,027	33,855,887	36,865,204	†
Total Restricted Assets	413,635	510,432	637,355	659,218	†
Cash and Investments	413,635	510,432	637,355	659,218	†
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	413,635	510,432	637,355	659,218	†
Total Restricted Fund Balance	413,635	510,432	616,644	650,330	†
Total Liabilities	†	†	20,711	8,888	†
Temporarily Restricted Net Assets	63,635	160,432	266,644	300,330	†
Permanently Restricted Net Assets	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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	46,972,182	48,357,674	50,552,450	53,013,911	†
Gross Inpatient Service Revenue	44,091,449	46,082,568	48,485,499	50,507,655	†
Gross Outpatient Service Revenue	2,880,733	2,275,106	2,066,951	2,506,256	†
Free Care (Charity Care)	5,509,905	5,667,230	5,675,718	6,603,419	†
Bad Debt (Provision for Bad Debt)	597,104	666,903	1,311,266	1,162,243	†
Contractuals	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	30,247,409	30,526,762	31,069,053	31,403,253	†
Other Operating Revenue	1,081,619	890,012	933,721	823,966	†
Total Operating Revenue	31,329,028	31,416,774	32,002,774	32,227,219	†
Total Operating Expenses	31,022,849	30,886,613	31,341,392	30,927,288	†
Depreciation and Amortization	1,038,319	1,049,934	1,064,338	1,081,614	†
Interest	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	7,154,117	7,384,076	8,120,548	8,110,798	†
Net Operating Income	306,179	530,161	661,382	1,299,931	†
Total Non-operating Revenue	100,577	55,001	44,174	26,790	†
Total Investment Income	100,577	55,001	44,174	26,790	†
Interest and Dividends	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.)	†	†	†	†	†
Excess of Revenue over Expenses	406,756	585,162	705,556	1,326,721	†
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	406,756	585,162	705,556	1,326,721	†
Total Change in Unrestricted Net Assets	(493,244)	558,701	775,968	1,326,721	†
Net Assets Released for Restrictions - Capital	†	†	70,412	†	†
Unrealized Gains/Losses on Investments	†	(16,415)	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(900,000)	(10,046)	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.389	4.348	4.441	5.739	†
Current Ratio without Board Designated and Undesignated Investments	3.325	4.271	4.441	5.739	†
Days in Accounts Receivable	13.009	13.620	14.712	13.183	†
Acid Test	2.802	3.769	3.530	5.115	†
Days Cash on Hand, Current	111.746	173.996	134.693	183.129	†
Days Cash on Hand, Incl Board Designated & Undesignated Investments	114.294	177.529	134.693	183.129	†
Average Payment Period, Accounts Payable and Accrued Expenses	30.463	32.806	28.398	25.597	†
Average Payment Period, Current Liabilities	39.877	46.167	38.154	35.800	†
Capital Structure					
Equity Financing Ratio	.236	.227	.268	.282	†
Fixed Asset Financing	1.033	1.047	1.062	1.004	†
Cash Flow Divided by Total Debt	.058	.058	.071	.091	†
Cash Flow Divided by Total Debt with Operating Income Only	.054	.056	.070	.090	†
Debt Service Coverage Total	1.477	1.566	1.646	2.011	†
Debt Service Coverage Total with Operating Income Only	1.420	1.535	1.620	1.994	†
Profitability					
Total Margin	.013	.019	.022	.041	†
Operating Margin	.010	.017	.021	.040	†
Non Operating Revenue Margin	.247	.094	.063	.020	†
Return On Assets	.012	.016	.021	.036	†
Return On Equity	.052	.070	.078	.127	†
Markup	1.549	1.594	1.643	1.741	†
Deductible	.226	.238	.247	.271	†
Markup Adjustment for Deductible	1.207	1.222	1.244	1.277	†
Reported Income Index	(.825)	1.051	.909	1.000	†
Asset Efficiency					
Total Asset Turnover	.958	.860	.947	.875	†
Fixed Asset Turnover	1.502	1.574	1.660	1.648	†
Average Age Plant Depreciation Only	7.057	†	†	†	†
Other Financial Ratios					
Total Operating Expense Growth	(.011)	(.004)	.015	(.013)	†
Total Operating Revenue Growth	(.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	2.780	2.514	2.253	1.886	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	6,539,277	6,293,682	5,119,848	4,932,966	†
Cash and Investment	2,034,310	1,281,716	1,217,430	1,127,501	†
Current Assets Whose Use is Limited	463,890	203,124	338,985	273,601	†
Net Patient Accounts Receivable	2,248,141	2,312,264	1,740,671	1,634,333	†
Due from Affiliates	992,778	1,821,439	1,278,189	1,481,036	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	258,303	328,267	187,079	162,883	†
Other Current Assets	541,855	346,872	357,494	253,612	†
Total Non-Current Assets	23,443,129	22,853,078	22,467,041	22,632,388	†
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	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	†
Other Non-current Assets	101,898	100,236	89,326	78,307	†
Gross Property, Plant and Equipment (PP&E)	34,136,641	34,618,123	31,538,822	31,815,218	†
Accumulated Depreciation	15,157,895	16,345,309	14,285,747	15,268,725	†
Net Property, Plant and Equipment (PP&E)	18,978,746	18,272,814	17,253,075	16,546,493	†
Total Unrestricted Assets	29,982,406	29,146,760	27,586,889	27,565,354	†
Total Current Liabilities	5,676,516	4,603,716	3,633,246	4,125,729	†
Current Long Term Debt (LTD)	468,475	551,083	480,850	548,117	†
Accounts Payable and Accrued Expenses	913,914	671,281	787,474	1,458,324	†
Estimated Third Party Settlements	2,715,240	1,878,298	1,085,000	897,000	†
Due to Affiliates	955,644	1,069,342	920,294	1,043,400	†
Other Current Liabilities	623,243	433,712	359,628	178,888	†
Total Non-current Liabilities	11,468,577	10,858,708	10,352,384	10,076,970	†
Long Term Debt	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	173,950	114,171	111,500	92,809	†
Fund Balance Unrestricted	12,837,313	13,684,336	13,601,259	13,362,655	†
Total Liabilities & Equity	29,982,406	29,146,760	27,586,889	27,565,354	†
Total Restricted Assets	1,273,093	838,687	833,365	902,423	†
Cash and Investments	1,193,198	818,687	833,365	901,785	†
Receivables	79,895	20,000	†	638	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,273,093	838,687	833,365	902,423	†
Total Restricted Fund Balance	1,273,093	812,059	804,698	872,751	†
Total Liabilities	†	26,628	28,667	29,672	†
Temporarily Restricted Net Assets	616,233	180,799	121,618	161,971	†
Permanently Restricted Net Assets	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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	25,014,573	24,013,022	22,702,852	21,437,592	†
Gross Inpatient Service Revenue	9,879,249	10,424,086	10394471.000	9681126.000	†
Gross Outpatient Service Revenue	15,135,324	13,588,936	12308381.000	11756466.000	†
Free Care (Charity Care)	553,512	434,188	533587.000	400225.000	†
Bad Debt (Provision for Bad Debt)	476,802	500,452	345526.000	457131.000	†
Contractuals	4,924,536	5,561,001	5261518.000	4391846.000	†
Changes in Prior Year Estimated/Final Settlements	518,000	†	†	†	†
Net Patient Service Revenue	18,541,723	17,517,381	16562221.000	16188390.000	†
Other Operating Revenue	1,124,525	1,277,980	1049312.000	692691.000	†
Total Operating Revenue	19,666,248	18,795,361	17611533.000	16881081.000	†
Total Operating Expenses	19,708,595	18,371,325	18253059.000	18124399.000	†
Depreciation and Amortization	1,327,408	1,280,210	1266833.000	1210253.000	†
Interest	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	8,990,966	8,308,259	8257182.000	8531719.000	†
Net Operating Income	(42,347)	424,036	(641526.000)	(1243318.000)	†
Total Non-operating Revenue	487,136	450,123	431732.000	523546.000	†
Total Investment Income	38,504	282,686	266824.000	130342.000	†
Interest and Dividends	87,418	114,936	88448.000	81281.000	†
Realized Gains/Losses on Sales of Securities	(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.)	448,632	167,437	175027.000	393204.000	†
Excess of Revenue over Expenses	444,789	874,159	(209794.000)	(719772.000)	†
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	444,789	874,159	(209794.000)	(719772.000)	†
Total Change in Unrestricted Net Assets	35,770	847,023	(83077.000)	(238605.000)	†
Net Assets Released for Restrictions - Capital	50,000	397,907	103069.000	24652.000	†
Unrealized Gains/Losses on Investments	171,465	(151,178)	391,387	389,675	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(630,484)	(273,865)	(367,739)	66,840	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.815	2.211	2.655	2.507	†
Current Ratio without Board Designated and Undesignated Investments	1.152	1.367	1.409	1.196	†
Days in Accounts Receivable	44.255	48.179	38.361	36.849	†
Acid Test	.440	.323	.428	.340	†
Days Cash on Hand, Current	49.607	31.710	33.444	30.235	†
Days Cash on Hand, Incl Board Designated & Undesignated Investments	124.380	114.637	130.734	146.993	†
Average Payment Period, Accounts Payable and Accrued Expenses	18.148	14.336	16.921	31.470	†
Average Payment Period, Current Liabilities	112.720	98.318	78.071	89.031	†
Capital Structure					
Equity Financing Ratio	.428	.469	.493	.485	†
Fixed Asset Financing	.595	.588	.594	.603	†
Cash Flow Divided by Total Debt	.103	.139	.076	.035	†
Cash Flow Divided by Total Debt with Operating Income Only	.075	.110	.045	(.002)	†
Debt Service Coverage Total	2.230	2.681	1.479	1.010	†
Debt Service Coverage Total with Operating Income Only	1.771	2.232	1.070	.464	†
Profitability					
Total Margin	.022	.045	(.012)	(.041)	†
Operating Margin	(.002)	.023	(.036)	(.074)	†
Non Operating Revenue Margin	1.095	.515	(2.058)	(.727)	†
Return On Assets	.015	.030	(.008)	(.026)	†
Return On Equity	.035	.064	(.015)	(.054)	†
Markup	1.326	1.377	1.301	1.221	†
Deductible	.197	.232	.232	.205	†
Markup Adjustment for Deductible	1.076	1.074	1.013	.979	†
Reported Income Index	12.435	1.032	2.525	3.017	†
Asset Efficiency					
Total Asset Turnover	.672	.660	.654	.631	†
Fixed Asset Turnover	1.036	1.029	1.021	1.020	†
Average Age Plant Depreciation Only	11.419	12.768	11.277	12.616	†
Other Financial Ratios					
Total Operating Expense Growth	(.069)	(.068)	(.006)	(.007)	†
Total Operating Revenue Growth	(.016)	(.044)	(.063)	(.041)	†
Realized Gains Divided by Non-Operating Revenue	(.100)	.373	.413	.094	†
Realized Gains Divided by Net Income	(.110)	.192	(.850)	(.068)	†
Long Term Debt to Equity	.880	.785	.753	.747	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	24,724,762	26,223,015	35,577,431	31,276,000	30,878,000
Cash and Investment	16,392,881	15,577,477	18,420,561	19,037,000	15,942,000
Current Assets Whose Use is Limited	†	729,580	728,545	726,000	695,000
Net Patient Accounts Receivable	6,149,071	7,391,000	9,136,040	9,179,000	11,738,000
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	4,820,278	†	†
Other Accounts Receivable	†	156,221	117,627	226,000	110,000
Inventory	1,012,980	758,317	1,075,819	864,000	593,000
Other Current Assets	1,169,830	1,610,420	1,278,561	1,244,000	1,800,000
Total Non-Current Assets	27,272,953	29,868,247	35,923,730	42,887,000	41,520,000
Trustee Held Investments	736,457	†	13,303,145	10,728,000	422,000
Board Designated and Undesignated Investments	1,742,527	1,770,995	17,497	7,544,000	7,872,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	1,603,616	339,000	321,000
Other Non-current Assets	1,776,173	6,178,524	435,249	855,000	1,303,000
Gross Property, Plant and Equipment (PP&E)	62,560,136	62,809,817	63,983,213	69,620,000	80,721,000
Accumulated Depreciation	39,542,340	40,891,089	43,418,990	46,199,000	49,119,000
Net Property, Plant and Equipment (PP&E)	23,017,796	21,918,728	20,564,223	23,421,000	31,602,000
Total Unrestricted Assets	51,997,715	56,091,262	71,501,161	74,163,000	72,398,000
Total Current Liabilities	12,051,664	16,471,833	15,060,729	16,110,000	15,286,000
Current Long Term Debt (LTD)	2,026,990	1,290,453	1,574,238	1,785,000	1,528,000
Accounts Payable and Accrued Expenses	7,889,047	7,802,540	6,656,072	7,244,000	9,305,000
Estimated Third Party Settlements	2,135,627	7,378,840	6,830,419	7,681,000	4,453,000
Due to Affiliates	†	†	†	(600,000)	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	18,900,307	20,790,154	33,380,137	28,270,000	29,937,000
Long Term Debt	14,739,552	13,456,756	25,404,348	23,581,000	22,054,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	4,160,755	7,333,398	7,975,789	4,689,000	7,883,000
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	21,045,744	18,829,275	23,060,295	29,783,000	27,175,000
Total Liabilities & Equity	51,997,715	56,091,262	71,501,161	74,163,000	72,398,000
Total Restricted Assets	2,288,800	2,107,925	2,277,355	2,428,000	2,383,000
Cash and Investments	2,288,800	2,107,925	2,277,355	2,428,000	2,383,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	2,288,800	2,107,925	2,277,355	2,428,000	2,383,000
Total Restricted Fund Balance	2,288,800	2,107,925	2,277,355	2,428,000	2,383,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	2,288,800	2,107,925	2,277,355	2,428,000	2,383,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	164,568,941	174,194,903	186,877,585	220,110,000	245,592,000
Gross Inpatient Service Revenue	61,786,537	70,653,519	68,601,812	77,329,000	85,122,000
Gross Outpatient Service Revenue	102,782,404	103,541,384	118,275,773	142,781,000	160,470,000
Free Care (Charity Care)	1,757,748	2,593,374	2,837,793	3,587,000	3,963,000
Bad Debt (Provision for Bad Debt)	6,275,693	5,780,363	5,558,328	8,826,000	10,964,000
Contractuals	72,914,429	78,644,027	87,111,348	108,011,000	121,689,000
Changes in Prior Year Estimated/Final Settlements	(1,600,000)	†	†	†	†
Net Patient Service Revenue	85,221,071	87,177,139	91,370,116	99,686,000	108,976,000
Other Operating Revenue	1,804,055	3,365,876	4,090,892	3,127,000	2,770,000
Total Operating Revenue	87,025,126	90,543,015	95,461,008	102,813,000	111,746,000
Total Operating Expenses	81,890,940	82,347,549	90,329,236	94,549,000	101,726,000
Depreciation and Amortization	4,127,851	3,653,816	3,586,790	3,845,000	4,115,000
Interest	952,293	771,105	587,234	613,000	791,000
Advertising Expenses	164,651	123,302	174,823	287,000	348,000
Allowed Advertising Expenses	123,528	123,302	174,823	287,000	348,000
Non-Allowed Advertising Expenses	41,123	†	†	†	†
Salaries and Benefits	42,046,980	41,943,198	46,166,243	48,448,000	49,305,000
Other Operating Expenses	34,599,165	35,856,128	39,814,146	41,356,000	47,167,000
Net Operating Income	5,134,186	8,195,466	5,131,772	8,264,000	10,020,000
Total Non-operating Revenue	735,147	677,605	1,266,477	816,000	1,696,000
Total Investment Income	735,147	503,746	1,163,763	604,000	1,602,000
Interest and Dividends	735,147	526,253	427,089	484,000	527,000
Realized Gains/Losses on Sales of Securities	†	(22,507)	736,674	120,000	1,075,000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	46,283	1,478	11,000	(10,000)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	127,576	101,236	201,000	104,000
Excess of Revenue over Expenses	5,869,333	8,873,071	6,398,249	9,080,000	11,716,000
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	5,869,333	8,873,071	6,398,249	9,080,000	11,716,000
Total Change in Unrestricted Net Assets	713,748	(2,088,909)	4,231,018	6,723,000	(2,609,000)
Net Assets Released for Restrictions - Capital	†	†	1,065	†	†
Unrealized Gains/Losses on Investments	637,660	(420,079)	652,568	1,166,000	(611,000)
Minimum Pension Liability Adjustment	10,703	(3,140,696)	1,545,793	3,659,000	(3,304,000)
Transfers From/To Affiliates	(5,803,948)	(7,401,205)	(4,366,657)	(7,182,000)	(10,410,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.196	1.700	2.363	2.410	2.535
Current Ratio without Board Designated and Undesignated Investments	2.052	1.592	2.362	1.941	2.020
Days in Accounts Receivable	26.336	30.945	36.496	33.609	39.315
Acid Test	1.360	.990	1.271	1.227	1.088
Days Cash on Hand, Current	76.944	75.636	80.577	79.528	62.211
Days Cash on Hand, Incl Board Designated & Undesignated Investments	85.123	83.850	80.650	109.886	91.647
Average Payment Period, Accounts Payable and Accrued Expenses	37.029	36.190	28.008	29.150	34.794
Average Payment Period, Current Liabilities	56.567	76.400	63.373	64.828	57.159
Capital Structure					
Equity Financing Ratio	.405	.336	.323	.402	.375
Fixed Asset Financing	.640	.614	1.235	1.007	.698
Cash Flow Divided by Total Debt	.323	.336	.206	.291	.350
Cash Flow Divided by Total Debt with Operating Income Only	.299	.318	.180	.273	.313
Debt Service Coverage Total	3.500	4.753	5.630	6.190	6.453
Debt Service Coverage Total with Operating Income Only	3.265	4.510	4.956	5.816	5.794
Profitability					
Total Margin	.067	.097	.066	.088	.103
Operating Margin	.059	.091	.054	.080	.090
Non Operating Revenue Margin	.125	.076	.198	.090	.145
Return On Assets	.113	.158	.089	.122	.162
Return On Equity	.279	.471	.277	.305	.431
Markup	2.032	2.156	2.114	2.361	2.441
Deductible	.443	.451	.466	.491	.495
Markup Adjustment for Deductible	1.141	1.201	1.150	1.219	1.245
Reported Income Index	8.220	(4.003)	1.512	1.351	(4.492)
Asset Efficiency					
Total Asset Turnover	1.688	1.626	1.353	1.397	1.567
Fixed Asset Turnover	3.781	4.131	4.642	4.390	3.536
Average Age Plant Depreciation Only	9.579	11.191	12.105	12.015	11.937
Other Financial Ratios					
Total Operating Expense Growth	(.021)	.006	.097	.047	.076
Total Operating Revenue Growth	(.012)	.040	.054	.077	.087
Realized Gains Divided by Non-Operating Revenue	†	(.033)	.582	.147	.634
Realized Gains Divided by Net Income	†	(.003)	.115	.013	.092
Long Term Debt to Equity	.700	.715	1.102	.792	.812

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	57,389,000	45,285,000	50,572,000	50,046,000	45,271,000
Cash and Investment	1,400,000	4,687,000	2,831,000	9,213,000	4,262,000
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	12,899,000	14,749,000	12,955,000	13,807,000	13,858,000
Due from Affiliates	19,160,000	21,654,000	13,749,000	21,843,000	21,881,000
Third Party Settlements Receivable	†	†	17,698,000	†	369,000
Other Accounts Receivable	†	†	†	†	†
Inventory	1,271,000	1,173,000	1,257,000	1,243,000	1,287,000
Other Current Assets	22,659,000	3,022,000	2,082,000	3,940,000	3,614,000
Total Non-Current Assets	93,347,000	111,560,000	91,459,000	94,585,000	94,512,000
Trustee Held Investments	10,091,000	1,272,000	1,736,000	1,861,000	1,775,000
Board Designated and Undesignated Investments	26,607,000	26,486,000	27,626,000	31,377,000	32,950,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	1,670,000	2,329,000	2,433,000	2,466,000	2,463,000
Other Non-current Assets	371,000	22,137,000	1,596,000	3,052,000	2,826,000
Gross Property, Plant and Equipment (PP&E)	96,748,000	106,497,000	109,659,000	109,588,000	113,027,000
Accumulated Depreciation	42,140,000	47,161,000	51,591,000	53,759,000	58,529,000
Net Property, Plant and Equipment (PP&E)	54,608,000	59,336,000	58,068,000	55,829,000	54,498,000
Total Unrestricted Assets	150,736,000	156,845,000	142,031,000	144,631,000	139,783,000
Total Current Liabilities	14,725,000	17,871,000	15,387,000	15,675,000	14,591,000
Current Long Term Debt (LTD)	1,778,000	1,906,000	1,953,000	2,071,000	2,117,000
Accounts Payable and Accrued Expenses	12,947,000	11,764,000	13,434,000	12,083,000	12,474,000
Estimated Third Party Settlements	†	1,701,000	†	1,521,000	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	2,500,000	†	†	†
Total Non-current Liabilities	49,190,000	48,357,000	46,779,000	43,931,000	43,520,000
Long Term Debt	48,656,000	46,708,000	45,479,000	43,343,000	41,048,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	534,000	1,649,000	1,300,000	588,000	2,472,000
Fund Balance Unrestricted	86,821,000	90,617,000	79,865,000	85,025,000	81,672,000
Total Liabilities & Equity	150,736,000	156,845,000	142,031,000	144,631,000	139,783,000
Total Restricted Assets	1,970,000	2,392,000	2,239,000	1,689,000	2,006,000
Cash and Investments	1,970,000	2,392,000	2,239,000	1,689,000	2,006,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,970,000	2,392,000	2,239,000	1,689,000	2,006,000
Total Restricted Fund Balance	1,970,000	2,392,000	2,239,000	1,689,000	2,006,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,279,000	1,696,000	1,542,000	992,000	1,309,000
Permanently Restricted Net Assets	691,000	696,000	697,000	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 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	324,260,000	361,276,000	364,399,000	387,305,000	395,000,000
Gross Inpatient Service Revenue	132,960,000	135,070,000	129,094,000	134,122,000	135,366,000
Gross Outpatient Service Revenue	191,300,000	226,206,000	235,305,000	253,183,000	259,634,000
Free Care (Charity Care)	9,478,000	11,371,000	15,882,000	12,719,000	12,465,000
Bad Debt (Provision for Bad Debt)	6,825,000	6,926,000	6,313,000	10,957,000	12,016,000
Contractuals	175,003,000	202,140,000	207,016,000	227,740,000	234,168,000
Changes in Prior Year Estimated/Final Settlements	(29,000)	597,000	(1,089,000)	(2,964,000)	(2,500,000)
Net Patient Service Revenue	132,983,000	140,242,000	136,277,000	138,853,000	138,851,000
Other Operating Revenue	1,541,000	9,901,000	8,656,000	8,757,000	8,272,000
Total Operating Revenue	134,524,000	150,143,000	144,933,000	147,610,000	147,123,000
Total Operating Expenses	128,379,000	146,076,000	148,698,000	147,509,000	149,574,000
Depreciation and Amortization	4,446,000	4,993,000	5,289,000	4,964,000	4,851,000
Interest	1,490,000	2,153,000	2,389,000	2,122,000	1,964,000
Advertising Expenses	†	†	479,000	438,000	431,000
Allowed Advertising Expenses	†	†	132,000	100,000	22,000
Non-Allowed Advertising Expenses	†	†	347,000	338,000	409,000
Salaries and Benefits	51,631,000	84,318,000	87,081,000	85,709,000	85,926,000
Other Operating Expenses	70,812,000	54,612,000	53,460,000	54,276,000	56,402,000
Net Operating Income	6,145,000	4,067,000	(3,765,000)	101,000	(2,451,000)
Total Non-operating Revenue	1,880,000	(2,077,000)	2,504,000	2,784,000	1,136,000
Total Investment Income	2,805,000	505,000	1,685,000	2,248,000	1,105,000
Interest and Dividends	2,805,000	505,000	1,685,000	2,248,000	1,105,000
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	31,000
Excess of Revenue over Expenses	8,025,000	1,990,000	(1,261,000)	2,885,000	(1,315,000)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	8,025,000	1,990,000	(1,261,000)	2,885,000	(1,315,000)
Total Change in Unrestricted Net Assets	9,330,000	3,796,000	(10,752,000)	5,160,000	(3,353,000)
Net Assets Released for Restrictions - Capital	279,000	321,000	360,000	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	1,026,000	1,485,000	(9,851,000)	2,275,000	(2,160,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	122,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	5.704	4.016	5.082	5.194	5.361
Current Ratio without Board Designated and Undesignated Investments	3.897	2.534	3.287	3.193	3.103
Days in Accounts Receivable	35.404	38.386	34.698	36.294	36.429
Acid Test	.095	.262	.184	.588	.292
Days Cash on Hand, Current	4.123	12.126	7.205	23.591	10.749
Days Cash on Hand, Incl Board Designated & Undesignated Investments	82.485	80.649	77.518	103.935	93.851
Average Payment Period, Accounts Payable and Accrued Expenses	38.131	30.435	34.192	30.940	31.460
Average Payment Period, Current Liabilities	43.367	46.235	39.163	40.137	36.799
Capital Structure					
Equity Financing Ratio	.576	.578	.562	.588	.584
Fixed Asset Financing	.891	.787	.783	.776	.753
Cash Flow Divided by Total Debt	.195	.105	.065	.132	.061
Cash Flow Divided by Total Debt with Operating Income Only	.166	.137	.025	.085	.041
Debt Service Coverage Total	4.634	2.324	1.494	2.447	1.363
Debt Service Coverage Total with Operating Income Only	4.010	2.852	.911	1.764	1.082
Profitability					
Total Margin	.059	.013	(.009)	.019	(.009)
Operating Margin	.046	.027	(.026)	.001	(.017)
Non Operating Revenue Margin	.234	(1.044)	(1.986)	.965	(.864)
Return On Assets	.053	.013	(.009)	.020	(.009)
Return On Equity	.092	.022	(.016)	.034	(.016)
Markup	2.538	2.541	2.509	2.685	2.696
Deductible	.540	.560	.568	.588	.593
Markup Adjustment for Deductible	1.175	1.157	1.117	1.141	1.131
Reported Income Index	.829	.524	.117	.559	.392
Asset Efficiency					
Total Asset Turnover	.905	.944	1.038	1.040	1.061
Fixed Asset Turnover	2.463	2.530	2.496	2.644	2.700
Average Age Plant Depreciation Only	9.478	9.445	9.754	10.830	12.065
Other Financial Ratios					
Total Operating Expense Growth	.081	.138	.018	(.008)	.014
Total Operating Revenue Growth	.075	.116	(.035)	.018	(.003)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.560	.515	.569	.510	.503

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	9,059,251	15,424,898	15,451,252	22,182,824	23,267,932
Cash and Investment	4,884,266	6,153,111	6,341,059	14,231,199	14,698,307
Current Assets Whose Use is Limited	278,959	889,188	989,716	1,022,963	979,959
Net Patient Accounts Receivable	2,293,478	6,824,645	6,595,626	5,292,592	5,618,001
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,011,207	1,093,414	1,064,314	1,168,208	1,297,342
Other Current Assets	591,341	464,540	460,537	467,862	674,323
Total Non-Current Assets	28,025,654	25,314,650	29,016,723	26,628,281	28,130,813
Trustee Held Investments	403,914	406,013	406,695	407,302	†
Board Designated and Undesignated Investments	8,466,172	3,499,868	3,874,840	4,097,710	4,887,307
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	3,677,439	3,699,734	4,306,123	4,732,324	5,157,332
Other Non-current Assets	1,326,582	3,540,613	6,973,237	4,247,270	5,763,988
Gross Property, Plant and Equipment (PP&E)	40,045,512	42,062,616	43,094,283	44,164,477	44,976,091
Accumulated Depreciation	25,893,965	27,894,194	29,638,455	31,020,802	32,653,905
Net Property, Plant and Equipment (PP&E)	14,151,547	14,168,422	13,455,828	13,143,675	12,322,186
Total Unrestricted Assets	37,084,905	40,739,548	44,467,975	48,811,105	51,398,745
Total Current Liabilities	5,888,712	7,915,863	7,322,137	12,757,453	12,528,614
Current Long Term Debt (LTD)	283,002	328,527	351,794	310,803	111,859
Accounts Payable and Accrued Expenses	2,909,404	4,185,264	4,486,912	4,803,950	4,252,247
Estimated Third Party Settlements	2,138,165	2,327,836	1,336,843	6,552,389	7,069,781
Due to Affiliates	558,141	1,074,236	1,146,588	1,090,311	1,094,727
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	4,295,543	4,405,164	4,317,729	3,988,356	2,525,487
Long Term Debt	3,689,360	3,487,968	3,153,685	2,874,042	59,185
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	1,312,402
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	606,183	917,196	1,164,044	1,114,314	1,153,900
Fund Balance Unrestricted	26,900,650	28,418,521	32,828,109	32,065,296	36,344,644
Total Liabilities & Equity	37,084,905	40,739,548	44,467,975	48,811,105	51,398,745
Total Restricted Assets	1,003,998	1,024,882	1,145,448	1,219,437	1,582,900
Cash and Investments	1,003,998	1,024,882	1,145,448	1,219,437	1,582,900
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,003,998	1,024,882	1,145,448	1,219,437	1,582,900
Total Restricted Fund Balance	1,003,998	1,024,882	1,145,448	1,219,437	1,582,900
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	451,844	472,728	593,294	667,283	1,024,489
Permanently Restricted Net Assets	552,154	552,154	552,154	552,154	558,411

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	92,126,056	92,093,892	93,610,932	96,228,351	95,345,120
Gross Inpatient Service Revenue	29,786,310	24,328,172	19119244.000	19758648.000	18,568,934
Gross Outpatient Service Revenue	62,339,746	67,765,720	74491688.000	76469703.000	76,776,186
Free Care (Charity Care)	1,997,478	2,046,576	2104946.000	2743657.000	2,766,583
Bad Debt (Provision for Bad Debt)	3,225,401	2,942,133	2956751.000	4011284.000	4,424,397
Contractuals	46,343,695	40,076,894	36104720.000	36163568.000	33,057,895
Changes in Prior Year Estimated/Final Settlements	(1,000,000)	(1,891,000)	(1975000.000)	(890000.000)	(1,295,000)
Net Patient Service Revenue	41,559,482	48,919,289	54419515.000	54199842.000	56,391,245
Other Operating Revenue	412,737	444,037	1238060.000	701126.000	1,077,627
Total Operating Revenue	41,972,219	49,363,326	55657575.000	54900968.000	57,468,872
Total Operating Expenses	39,406,490	44,082,366	51072041.000	52330558.000	53,218,576
Depreciation and Amortization	2,094,841	2,190,666	2090838.000	2092239.000	1,961,693
Interest	69,056	71,135	64937.000	56778.000	39,446
Advertising Expenses	106,830	121,156	90082.000	122124.000	80,202
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	106,830	121,156	90082.000	122124.000	80,202
Salaries and Benefits	22,379,158	25,919,788	30218965.000	30995676.000	31,416,736
Other Operating Expenses	14,756,605	15,779,621	18607219.000	19063741.000	19,720,499
Net Operating Income	2,565,729	5,280,960	4585534.000	2570410.000	4,250,296
Total Non-operating Revenue	401,292	39,592	576310.000	464045.000	383,614
Total Investment Income	108,994	56,993	26913.000	18278.000	33,631
Interest and Dividends	108,994	56,993	26913.000	18278.000	33,631
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.)	292,298	(17,401)	549397.000	445767.000	349,983
Excess of Revenue over Expenses	2,967,021	5,320,552	5161844.000	3034455.000	4,633,910
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,967,021	5,320,552	5161844.000	3034455.000	4,633,910
Total Change in Unrestricted Net Assets	774,314	1,517,871	4409588.000	(762813.000)	4,279,348
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	125,040	(34,521)	189,066	179,164	165,582
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(2,317,747)	(3,699,206)	(1,058,322)	(3,978,532)	(520,144)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	(68,954)	117,000	2,100	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.976	2.391	2.639	2.060	2.247
Current Ratio without Board Designated and Undesignated Investments	1.538	1.949	2.110	1.739	1.857
Days in Accounts Receivable	20.143	50.921	44.238	35.642	36.363
Acid Test	.877	.890	1.001	1.196	1.251
Days Cash on Hand, Current	50.509	61.359	54.628	110.827	111.645
Days Cash on Hand, Incl Board Designated & Undesignated Investments	133.329	91.853	83.502	140.599	146.447
Average Payment Period, Accounts Payable and Accrued Expenses	28.461	36.466	33.436	34.902	30.280
Average Payment Period, Current Liabilities	57.606	68.970	54.563	92.688	89.216
Capital Structure					
Equity Financing Ratio	.725	.698	.738	.657	.707
Fixed Asset Financing	.261	.246	.234	.219	.005
Cash Flow Divided by Total Debt	.497	.610	.623	.306	.438
Cash Flow Divided by Total Debt with Operating Income Only	.458	.606	.574	.278	.413
Debt Service Coverage Total	17.691	21.411	18.598	12.687	18.944
Debt Service Coverage Total with Operating Income Only	16.307	21.299	17.133	11.551	17.849
Profitability					
Total Margin	.070	.108	.092	.055	.080
Operating Margin	.061	.107	.082	.047	.074
Non Operating Revenue Margin	.135	.007	.112	.153	.083
Return On Assets	.080	.131	.116	.062	.090
Return On Equity	.110	.187	.157	.095	.127
Markup	2.348	2.099	1.857	1.852	1.812
Deductible	.503	.435	.386	.376	.347
Markup Adjustment for Deductible	1.172	1.190	1.150	1.161	1.191
Reported Income Index	3.832	3.505	1.171	(3.978)	1.083
Asset Efficiency					
Total Asset Turnover	1.143	1.213	1.265	1.134	1.126
Fixed Asset Turnover	2.966	3.484	4.136	4.177	4.664
Average Age Plant Depreciation Only	12.361	12.733	14.175	14.827	16.646
Other Financial Ratios					
Total Operating Expense Growth	(.009)	.119	.159	.025	.017
Total Operating Revenue Growth	(.008)	.176	.128	(.014)	.047
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.137	.123	.096	.090	.002

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	10,654,085	17,636,125	13,058,125	15,012,109	14,531,402
Cash and Investment	3,098,894	8,299,255	3,940,965	5,368,040	3,340,388
Current Assets Whose Use is Limited	152,653	153,534	152,947	153,486	92,751
Net Patient Accounts Receivable	4,811,411	6,696,824	5,639,738	6,489,783	7,749,753
Due from Affiliates	†	†	†	†	291,053
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,876,650	2,005,526	2,380,723	2,578,577	2,594,674
Other Current Assets	714,477	480,986	943,752	422,223	462,783
Total Non-Current Assets	58,524,793	60,605,835	75,733,703	84,952,183	86,140,902
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	31,115,700	35,864,555	43,254,462	49,336,807	49,894,030
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,038,138	2,863,905	7,741,335	9,741,206	10,310,984
Gross Property, Plant and Equipment (PP&E)	54,765,521	56,090,791	61,779,328	65,298,741	68,365,054
Accumulated Depreciation	31,394,566	34,213,416	37,041,422	39,424,571	42,429,166
Net Property, Plant and Equipment (PP&E)	23,370,955	21,877,375	24,737,906	25,874,170	25,935,888
Total Unrestricted Assets	69,178,878	78,241,960	88,791,828	99,964,292	100,672,304
Total Current Liabilities	12,905,346	14,211,379	14,564,695	19,660,152	16,543,265
Current Long Term Debt (LTD)	530,658	555,918	406,098	424,095	436,868
Accounts Payable and Accrued Expenses	6,688,030	6,881,754	6,884,089	8,016,934	7,657,167
Estimated Third Party Settlements	5,285,103	5,901,459	6,567,121	9,435,717	6,268,245
Due to Affiliates	401,555	872,248	707,387	1,783,406	2,076,514
Other Current Liabilities	†	†	†	†	104,471
Total Non-current Liabilities	7,727,885	7,857,889	9,580,416	9,888,693	10,731,705
Long Term Debt	7,097,885	6,547,889	6,501,723	6,178,134	6,052,013
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	2,247,519
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	2,432,173
Fund Balance Unrestricted	48,545,647	56,172,692	64,646,717	70,415,447	73,397,334
Total Liabilities & Equity	69,178,878	78,241,960	88,791,828	99,964,292	100,672,304
Total Restricted Assets	13,294,276	12,658,626	16,186,429	18,416,093	20,912,375
Cash and Investments	13,294,276	12,658,626	16,186,429	18,416,093	20,912,375
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	13,294,276	12,658,626	16,186,429	18,416,093	20,912,375
Total Restricted Fund Balance	13,294,276	12,658,626	16,186,429	18,416,093	20,912,375
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,546,298	1,456,389	1,599,224	1,654,134	1,730,569
Permanently Restricted Net Assets	11,747,978	11,202,237	14,587,205	16,761,959	19,181,806

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	96,484,694	111,301,961	112,910,211	118,984,918	120,536,536
Gross Inpatient Service Revenue	22,789,903	27,675,893	25,618,253	27,160,285	24,771,141
Gross Outpatient Service Revenue	73,694,791	83,626,068	87,291,958	91,824,633	95,765,395
Free Care (Charity Care)	2,782,100	3,314,381	3,944,129	5,095,397	5,758,415
Bad Debt (Provision for Bad Debt)	3,245,250	4,033,375	4,341,000	5,377,294	5,474,729
Contractuals	31,296,449	37,409,569	37,289,859	40,196,725	38,927,490
Changes in Prior Year Estimated/Final Settlements	(2,200,000)	(4,700,000)	(600,000)	(2,400,000)	(1,500,000)
Net Patient Service Revenue	61,360,895	71,244,636	67,935,223	70,715,502	71,875,902
Other Operating Revenue	1,299,096	1,268,567	2,338,191	1,692,752	2,662,261
Total Operating Revenue	62,659,991	72,513,203	70,273,414	72,408,254	74,538,163
Total Operating Expenses	59,180,386	64,963,652	66,139,205	69,877,391	74,730,977
Depreciation and Amortization	3,068,923	3,147,893	3,096,520	3,081,428	3,302,765
Interest	364,265	403,887	331,866	333,494	414,240
Advertising Expenses	40,880	43,248	61,178	(228)	14,270
Allowed Advertising Expenses	40,880	43,248	61,178	(228)	14,270
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	37,119,636	40,522,756	41,660,166	42,547,345	44,975,971
Other Operating Expenses	18,586,682	20,845,868	20,989,475	23,915,352	26,023,731
Net Operating Income	3,479,605	7,549,551	4,134,209	2,530,863	(192,814)
Total Non-operating Revenue	2,324,481	1,018,974	5,227,390	4,687,711	4,529,428
Total Investment Income	2,209,416	792,955	5,279,973	4,437,150	4,431,969
Interest and Dividends	1,084,667	1,283,936	1,253,487	1,317,102	1,261,934
Realized Gains/Losses on Sales of Securities	1,124,749	(490,981)	4,026,486	3,120,048	3,170,035
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	12,446	93,830	(157,879)	(38,871)	(135,509)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	102,619	132,189	105,296	289,432	232,968
Excess of Revenue over Expenses	5,804,086	8,568,525	9,361,599	7,218,574	4,336,614
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	5,804,086	8,568,525	9,361,599	7,218,574	4,336,614
Total Change in Unrestricted Net Assets	5,359,058	7,627,045	8,474,025	5,768,730	2,981,887
Net Assets Released for Restrictions - Capital	2,000	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(535,494)	(941,480)	(887,574)	(1,449,844)	(1,354,727)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	88,466	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.237	3.765	3.866	3.273	3.894
Current Ratio without Board Designated and Undesignated Investments	.826	1.241	.897	.764	.878
Days in Accounts Receivable	28.620	34.309	30.301	33.497	39.355
Acid Test	.252	.595	.281	.281	.208
Days Cash on Hand, Current	21.151	49.911	23.703	30.172	17.543
Days Cash on Hand, Incl Board Designated & Undesignated Investments	223.556	261.678	274.134	299.768	272.503
Average Payment Period, Accounts Payable and Accrued Expenses	43.505	40.634	39.857	43.808	39.128
Average Payment Period, Current Liabilities	83.948	83.913	84.326	107.431	84.537
Capital Structure					
Equity Financing Ratio	.702	.718	.728	.704	.729
Fixed Asset Financing	.304	.299	.263	.239	.233
Cash Flow Divided by Total Debt	.430	.531	.516	.349	.280
Cash Flow Divided by Total Debt with Operating Income Only	.317	.485	.299	.190	.114
Debt Service Coverage Total	10.479	12.969	14.407	14.378	9.607
Debt Service Coverage Total with Operating Income Only	7.842	11.879	8.519	8.039	4.204
Profitability					
Total Margin	.089	.117	.124	.094	.055
Operating Margin	.056	.104	.059	.035	(.003)
Non Operating Revenue Margin	.400	.119	.558	.649	1.044
Return On Assets	.084	.110	.105	.072	.043
Return On Equity	.120	.153	.145	.103	.059
Markup	1.652	1.733	1.743	1.727	1.649
Deductible	.324	.336	.330	.338	.323
Markup Adjustment for Deductible	1.123	1.157	1.179	1.152	1.128
Reported Income Index	1.083	1.123	1.105	1.251	1.454
Asset Efficiency					
Total Asset Turnover	.939	.940	.850	.771	.785
Fixed Asset Turnover	2.681	3.315	2.841	2.798	2.874
Average Age Plant Depreciation Only	10.230	10.869	11.962	12.794	12.847
Other Financial Ratios					
Total Operating Expense Growth	.022	.098	.018	.057	.069
Total Operating Revenue Growth	.042	.157	(.031)	.030	.029
Realized Gains Divided by Non-Operating Revenue	.484	(.482)	.770	.666	.700
Realized Gains Divided by Net Income	.194	(.057)	.430	.432	.731
Long Term Debt to Equity	.146	.117	.101	.088	.082

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	26,579,729	30,529,151	27,665,409	31,575,179	29,886,175
Cash and Investment	3,459,189	5,732,030	871,178	238,890	1,218,578
Current Assets Whose Use is Limited	1,878,990	1,823,447	1,733,219	1,784,753	1,685,735
Net Patient Accounts Receivable	16,189,290	18,036,395	20,018,973	22,816,269	22,254,601
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	1,610,865	†
Other Accounts Receivable	549,425	276,801	260,513	564,839	108,072
Inventory	3,639,243	3,503,742	3,748,911	3,408,904	3,434,214
Other Current Assets	863,592	1,156,736	1,032,615	1,150,659	1,184,975
Total Non-Current Assets	71,520,759	76,985,509	80,851,580	74,784,897	78,982,371
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	22,009,013	26,837,417	24,706,146	25,174,008	29,387,005
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,577,051	4,178,286	5,303,201	1,373,049	1,637,714
Gross Property, Plant and Equipment (PP&E)	98,337,016	102,537,548	112,630,275	114,090,843	117,138,250
Accumulated Depreciation	54,402,321	56,567,742	61,788,042	65,853,003	69,180,598
Net Property, Plant and Equipment (PP&E)	43,934,695	45,969,806	50,842,233	48,237,840	47,957,652
Total Unrestricted Assets	98,100,488	107,514,660	108,516,989	106,360,076	108,868,546
Total Current Liabilities	15,536,468	18,195,350	21,342,314	15,844,763	17,343,671
Current Long Term Debt (LTD)	936,000	1,487,000	1,460,000	1,602,301	1,542,382
Accounts Payable and Accrued Expenses	13,173,533	14,833,491	15,782,849	14,242,462	15,801,289
Estimated Third Party Settlements	1,426,935	1,874,859	4,099,465	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-current Liabilities	32,633,599	27,132,857	28,976,269	27,171,522	23,948,279
Long Term Debt	20,909,976	19,365,604	17,877,565	18,708,628	17,125,493
Estimated Third Party Settlements	†	†	†	†	72,122
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	10,952,211	6,841,260	10,211,032	7,536,793	5,673,108
Other Non-Current Liabilities	771,412	925,993	887,672	926,101	1,077,556
Fund Balance Unrestricted	49,930,421	62,186,453	58,198,406	63,343,791	67,576,596
Total Liabilities & Equity	98,100,488	107,514,660	108,516,989	106,360,076	108,868,546
Total Restricted Assets	8,484,005	9,160,794	8,569,801	9,387,385	10,896,475
Cash and Investments	8,484,005	9,160,794	8,569,801	9,387,385	10,896,475
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	8,484,005	9,160,794	8,569,801	9,387,385	10,896,475
Total Restricted Fund Balance	8,484,005	9,160,794	8,569,801	9,387,385	10,896,475
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	6,201,608	6,531,687	5,951,564	6,507,861	7,621,004
Permanently Restricted Net Assets	2,282,397	2,629,107	2,618,237	2,879,524	3,275,471

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	282,139,284	303,664,055	328,015,064	330,800,519	333,743,870
Gross Inpatient Service Revenue	86,577,348	88,234,107	87,831,897	87,875,947	87,377,408
Gross Outpatient Service Revenue	195,561,936	215,429,948	240,183,167	242,924,572	246,366,462
Free Care (Charity Care)	4,905,168	6,169,914	6,124,347	8,271,040	8,428,724
Bad Debt (Provision for Bad Debt)	6,331,654	6,288,303	7,171,710	7,730,859	7,509,170
Contractuals	132,754,897	144,397,690	163,602,256	169,127,252	173,025,151
Changes in Prior Year Estimated/Final Settlements	†	†	†	(1,300,000)	†
Net Patient Service Revenue	138,147,565	146,808,148	151,116,751	146,971,368	144,780,825
Other Operating Revenue	2,802,807	2,768,390	3,004,073	4,936,500	3,971,147
Total Operating Revenue	140,950,372	149,576,538	154,120,824	151,907,868	148,751,972
Total Operating Expenses	136,999,629	146,761,560	155,761,918	153,607,184	151,586,182
Depreciation and Amortization	5,287,866	5,485,695	5,534,301	4,905,160	4,638,105
Interest	1,009,331	896,608	859,231	956,842	890,935
Advertising Expenses	490,000	693,001	658,000	582,000	446,000
Allowed Advertising Expenses	51,074	59,816	62,453	70,050	59,263
Non-Allowed Advertising Expenses	438,926	633,185	595,547	511,950	386,737
Salaries and Benefits	80,752,435	84,315,411	89,164,185	90,831,072	87,063,753
Other Operating Expenses	49,459,997	55,370,845	59,546,201	56,332,110	58,547,389
Net Operating Income	3,950,743	2,814,978	(1,641,094)	(1,699,316)	(2,834,210)
Total Non-operating Revenue	2,456,613	4,452,312	278,816	3,523,774	4,093,013
Total Investment Income	2,313,861	4,275,847	(228,630)	3,024,207	3,891,181
Interest and Dividends	452,018	172,273	82,170	11,465	37,383
Realized Gains/Losses on Sales of Securities	1,861,843	4,103,574	(310,800)	3,012,742	3,853,798
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	(99,323)	(13,082)	(67,968)	(3,397)	3,292
Other Non-Operating Revenues (Gifts, Bequests, etc.)	242,075	189,547	575,414	502,964	198,540
Excess of Revenue over Expenses	6,407,356	7,267,290	(1,362,278)	1,824,458	1,258,803
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	6,407,356	7,267,290	(1,362,278)	1,824,458	1,258,803
Total Change in Unrestricted Net Assets	5,669,742	12,256,032	(3,988,047)	5,145,385	4,232,807
Net Assets Released for Restrictions - Capital	733,611	895,272	821,062	659,348	82,574
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	(1,471,225)	4,093,470	(3,446,831)	2,661,579	2,891,430
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.127	3.153	2.454	3.582	3.418
Current Ratio without Board Designated and Undesignated Investments	1.711	1.678	1.296	1.993	1.723
Days in Accounts Receivable	42.774	44.843	48.353	56.664	56.105
Acid Test	.344	.415	.122	.128	.167
Days Cash on Hand, Current	14.793	19.520	6.328	4.967	7.214
Days Cash on Hand, Incl Board Designated & Undesignated Investments	75.785	88.857	66.355	66.759	80.207
Average Payment Period, Accounts Payable and Accrued Expenses	36.507	38.324	38.347	34.959	39.248
Average Payment Period, Current Liabilities	43.055	47.009	51.854	38.892	43.079
Capital Structure					
Equity Financing Ratio	.509	.578	.536	.596	.621
Fixed Asset Financing	.476	.421	.352	.388	.357
Cash Flow Divided by Total Debt	.243	.281	.083	.156	.143
Cash Flow Divided by Total Debt with Operating Income Only	.192	.183	.077	.075	.044
Debt Service Coverage Total	4.987	7.448	2.144	3.180	2.723
Debt Service Coverage Total with Operating Income Only	4.023	5.019	2.026	1.722	1.081
Profitability					
Total Margin	.045	.047	(.009)	.012	.008
Operating Margin	.028	.019	(.011)	(.011)	(.019)
Non Operating Revenue Margin	.383	.613	(.205)	1.931	3.252
Return On Assets	.065	.068	(.013)	.017	.012
Return On Equity	.128	.117	(.023)	.029	.019
Markup	2.080	2.088	2.125	2.186	2.228
Deductible	.471	.476	.499	.511	.518
Markup Adjustment for Deductible	1.111	1.104	1.075	1.085	1.086
Reported Income Index	1.130	.593	.342	.355	.297
Asset Efficiency					
Total Asset Turnover	1.462	1.433	1.423	1.461	1.404
Fixed Asset Turnover	3.208	3.254	3.031	3.149	3.102
Average Age Plant Depreciation Only	10.288	10.312	11.165	13.425	14.916
Other Financial Ratios					
Total Operating Expense Growth	.035	.071	.061	(.014)	(.013)
Total Operating Revenue Growth	.047	.061	.030	(.014)	(.021)
Realized Gains Divided by Non-Operating Revenue	.758	.922	(1.115)	.855	.942
Realized Gains Divided by Net Income	.291	.565	.228	1.651	3.061
Long Term Debt to Equity	.419	.311	.307	.295	.253

† Data not available or not applicable