

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

## **2012 – 2016 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 - October 2, 2017

### Hospital Mergers/Acquisitions:

**Parkview Adventist Medical Center** – On 06/16/2015 Parkview filed bankruptcy and was acquired by **Mid Coast Hospital** effective 8/21/2015. Last financial data reporting year for Parkview was FY 2014 (see [https://mhdo.maine.gov/hosp\\_fins\\_previous.htm](https://mhdo.maine.gov/hosp_fins_previous.htm)).

**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**. Last financial data reporting year for St. Andrews Hospital and Miles Memorial Hospital was FY 2013 (see [https://mhdo.maine.gov/hosp\\_fins\\_previous.htm](https://mhdo.maine.gov/hosp_fins_previous.htm)).

**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**. Last financial reporting year for Goodall Hospital & Southern Maine Medical Center was FY 2013 (see [https://mhdo.maine.gov/hosp\\_fins\\_previous.htm](https://mhdo.maine.gov/hosp_fins_previous.htm)).

**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. Last financial data reporting year for Spring Harbor Hospital was FY 2013 (see [https://mhdo.maine.gov/hosp\\_fins\\_previous.htm](https://mhdo.maine.gov/hosp_fins_previous.htm)).

### Fiscal Year End Date Changes:

**Maine Coast Memorial Hospital** changed its FYE from 6/30 to 9/30 on 10/1/2015

**Franklin Memorial Hospital** changed its FYE from 6/30 to 9/30 on 10/1/2014

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

**Mercy Hospital** changed its FYE from 12/31 to 9/30 on 10/1/2013

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

### Hospital Peer Group Changes:

#### Effective April 2017:

- Inland Hospital and Northern Maine Medical Center changed from Peer Group "D" to "C".
- Peer Group "E" (Critical Access Hospitals) changed to "D".
- Peer Group "F" (Private Psychiatric Hospitals) changed to "E".

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

## Maine Hospital Designation

April 30, 2017

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

Peer Group designations provided by the Maine Hospital Association (MHA) as of April 30, 2017

## Maine Health Data Organization Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>16,896,370</b>	<b>20,158,972</b>	<b>24,410,672</b>	<b>28,102,770</b>	<b>24,839,650</b>
Cash and Investment	13,458,683	16,435,229	18,298,204	21,261,811	20,937,756
Current Assets Whose Use is Limited	377,234	377,033	377,377	344,933	424,244
Net Patient Accounts Receivable	1,797,630	2,291,383	2,944,772	3,181,978	2,931,290
Due from Affiliates	225,547	269,231	219,634	337,104	299,988
Third Party Settlements Receivable	241,461	25,358	2,168,844	2,641,922	†
Other Accounts Receivable	122,776	104,393	72,181	63,561	48,323
Inventory	146,188	138,513	154,746	155,730	142,863
Other Current Assets	526,851	517,832	174,914	115,731	55,186
<b>Total Non-Current Assets</b>	<b>29,940,462</b>	<b>23,645,859</b>	<b>24,110,398</b>	<b>23,507,249</b>	<b>24,389,415</b>
Trustee Held Investments	26,727	30,646	25,156	34,776	19,248
Board Designated and Undesignated Investments	12,064,296	12,104,283	12,158,641	11,813,820	11,543,285
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	7,993,657	1,619,294	1,369,384	1,126,863	2,483,488
Gross Property, Plant and Equipment (PP&E)	30,932,848	31,812,297	33,442,070	34,361,410	35,325,641
Accumulated Depreciation	21,077,066	21,920,661	22,884,853	23,829,620	24,982,247
Net Property, Plant and Equipment (PP&E)	9,855,782	9,891,636	10,557,217	10,531,790	10,343,394
<b>Total Unrestricted Assets</b>	<b>46,836,832</b>	<b>43,804,831</b>	<b>48,521,070</b>	<b>51,610,019</b>	<b>49,229,065</b>
<b>Total Current Liabilities</b>	<b>12,433,239</b>	<b>6,579,691</b>	<b>13,572,988</b>	<b>15,537,960</b>	<b>11,753,772</b>
Current Long Term Debt (LTD)	1,093,133	1,087,809	1,125,000	1,078,368	1,251,014
Accounts Payable and Accrued Expenses	3,507,997	3,802,618	4,153,323	3,954,742	4,699,387
Estimated Third Party Settlements	7,582,518	1,503,067	7,851,974	10,181,181	5,471,056
Due to Affiliate	249,591	186,197	442,691	323,669	332,315
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>23,977,897</b>	<b>21,534,539</b>	<b>19,527,056</b>	<b>20,146,608</b>	<b>19,222,786</b>
Long Term Debt	8,958,804	7,803,159	6,610,323	5,631,071	4,262,041
Estimated Third Party Settlements	5,698,286	5,237,097	4,569,580	5,179,119	5,093,763
Due to Affiliate	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	9,320,807	8,494,283	8,347,153	9,336,418	9,866,982
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>10,425,696</b>	<b>15,690,601</b>	<b>15,421,026</b>	<b>15,925,451</b>	<b>18,252,507</b>
<b>Total Liabilities &amp; Equity</b>	<b>46,836,832</b>	<b>43,804,831</b>	<b>48,521,070</b>	<b>51,610,019</b>	<b>49,229,065</b>
<b>Total Restricted Assets</b>	<b>346,471</b>	<b>436,839</b>	<b>431,768</b>	<b>301,295</b>	<b>435,203</b>
Cash and Investments	346,471	436,839	431,768	301,295	435,203
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>346,471</b>	<b>436,839</b>	<b>431,768</b>	<b>301,295</b>	<b>435,203</b>
<b>Total Restricted Fund Balance</b>	<b>346,471</b>	<b>436,839</b>	<b>431,768</b>	<b>301,295</b>	<b>435,203</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	265,889	345,507	318,766	149,093	173,201
Permanently Restricted Net Assets	80,582	91,332	113,002	152,202	262,002

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>77,280,048</b>	<b>76,606,357</b>	<b>81,776,993</b>	<b>91,170,014</b>	<b>101,468,427</b>
Gross Inpatient Service Revenue	50,138,034	50,263,405	54,714,160	57,446,196	61,509,222
Gross Outpatient Service Revenue	27,142,014	26,342,952	27,062,833	33,723,818	39,959,205
Free Care (Charity Care)	15,943,288	14,992,945	9,121,000	12,933,611	17,909,612
Bad Debt (Provision for Bad Debt)	2,089,682	3,945,685	2,486,371	2,988,273	3,426,608
Contractuals	14,899,956	13,698,827	22,751,066	27,325,679	28,365,501
Changes in Prior Year Estimated/Final Settlements	(552,604)	(3,489,323)	701,938	(779,881)	(1,326,861)
Net Patient Service Revenue	44,899,726	47,458,223	46,716,618	48,702,332	53,093,567
Other Operating Revenue	2,897,657	2,681,941	2,991,136	2,777,441	3,046,431
<b>Total Operating Revenue</b>	<b>47,797,383</b>	<b>50,140,164</b>	<b>49,707,754</b>	<b>51,479,773</b>	<b>56,139,998</b>
<b>Total Operating Expenses</b>	<b>45,731,719</b>	<b>45,390,628</b>	<b>48,563,198</b>	<b>49,069,606</b>	<b>52,585,560</b>
Depreciation and Amortization	1,137,349	1,041,768	986,903	1,033,660	1,176,544
Interest	434,305	391,841	351,771	312,605	279,557
Advertising Expenses	21,834	30,619	38,461	9,169	22,563
Allowed Advertising Expenses	1,275	399	†	†	†
Non-Allowed Advertising Expenses	20,559	30,220	38,461	9,169	22,563
Salaries and Benefits	32,522,231	32,662,360	32,928,616	34,061,447	37,062,975
Other Operating Expenses	11,616,000	11,264,040	14,257,447	13,652,725	14,043,921
<b>Net Operating Income</b>	<b>2,065,664</b>	<b>4,749,536</b>	<b>1,144,556</b>	<b>2,410,167</b>	<b>3,554,438</b>
<b>Total Non-operating Revenue</b>	<b>434,621</b>	<b>433,762</b>	<b>480,736</b>	<b>494,773</b>	<b>491,309</b>
<b>Total Investment Income</b>	<b>434,621</b>	<b>435,303</b>	<b>480,736</b>	<b>494,773</b>	<b>491,309</b>
Interest and Dividends	432,729	427,898	469,448	497,635	481,670
Realized Gains/Losses on Sales of Securities	1,892	7,405	11,288	(2,862)	9,639
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	(1,541)	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>2,500,285</b>	<b>5,183,298</b>	<b>1,625,292</b>	<b>2,904,940</b>	<b>4,045,747</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>2,500,285</b>	<b>5,183,298</b>	<b>1,625,292</b>	<b>2,904,940</b>	<b>4,045,747</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,795,877</b>	<b>5,264,907</b>	<b>(269,576)</b>	<b>504,425</b>	<b>2,327,056</b>
Net Assets Released for Restrictions - Capital	123,633	64,047	30,502	56,475	†
Unrealized Gains/Losses on Investments	82,857	(346,040)	(176,265)	(145,261)	10,595
Minimum Pension Liability Adjustment	439,231	893,113	(40,224)	(1,285,067)	(742,939)
Transfers From/To Affiliates	(351,605)	(530,911)	(1,715,470)	(1,025,442)	(990,543)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	1,476	1,400	6,589	(1,220)	4,196

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.329	4.903	2.694	2.569	3.095
Current Ratio without Board Designated and Undesignated Investments	1.359	3.064	1.798	1.809	2.113
Days in Accounts Receivable	14.613	17.623	23.008	23.847	20.152
Acid Test	1.113	2.555	1.376	1.391	1.817
Days Cash on Hand, Current	113.245	138.368	143.277	164.178	151.669
Days Cash on Hand, Incl Board Designated & Undesignated Investments	211.990	237.989	236.557	253.945	233.625
Average Payment Period, Accounts Payable and Accrued Expenses	28.713	31.296	31.864	30.050	33.365
Average Payment Period, Current Liabilities	101.765	54.152	104.130	118.065	83.451
<b>Capital Structure</b>					
Equity Financing Ratio	.223	.358	.318	.309	.371
Fixed Asset Financing	.909	.789	.626	.535	.412
Cash Flow Divided by Total Debt	.100	.221	.079	.110	.169
Cash Flow Divided by Total Debt with Operating Income Only	.088	.206	.064	.097	.153
Debt Service Coverage Total	2.718	4.456	2.059	2.957	4.052
Debt Service Coverage Total with Operating Income Only	2.428	4.164	1.725	2.613	3.690
<b>Profitability</b>					
Total Margin	.052	.102	.032	.056	.071
Operating Margin	.043	.095	.023	.047	.063
Non Operating Revenue Margin	.174	.084	.296	.170	.121
Return On Assets	.053	.118	.033	.056	.082
Return On Equity	.240	.330	.105	.182	.222
Markup	1.753	1.747	1.746	1.915	1.988
Deductible	.193	.179	.278	.300	.280
Markup Adjustment for Deductible	1.427	1.445	1.277	1.358	1.448
Reported Income Index	.894	.984	(6.029)	5.759	1.739
<b>Asset Efficiency</b>					
Total Asset Turnover	1.030	1.155	1.034	1.007	1.150
Fixed Asset Turnover	4.850	5.069	4.708	4.888	5.428
Average Age Plant Depreciation Only	18.532	21.042	23.189	23.054	21.234
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.041)	(.007)	.070	.010	.072
Total Operating Revenue Growth	(.041)	.049	(.009)	.036	.091
Realized Gains Divided by Non-Operating Revenue	.004	.017	.023	(.006)	.020
Realized Gains Divided by Net Income	.001	.001	.007	(.001)	.002
Long Term Debt to Equity	.859	.497	.429	.354	.234

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>20,013,065</b>	<b>23,219,463</b>	<b>25,066,798</b>	<b>30,515,603</b>	<b>21,546,264</b>
Cash and Investment	4,447,174	3,040,654	2,697,143	2,624,292	(1,871,709)
Current Assets Whose Use is Limited	373,849	416,331	405,813	407,440	3,171,287
Net Patient Accounts Receivable	9,747,478	11,478,562	14,422,174	17,667,254	13,590,298
Due from Affiliates	37,185	229,720	94,265	83,501	101,106
Third Party Settlements Receivable	1,767,481	2,149,301	1,942,031	4,581,037	2,423,020
Other Accounts Receivable	564,215	2,052,639	2,106,219	1,883,745	709,960
Inventory	1,788,058	1,908,127	1,930,222	2,158,307	2,084,926
Other Current Assets	1,287,625	1,944,129	1,468,931	1,110,027	1,337,376
<b>Total Non-Current Assets</b>	<b>54,265,150</b>	<b>48,598,571</b>	<b>45,759,734</b>	<b>49,276,144</b>	<b>48,106,869</b>
Trustee Held Investments	3,888,706	4,972,115	5,459,595	5,447,925	5,366,168
Board Designated and Undesignated Investments	6,765,205	10,252,838	2,063,796	167,399	7,500
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	15,463,657	5,516,539	7,501,726	6,995,531	4,960,214
Gross Property, Plant and Equipment (PP&E)	79,076,162	81,362,464	85,925,266	95,196,967	99,807,201
Accumulated Depreciation	50,928,580	53,505,385	55,190,649	58,531,678	62,034,214
Net Property, Plant and Equipment (PP&E)	28,147,582	27,857,079	30,734,617	36,665,289	37,772,987
<b>Total Unrestricted Assets</b>	<b>74,278,215</b>	<b>71,818,034</b>	<b>70,826,532</b>	<b>79,791,747</b>	<b>69,653,133</b>
<b>Total Current Liabilities</b>	<b>20,271,749</b>	<b>18,651,840</b>	<b>25,290,890</b>	<b>35,983,027</b>	<b>28,379,335</b>
Current Long Term Debt (LTD)	1,245,000	1,285,000	1,320,000	1,385,000	51,767
Accounts Payable and Accrued Expenses	11,108,930	11,354,041	13,847,228	15,330,964	12,071,067
Estimated Third Party Settlements	7,306,754	5,186,763	3,447,827	1,985,256	1,216,949
Due to Affiliates	611,065	826,036	2,275,835	9,919,807	15,039,552
Other Current Liabilities	†	†	4,400,000	7,362,000	†
<b>Total Non-current Liabilities</b>	<b>20,010,186</b>	<b>18,593,502</b>	<b>17,065,165</b>	<b>16,070,042</b>	<b>27,221,824</b>
Long Term Debt	9,387,879	8,009,278	6,595,678	5,117,077	20,483,650
Estimated Third Party Settlements	2,896,300	1,741,833	1,304,609	1,186,190	1,117,314
Due to Affiliates	4,955	†	39,637	†	†
Self Insurance Fund	†	3,712,355	3,560,827	4,141,396	†
Accrued Pension and Post Retiree Health Benefits	†	4,922,100	5,423,012	5,369,807	5,366,168
Other Non-Current Liabilities	7,721,052	207,936	141,402	255,572	254,692
<b>Fund Balance Unrestricted</b>	<b>33,996,280</b>	<b>34,572,693</b>	<b>28,470,477</b>	<b>27,738,678</b>	<b>14,051,974</b>
<b>Total Liabilities &amp; Equity</b>	<b>74,278,215</b>	<b>71,818,035</b>	<b>70,826,532</b>	<b>79,791,747</b>	<b>69,653,133</b>
<b>Total Restricted Assets</b>	<b>1,899,516</b>	<b>2,109,911</b>	<b>4,351,856</b>	<b>7,055,340</b>	<b>7,024,147</b>
Cash and Investments	1,899,516	2,109,911	4,351,856	7,055,340	7,024,147
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,899,516</b>	<b>2,109,911</b>	<b>4,351,856</b>	<b>7,055,340</b>	<b>7,024,147</b>
<b>Total Restricted Fund Balance</b>	<b>1,899,516</b>	<b>2,109,911</b>	<b>4,351,856</b>	<b>7,055,340</b>	<b>7,024,147</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,218,188	1,423,583	2,661,528	4,331,167	4,299,974
Permanently Restricted Net Assets	681,328	686,328	1,690,328	2,724,173	2,724,173

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>212,635,473</b>	<b>218,236,186</b>	<b>232,162,794</b>	<b>246,341,520</b>	<b>274,295,361</b>
Gross Inpatient Service Revenue	64,006,035	64,730,118	69,985,068	72,414,754	78,640,920
Gross Outpatient Service Revenue	148,629,438	153,506,068	162,177,726	173,926,766	195,654,441
Free Care (Charity Care)	2,631,931	4,034,653	5,991,761	4,517,667	3,036,601
Bad Debt (Provision for Bad Debt)	3,328,288	3,703,812	5,316,317	7,025,504	7,857,185
Contractuals	109,798,367	113,878,617	122,825,312	125,661,478	152,910,005
Changes in Prior Year Estimated/Final Settlements	(498,087)	(4,674,003)	(2,843,809)	(2,258,011)	(218,003)
Net Patient Service Revenue	97,374,974	101,293,107	100,873,213	111,394,882	110,709,573
Other Operating Revenue	4,783,098	4,140,971	4,949,453	4,821,927	3,221,404
<b>Total Operating Revenue</b>	<b>102,158,072</b>	<b>105,434,078</b>	<b>105,822,666</b>	<b>116,216,809</b>	<b>113,930,977</b>
<b>Total Operating Expenses</b>	<b>104,235,219</b>	<b>104,265,650</b>	<b>109,145,082</b>	<b>116,049,317</b>	<b>125,821,317</b>
Depreciation and Amortization	3,504,274	3,461,811	3,636,974	4,084,478	5,753,662
Interest	398,091	282,268	253,397	264,848	431,389
Advertising Expenses	255,475	348,359	280,497	+	+
Allowed Advertising Expenses	32,677	24,498	13,013	+	+
Non-Allowed Advertising Expenses	222,798	323,861	267,484	+	+
Salaries and Benefits	66,011,876	68,564,383	69,210,141	71,641,003	74,562,559
Other Operating Expenses	34,065,503	31,608,829	35,764,073	40,058,988	45,073,707
<b>Net Operating Income</b>	<b>(2,077,147)</b>	<b>1,168,428</b>	<b>(3,322,416)</b>	<b>167,492</b>	<b>(11,890,340)</b>
<b>Total Non-operating Revenue</b>	<b>267,871</b>	<b>103,872</b>	<b>(44,527)</b>	<b>120,922</b>	<b>(196,846)</b>
<b>Total Investment Income</b>	<b>21,179</b>	<b>16,131</b>	<b>19,303</b>	<b>1,191</b>	<b>31,271</b>
Interest and Dividends	21,179	16,131	19,303	1,191	31,271
Realized Gains/Losses on Sales of Securities	+	+	+	+	+
Permanently Impaired Security Writedowns	+	+	+	+	+
Gains/Losses on Joint Ventures/Equity Investments	246,692	87,741	(63,830)	119,731	(228,117)
Permanently Impaired Writedowns of Other Assets	+	+	+	+	+
Other Non-Operating Revenues (Gifts, Bequests, etc.)	+	+	+	+	+
<b>Excess of Revenue over Expenses</b>	<b>(1,809,276)</b>	<b>1,272,300</b>	<b>(3,366,943)</b>	<b>288,414</b>	<b>(12,087,186)</b>
Extraordinary Gains/Losses	(180,397)	+	+	+	+
<b>Total Surplus/Deficit</b>	<b>(1,989,673)</b>	<b>1,272,300</b>	<b>(3,366,943)</b>	<b>288,414</b>	<b>(12,087,186)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(1,716,538)</b>	<b>576,413</b>	<b>(6,102,217)</b>	<b>(731,801)</b>	<b>(13,686,703)</b>
Net Assets Released for Restrictions - Capital	90,341	59,387	42,004	751,685	724,049
Unrealized Gains/Losses on Investments	+	+	+	+	+
Minimum Pension Liability Adjustment	+	+	+	+	+
Transfers From/To Affiliates	182,794	(755,274)	(2,777,278)	(1,771,900)	(2,323,566)
Mergers	+	+	+	+	+
Consolidations with Support	+	+	+	+	+
Other Changes	+	+	+	+	+

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.321	1.795	1.073	.853	.759
Current Ratio without Board Designated and Undesignated Investments	.987	1.245	.991	.848	.759
Days in Accounts Receivable	36.537	41.362	52.185	57.889	44.806
Acid Test	.238	.185	.123	.084	.046
Days Cash on Hand, Current	17.469	12.517	10.735	9.883	3.951
Days Cash on Hand, Incl Board Designated & Undesignated Investments	41.983	49.642	17.874	10.429	3.973
Average Payment Period, Accounts Payable and Accrued Expenses	40.253	41.112	47.904	49.978	36.695
Average Payment Period, Current Liabilities	73.455	67.536	87.493	117.303	86.272
<b>Capital Structure</b>					
Equity Financing Ratio	.458	.481	.402	.348	.202
Fixed Asset Financing	.334	.288	.215	.140	.542
Cash Flow Divided by Total Debt	.042	.127	.006	.084	(.114)
Cash Flow Divided by Total Debt with Operating Income Only	.035	.124	.007	.082	(.110)
Debt Service Coverage Total	1.314	3.285	.340	2.926	(3.249)
Debt Service Coverage Total with Operating Income Only	1.146	3.217	.369	2.850	(3.141)
<b>Profitability</b>					
Total Margin	(.018)	.012	(.032)	.002	(.106)
Operating Margin	(.020)	.011	(.031)	.001	(.104)
Non Operating Revenue Margin	(.148)	.082	.013	.419	.016
Return On Assets	(.024)	.018	(.048)	.004	(.174)
Return On Equity	(.053)	.037	(.118)	.010	(.860)
Markup	2.086	2.133	2.172	2.164	2.206
Deductible	.516	.522	.529	.510	.557
Markup Adjustment for Deductible	1.032	1.041	1.047	1.081	.990
Reported Income Index	1.054	2.207	.552	(.394)	.883
<b>Asset Efficiency</b>					
Total Asset Turnover	1.379	1.470	1.493	1.458	1.633
Fixed Asset Turnover	3.629	3.785	3.443	3.170	3.016
Average Age Plant Depreciation Only	14.533	15.456	15.175	14.330	10.782
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.075	.000	.047	.063	.084
Total Operating Revenue Growth	.021	.032	.004	.098	(.020)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.276	.232	.232	.184	1.458

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>8,274,076</b>	<b>9,605,803</b>	<b>9,097,553</b>	<b>11,487,536</b>	<b>9,560,762</b>
Cash and Investment	4,617,141	4,930,494	3,687,814	5,336,940	2,634,934
Current Assets Whose Use is Limited	47,382	48,416	48,704	48,657	22,727
Net Patient Accounts Receivable	2,354,405	2,832,145	3,782,724	4,807,100	5,534,830
Due from Affiliates	†	119,128	50,831	173,144	96,979
Third Party Settlements Receivable	547,221	789,244	433,000	9,000	†
Other Accounts Receivable	102,069	227,049	618,218	783,632	764,909
Inventory	149,181	150,696	137,222	128,974	227,613
Other Current Assets	456,677	508,631	339,040	200,089	278,770
<b>Total Non-Current Assets</b>	<b>24,958,576</b>	<b>26,526,035</b>	<b>27,976,126</b>	<b>27,369,406</b>	<b>27,564,256</b>
Trustee Held Investments	63,888	60,379	63,884	74,982	96,285
Board Designated and Undesignated Investments	13,378,591	16,748,565	17,801,883	18,263,411	19,620,640
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,824,387	1,146,892	1,573,881	1,024,993	365,525
Gross Property, Plant and Equipment (PP&E)	26,962,643	27,846,683	28,616,654	29,247,466	29,858,355
Accumulated Depreciation	18,270,933	19,276,484	20,080,176	21,241,446	22,376,549
Net Property, Plant and Equipment (PP&E)	8,691,710	8,570,199	8,536,478	8,006,020	7,481,806
<b>Total Unrestricted Assets</b>	<b>33,232,652</b>	<b>36,131,838</b>	<b>37,073,679</b>	<b>38,856,942</b>	<b>37,125,018</b>
<b>Total Current Liabilities</b>	<b>8,237,263</b>	<b>8,923,857</b>	<b>8,415,573</b>	<b>9,698,288</b>	<b>7,502,692</b>
Current Long Term Debt (LTD)	100,000	105,000	110,000	115,214	226
Accounts Payable and Accrued Expenses	3,487,992	4,171,429	3,447,064	3,828,580	3,835,377
Estimated Third Party Settlements	4,368,189	4,313,426	4,503,307	5,471,461	3,125,792
Due to Affiliates	281,082	334,002	355,202	283,033	541,297
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>4,979,905</b>	<b>4,702,342</b>	<b>4,919,642</b>	<b>4,562,043</b>	<b>4,595,254</b>
Long Term Debt	2,022,458	1,911,456	1,795,453	1,675,191	1,946,427
Estimated Third Party Settlements	1,745,050	1,422,498	806,351	760,930	769,720
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	791,111	†
Accrued Pension and Post Retiree Health Benefits	1,212,397	1,368,388	2,317,838	1,334,811	1,879,107
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>20,015,484</b>	<b>22,505,639</b>	<b>23,738,464</b>	<b>24,596,611</b>	<b>25,027,072</b>
<b>Total Liabilities &amp; Equity</b>	<b>33,232,652</b>	<b>36,131,838</b>	<b>37,073,679</b>	<b>38,856,942</b>	<b>37,125,018</b>
<b>Total Restricted Assets</b>	<b>1,772,026</b>	<b>1,975,355</b>	<b>2,258,256</b>	<b>2,208,430</b>	<b>2,261,925</b>
Cash and Investments	1,772,026	1,975,355	2,258,256	2,208,430	2,261,925
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,772,026</b>	<b>1,975,355</b>	<b>2,258,256</b>	<b>2,208,430</b>	<b>2,261,925</b>
<b>Total Restricted Fund Balance</b>	<b>1,772,026</b>	<b>1,975,355</b>	<b>2,258,256</b>	<b>2,208,430</b>	<b>2,261,925</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	375,965	426,683	484,177	474,150	488,957
Permanently Restricted Net Assets	1,396,061	1,548,672	1,774,079	1,734,280	1,772,968

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>52,746,814</b>	<b>54,174,150</b>	<b>52,020,236</b>	<b>57,050,584</b>	<b>58,794,908</b>
Gross Inpatient Service Revenue	10,086,821	10,210,234	9,911,680	11,472,940	9,422,807
Gross Outpatient Service Revenue	42,659,993	43,963,916	42,108,556	45,577,644	49,372,101
Free Care (Charity Care)	1,531,404	2,076,290	1,555,649	1,401,828	939,061
Bad Debt (Provision for Bad Debt)	1,386,349	1,614,588	980,830	1,606,311	2,146,541
Contractuals	15,358,447	16,855,924	16,007,523	20,039,388	19,012,144
Changes in Prior Year Estimated/Final Settlements	(233,000)	(2,344,095)	(1,438,421)	(2,735,142)	(293,335)
Net Patient Service Revenue	34,703,614	35,971,443	34,914,655	36,738,199	36,990,497
Other Operating Revenue	1,440,755	1,506,733	2,182,259	2,849,245	2,403,915
<b>Total Operating Revenue</b>	<b>36,144,369</b>	<b>37,478,176</b>	<b>37,096,914</b>	<b>39,587,444</b>	<b>39,394,412</b>
<b>Total Operating Expenses</b>	<b>35,389,368</b>	<b>35,849,980</b>	<b>35,140,431</b>	<b>37,029,533</b>	<b>38,324,114</b>
Depreciation and Amortization	1,410,103	1,308,769	1,219,843	1,282,086	1,263,418
Interest	97,729	91,781	88,569	84,428	55,723
Advertising Expenses	56,910	80,046	68,701	54,985	77,149
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	56,910	80,046	68,701	54,985	77,149
Salaries and Benefits	20,676,474	21,264,533	20,749,946	20,821,730	22,000,809
Other Operating Expenses	13,148,152	13,104,851	13,013,372	14,786,304	14,927,015
<b>Net Operating Income</b>	<b>755,001</b>	<b>1,628,196</b>	<b>1,956,483</b>	<b>2,557,911</b>	<b>1,070,298</b>
<b>Total Non-operating Revenue</b>	<b>190,912</b>	<b>297,546</b>	<b>326,080</b>	<b>540,479</b>	<b>(119,427)</b>
<b>Total Investment Income</b>	<b>190,912</b>	<b>297,546</b>	<b>326,080</b>	<b>540,479</b>	<b>(119,427)</b>
Interest and Dividends	190,912	297,546	340,629	516,976	275,116
Realized Gains/Losses on Sales of Securities	†	†	(14,549)	23,503	(394,543)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>945,913</b>	<b>1,925,742</b>	<b>2,282,563</b>	<b>3,098,390</b>	<b>950,871</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>945,913</b>	<b>1,925,742</b>	<b>2,282,563</b>	<b>3,098,390</b>	<b>950,871</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,638,247</b>	<b>2,490,156</b>	<b>1,232,824</b>	<b>858,147</b>	<b>430,461</b>
Net Assets Released for Restrictions - Capital	3,873	24,957	10,000	4,110	76,177
Unrealized Gains/Losses on Investments	908,584	971,199	220,524	(695,043)	695,551
Minimum Pension Liability Adjustment	†	†	(257,998)	(371,984)	(336,005)
Transfers From/To Affiliates	(56,975)	(270,675)	(1,022,456)	(1,177,326)	(956,133)
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.629	2.953	3.196	3.068	3.889
Current Ratio without Board Designated and Undesignated Investments	1.004	1.076	1.081	1.184	1.274
Days in Accounts Receivable	24.763	28.738	39.545	47.759	54.614
Acid Test	.566	.558	.444	.555	.354
Days Cash on Hand, Current	50.106	52.613	40.207	54.990	26.175
Days Cash on Hand, Incl Board Designated & Undesignated Investments	193.816	229.596	231.762	241.469	219.412
Average Payment Period, Accounts Payable and Accrued Expenses	37.467	44.080	37.092	39.092	37.774
Average Payment Period, Current Liabilities	88.483	94.299	90.555	99.025	73.892
<b>Capital Structure</b>					
Equity Financing Ratio	.602	.623	.640	.633	.674
Fixed Asset Financing	.233	.223	.210	.209	.260
Cash Flow Divided by Total Debt	.178	.237	.263	.307	.183
Cash Flow Divided by Total Debt with Operating Income Only	.164	.216	.238	.269	.193
Debt Service Coverage Total	10.078	17.344	18.551	22.964	13.280
Debt Service Coverage Total with Operating Income Only	9.294	15.793	16.867	20.184	13.978
<b>Profitability</b>					
Total Margin	.026	.051	.061	.077	.024
Operating Margin	.021	.043	.053	.065	.027
Non Operating Revenue Margin	.202	.155	.143	.174	(.126)
Return On Assets	.028	.053	.062	.080	.026
Return On Equity	.047	.086	.096	.126	.038
Markup	1.531	1.553	1.542	1.618	1.597
Deductible	.291	.311	.308	.351	.323
Markup Adjustment for Deductible	1.097	1.083	1.087	1.076	1.101
Reported Income Index	.577	.773	1.851	3.611	2.209
<b>Asset Efficiency</b>					
Total Asset Turnover	1.093	1.045	1.009	1.033	1.058
Fixed Asset Turnover	4.158	4.373	4.346	4.945	5.265
Average Age Plant Depreciation Only	12.957	14.729	16.461	16.568	17.711
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.097	.013	(.020)	.054	.035
Total Operating Revenue Growth	.094	.037	(.010)	.067	(.005)
Realized Gains Divided by Non-Operating Revenue	†	†	(.045)	.043	3.304
Realized Gains Divided by Net Income	†	†	(.006)	.008	(.415)
Long Term Debt to Equity	.101	.085	.076	.068	.078

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>24,656,708</b>	<b>33,116,949</b>	<b>31,234,400</b>	<b>31,946,969</b>	<b>29,006,295</b>
Cash and Investment	16,674,483	24,919,923	18,967,605	22,881,555	20,839,133
Current Assets Whose Use is Limited	429,033	433,756	438,187	447,188	450,231
Net Patient Accounts Receivable	5,782,687	4,927,606	8,967,314	6,976,049	6,127,207
Due from Affiliates	19,765	†	7,684	†	†
Third Party Settlements Receivable	414,172	1,221,233	430,438	784,850	613,990
Other Accounts Receivable	†	†	†	†	†
Inventory	307,630	321,008	345,456	319,334	353,303
Other Current Assets	1,028,938	1,293,423	2,077,716	537,993	622,431
<b>Total Non-Current Assets</b>	<b>20,556,009</b>	<b>20,481,412</b>	<b>20,564,755</b>	<b>21,225,101</b>	<b>23,281,902</b>
Trustee Held Investments	813,259	832,860	852,461	872,062	883,496
Board Designated and Undesignated Investments	3,682,860	4,052,922	4,645,729	4,675,518	4,632,553
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	(53,565)	2,832	(24,525)	603,608	515,852
Gross Property, Plant and Equipment (PP&E)	34,263,623	35,004,513	35,742,060	36,968,425	40,227,802
Accumulated Depreciation	18,150,168	19,411,715	20,650,970	21,894,512	22,977,801
Net Property, Plant and Equipment (PP&E)	16,113,455	15,592,798	15,091,090	15,073,913	17,250,001
<b>Total Unrestricted Assets</b>	<b>45,212,717</b>	<b>53,598,361</b>	<b>51,799,155</b>	<b>53,172,070</b>	<b>52,288,197</b>
<b>Total Current Liabilities</b>	<b>3,274,918</b>	<b>7,589,011</b>	<b>5,014,659</b>	<b>4,794,869</b>	<b>3,886,304</b>
Current Long Term Debt (LTD)	634,829	586,739	530,779	524,290	600,031
Accounts Payable and Accrued Expenses	2,640,089	3,007,846	3,236,640	3,092,876	2,717,091
Estimated Third Party Settlements	†	†	1,247,240	1,177,703	569,182
Due to Affiliates	†	3,994,426	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>9,981,587</b>	<b>12,244,606</b>	<b>8,915,645</b>	<b>8,435,695</b>	<b>8,312,606</b>
Long Term Debt	9,452,452	8,813,474	8,313,451	7,793,652	7,648,773
Estimated Third Party Settlements	†	2,866,531	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	529,135	564,601	602,194	642,043	663,833
<b>Fund Balance Unrestricted</b>	<b>31,956,212</b>	<b>33,764,744</b>	<b>37,868,851</b>	<b>39,941,506</b>	<b>40,089,287</b>
<b>Total Liabilities &amp; Equity</b>	<b>45,212,717</b>	<b>53,598,361</b>	<b>51,799,155</b>	<b>53,172,070</b>	<b>52,288,197</b>
<b>Total Restricted Assets</b>	<b>3,562,686</b>	<b>3,644,303</b>	<b>3,904,263</b>	<b>4,263,881</b>	<b>4,296,343</b>
Cash and Investments	3,388,228	3,483,961	3,743,420	3,903,931	4,036,368
Receivables	61,296	110,623	90,811	†	†
Other Assets	113,162	49,719	70,032	359,950	259,975
<b>Total Restricted Liabilities and Equity</b>	<b>3,562,686</b>	<b>3,644,303</b>	<b>3,904,263</b>	<b>4,263,881</b>	<b>4,296,343</b>
<b>Total Restricted Fund Balance</b>	<b>3,562,686</b>	<b>3,644,303</b>	<b>3,904,263</b>	<b>4,263,881</b>	<b>4,296,343</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,449,681	2,504,659	2,702,704	3,067,445	3,143,120
Permanently Restricted Net Assets	1,113,005	1,139,644	1,201,559	1,196,436	1,153,223

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>80,320,796</b>	<b>82,042,333</b>	<b>88,473,274</b>	<b>89,679,294</b>	<b>93,025,765</b>
Gross Inpatient Service Revenue	12,996,996	14,152,323	16,728,394	16,333,759	15,276,846
Gross Outpatient Service Revenue	67,323,800	67,890,010	71,744,880	73,345,535	77,748,919
Free Care (Charity Care)	3,519,523	1,127,321	1,484,824	1,216,737	1,402,980
Bad Debt (Provision for Bad Debt)	5,198,463	3,566,466	5,965,744	3,252,548	4,794,931
Contractuals	30,467,502	34,557,958	33,946,044	39,138,752	40,862,299
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	41,135,308	42,790,588	47,076,662	46,071,257	45,965,555
Other Operating Revenue	931,874	838,421	971,445	2,240,762	2,971,369
<b>Total Operating Revenue</b>	<b>42,067,182</b>	<b>43,629,009</b>	<b>48,048,107</b>	<b>48,312,019</b>	<b>48,936,924</b>
<b>Total Operating Expenses</b>	<b>40,436,717</b>	<b>42,238,644</b>	<b>44,554,951</b>	<b>46,355,383</b>	<b>49,070,650</b>
Depreciation and Amortization	1,408,950	1,414,943	1,659,409	1,546,380	1,492,371
Interest	491,982	472,572	471,548	463,409	436,979
Advertising Expenses	202,269	243,292	164,794	170,598	177,018
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	202,269	243,292	164,794	170,598	177,018
Salaries and Benefits	24,854,119	26,871,499	28,565,646	29,991,925	31,782,135
Other Operating Expenses	13,479,397	13,236,338	13,693,554	14,183,071	15,182,147
<b>Net Operating Income</b>	<b>1,630,465</b>	<b>1,390,365</b>	<b>3,493,156</b>	<b>1,956,636</b>	<b>(133,726)</b>
<b>Total Non-operating Revenue</b>	<b>229,192</b>	<b>348,463</b>	<b>205,285</b>	<b>135,128</b>	<b>(130,550)</b>
<b>Total Investment Income</b>	<b>129,275</b>	<b>300,432</b>	<b>297,717</b>	<b>122,478</b>	<b>70,379</b>
Interest and Dividends	83,859	78,765	124,253	144,670	147,823
Realized Gains/Losses on Sales of Securities	45,416	221,667	173,464	(22,192)	(77,444)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	99,917	48,031	(92,432)	12,650	(200,929)
<b>Excess of Revenue over Expenses</b>	<b>1,859,657</b>	<b>1,738,828</b>	<b>3,698,441</b>	<b>2,091,764</b>	<b>(264,276)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,859,657</b>	<b>1,738,828</b>	<b>3,698,441</b>	<b>2,091,764</b>	<b>(264,276)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,682,807</b>	<b>1,808,532</b>	<b>4,104,107</b>	<b>2,072,655</b>	<b>147,781</b>
Net Assets Released for Restrictions - Capital	2,000	34,000	89,101	74,100	307,355
Unrealized Gains/Losses on Investments	(178,850)	2,049	316,565	(93,209)	104,702
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	8.654	4.898	7.155	7.638	8.656
Current Ratio without Board Designated and Undesignated Investments	7.529	4.364	6.229	6.663	7.464
Days in Accounts Receivable	51.311	42.032	69.526	55.268	48.654
Acid Test	5.223	3.341	3.870	4.865	5.478
Days Cash on Hand, Current	159.957	226.684	165.125	190.029	163.323
Days Cash on Hand, Incl Board Designated & Undesignated Investments	194.401	262.921	204.655	228.114	198.862
Average Payment Period, Accounts Payable and Accrued Expenses	24.691	26.893	27.541	25.194	20.844
Average Payment Period, Current Liabilities	30.628	67.852	42.670	39.057	29.814
<b>Capital Structure</b>					
Equity Financing Ratio	.707	.630	.731	.751	.767
Fixed Asset Financing	.587	.565	.551	.517	.443
Cash Flow Divided by Total Debt	.247	.159	.385	.275	.101
Cash Flow Divided by Total Debt with Operating Income Only	.229	.141	.370	.265	.111
Debt Service Coverage Total	4.010	3.275	5.508	4.126	1.732
Debt Service Coverage Total with Operating Income Only	3.766	2.960	5.314	3.990	1.868
<b>Profitability</b>					
Total Margin	.044	.040	.077	.043	(.005)
Operating Margin	.039	.032	.073	.040	(.003)
Non Operating Revenue Margin	.123	.200	.056	.065	.494
Return On Assets	.041	.032	.071	.039	(.005)
Return On Equity	.058	.051	.098	.052	(.007)
Markup	2.009	1.962	2.008	1.983	1.956
Deductible	.379	.421	.384	.436	.439
Markup Adjustment for Deductible	1.256	1.144	1.246	1.139	1.124
Reported Income Index	1.105	.961	.901	1.009	(1.788)
<b>Asset Efficiency</b>					
Total Asset Turnover	.935	.821	.932	.911	.933
Fixed Asset Turnover	2.611	2.798	3.184	3.205	2.837
Average Age Plant Depreciation Only	12.882	13.719	12.445	14.159	15.397
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.060	.045	.055	.040	.059
Total Operating Revenue Growth	(.072)	.037	.101	.005	.013
Realized Gains Divided by Non-Operating Revenue	.198	.636	.845	(.164)	.593
Realized Gains Divided by Net Income	.024	.127	.047	(.011)	.293
Long Term Debt to Equity	.296	.261	.220	.195	.191

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>5,033,721</b>	<b>4,886,662</b>	<b>6,763,772</b>	<b>7,418,318</b>	<b>7,057,744</b>
Cash and Investment	85,951	27,115	350,137	825,887	505,439
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,687,471	3,723,727	4,430,170	4,789,506	5,467,597
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	434,593	427,514	699,955	278,336	†
Inventory	†	†	†	†	†
Other Current Assets	825,706	708,306	1,283,510	1,524,589	1,084,708
<b>Total Non-Current Assets</b>	<b>22,953,911</b>	<b>20,961,904</b>	<b>19,146,244</b>	<b>16,655,908</b>	<b>15,654,673</b>
Trustee Held Investments	525,226	607,175	689,287	771,378	852,830
Board Designated and Undesignated Investments	2,616,426	2,929,864	1,730,774	606,943	258,546
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,686,826	†	†	†	439,301
Gross Property, Plant and Equipment (PP&E)	34,644,912	29,965,863	30,405,980	30,543,407	30,573,465
Accumulated Depreciation	16,519,479	12,540,998	13,679,797	15,265,820	16,469,469
Net Property, Plant and Equipment (PP&E)	18,125,433	17,424,865	16,726,183	15,277,587	14,103,996
<b>Total Unrestricted Assets</b>	<b>27,987,632</b>	<b>25,848,566</b>	<b>25,910,016</b>	<b>24,074,226</b>	<b>22,712,417</b>
<b>Total Current Liabilities</b>	<b>6,994,870</b>	<b>7,352,883</b>	<b>6,909,743</b>	<b>8,688,417</b>	<b>9,228,975</b>
Current Long Term Debt (LTD)	552,935	654,859	669,747	797,165	544,501
Accounts Payable and Accrued Expenses	3,540,062	4,470,321	3,636,448	4,861,796	5,938,475
Estimated Third Party Settlements	2,246,078	1,610,161	1,146,336	2,078,982	1,863,451
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	655,795	617,542	1,457,212	950,474	882,548
<b>Total Non-current Liabilities</b>	<b>17,125,053</b>	<b>16,731,951</b>	<b>19,835,752</b>	<b>17,789,905</b>	<b>17,100,482</b>
Long Term Debt	17,125,053	16,731,951	16,122,974	15,437,382	15,796,689
Estimated Third Party Settlements	†	†	3,712,778	2,352,523	864,492
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	439,301
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>3,867,709</b>	<b>1,763,732</b>	<b>(835,479)</b>	<b>(2,404,096)</b>	<b>(3,617,040)</b>
<b>Total Liabilities &amp; Equity</b>	<b>27,987,632</b>	<b>25,848,566</b>	<b>25,910,016</b>	<b>24,074,226</b>	<b>22,712,417</b>
<b>Total Restricted Assets</b>	<b>1,409,166</b>	<b>1,576,867</b>	<b>1,617,087</b>	<b>1,431,672</b>	<b>1,500,023</b>
Cash and Investments	1,406,412	1,576,867	1,617,087	1,431,672	1,500,023
Receivables	2,754	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,409,166</b>	<b>1,576,867</b>	<b>1,617,087</b>	<b>1,431,672</b>	<b>1,500,023</b>
<b>Total Restricted Fund Balance</b>	<b>1,409,166</b>	<b>1,576,867</b>	<b>1,617,087</b>	<b>1,431,672</b>	<b>1,500,023</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	927,460	1,064,380	1,115,463	956,478	1,021,098
Permanently Restricted Net Assets	481,706	512,487	501,624	475,194	478,925

† Data not available or not applicable



## Maine Health Data Organization Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>51,679,698</b>	<b>54,558,409</b>	<b>55,900,161</b>	<b>67,874,593</b>	<b>73,271,493</b>
Gross Inpatient Service Revenue	16,142,143	17,911,111	16,651,647	19,452,356	20,220,612
Gross Outpatient Service Revenue	35,537,555	36,647,298	39,248,514	48,422,237	53,050,881
Free Care (Charity Care)	929,494	1,260,232	1,440,523	1,497,412	1,858,519
Bad Debt (Provision for Bad Debt)	1,295,672	1,331,852	1,519,643	2,155,279	1,774,450
Contractuals	19,287,426	21,371,685	23,965,899	31,103,223	34,581,115
Changes in Prior Year Estimated/Final Settlements	†	†	457,000	(90,000)	(266,000)
Net Patient Service Revenue	30,167,106	30,594,640	28,517,096	33,208,679	35,323,409
Other Operating Revenue	1,028,442	736,639	1,352,614	1,422,308	1,026,385
<b>Total Operating Revenue</b>	<b>31,195,548</b>	<b>31,331,279</b>	<b>29,869,710</b>	<b>34,630,987</b>	<b>36,349,794</b>
<b>Total Operating Expenses</b>	<b>33,952,668</b>	<b>33,508,053</b>	<b>32,562,579</b>	<b>36,442,710</b>	<b>37,618,073</b>
Depreciation and Amortization	1,522,195	1,660,722	1,609,974	1,697,556	1,605,530
Interest	965,372	954,152	987,208	932,392	960,976
Advertising Expenses	38,859	†	65,738	108,125	†
Allowed Advertising Expenses	7,069	†	65,738	59,973	†
Non-Allowed Advertising Expenses	†	†	†	48,152	†
Salaries and Benefits	17,542,372	17,331,562	16,906,624	18,182,743	18,449,625
Other Operating Expenses	13,883,870	13,561,617	12,993,035	15,521,894	16,601,942
<b>Net Operating Income</b>	<b>(2,757,120)</b>	<b>(2,176,774)</b>	<b>(2,692,869)</b>	<b>(1,811,723)</b>	<b>(1,268,279)</b>
<b>Total Non-operating Revenue</b>	<b>43,379</b>	<b>59,010</b>	<b>50,714</b>	<b>116,271</b>	<b>53,441</b>
<b>Total Investment Income</b>	<b>24,052</b>	<b>20,352</b>	<b>23,729</b>	<b>27,046</b>	<b>14,707</b>
Interest and Dividends	24,052	20,352	23,729	27,046	14,707
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.)	19,327	38,658	26,985	89,225	38,734
<b>Excess of Revenue over Expenses</b>	<b>(2,713,741)</b>	<b>(2,117,764)</b>	<b>(2,642,155)</b>	<b>(1,695,452)</b>	<b>(1,214,838)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(2,713,741)</b>	<b>(2,117,764)</b>	<b>(2,642,155)</b>	<b>(1,695,452)</b>	<b>(1,214,838)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(2,691,448)</b>	<b>(2,103,977)</b>	<b>(2,599,211)</b>	<b>(1,568,617)</b>	<b>(1,212,944)</b>
Net Assets Released for Restrictions - Capital	19,872	8,829	41,539	136,245	†
Unrealized Gains/Losses on Investments	2,421	4,958	1,405	(9,410)	1,894
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.094	1.063	1.229	.924	.793
Current Ratio without Board Designated and Undesignated Investments	.720	.665	.979	.854	.765
Days in Accounts Receivable	44.616	44.425	56.703	52.642	56.497
Acid Test	.012	.004	.051	.095	.055
Days Cash on Hand, Current	.967	.311	4.129	8.676	5.123
Days Cash on Hand, Incl Board Designated & Undesignated Investments	30.415	33.890	24.539	15.052	7.743
Average Payment Period, Accounts Payable and Accrued Expenses	39.843	51.234	42.882	51.073	60.189
Average Payment Period, Current Liabilities	78.726	84.271	81.481	91.272	93.539
<b>Capital Structure</b>					
Equity Financing Ratio	.138	.068	(.032)	(.100)	(.159)
Fixed Asset Financing	.945	.960	.964	1.010	1.120
Cash Flow Divided by Total Debt	(.049)	(.019)	(.039)	.000	.015
Cash Flow Divided by Total Debt with Operating Income Only	(.051)	(.021)	(.040)	(.004)	.013
Debt Service Coverage Total	(.164)	.330	(.027)	.583	.769
Debt Service Coverage Total with Operating Income Only	(.196)	.291	(.058)	.511	.738
<b>Profitability</b>					
Total Margin	(.087)	(.067)	(.088)	(.049)	(.033)
Operating Margin	(.088)	(.069)	(.090)	(.052)	(.035)
Non Operating Revenue Margin	(.016)	(.028)	(.019)	(.069)	(.044)
Return On Assets	(.097)	(.082)	(.102)	(.070)	(.053)
Return On Equity	(.702)	(1.201)	3.162	.705	.336
Markup	1.552	1.650	1.758	1.902	1.975
Deductible	.373	.392	.429	.458	.472
Markup Adjustment for Deductible	.984	1.012	1.022	1.048	1.056
Reported Income Index	1.008	1.007	1.017	1.081	1.002
<b>Asset Efficiency</b>					
Total Asset Turnover	1.116	1.214	1.155	1.443	1.603
Fixed Asset Turnover	1.721	1.798	1.786	2.267	2.577
Average Age Plant Depreciation Only	10.852	7.552	8.497	8.993	10.258
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.017	(.013)	(.028)	.119	.032
Total Operating Revenue Growth	(.045)	.004	(.047)	.159	.050
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	4.428	9.487	(19.298)	(6.421)	(4.367)

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>14,651,936</b>	<b>11,294,846</b>	<b>13,154,033</b>	<b>13,320,710</b>	<b>12,474,642</b>
Cash and Investment	1,596,988	1,885,261	3,831,348	3,308,194	2,397,708
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	5,339,593	6,197,706	6,324,216	7,192,536	7,549,412
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	5,830,945	1,148,316	582,211	218,000	469,000
Other Accounts Receivable	†	371,629	725,773	474,045	413,015
Inventory	†	†	†	†	†
Other Current Assets	1,884,410	1,691,934	1,690,485	2,127,935	1,645,507
<b>Total Non-Current Assets</b>	<b>15,076,952</b>	<b>16,470,438</b>	<b>16,248,977</b>	<b>15,814,318</b>	<b>14,869,244</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	5,130,506	6,144,633	6,424,553	4,241,458	3,976,793
Due From Affiliates	139,615	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	371,169	†	†	1,603,599	†
Gross Property, Plant and Equipment (PP&E)	33,993,927	35,174,558	35,768,241	36,538,850	38,652,405
Accumulated Depreciation	24,558,265	24,848,753	25,943,817	26,569,589	27,759,954
Net Property, Plant and Equipment (PP&E)	9,435,662	10,325,805	9,824,424	9,969,261	10,892,451
<b>Total Unrestricted Assets</b>	<b>29,728,888</b>	<b>27,765,284</b>	<b>29,403,010</b>	<b>29,135,028</b>	<b>27,343,886</b>
<b>Total Current Liabilities</b>	<b>8,987,281</b>	<b>6,919,797</b>	<b>7,622,207</b>	<b>6,384,546</b>	<b>5,339,029</b>
Current Long Term Debt (LTD)	622,320	1,161,015	1,035,503	761,881	715,118
Accounts Payable and Accrued Expenses	4,541,843	3,823,692	4,572,583	3,270,573	3,653,284
Estimated Third Party Settlements	3,495,414	1,567,173	1,619,598	2,010,993	610,714
Due to Affiliates	†	†	†	†	17,500
Other Current Liabilities	327,704	367,917	394,523	341,099	342,413
<b>Total Non-current Liabilities</b>	<b>2,419,220</b>	<b>4,343,733</b>	<b>3,282,514</b>	<b>2,502,090</b>	<b>1,753,113</b>
Long Term Debt	2,092,170	4,035,921	2,993,940	2,232,754	1,503,016
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	327,050	307,812	288,574	269,336	250,097
<b>Fund Balance Unrestricted</b>	<b>18,322,387</b>	<b>16,501,754</b>	<b>18,498,289</b>	<b>20,248,392</b>	<b>20,251,744</b>
<b>Total Liabilities &amp; Equity</b>	<b>29,728,888</b>	<b>27,765,284</b>	<b>29,403,010</b>	<b>29,135,028</b>	<b>27,343,886</b>
<b>Total Restricted Assets</b>	<b>28,163</b>	<b>32,304</b>	<b>33,604</b>	<b>195,085</b>	<b>94,878</b>
Cash and Investments	28,163	32,304	33,604	195,085	94,878
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>28,163</b>	<b>32,304</b>	<b>33,604</b>	<b>195,085</b>	<b>94,878</b>
<b>Total Restricted Fund Balance</b>	<b>28,163</b>	<b>32,304</b>	<b>33,604</b>	<b>195,085</b>	<b>94,878</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	28,163	32,304	33,604	195,085	94,878
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>101,642,753</b>	<b>101,981,181</b>	<b>113,333,294</b>	<b>118,438,735</b>	<b>114,411,169</b>
Gross Inpatient Service Revenue	28,288,530	28,274,774	30,565,726	32,120,695	30,870,606
Gross Outpatient Service Revenue	73,354,223	73,706,407	82,767,568	86,318,040	83,540,563
Free Care (Charity Care)	991,464	1,544,095	1,600,645	1,905,472	1,983,156
Bad Debt (Provision for Bad Debt)	2,571,813	2,410,809	3,496,648	3,950,000	3,646,925
Contractuals	51,732,359	52,936,331	59,749,227	62,707,976	59,284,970
Changes in Prior Year Estimated/Final Settlements	2,103,000	127,000	(362,000)	(997,000)	82,000
Net Patient Service Revenue	44,244,117	44,962,946	48,848,774	50,872,287	49,414,118
Other Operating Revenue	5,279,729	3,846,373	3,983,003	3,662,238	4,104,959
<b>Total Operating Revenue</b>	<b>49,523,846</b>	<b>48,809,319</b>	<b>52,831,777</b>	<b>54,534,525</b>	<b>53,519,077</b>
<b>Total Operating Expenses</b>	<b>50,041,494</b>	<b>50,719,808</b>	<b>50,912,506</b>	<b>52,807,525</b>	<b>54,068,844</b>
Depreciation and Amortization	1,707,584	1,819,916	1,691,249	1,752,148	1,943,037
Interest	228,431	191,361	154,733	128,999	102,894
Advertising Expenses	312,488	341,734	321,169	257,466	325,027
Allowed Advertising Expenses	11,584	14,520	14,085	10,560	11,000
Non-Allowed Advertising Expenses	300,904	327,214	307,084	246,906	314,027
Salaries and Benefits	24,561,885	24,447,214	24,892,027	25,748,493	26,061,220
Other Operating Expenses	23,231,106	23,919,583	23,853,328	24,920,419	25,636,666
<b>Net Operating Income</b>	<b>(517,648)</b>	<b>(1,910,489)</b>	<b>1,919,271</b>	<b>1,727,000</b>	<b>(549,767)</b>
<b>Total Non-operating Revenue</b>	<b>286,579</b>	<b>66,822</b>	<b>2,192</b>	<b>75,738</b>	<b>56,059</b>
<b>Total Investment Income</b>	<b>78,191</b>	<b>25,549</b>	<b>(33,295)</b>	<b>(8,822)</b>	<b>8,474</b>
Interest and Dividends	88,253	38,631	(14,293)	21,259	43,418
Realized Gains/Losses on Sales of Securities	(10,062)	(13,082)	(19,002)	(30,081)	(34,944)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	208,388	41,273	35,487	84,560	47,585
<b>Excess of Revenue over Expenses</b>	<b>(231,069)</b>	<b>(1,843,667)</b>	<b>1,921,463</b>	<b>1,802,738</b>	<b>(493,708)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(231,069)</b>	<b>(1,843,667)</b>	<b>1,921,463</b>	<b>1,802,738</b>	<b>(493,708)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>38,418</b>	<b>(1,811,859)</b>	<b>2,001,908</b>	<b>1,915,612</b>	<b>(92,565)</b>
Net Assets Released for Restrictions - Capital	263,616	99,879	90,768	130,273	395,000
Unrealized Gains/Losses on Investments	5,871	(68,071)	(10,323)	(17,399)	6,143
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.201	2.520	2.569	2.751	3.081
Current Ratio without Board Designated and Undesignated Investments	1.630	1.632	1.726	2.086	2.337
Days in Accounts Receivable	44.050	50.312	47.255	51.605	55.764
Acid Test	.178	.272	.503	.518	.449
Days Cash on Hand, Current	12.060	14.072	28.411	23.651	16.789
Days Cash on Hand, Incl Board Designated & Undesignated Investments	50.804	59.937	76.053	53.973	44.636
Average Payment Period, Accounts Payable and Accrued Expenses	34.298	28.541	33.908	23.382	25.581
Average Payment Period, Current Liabilities	67.869	51.651	56.522	45.644	37.385
<b>Capital Structure</b>					
Equity Financing Ratio	.616	.594	.629	.695	.741
Fixed Asset Financing	.222	.391	.305	.224	.138
Cash Flow Divided by Total Debt	.129	(.002)	.331	.400	.204
Cash Flow Divided by Total Debt with Operating Income Only	.104	(.008)	.331	.392	.196
Debt Service Coverage Total	2.621	.206	2.863	3.163	1.795
Debt Service Coverage Total with Operating Income Only	2.181	.124	2.862	3.098	1.730
<b>Profitability</b>					
Total Margin	(.005)	(.038)	.036	.033	(.009)
Operating Margin	(.010)	(.039)	.036	.032	(.010)
Non Operating Revenue Margin	(1.240)	(.036)	.001	.042	(.114)
Return On Assets	(.008)	(.066)	.065	.062	(.018)
Return On Equity	(.013)	(.112)	.104	.089	(.024)
Markup	2.137	2.087	2.304	2.312	2.192
Deductible	.509	.519	.527	.529	.518
Markup Adjustment for Deductible	1.103	1.043	1.131	1.125	1.095
Reported Income Index	(1.733)	1.013	.962	1.030	(147.288)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.675	1.760	1.797	1.874	1.959
Fixed Asset Turnover	5.249	4.727	5.378	5.470	4.913
Average Age Plant Depreciation Only	14.382	13.654	15.340	15.164	14.287
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.124	.014	.004	.037	.024
Total Operating Revenue Growth	.022	(.014)	.082	.032	(.019)
Realized Gains Divided by Non-Operating Revenue	(.035)	(.196)	(8.669)	(.397)	(.623)
Realized Gains Divided by Net Income	.044	.007	(.010)	(.017)	.071
Long Term Debt to Equity	.114	.245	.162	.110	.074

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>69,274,246</b>	<b>88,052,797</b>	<b>90,576,362</b>	<b>95,004,423</b>	<b>85,012,575</b>
Cash and Investment	5,983,060	5,287,028	14,547,603	22,562,420	12,406,161
Current Assets Whose Use is Limited	5,660,225	6,031,791	6,446,320	6,475,224	5,911,158
Net Patient Accounts Receivable	33,793,183	33,598,284	55,502,943	51,182,883	48,448,554
Due from Affiliates	5,013,855	†	46,533	145,321	†
Third Party Settlements Receivable	11,450,936	33,286,850	2,737,483	6,636,755	6,880,940
Other Accounts Receivable	†	†	†	†	†
Inventory	2,558,455	2,180,827	2,825,819	4,063,877	4,889,356
Other Current Assets	4,814,532	7,668,017	8,469,661	3,937,943	6,476,406
<b>Total Non-Current Assets</b>	<b>220,528,943</b>	<b>188,404,181</b>	<b>183,971,353</b>	<b>172,428,290</b>	<b>187,946,198</b>
Trustee Held Investments	14,900,759	11,315,245	13,355,790	13,106,308	14,791,138
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	49,586,521	23,473,071	25,616,033	22,958,819	24,426,888
Gross Property, Plant and Equipment (PP&E)	339,729,335	354,142,598	362,187,610	369,947,896	398,509,946
Accumulated Depreciation	183,687,672	200,526,733	217,188,080	233,584,733	249,781,774
Net Property, Plant and Equipment (PP&E)	156,041,663	153,615,865	144,999,530	136,363,163	148,728,172
<b>Total Unrestricted Assets</b>	<b>289,803,189</b>	<b>276,456,978</b>	<b>274,547,715</b>	<b>267,432,713</b>	<b>272,958,773</b>
<b>Total Current Liabilities</b>	<b>85,314,250</b>	<b>87,770,981</b>	<b>91,648,230</b>	<b>85,110,992</b>	<b>99,033,679</b>
Current Long Term Debt (LTD)	5,660,225	5,123,296	6,446,320	6,475,224	8,081,441
Accounts Payable and Accrued Expenses	26,457,341	26,092,986	29,817,369	31,332,823	27,263,367
Estimated Third Party Settlements	†	†	†	†	2,993,969
Due to Affiliates	†	17,855,864	†	†	8,934
Other Current Liabilities	53,196,684	38,698,835	55,384,541	47,302,945	60,685,968
<b>Total Non-current Liabilities</b>	<b>139,726,207</b>	<b>135,442,889</b>	<b>128,779,380</b>	<b>120,396,857</b>	<b>118,319,263</b>
Long Term Debt	132,335,005	126,540,490	120,492,896	113,934,356	109,376,388
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	1,496,884	1,578,267	1,628,409	1,264,533	4,074,838
Accrued Pension and Post Retiree Health Benefits	3,967,167	5,350,673	4,624,007	3,098,192	2,738,395
Other Non-Current Liabilities	1,927,151	1,973,459	2,034,068	2,099,776	2,129,642
<b>Fund Balance Unrestricted</b>	<b>64,762,732</b>	<b>53,243,108</b>	<b>54,120,105</b>	<b>61,924,864</b>	<b>55,605,831</b>
<b>Total Liabilities &amp; Equity</b>	<b>289,803,189</b>	<b>276,456,978</b>	<b>274,547,715</b>	<b>267,432,713</b>	<b>272,958,773</b>
<b>Total Restricted Assets</b>	<b>23,629,605</b>	<b>24,676,097</b>	<b>28,126,774</b>	<b>28,258,825</b>	<b>29,261,397</b>
Cash and Investments	23,629,605	24,676,097	28,126,774	28,258,825	29,261,397
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>23,629,605</b>	<b>24,676,097</b>	<b>28,126,774</b>	<b>28,258,825</b>	<b>29,261,397</b>
<b>Total Restricted Fund Balance</b>	<b>23,624,770</b>	<b>24,671,785</b>	<b>28,122,782</b>	<b>28,255,155</b>	<b>29,258,072</b>
Total Liabilities	4,835	4,312	3,992	3,670	3,325
Temporarily Restricted Net Assets	5,870,574	5,898,492	8,979,161	8,328,679	8,481,827
Permanently Restricted Net Assets	17,754,196	18,773,293	19,143,621	19,926,476	20,776,245

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>639,016,982</b>	<b>651,308,553</b>	<b>729,396,764</b>	<b>761,776,048</b>	<b>827,203,148</b>
Gross Inpatient Service Revenue	265,934,915	278,022,402	319,684,860	345,313,451	371,924,687
Gross Outpatient Service Revenue	373,082,067	373,286,151	409,711,904	416,462,597	455,278,461
Free Care (Charity Care)	22,180,834	12,845,102	13,337,912	10,948,452	14,896,001
Bad Debt (Provision for Bad Debt)	26,517,986	26,634,344	35,478,477	17,702,120	27,197,719
Contractuals	303,132,283	333,891,525	373,889,612	405,050,527	440,027,593
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	287,185,879	277,937,582	306,690,763	328,074,949	345,081,835
Other Operating Revenue	15,924,416	18,077,075	22,938,150	36,665,384	35,017,644
<b>Total Operating Revenue</b>	<b>303,110,295</b>	<b>296,014,657</b>	<b>329,628,913</b>	<b>364,740,333</b>	<b>380,099,479</b>
<b>Total Operating Expenses</b>	<b>306,660,365</b>	<b>308,918,799</b>	<b>323,834,898</b>	<b>354,068,607</b>	<b>387,126,544</b>
Depreciation and Amortization	21,163,163	21,162,525	20,056,517	18,794,477	17,889,087
Interest	3,483,594	6,225,423	5,559,506	5,419,556	5,245,299
Advertising Expenses	459,938	501,732	479,613	749,558	1,181,213
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	459,938	501,732	479,613	749,558	1,181,213
Salaries and Benefits	182,852,236	182,605,636	194,561,947	211,618,393	222,489,915
Other Operating Expenses	98,701,434	98,423,483	103,177,315	117,486,623	140,321,030
<b>Net Operating Income</b>	<b>(3,550,070)</b>	<b>(12,904,142)</b>	<b>5,794,015</b>	<b>10,671,726</b>	<b>(7,027,065)</b>
<b>Total Non-operating Revenue</b>	<b>486,815</b>	<b>628,938</b>	<b>195,434</b>	<b>968,138</b>	<b>402,855</b>
<b>Total Investment Income</b>	<b>396,037</b>	<b>334,817</b>	<b>193,829</b>	<b>244,131</b>	<b>221,093</b>
Interest and Dividends	125,459	169,671	188,050	342,997	289,215
Realized Gains/Losses on Sales of Securities	270,578	165,146	5,779	(98,866)	(68,122)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	18,820	286,176	165,320	20,892	168,046
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	71,958	7,945	(163,715)	703,115	13,716
<b>Excess of Revenue over Expenses</b>	<b>(3,063,255)</b>	<b>(12,275,204)</b>	<b>5,989,449</b>	<b>11,639,864</b>	<b>(6,624,210)</b>
Extraordinary Gains/Losses	†	(587,465)	(3,600,000)	(4,214,140)	†
<b>Total Surplus/Deficit</b>	<b>(3,063,255)</b>	<b>(12,862,669)</b>	<b>2,389,449</b>	<b>7,425,724</b>	<b>(6,624,210)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(3,240,679)</b>	<b>(11,519,624)</b>	<b>876,997</b>	<b>7,804,759</b>	<b>(6,319,033)</b>
Net Assets Released for Restrictions - Capital	35,500	1,455,345	288,187	366,881	129,432
Unrealized Gains/Losses on Investments	(212,924)	(112,300)	(99,037)	12,154	175,745
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	(1,701,602)	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	.812	1.003	.988	1.116	.858
Current Ratio without Board Designated and Undesignated Investments	.812	1.003	.988	1.116	.858
Days in Accounts Receivable	42.950	44.123	66.055	56.944	51.245
Acid Test	.136	.129	.229	.341	.185
Days Cash on Hand, Current	14.886	14.357	25.225	31.612	18.107
Days Cash on Hand, Incl Board Designated & Undesignated Investments	14.886	14.357	25.225	31.612	18.107
Average Payment Period, Accounts Payable and Accrued Expenses	33.825	33.097	35.827	34.111	26.950
Average Payment Period, Current Liabilities	109.072	111.332	110.118	92.657	97.897
<b>Capital Structure</b>					
Equity Financing Ratio	.223	.193	.197	.232	.204
Fixed Asset Financing	.848	.824	.831	.836	.735
Cash Flow Divided by Total Debt	.080	.040	.118	.148	.052
Cash Flow Divided by Total Debt with Operating Income Only	.078	.037	.117	.143	.050
Debt Service Coverage Total	2.778	1.272	2.959	3.022	1.409
Debt Service Coverage Total with Operating Income Only	2.715	1.219	2.940	2.940	1.374
<b>Profitability</b>					
Total Margin	(.010)	(.041)	.018	.032	(.017)
Operating Margin	(.012)	(.044)	.018	.029	(.018)
Non Operating Revenue Margin	(.159)	(.051)	.033	.083	(.061)
Return On Assets	(.011)	(.044)	.022	.044	(.024)
Return On Equity	(.047)	(.231)	.111	.188	(.119)
Markup	2.136	2.167	2.323	2.255	2.227
Deductible	.474	.513	.513	.532	.532
Markup Adjustment for Deductible	1.147	1.086	1.169	1.111	1.091
Reported Income Index	.945	1.066	6.829	1.491	1.048
<b>Asset Efficiency</b>					
Total Asset Turnover	1.048	1.073	1.201	1.367	1.394
Fixed Asset Turnover	1.942	1.927	2.273	2.675	2.556
Average Age Plant Depreciation Only	8.680	9.476	10.829	12.428	13.963
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.025	.007	.048	.093	.093
Total Operating Revenue Growth	.043	(.023)	.114	.107	.042
Realized Gains Divided by Non-Operating Revenue	.556	.263	.030	(.102)	(.169)
Realized Gains Divided by Net Income	(.088)	(.013)	.001	(.008)	.010
Long Term Debt to Equity	2.043	2.377	2.226	1.840	1.967

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>4,628,997</b>	<b>4,189,481</b>	<b>4,624,658</b>	<b>3,697,076</b>	<b>3,649,687</b>
Cash and Investment	1,138,166	485,378	168,912	365,677	237,076
Current Assets Whose Use is Limited	†	†	†	†	549,421
Net Patient Accounts Receivable	1,806,078	2,714,927	2,837,232	1,895,993	1,992,848
Due from Affiliates	4,749	10,955	6,311	23,208	7,818
Third Party Settlements Receivable	1,048,236	59,000	628,000	572,000	451,000
Other Accounts Receivable	179,101	414,073	518,343	532,774	115,539
Inventory	236,304	272,783	271,104	262,167	242,724
Other Current Assets	216,363	232,365	194,756	45,257	53,261
<b>Total Non-Current Assets</b>	<b>5,256,288</b>	<b>6,009,621</b>	<b>5,083,713</b>	<b>4,854,561</b>	<b>7,003,269</b>
Trustee Held Investments	5,641	12,337	4,151	12,465	2,605,947
Board Designated and Undesignated Investments	791,305	2,215,826	1,052,281	1,172,832	750,455
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	822,684	42,768	277,611	324,093	19,932
Gross Property, Plant and Equipment (PP&E)	9,388,697	10,006,285	10,589,948	10,701,713	11,571,151
Accumulated Depreciation	5,752,039	6,267,595	6,840,278	7,356,542	7,944,216
Net Property, Plant and Equipment (PP&E)	3,636,658	3,738,690	3,749,670	3,345,171	3,626,935
<b>Total Unrestricted Assets</b>	<b>9,885,285</b>	<b>10,199,102</b>	<b>9,708,371</b>	<b>8,551,637</b>	<b>10,652,956</b>
<b>Total Current Liabilities</b>	<b>3,781,223</b>	<b>3,033,776</b>	<b>3,692,622</b>	<b>3,434,605</b>	<b>3,305,695</b>
Current Long Term Debt (LTD)	57,586	60,801	40,663	47,049	53,237
Accounts Payable and Accrued Expenses	1,173,398	1,290,665	1,434,458	1,280,717	1,522,267
Estimated Third Party Settlements	2,468,794	1,602,641	2,081,697	1,438,788	1,085,320
Due to Affiliates	81,445	79,669	135,804	218,051	644,871
Other Current Liabilities	†	†	†	450,000	†
<b>Total Non-current Liabilities</b>	<b>2,867,943</b>	<b>3,108,360</b>	<b>2,700,305</b>	<b>2,659,611</b>	<b>6,896,190</b>
Long Term Debt	343,580	282,754	244,970	251,596	3,822,390
Estimated Third Party Settlements	1,044,996	1,518,221	768,803	441,521	1,275,559
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,479,367	1,307,385	1,686,532	1,966,494	1,798,241
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>3,236,119</b>	<b>4,056,966</b>	<b>3,315,444</b>	<b>2,457,421</b>	<b>451,071</b>
<b>Total Liabilities &amp; Equity</b>	<b>9,885,285</b>	<b>10,199,102</b>	<b>9,708,371</b>	<b>8,551,637</b>	<b>10,652,956</b>
<b>Total Restricted Assets</b>	<b>840,604</b>	<b>706,505</b>	<b>749,258</b>	<b>740,531</b>	<b>755,199</b>
Cash and Investments	700,732	621,720	711,878	731,157	744,006
Receivables	139,872	84,785	37,380	9,374	11,193
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>840,604</b>	<b>706,505</b>	<b>749,258</b>	<b>740,531</b>	<b>755,199</b>
<b>Total Restricted Fund Balance</b>	<b>840,604</b>	<b>706,505</b>	<b>749,258</b>	<b>740,531</b>	<b>755,199</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	487,252	346,652	389,055	380,048	394,716
Permanently Restricted Net Assets	353,352	359,853	360,203	360,483	360,483

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>18,252,659</b>	<b>18,295,981</b>	<b>18,845,102</b>	<b>18,871,508</b>	<b>18,108,391</b>
Gross Inpatient Service Revenue	4,840,274	4,971,133	4,208,792	4,400,798	4,435,902
Gross Outpatient Service Revenue	13,412,385	13,324,848	14,636,310	14,470,710	13,672,489
Free Care (Charity Care)	427,580	524,468	552,497	283,761	341,100
Bad Debt (Provision for Bad Debt)	363,558	488,729	680,908	417,982	857,560
Contractuals	3,921,736	3,585,372	3,549,926	3,667,945	3,094,057
Changes in Prior Year Estimated/Final Settlements	(8,465)	(643,212)	(981,344)	(380,821)	8,665
Net Patient Service Revenue	13,548,250	14,340,624	15,043,115	14,882,641	13,807,009
Other Operating Revenue	462,840	506,599	731,951	1,224,940	1,171,001
<b>Total Operating Revenue</b>	<b>14,011,090</b>	<b>14,847,223</b>	<b>15,775,066</b>	<b>16,107,581</b>	<b>14,978,010</b>
<b>Total Operating Expenses</b>	<b>13,735,821</b>	<b>14,299,968</b>	<b>16,026,405</b>	<b>16,301,048</b>	<b>16,614,605</b>
Depreciation and Amortization	503,245	515,556	572,789	597,116	598,550
Interest	23,389	14,332	11,283	18,509	19,974
Advertising Expenses	46,254	77,937	71,562	46,817	41,965
Allowed Advertising Expenses	945	136	†	†	†
Non-Allowed Advertising Expenses	45,309	77,801	71,562	46,817	41,965
Salaries and Benefits	9,075,270	9,512,136	10,525,330	10,323,584	10,397,183
Other Operating Expenses	4,087,663	4,180,007	4,845,441	5,315,022	5,556,933
<b>Net Operating Income</b>	<b>275,269</b>	<b>547,255</b>	<b>(251,339)</b>	<b>(193,467)</b>	<b>(1,636,595)</b>
<b>Total Non-operating Revenue</b>	<b>38,854</b>	<b>18,520</b>	<b>27,046</b>	<b>15,702</b>	<b>18,345</b>
<b>Total Investment Income</b>	<b>40,474</b>	<b>18,520</b>	<b>27,046</b>	<b>15,702</b>	<b>18,345</b>
Interest and Dividends	43,963	18,520	27,046	15,702	18,345
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	(3,489)	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(1,620)	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>314,123</b>	<b>565,775</b>	<b>(224,293)</b>	<b>(177,765)</b>	<b>(1,618,250)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>314,123</b>	<b>565,775</b>	<b>(224,293)</b>	<b>(177,765)</b>	<b>(1,618,250)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>463,910</b>	<b>820,847</b>	<b>(741,522)</b>	<b>(858,023)</b>	<b>(2,006,350)</b>
Net Assets Released for Restrictions - Capital	233,208	225,429	†	†	†
Unrealized Gains/Losses on Investments	(2,689)	320	7,437	(19,879)	89,883
Minimum Pension Liability Adjustment	(59,854)	132,073	(157,966)	(247,734)	(82,195)
Transfers From/To Affiliates	(21,860)	(104,339)	(367,919)	(412,659)	(401,924)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	982	1,589	1,219	14	6,136

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.433	2.111	1.537	1.418	1.331
Current Ratio without Board Designated and Undesignated Investments	1.224	1.381	1.252	1.076	1.104
Days in Accounts Receivable	48.657	69.101	68.841	46.500	52.683
Acid Test	.301	.160	.046	.106	.238
Days Cash on Hand, Current	31.395	12.852	3.990	8.499	17.924
Days Cash on Hand, Incl Board Designated & Undesignated Investments	53.221	71.526	28.843	35.759	35.027
Average Payment Period, Accounts Payable and Accrued Expenses	32.366	34.176	33.881	29.767	34.692
Average Payment Period, Current Liabilities	104.299	80.332	87.216	79.829	75.336
<b>Capital Structure</b>					
Equity Financing Ratio	.327	.398	.342	.287	.042
Fixed Asset Financing	.094	.076	.065	.075	1.054
Cash Flow Divided by Total Debt	.123	.176	.055	.069	(.100)
Cash Flow Divided by Total Debt with Operating Income Only	.117	.173	.050	.066	(.102)
Debt Service Coverage Total	11.650	15.235	4.991	7.400	(14.916)
Debt Service Coverage Total with Operating Income Only	11.112	14.977	4.616	7.134	(15.190)
<b>Profitability</b>					
Total Margin	.022	.038	(.014)	(.011)	(.108)
Operating Margin	.020	.037	(.016)	(.012)	(.109)
Non Operating Revenue Margin	.124	.033	(.121)	(.088)	(.011)
Return On Assets	.032	.055	(.023)	(.021)	(.152)
Return On Equity	.097	.139	(.068)	(.072)	(3.588)
Markup	1.363	1.315	1.222	1.233	1.160
Deductible	.215	.196	.188	.194	.171
Markup Adjustment for Deductible	1.077	1.064	1.000	1.008	.974
Reported Income Index	.677	.689	.302	.207	.807
<b>Asset Efficiency</b>					
Total Asset Turnover	1.421	1.458	1.628	1.885	1.408
Fixed Asset Turnover	3.853	3.971	4.207	4.815	4.130
Average Age Plant Depreciation Only	11.430	12.157	11.942	12.320	13.272
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.106	.041	.121	.017	.019
Total Operating Revenue Growth	.010	.060	.062	.021	(.070)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.106	.070	.074	.102	8.474

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>10,102,406</b>	<b>9,323,027</b>	<b>6,627,995</b>	<b>8,023,676</b>	<b>10,156,636</b>
Cash and Investment	3,899,871	4,026,350	2,032,597	2,040,832	1,351,479
Current Assets Whose Use is Limited	412,597	409,986	410,366	413,342	423,954
Net Patient Accounts Receivable	4,368,661	3,124,911	3,371,538	3,573,055	3,819,696
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	670,457	1,010,381	19,603	1,137,057	3,528,747
Inventory	451,425	433,019	468,621	522,969	499,746
Other Current Assets	299,395	318,380	325,270	336,421	533,014
<b>Total Non-Current Assets</b>	<b>14,145,237</b>	<b>13,711,812</b>	<b>13,563,521</b>	<b>12,433,797</b>	<b>10,763,480</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,587,708	2,029,449	2,284,630	2,042,913	705,767
Due From Affiliates	104,974	69,983	34,991	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	72,587	64,167	55,748	120,485	384,245
Gross Property, Plant and Equipment (PP&E)	28,467,660	29,096,822	29,518,591	30,078,690	30,242,861
Accumulated Depreciation	16,087,692	17,548,609	18,330,439	19,808,291	20,569,393
Net Property, Plant and Equipment (PP&E)	12,379,968	11,548,213	11,188,152	10,270,399	9,673,468
<b>Total Unrestricted Assets</b>	<b>24,247,643</b>	<b>23,034,839</b>	<b>20,191,516</b>	<b>20,457,473</b>	<b>20,920,116</b>
<b>Total Current Liabilities</b>	<b>7,520,244</b>	<b>8,114,117</b>	<b>7,264,047</b>	<b>6,049,013</b>	<b>7,055,647</b>
Current Long Term Debt (LTD)	751,377	640,167	669,323	697,266	693,346
Accounts Payable and Accrued Expenses	3,234,522	3,512,504	2,122,680	2,949,747	6,146,301
Estimated Third Party Settlements	3,534,345	3,961,446	4,472,044	2,402,000	216,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>7,154,543</b>	<b>4,927,521</b>	<b>6,309,092</b>	<b>7,485,876</b>	<b>5,709,213</b>
Long Term Debt	4,322,459	3,643,326	3,120,228	2,384,020	1,612,591
Estimated Third Party Settlements	†	†	†	2,391,121	1,548,411
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	2,832,084	1,284,195	3,188,864	2,710,735	2,548,211
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>9,572,856</b>	<b>9,993,201</b>	<b>6,618,377</b>	<b>6,922,584</b>	<b>8,155,256</b>
<b>Total Liabilities &amp; Equity</b>	<b>24,247,643</b>	<b>23,034,839</b>	<b>20,191,516</b>	<b>20,457,473</b>	<b>20,920,116</b>
<b>Total Restricted Assets</b>	<b>1,381,247</b>	<b>1,382,720</b>	<b>1,449,327</b>	<b>1,757,096</b>	<b>2,640,813</b>
Cash and Investments	1,381,247	1,382,720	1,449,327	†	2,640,813
Receivables	†	†	†	1,757,096	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,381,247</b>	<b>1,382,720</b>	<b>1,449,327</b>	<b>1,757,096</b>	<b>2,640,813</b>
<b>Total Restricted Fund Balance</b>	<b>1,381,247</b>	<b>1,382,720</b>	<b>1,449,327</b>	<b>1,757,096</b>	<b>2,640,813</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	38,012	39,485	55,731	363,500	1,247,217
Permanently Restricted Net Assets	1,343,235	1,343,235	1,393,596	1,393,596	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 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>61,333,114</b>	<b>59,956,628</b>	<b>65,112,818</b>	<b>73,261,912</b>	<b>77,520,878</b>
Gross Inpatient Service Revenue	12,494,020	12,538,771	12,410,035	13,339,003	13,191,696
Gross Outpatient Service Revenue	48,839,094	47,417,857	52,702,783	59,922,909	64,329,182
Free Care (Charity Care)	1,804,065	1,887,811	1,776,310	1,880,930	2,064,620
Bad Debt (Provision for Bad Debt)	2,021,713	1,998,937	2,822,935	2,990,480	2,923,477
Contractuals	23,609,340	23,915,918	27,268,429	33,438,173	35,500,915
Changes in Prior Year Estimated/Final Settlements	(199,400)	72,539	100,751	(42,000)	(1,092,000)
Net Patient Service Revenue	34,097,396	32,081,423	33,144,393	34,994,329	38,123,866
Other Operating Revenue	1,109,555	904,929	387,478	1,043,648	608,628
<b>Total Operating Revenue</b>	<b>35,206,951</b>	<b>32,986,352</b>	<b>33,531,871</b>	<b>36,037,977</b>	<b>38,732,494</b>
<b>Total Operating Expenses</b>	<b>36,081,551</b>	<b>34,480,274</b>	<b>35,325,588</b>	<b>36,241,900</b>	<b>38,120,004</b>
Depreciation and Amortization	1,527,524	1,514,904	1,577,502	1,495,762	1,278,690
Interest	212,626	182,258	157,626	135,303	114,621
Advertising Expenses	98,979	71,613	69,630	64,732	54,209
Allowed Advertising Expenses	41,571	27,999	32,548	32,583	27,717
Non-Allowed Advertising Expenses	57,408	43,614	37,082	32,149	26,492
Salaries and Benefits	20,465,022	19,557,410	20,748,470	21,561,106	20,506,229
Other Operating Expenses	13,777,400	13,154,089	12,772,360	12,984,997	16,166,255
<b>Net Operating Income</b>	<b>(874,600)</b>	<b>(1,493,922)</b>	<b>(1,793,717)</b>	<b>(203,923)</b>	<b>612,490</b>
<b>Total Non-operating Revenue</b>	<b>250,959</b>	<b>607,022</b>	<b>186,844</b>	<b>99,031</b>	<b>178,746</b>
<b>Total Investment Income</b>	<b>194,824</b>	<b>600,827</b>	<b>186,844</b>	<b>99,031</b>	<b>178,746</b>
Interest and Dividends	194,824	127,203	174,085	99,031	178,746
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.)	56,135	6,195	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>(623,641)</b>	<b>(886,900)</b>	<b>(1,606,873)</b>	<b>(104,892)</b>	<b>791,236</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(623,641)</b>	<b>(886,900)</b>	<b>(1,606,873)</b>	<b>(104,892)</b>	<b>791,236</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(1,099,712)</b>	<b>420,346</b>	<b>(3,374,827)</b>	<b>304,206</b>	<b>1,232,682</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	70,674
Unrealized Gains/Losses on Investments	227,609	(80,674)	133,508	(159,970)	26,926
Minimum Pension Liability Adjustment	(643,820)	1,573,225	(1,938,414)	604,059	243,846
Transfers From/To Affiliates	(59,860)	(185,305)	36,952	(34,991)	100,000
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.554	1.399	1.227	1.664	1.540
Current Ratio without Board Designated and Undesignated Investments	1.343	1.149	.912	1.326	1.440
Days in Accounts Receivable	46.765	35.553	37.129	37.268	36.570
Acid Test	.573	.547	.336	.406	.252
Days Cash on Hand, Current	45.553	49.120	26.422	25.781	17.590
Days Cash on Hand, Incl Board Designated & Undesignated Investments	62.325	71.591	51.131	47.241	24.582
Average Payment Period, Accounts Payable and Accrued Expenses	34.167	38.891	22.958	30.986	60.894
Average Payment Period, Current Liabilities	79.438	89.841	78.564	63.543	69.903
<b>Capital Structure</b>					
Equity Financing Ratio	.395	.434	.328	.338	.390
Fixed Asset Financing	.349	.315	.279	.232	.167
Cash Flow Divided by Total Debt	.062	.048	(.002)	.103	.162
Cash Flow Divided by Total Debt with Operating Income Only	.044	.002	(.016)	.095	.148
Debt Service Coverage Total	1.196	.868	.161	1.897	2.691
Debt Service Coverage Total with Operating Income Only	.927	.218	(.073)	1.774	2.471
<b>Profitability</b>					
Total Margin	(.018)	(.026)	(.048)	(.003)	.020
Operating Margin	(.025)	(.045)	(.053)	(.006)	.016
Non Operating Revenue Margin	(.402)	(.684)	(.116)	(.944)	.226
Return On Assets	(.026)	(.039)	(.080)	(.005)	.038
Return On Equity	(.065)	(.089)	(.243)	(.015)	.097
Markup	1.731	1.765	1.854	2.050	2.050
Deductible	.385	.399	.419	.456	.458
Markup Adjustment for Deductible	1.076	1.072	1.082	1.128	1.118
Reported Income Index	.567	(2.110)	.476	(.345)	.642
<b>Asset Efficiency</b>					
Total Asset Turnover	1.462	1.458	1.670	1.766	1.860
Fixed Asset Turnover	2.844	2.856	2.997	3.509	4.004
Average Age Plant Depreciation Only	10.532	11.584	11.620	13.243	16.086
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.003)	(.044)	.025	.026	.052
Total Operating Revenue Growth	(.006)	(.063)	.017	.075	.075
Realized Gains Divided by Non-Operating Revenue	†	.780	.068	†	†
Realized Gains Divided by Net Income	†	(.534)	(.008)	†	†
Long Term Debt to Equity	.452	.365	.471	.344	.198

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>121,699,118</b>	<b>141,656,633</b>	<b>146,572,948</b>	<b>169,521,523</b>	<b>192,131,234</b>
Cash and Investment	37,860,701	24,192,002	34,522,884	47,762,234	65,576,104
Current Assets Whose Use is Limited	1,326,249	12,627,077	13,897,156	11,986,674	16,663,619
Net Patient Accounts Receivable	53,197,370	65,958,844	69,709,076	81,937,734	84,186,557
Due from Affiliates	4,873,386	6,818,782	5,757,406	2,776,697	2,244,338
Third Party Settlements Receivable	4,811,332	5,737,170	2,204,938	11,989,099	9,208,938
Other Accounts Receivable	2,603,666	5,681,768	5,102,707	4,887,477	4,565,448
Inventory	2,324,446	2,508,884	2,672,803	2,699,182	3,430,338
Other Current Assets	14,701,968	18,132,106	12,705,978	5,482,426	6,255,892
<b>Total Non-Current Assets</b>	<b>420,620,611</b>	<b>610,648,240</b>	<b>605,890,197</b>	<b>610,226,028</b>	<b>743,220,862</b>
Trustee Held Investments	9,665,396	150,170,267	106,988,457	41,474,869	144,090,612
Board Designated and Undesignated Investments	127,708,664	214,415,264	211,145,028	206,846,016	192,417,920
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	101,060,366	38,919,137	33,712,608	33,440,894	14,734,826
Gross Property, Plant and Equipment (PP&E)	462,226,307	493,818,175	562,347,934	657,583,428	743,637,514
Accumulated Depreciation	280,040,122	286,674,603	308,303,830	329,119,179	351,660,010
Net Property, Plant and Equipment (PP&E)	182,186,185	207,143,572	254,044,104	328,464,249	391,977,504
<b>Total Unrestricted Assets</b>	<b>542,319,729</b>	<b>752,304,873</b>	<b>752,463,145</b>	<b>779,747,551</b>	<b>935,352,096</b>
<b>Total Current Liabilities</b>	<b>67,963,067</b>	<b>85,845,311</b>	<b>90,712,471</b>	<b>93,848,524</b>	<b>88,522,871</b>
Current Long Term Debt (LTD)	2,856,615	2,772,997	2,791,922	3,191,672	3,286,324
Accounts Payable and Accrued Expenses	54,506,946	67,141,909	70,158,448	75,353,702	76,226,192
Estimated Third Party Settlements	6,526,790	11,377,430	9,814,562	8,433,361	2,405,515
Due to Affiliates	2,749,096	3,065,876	6,625,088	5,561,921	5,238,899
Other Current Liabilities	1,323,620	1,487,099	1,322,451	1,307,868	1,365,941
<b>Total Non-current Liabilities</b>	<b>193,619,221</b>	<b>328,469,738</b>	<b>313,787,316</b>	<b>330,519,150</b>	<b>467,981,891</b>
Long Term Debt	61,705,341	214,285,987	210,933,391	208,079,450	355,955,176
Estimated Third Party Settlements	30,624,042	23,231,044	9,313,516	9,345,516	9,379,516
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	99,433,716	89,294,429	90,719,583	110,440,483	100,234,232
Other Non-Current Liabilities	1,856,122	1,658,278	2,820,826	2,653,701	2,412,967
<b>Fund Balance Unrestricted</b>	<b>280,737,441</b>	<b>337,989,824</b>	<b>347,963,358</b>	<b>355,379,877</b>	<b>378,847,334</b>
<b>Total Liabilities &amp; Equity</b>	<b>542,319,729</b>	<b>752,304,873</b>	<b>752,463,145</b>	<b>779,747,551</b>	<b>935,352,096</b>
<b>Total Restricted Assets</b>	<b>31,021,257</b>	<b>34,173,103</b>	<b>39,037,936</b>	<b>44,470,938</b>	<b>43,705,836</b>
Cash and Investments	31,021,257	34,173,103	39,037,936	44,470,938	43,705,836
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>31,021,257</b>	<b>34,173,103</b>	<b>39,037,936</b>	<b>44,470,938</b>	<b>43,705,836</b>
<b>Total Restricted Fund Balance</b>	<b>31,021,257</b>	<b>34,173,103</b>	<b>39,037,936</b>	<b>44,470,938</b>	<b>43,705,836</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	20,348,188	23,279,271	27,224,227	32,827,338	31,867,125
Permanently Restricted Net Assets	10,673,069	10,893,832	11,813,709	11,643,600	11,838,711

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>1,220,000,221</b>	<b>1,249,578,962</b>	<b>1,370,595,051</b>	<b>1,505,053,654</b>	<b>1,631,943,865</b>
Gross Inpatient Service Revenue	647,723,072	689,854,426	731,854,628	768,350,376	807,210,409
Gross Outpatient Service Revenue	572,277,149	559,724,536	638,740,423	736,703,278	824,733,456
Free Care (Charity Care)	23,648,543	29,223,699	27,542,258	20,465,047	24,911,411
Bad Debt (Provision for Bad Debt)	25,274,044	26,463,601	40,643,964	32,553,501	25,489,594
Contractuals	580,647,234	590,949,990	674,747,141	763,767,641	842,711,697
Changes in Prior Year Estimated/Final Settlements	(32,211,837)	(17,349,653)	(11,250,555)	(2,352,200)	(3,672,071)
Net Patient Service Revenue	622,642,237	620,291,325	638,912,243	690,619,665	742,503,234
Other Operating Revenue	32,368,032	27,888,923	30,060,344	29,766,277	33,686,210
<b>Total Operating Revenue</b>	<b>655,010,269</b>	<b>648,180,248</b>	<b>668,972,587</b>	<b>720,385,942</b>	<b>776,189,444</b>
<b>Total Operating Expenses</b>	<b>594,902,936</b>	<b>618,520,632</b>	<b>652,244,681</b>	<b>680,823,269</b>	<b>746,442,259</b>
Depreciation and Amortization	22,170,949	24,804,514	23,168,166	23,769,952	28,514,737
Interest	3,229,884	2,893,339	3,246,120	2,930,842	5,329,982
Advertising Expenses	1,142,814	1,518,140	1,495,926	1,621,983	1,594,176
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	1,142,814	1,518,140	1,495,926	1,621,983	1,594,176
Salaries and Benefits	307,217,148	329,259,525	346,353,455	355,113,126	380,058,227
Other Operating Expenses	261,142,141	260,045,114	277,981,014	297,387,366	330,945,137
<b>Net Operating Income</b>	<b>60,107,333</b>	<b>29,659,616</b>	<b>16,727,906</b>	<b>39,562,673</b>	<b>29,747,185</b>
<b>Total Non-operating Revenue</b>	<b>1,710,701</b>	<b>19,361,534</b>	<b>1,534,118</b>	<b>2,283,319</b>	<b>1,777,733</b>
<b>Total Investment Income</b>	<b>1,710,701</b>	<b>19,361,534</b>	<b>1,534,118</b>	<b>2,283,319</b>	<b>1,777,733</b>
Interest and Dividends	1,445,563	1,766,625	1,473,221	1,705,837	1,580,657
Realized Gains/Losses on Sales of Securities	265,138	17,594,909	60,897	577,482	197,076
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>61,818,034</b>	<b>49,021,150</b>	<b>18,262,024</b>	<b>41,845,992</b>	<b>31,524,918</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>61,818,034</b>	<b>49,021,150</b>	<b>18,262,024</b>	<b>41,845,992</b>	<b>31,524,918</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>68,620,868</b>	<b>57,252,383</b>	<b>9,973,534</b>	<b>7,416,519</b>	<b>23,467,456</b>
Net Assets Released for Restrictions - Capital	769,736	2,264,230	1,055,599	1,870,484	3,132,109
Unrealized Gains/Losses on Investments	1,156,236	(2,097,955)	6,014,014	(3,055)	9,366,374
Minimum Pension Liability Adjustment	3,701,868	12,785,482	(360,456)	(15,750,733)	(6,971,610)
Transfers From/To Affiliates	600,855	(4,774,612)	(15,049,686)	(20,597,537)	(13,641,508)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	574,139	54,088	52,039	51,368	57,173

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.670	4.148	3.943	4.010	4.344
Current Ratio without Board Designated and Undesignated Investments	1.791	1.650	1.616	1.806	2.170
Days in Accounts Receivable	31.185	38.812	39.824	43.305	41.384
Acid Test	.577	.429	.534	.637	.929
Days Cash on Hand, Current	24.974	22.635	28.094	33.191	41.811
Days Cash on Hand, Incl Board Designated & Undesignated Investments	106.362	154.452	150.604	148.096	139.638
Average Payment Period, Accounts Payable and Accrued Expenses	34.737	41.277	40.707	41.860	38.754
Average Payment Period, Current Liabilities	43.313	52.775	52.633	52.134	45.006
<b>Capital Structure</b>					
Equity Financing Ratio	.518	.449	.462	.456	.405
Fixed Asset Financing	.339	1.034	.830	.633	.908
Cash Flow Divided by Total Debt	.321	.178	.102	.155	.108
Cash Flow Divided by Total Debt with Operating Income Only	.315	.131	.099	.149	.105
Debt Service Coverage Total	14.445	13.343	7.422	11.978	7.671
Debt Service Coverage Total with Operating Income Only	14.162	9.975	7.168	11.579	7.462
<b>Profitability</b>					
Total Margin	.094	.073	.027	.058	.041
Operating Margin	.092	.046	.025	.055	.038
Non Operating Revenue Margin	.028	.395	.084	.055	.056
Return On Assets	.114	.065	.024	.054	.034
Return On Equity	.220	.145	.052	.118	.083
Markup	2.105	2.065	2.147	2.254	2.231
Deductible	.476	.473	.492	.507	.516
Markup Adjustment for Deductible	1.129	1.110	1.113	1.133	1.102
Reported Income Index	.901	.856	1.831	5.642	1.343
<b>Asset Efficiency</b>					
Total Asset Turnover	1.211	.887	.891	.927	.832
Fixed Asset Turnover	3.595	3.129	2.633	2.193	1.980
Average Age Plant Depreciation Only	12.631	11.557	13.307	13.846	12.333
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.069	.040	.055	.044	.096
Total Operating Revenue Growth	.147	(.010)	.032	.077	.077
Realized Gains Divided by Non-Operating Revenue	.155	.909	.040	.253	.111
Realized Gains Divided by Net Income	.004	.359	.003	.014	.006
Long Term Debt to Equity	.220	.634	.606	.586	.940

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>19,692,412</b>	<b>28,943,615</b>	<b>15,079,757</b>	<b>16,367,409</b>	<b>12,134,787</b>
Cash and Investment	4,193,626	2,612,381	2,718,765	1,414,900	13,278
Current Assets Whose Use is Limited	1,326,380	1,132,652	1,131,163	404,076	361,998
Net Patient Accounts Receivable	10,470,970	10,333,479	8,137,315	8,387,622	7,901,603
Due from Affiliates	23,186	111,399	113,128	268,925	424,036
Third Party Settlements Receivable	†	12,608,331	612,810	1,631,015	684,951
Other Accounts Receivable	†	†	†	†	†
Inventory	1,219,194	1,212,571	1,273,667	†	†
Other Current Assets	2,459,056	932,802	1,092,909	4,260,871	2,748,921
<b>Total Non-Current Assets</b>	<b>53,966,933</b>	<b>36,795,883</b>	<b>34,357,203</b>	<b>31,667,225</b>	<b>30,968,057</b>
Trustee Held Investments	†	†	(107,604)	(350,765)	(376,304)
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	15,493,307	1,693,990	2,026,264	2,239,386	2,579,455
Gross Property, Plant and Equipment (PP&E)	85,018,148	85,640,384	86,934,002	88,239,511	90,241,451
Accumulated Depreciation	46,544,522	50,538,491	54,495,459	58,460,907	61,476,545
Net Property, Plant and Equipment (PP&E)	38,473,626	35,101,893	32,438,543	29,778,604	28,764,906
<b>Total Unrestricted Assets</b>	<b>73,659,345</b>	<b>65,739,498</b>	<b>49,436,960</b>	<b>48,034,634</b>	<b>43,102,844</b>
<b>Total Current Liabilities</b>	<b>9,299,724</b>	<b>7,939,700</b>	<b>6,743,047</b>	<b>10,985,942</b>	<b>9,345,703</b>
Current Long Term Debt (LTD)	891,387	762,668	670,000	725,000	775,000
Accounts Payable and Accrued Expenses	6,293,976	7,120,921	6,016,990	8,986,920	4,641,164
Estimated Third Party Settlements	2,114,361	†	†	†	†
Due to Affiliates	†	†	†	502,628	3,658,602
Other Current Liabilities	†	56,111	56,057	771,394	270,937
<b>Total Non-current Liabilities</b>	<b>25,636,466</b>	<b>25,237,719</b>	<b>21,806,956</b>	<b>20,172,300</b>	<b>20,148,593</b>
Long Term Debt	24,777,994	24,003,228	19,776,019	18,080,455	17,215,654
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	858,472	1,234,491	2,030,937	2,091,845	2,932,939
<b>Fund Balance Unrestricted</b>	<b>38,723,155</b>	<b>32,562,079</b>	<b>20,886,957</b>	<b>16,876,392</b>	<b>13,608,548</b>
<b>Total Liabilities &amp; Equity</b>	<b>73,659,345</b>	<b>65,739,498</b>	<b>49,436,960</b>	<b>48,034,634</b>	<b>43,102,844</b>
<b>Total Restricted Assets</b>	<b>2,509,659</b>	<b>2,837,639</b>	<b>2,982,078</b>	<b>2,762,510</b>	<b>2,919,384</b>
Cash and Investments	2,362,160	2,690,140	2,982,078	2,762,510	2,919,384
Receivables	†	†	†	†	†
Other Assets	147,499	147,499	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,509,659</b>	<b>2,837,639</b>	<b>2,982,078</b>	<b>2,762,510</b>	<b>2,919,384</b>
<b>Total Restricted Fund Balance</b>	<b>2,509,659</b>	<b>2,837,639</b>	<b>2,982,078</b>	<b>2,762,510</b>	<b>2,919,384</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,077,560	1,387,990	1,705,323	1,525,940	1,679,687
Permanently Restricted Net Assets	1,432,099	1,449,649	1,276,755	1,236,570	1,239,697

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>175,789,248</b>	<b>166,927,198</b>	<b>159,246,278</b>	<b>162,078,200</b>	<b>164,675,383</b>
Gross Inpatient Service Revenue	55,105,860	49,705,499	43,380,159	44,337,408	42,203,555
Gross Outpatient Service Revenue	120,683,388	117,221,699	115,866,119	117,740,792	122,471,828
Free Care (Charity Care)	6,705,032	6,604,596	4,181,271	2,942,965	2,948,375
Bad Debt (Provision for Bad Debt)	3,725,281	5,311,053	3,427,410	3,603,718	4,732,302
Contractuals	81,463,941	82,441,727	82,809,113	82,053,016	86,767,094
Changes in Prior Year Estimated/Final Settlements	661,000	(1,674,000)	(1,693,240)	(730,000)	(2,275,000)
Net Patient Service Revenue	83,233,994	74,243,822	70,521,724	74,208,501	72,502,612
Other Operating Revenue	6,235,108	2,241,888	3,610,129	3,946,766	3,402,938
<b>Total Operating Revenue</b>	<b>89,469,102</b>	<b>76,485,710</b>	<b>74,131,853</b>	<b>78,155,267</b>	<b>75,905,550</b>
<b>Total Operating Expenses</b>	<b>89,726,136</b>	<b>84,015,968</b>	<b>77,500,827</b>	<b>78,859,215</b>	<b>81,042,764</b>
Depreciation and Amortization	4,684,361	4,512,293	4,050,233	3,742,913	3,711,734
Interest	1,150,299	1,180,951	983,664	909,838	828,673
Advertising Expenses	165,589	147,871	110,213	118,296	106,763
Allowed Advertising Expenses	165,589	147,871	110,213	118,296	106,763
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	56,160,492	52,808,057	48,458,138	47,164,361	46,386,411
Other Operating Expenses	27,565,395	25,366,796	23,898,579	26,923,807	30,009,183
<b>Net Operating Income</b>	<b>(257,034)</b>	<b>(7,530,258)</b>	<b>(3,368,974)</b>	<b>(703,948)</b>	<b>(5,137,214)</b>
<b>Total Non-operating Revenue</b>	<b>(28,228)</b>	<b>(156,829)</b>	<b>516,801</b>	<b>19,899</b>	<b>141,986</b>
<b>Total Investment Income</b>	<b>(1,030)</b>	<b>(10,106)</b>	<b>(16,148)</b>	<b>(21,925)</b>	<b>83,266</b>
Interest and Dividends	(1,030)	(10,106)	(16,148)	(21,925)	(2,300)
Realized Gains/Losses on Sales of Securities	†	†	†	†	85,566
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(251,219)	(187,058)	(143,179)	1,605	39,206
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	224,021	40,335	676,128	40,219	19,514
<b>Excess of Revenue over Expenses</b>	<b>(285,262)</b>	<b>(7,687,087)</b>	<b>(2,852,173)</b>	<b>(684,049)</b>	<b>(4,995,228)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(285,262)</b>	<b>(7,687,087)</b>	<b>(2,852,173)</b>	<b>(684,049)</b>	<b>(4,995,228)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(12,992)</b>	<b>(6,161,076)</b>	<b>(11,675,126)</b>	<b>(2,080,227)</b>	<b>(3,267,872)</b>
Net Assets Released for Restrictions - Capital	†	†	147,500	76,185	30,311
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	272,270	1,526,011	(8,970,453)	(1,472,363)	1,697,045
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.118	3.645	2.236	1.490	1.298
Current Ratio without Board Designated and Undesignated Investments	2.118	3.645	2.236	1.490	1.298
Days in Accounts Receivable	45.918	50.802	42.116	41.255	39.779
Acid Test	.594	.472	.571	.166	.040
Days Cash on Hand, Current	23.692	17.193	19.132	8.839	1.771
Days Cash on Hand, Incl Board Designated & Undesignated Investments	23.692	17.193	19.132	8.839	1.771
Average Payment Period, Accounts Payable and Accrued Expenses	27.014	32.692	29.900	43.669	21.906
Average Payment Period, Current Liabilities	39.914	36.451	33.508	53.382	44.111
<b>Capital Structure</b>					
Equity Financing Ratio	.526	.495	.422	.351	.316
Fixed Asset Financing	.644	.684	.610	.607	.598
Cash Flow Divided by Total Debt	.126	(.096)	.042	.098	(.044)
Cash Flow Divided by Total Debt with Operating Income Only	.127	(.091)	.024	.098	(.048)
Debt Service Coverage Total	3.226	(.962)	1.249	2.512	(.293)
Debt Service Coverage Total with Operating Income Only	3.242	(.886)	.953	2.499	(.384)
<b>Profitability</b>					
Total Margin	(.003)	(.101)	(.038)	(.009)	(.066)
Operating Margin	(.003)	(.098)	(.045)	(.009)	(.068)
Non Operating Revenue Margin	.099	.020	(.181)	(.029)	(.028)
Return On Assets	(.004)	(.117)	(.058)	(.014)	(.116)
Return On Equity	(.007)	(.236)	(.137)	(.041)	(.367)
Markup	2.029	2.014	2.101	2.105	2.074
Deductible	.463	.494	.520	.506	.527
Markup Adjustment for Deductible	1.121	1.032	1.033	1.065	1.003
Reported Income Index	21.957	1.248	.244	.171	1.529
<b>Asset Efficiency</b>					
Total Asset Turnover	1.214	1.161	1.510	1.627	1.764
Fixed Asset Turnover	2.325	2.179	2.285	2.625	2.639
Average Age Plant Depreciation Only	9.936	11.200	13.455	15.619	16.563
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.071	(.064)	(.078)	.018	.028
Total Operating Revenue Growth	.049	(.145)	(.031)	.054	(.029)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	.603
Realized Gains Divided by Net Income	†	†	†	†	(.017)
Long Term Debt to Equity	.640	.737	.947	1.071	1.265

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>11,011,141</b>	<b>8,489,715</b>	<b>9,530,917</b>	<b>9,882,256</b>	<b>7,982,545</b>
Cash and Investment	742,531	121,080	309,910	776,889	23,261
Current Assets Whose Use is Limited	306,752	302,696	308,787	287,572	297,456
Net Patient Accounts Receivable	8,379,146	6,576,482	7,600,541	7,020,340	6,017,490
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	55,498	†	†	†	†
Other Accounts Receivable	280,911	255,593	171,802	568,974	352,659
Inventory	785,159	768,382	772,018	837,749	836,048
Other Current Assets	461,144	465,482	367,859	390,732	455,631
<b>Total Non-Current Assets</b>	<b>19,685,621</b>	<b>17,543,556</b>	<b>16,915,070</b>	<b>15,799,705</b>	<b>15,161,819</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	3,322,885	3,766,885	4,270,809	4,141,212	4,474,278
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,703,273	760,161	722,632	494,360	570,989
Gross Property, Plant and Equipment (PP&E)	40,393,840	40,912,065	41,160,778	41,653,185	41,738,187
Accumulated Depreciation	26,734,377	27,895,555	29,239,149	30,489,052	31,621,635
Net Property, Plant and Equipment (PP&E)	13,659,463	13,016,510	11,921,629	11,164,133	10,116,552
<b>Total Unrestricted Assets</b>	<b>30,696,762</b>	<b>26,033,271</b>	<b>26,445,987</b>	<b>25,681,961</b>	<b>23,144,364</b>
<b>Total Current Liabilities</b>	<b>11,883,701</b>	<b>10,503,188</b>	<b>12,099,202</b>	<b>9,051,639</b>	<b>8,837,633</b>
Current Long Term Debt (LTD)	892,000	883,000	980,000	986,000	856,000
Accounts Payable and Accrued Expenses	4,523,872	4,751,231	5,521,372	5,420,363	5,746,114
Estimated Third Party Settlements	4,852,012	4,868,957	4,438,271	972,816	1,221,679
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	1,615,817	†	1,159,559	1,672,460	1,013,840
<b>Total Non-current Liabilities</b>	<b>11,674,138</b>	<b>11,322,752</b>	<b>10,305,808</b>	<b>13,184,419</b>	<b>11,282,032</b>
Long Term Debt	11,031,107	10,177,638	9,283,486	8,071,323	7,197,038
Estimated Third Party Settlements	†	†	†	4,207,837	3,098,560
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	365,000	750,000	625,000	456,000	456,000
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	278,031	395,114	397,322	449,259	530,434
<b>Fund Balance Unrestricted</b>	<b>7,138,923</b>	<b>4,207,331</b>	<b>4,040,977</b>	<b>3,445,903</b>	<b>3,024,699</b>
<b>Total Liabilities &amp; Equity</b>	<b>30,696,762</b>	<b>26,033,271</b>	<b>26,445,987</b>	<b>25,681,961</b>	<b>23,144,364</b>
<b>Total Restricted Assets</b>	<b>284,139</b>	<b>66,297</b>	<b>136,031</b>	<b>66,051</b>	<b>66,837</b>
Cash and Investments	51,664	51,664	51,664	51,664	51,664
Receivables	232,475	14,633	84,367	14,387	15,173
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>284,139</b>	<b>66,297</b>	<b>136,031</b>	<b>66,051</b>	<b>66,837</b>
<b>Total Restricted Fund Balance</b>	<b>284,139</b>	<b>66,297</b>	<b>136,031</b>	<b>66,051</b>	<b>66,837</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	232,475	14,633	84,367	14,387	15,173
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>73,439,422</b>	<b>76,679,949</b>	<b>79,679,662</b>	<b>79,878,764</b>	<b>84,679,351</b>
Gross Inpatient Service Revenue	18,637,903	18,492,039	20,635,206	21,706,982	22,024,280
Gross Outpatient Service Revenue	54,801,519	58,187,910	59,044,456	58,171,782	62,655,071
Free Care (Charity Care)	1,713,780	1,312,896	1,321,904	1,191,968	1,463,486
Bad Debt (Provision for Bad Debt)	1,962,000	2,300,000	2,755,000	3,000,000	3,350,000
Contractuals	28,514,707	32,578,509	31,767,468	33,248,786	35,788,223
Changes in Prior Year Estimated/Final Settlements	68,000	339,000	(355,000)	(549,000)	364,000
Net Patient Service Revenue	41,180,935	40,149,544	44,190,290	42,987,010	43,713,642
Other Operating Revenue	962,834	1,373,156	393,218	2,174,375	2,154,726
<b>Total Operating Revenue</b>	<b>42,143,769</b>	<b>41,522,700</b>	<b>44,583,508</b>	<b>45,161,385</b>	<b>45,868,368</b>
<b>Total Operating Expenses</b>	<b>44,012,843</b>	<b>45,218,727</b>	<b>45,354,339</b>	<b>45,820,005</b>	<b>46,940,919</b>
Depreciation and Amortization	1,446,103	1,594,985	1,585,608	1,564,681	1,488,200
Interest	751,968	725,136	653,766	652,750	591,114
Advertising Expenses	16,574	30,349	17,921	19,621	27,541
Allowed Advertising Expenses	2,849	16,058	6,167	11,313	15,372
Non-Allowed Advertising Expenses	13,725	14,291	11,754	8,308	12,169
Salaries and Benefits	31,260,713	32,297,216	33,024,273	33,194,534	33,565,377
Other Operating Expenses	10,537,485	10,571,041	10,072,771	10,388,419	11,268,687
<b>Net Operating Income</b>	<b>(1,869,074)</b>	<b>(3,696,027)</b>	<b>(770,831)</b>	<b>(658,620)</b>	<b>(1,072,551)</b>
<b>Total Non-operating Revenue</b>	<b>349,299</b>	<b>386,473</b>	<b>357,043</b>	<b>243,838</b>	<b>129,486</b>
<b>Total Investment Income</b>	<b>349,299</b>	<b>386,473</b>	<b>357,043</b>	<b>243,838</b>	<b>129,486</b>
Interest and Dividends	124,058	125,279	164,176	93,253	216,767
Realized Gains/Losses on Sales of Securities	225,241	261,194	192,867	150,585	(87,281)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>(1,519,775)</b>	<b>(3,309,554)</b>	<b>(413,788)</b>	<b>(414,782)</b>	<b>(943,065)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(1,519,775)</b>	<b>(3,309,554)</b>	<b>(413,788)</b>	<b>(414,782)</b>	<b>(943,065)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(777,745)</b>	<b>(2,931,592)</b>	<b>(166,354)</b>	<b>(595,074)</b>	<b>(421,204)</b>
Net Assets Released for Restrictions - Capital	371,833	273,857	55,444	154,237	173,728
Unrealized Gains/Losses on Investments	370,197	104,105	191,990	(334,529)	348,133
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.206	1.167	1.141	1.549	1.410
Current Ratio without Board Designated and Undesignated Investments	.927	.808	.788	1.092	.903
Days in Accounts Receivable	74.267	59.787	62.778	59.609	50.245
Acid Test	.088	.040	.051	.118	.036
Days Cash on Hand, Current	8.997	3.546	5.159	8.779	2.575
Days Cash on Hand, Incl Board Designated & Undesignated Investments	37.490	35.063	40.775	42.934	38.505
Average Payment Period, Accounts Payable and Accrued Expenses	38.791	39.754	46.044	44.705	46.143
Average Payment Period, Current Liabilities	101.900	87.880	100.899	74.654	70.969
<b>Capital Structure</b>					
Equity Financing Ratio	.233	.162	.153	.134	.131
Fixed Asset Financing	.808	.782	.779	.723	.711
Cash Flow Divided by Total Debt	(.003)	(.079)	.052	.052	.027
Cash Flow Divided by Total Debt with Operating Income Only	(.018)	(.096)	.036	.041	.021
Debt Service Coverage Total	.453	(.612)	1.188	1.104	.720
Debt Service Coverage Total with Operating Income Only	.220	(.851)	.956	.955	.638
<b>Profitability</b>					
Total Margin	(.036)	(.079)	(.009)	(.009)	(.021)
Operating Margin	(.044)	(.089)	(.017)	(.015)	(.023)
Non Operating Revenue Margin	(.230)	(.117)	(.863)	(.588)	(.137)
Return On Assets	(.050)	(.127)	(.016)	(.016)	(.041)
Return On Equity	(.213)	(.787)	(.102)	(.120)	(.312)
Markup	1.690	1.726	1.765	1.791	1.850
Deductible	.388	.425	.399	.416	.423
Markup Adjustment for Deductible	1.043	1.006	1.065	1.065	1.087
Reported Income Index	1.954	1.129	2.487	.697	2.239
<b>Asset Efficiency</b>					
Total Asset Turnover	1.384	1.610	1.699	1.768	1.987
Fixed Asset Turnover	3.085	3.190	3.740	4.045	4.534
Average Age Plant Depreciation Only	18.487	17.490	18.440	19.486	21.248
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.029)	.027	.003	.010	.024
Total Operating Revenue Growth	(.066)	(.015)	.074	.013	.016
Realized Gains Divided by Non-Operating Revenue	.645	.676	.540	.618	(.674)
Realized Gains Divided by Net Income	(.148)	(.079)	(.466)	(.363)	.093
Long Term Debt to Equity	1.545	2.419	2.297	2.342	2.379

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>11,854,680</b>	<b>17,601,126</b>	<b>12,442,576</b>	<b>12,538,052</b>	<b>10,385,465</b>
Cash and Investment	1,453,853	5,108,976	239,013	276,979	(2,064,986)
Current Assets Whose Use is Limited	287,464	89,688	75,364	69,043	102,306
Net Patient Accounts Receivable	6,657,455	8,126,348	8,243,608	7,369,034	7,853,960
Due from Affiliates	45,121	161,167	48,724	181,688	79,734
Third Party Settlements Receivable	1,760,520	540,228	1,020,178	2,618,806	3,008,863
Other Accounts Receivable	322,844	1,531,093	986,584	906,517	200,987
Inventory	601,581	554,602	635,780	678,186	671,246
Other Current Assets	725,842	1,489,024	1,193,325	437,799	533,355
<b>Total Non-Current Assets</b>	<b>39,831,910</b>	<b>37,562,895</b>	<b>37,469,035</b>	<b>38,043,518</b>	<b>34,977,138</b>
Trustee Held Investments	1,766,516	2,046,983	2,533,897	2,570,795	2,873,260
Board Designated and Undesignated Investments	7,090,037	7,138,817	8,410,597	8,595,495	9,046,379
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	13,832,394	7,556,806	6,355,899	8,178,930	4,709,375
Gross Property, Plant and Equipment (PP&E)	37,292,772	42,992,878	44,878,190	45,846,859	47,689,552
Accumulated Depreciation	20,149,809	22,172,589	24,709,548	27,148,561	29,341,428
Net Property, Plant and Equipment (PP&E)	17,142,963	20,820,289	20,168,642	18,698,298	18,348,124
<b>Total Unrestricted Assets</b>	<b>51,686,590</b>	<b>55,164,021</b>	<b>49,911,611</b>	<b>50,581,570</b>	<b>45,362,603</b>
<b>Total Current Liabilities</b>	<b>15,763,228</b>	<b>17,503,823</b>	<b>15,900,288</b>	<b>16,972,826</b>	<b>9,600,985</b>
Current Long Term Debt (LTD)	935,123	719,776	540,848	557,889	407,408
Accounts Payable and Accrued Expenses	5,468,132	7,012,303	6,598,029	6,010,428	6,820,011
Estimated Third Party Settlements	3,505,074	2,454,229	909,807	1,057,787	1,027,805
Due to Affiliates	701,710	761,171	1,607,021	1,384,639	1,345,761
Other Current Liabilities	5,153,189	6,556,344	6,244,583	7,962,083	†
<b>Total Non-current Liabilities</b>	<b>12,217,082</b>	<b>12,971,977</b>	<b>12,547,578</b>	<b>13,308,359</b>	<b>17,315,180</b>
Long Term Debt	5,014,674	4,264,559	5,306,875	4,973,737	11,627,658
Estimated Third Party Settlements	3,309,867	2,849,511	2,827,305	2,549,284	2,587,714
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	3,789,905	5,742,907	4,196,673	5,560,811	2,873,260
Other Non-Current Liabilities	102,636	115,000	216,725	224,527	226,548
<b>Fund Balance Unrestricted</b>	<b>23,706,280</b>	<b>24,688,221</b>	<b>21,463,745</b>	<b>20,300,385</b>	<b>18,446,438</b>
<b>Total Liabilities &amp; Equity</b>	<b>51,686,590</b>	<b>55,164,021</b>	<b>49,911,611</b>	<b>50,581,570</b>	<b>45,362,603</b>
<b>Total Restricted Assets</b>	<b>2,051,691</b>	<b>1,939,303</b>	<b>1,824,367</b>	<b>2,785,451</b>	<b>2,733,986</b>
Cash and Investments	2,051,691	1,939,303	1,824,367	2,785,451	2,733,986
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,051,691</b>	<b>1,939,303</b>	<b>1,824,367</b>	<b>2,785,450</b>	<b>2,733,986</b>
<b>Total Restricted Fund Balance</b>	<b>2,051,691</b>	<b>1,939,303</b>	<b>1,824,367</b>	<b>2,785,450</b>	<b>2,733,986</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,384,495	1,225,808	1,077,940	694,587	505,376
Permanently Restricted Net Assets	667,196	713,495	746,427	2,090,863	2,228,610

† Data not available or not applicable



## Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>118,074,490</b>	<b>116,565,585</b>	<b>121,011,300</b>	<b>127,144,903</b>	<b>140,236,728</b>
Gross Inpatient Service Revenue	21,953,891	21,694,733	23,627,510	25,254,680	28,536,558
Gross Outpatient Service Revenue	96,120,599	94,870,852	97,383,790	101,890,223	111,700,170
Free Care (Charity Care)	2,938,858	2,758,589	2,973,445	2,979,255	2,215,897
Bad Debt (Provision for Bad Debt)	3,708,046	4,063,525	5,376,318	5,561,575	5,096,764
Contractuals	46,287,250	46,722,513	47,773,996	51,780,958	61,996,716
Changes in Prior Year Estimated/Final Settlements	(1,060,217)	(1,716,993)	(580,404)	(1,014,442)	347,955
Net Patient Service Revenue	66,200,553	64,737,951	65,467,945	67,837,557	70,579,396
Other Operating Revenue	3,484,148	2,467,055	2,188,565	3,585,723	3,018,182
<b>Total Operating Revenue</b>	<b>69,684,701</b>	<b>67,205,006</b>	<b>67,656,510</b>	<b>71,423,280</b>	<b>73,597,578</b>
<b>Total Operating Expenses</b>	<b>68,955,834</b>	<b>66,415,711</b>	<b>69,218,631</b>	<b>71,201,481</b>	<b>74,186,676</b>
Depreciation and Amortization	2,373,884	2,391,012	2,608,928	2,642,302	2,782,317
Interest	474,564	479,412	390,600	461,152	514,029
Advertising Expenses	306,629	243,507	303,565	323,317	245,596
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	306,629	243,507	303,565	323,317	245,596
Salaries and Benefits	39,282,538	36,160,212	36,313,468	37,089,356	38,357,225
Other Operating Expenses	26,518,219	27,141,568	29,602,070	30,685,354	32,287,509
<b>Net Operating Income</b>	<b>728,867</b>	<b>789,295</b>	<b>(1,562,121)</b>	<b>221,799</b>	<b>(589,098)</b>
<b>Total Non-operating Revenue</b>	<b>214,871</b>	<b>441,334</b>	<b>144,679</b>	<b>160,382</b>	<b>191,471</b>
<b>Total Investment Income</b>	<b>214,871</b>	<b>441,334</b>	<b>144,679</b>	<b>160,382</b>	<b>191,471</b>
Interest and Dividends	245,957	211,360	203,418	183,957	177,175
Realized Gains/Losses on Sales of Securities	(31,086)	229,974	(58,739)	(23,575)	14,296
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>943,738</b>	<b>1,230,629</b>	<b>(1,417,442)</b>	<b>382,181</b>	<b>(397,627)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>943,738</b>	<b>1,230,629</b>	<b>(1,417,442)</b>	<b>382,181</b>	<b>(397,627)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,000,982</b>	<b>981,942</b>	<b>(3,224,476)</b>	<b>(1,163,359)</b>	<b>(1,853,947)</b>
Net Assets Released for Restrictions - Capital	136,322	626,991	275,422	274,447	235,845
Unrealized Gains/Losses on Investments	183,645	(351,364)	167,495	75,432	312,120
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(262,723)	(524,314)	(2,249,951)	(1,895,419)	(2,004,285)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.202	1.413	1.311	1.245	2.024
Current Ratio without Board Designated and Undesignated Investments	.752	1.006	.783	.739	1.082
Days in Accounts Receivable	36.706	45.817	45.960	39.649	40.617
Acid Test	.110	.297	.020	.020	(.204)
Days Cash on Hand, Current	9.546	29.637	1.723	1.842	(10.033)
Days Cash on Hand, Incl Board Designated & Undesignated Investments	48.413	70.335	47.810	47.603	36.210
Average Payment Period, Accounts Payable and Accrued Expenses	29.976	39.977	36.155	31.999	34.862
Average Payment Period, Current Liabilities	86.413	99.788	87.129	90.361	49.078
<b>Capital Structure</b>					
Equity Financing Ratio	.459	.448	.430	.401	.407
Fixed Asset Financing	.293	.205	.263	.266	.634
Cash Flow Divided by Total Debt	.119	.119	.042	.100	.089
Cash Flow Divided by Total Debt with Operating Income Only	.111	.104	.037	.095	.081
Debt Service Coverage Total	2.764	2.899	1.425	3.479	2.704
Debt Service Coverage Total with Operating Income Only	2.607	2.587	1.295	3.319	2.526
<b>Profitability</b>					
Total Margin	.014	.018	(.021)	.005	(.005)
Operating Margin	.010	.012	(.023)	.003	(.008)
Non Operating Revenue Margin	.228	.359	(.102)	.420	(.482)
Return On Assets	.018	.022	(.028)	.008	(.009)
Return On Equity	.040	.050	(.066)	.019	(.022)
Markup	1.763	1.792	1.780	1.836	1.931
Deductible	.392	.401	.395	.407	.442
Markup Adjustment for Deductible	1.092	1.089	1.090	1.109	1.095
Reported Income Index	.943	1.253	.440	(.329)	.214
<b>Asset Efficiency</b>					
Total Asset Turnover	1.352	1.226	1.358	1.415	1.627
Fixed Asset Turnover	4.065	3.228	3.355	3.820	4.011
Average Age Plant Depreciation Only	8.488	9.273	9.471	10.275	10.546
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.063	(.037)	.042	.029	.042
Total Operating Revenue Growth	.033	(.036)	.007	.056	.030
Realized Gains Divided by Non-Operating Revenue	(.145)	.521	(.406)	(.147)	.075
Realized Gains Divided by Net Income	(.033)	.187	.041	(.062)	(.036)
Long Term Debt to Equity	.212	.173	.247	.245	.630

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

LincolnHealth -- Damariscotta, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	†	†	<b>22,053,847</b>	<b>23,276,933</b>	<b>18,625,673</b>
Cash and Investment	†	†	1,712,786	5,403,789	3,808,523
Current Assets Whose Use is Limited	†	†	395,758	384,487	418,071
Net Patient Accounts Receivable	†	†	9,991,844	9,434,425	9,522,684
Due from Affiliates	†	†	4,857,768	5,488,024	102,123
Third Party Settlements Receivable	†	†	2,716,260	†	2,103,916
Other Accounts Receivable	†	†	†	†	†
Inventory	†	†	1,787,455	1,850,275	1,966,127
Other Current Assets	†	†	591,976	715,933	704,229
<b>Total Non-Current Assets</b>	†	†	<b>44,456,218</b>	<b>43,808,022</b>	<b>44,818,289</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	9,576,443	8,947,031	7,626,999
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	1,872,000	1,872,000	1,872,000
Other Non-current Assets	†	†	661,841	571,571	594,455
Gross Property, Plant and Equipment (PP&E)	†	†	76,811,617	79,709,094	83,878,873
Accumulated Depreciation	†	†	44,465,683	47,291,674	49,154,038
Net Property, Plant and Equipment (PP&E)	†	†	32,345,934	32,417,420	34,724,835
<b>Total Unrestricted Assets</b>	†	†	<b>66,510,065</b>	<b>67,084,955</b>	<b>63,443,962</b>
<b>Total Current Liabilities</b>	†	†	<b>9,800,189</b>	<b>9,981,166</b>	<b>5,131,314</b>
Current Long Term Debt (LTD)	†	†	915,004	1,071,042	1,405,784
Accounts Payable and Accrued Expenses	†	†	2,957,083	3,150,121	2,861,432
Estimated Third Party Settlements	†	†	†	507,078	†
Due to Affiliates	†	†	5,217,069	5,161,747	672,869
Other Current Liabilities	†	†	<b>711,033</b>	<b>91,178</b>	<b>191,229</b>
<b>Total Non-current Liabilities</b>	†	†	<b>13,447,228</b>	<b>12,750,046</b>	<b>14,743,906</b>
Long Term Debt	†	†	13,130,394	12,454,297	12,439,516
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	316,834	295,749	2,304,390
<b>Fund Balance Unrestricted</b>	†	†	<b>43,262,648</b>	<b>44,353,743</b>	<b>43,568,742</b>
<b>Total Liabilities &amp; Equity</b>	†	†	<b>66,510,065</b>	<b>67,084,955</b>	<b>63,443,962</b>
<b>Total Restricted Assets</b>	†	†	<b>5,693,732</b>	<b>6,477,389</b>	<b>6,868,460</b>
Cash and Investments	†	†	5,693,229	5,677,389	6,066,018
Receivables	†	†	503	800,000	802,442
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	†	†	<b>5,693,731</b>	<b>6,477,389</b>	<b>6,868,460</b>
<b>Total Restricted Fund Balance</b>	†	†	<b>5,662,049</b>	<b>6,477,389</b>	<b>6,868,460</b>
Total Liabilities	†	†	31,682	†	†
Temporarily Restricted Net Assets	†	†	413,611	1,408,755	1,609,291
Permanently Restricted Net Assets	†	†	5,248,438	5,068,634	5,259,169

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

LincolnHealth -- Damariscotta, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	†	†	<b>114,576,670</b>	<b>113,193,499</b>	<b>121,327,052</b>
Gross Inpatient Service Revenue	†	†	39,286,182	38,170,528	37,872,843
Gross Outpatient Service Revenue	†	†	75,290,488	75,022,971	83,454,209
Free Care (Charity Care)	†	†	3,716,815	3,246,981	4,261,969
Bad Debt (Provision for Bad Debt)	†	†	4,591,259	3,361,191	4,580,128
Contractuals	†	†	39,996,957	39,051,386	40,652,275
Changes in Prior Year Estimated/Final Settlements	†	†	(1,669,000)	(5,627,000)	(973,000)
Net Patient Service Revenue	†	†	67,940,639	73,160,941	72,805,680
Other Operating Revenue	†	†	2,244,588	1,466,475	4,279,485
<b>Total Operating Revenue</b>	†	†	<b>70,185,227</b>	<b>74,627,416</b>	<b>77,085,165</b>
<b>Total Operating Expenses</b>	†	†	<b>71,174,000</b>	<b>71,637,500</b>	<b>75,085,823</b>
Depreciation and Amortization	†	†	2,916,078	2,977,759	3,432,331
Interest	†	†	709,968	683,045	689,520
Advertising Expenses	†	†	72,063	87,046	68,137
Allowed Advertising Expenses	†	†	63,887	73,292	58,364
Non-Allowed Advertising Expenses	†	†	8,176	13,754	9,773
Salaries and Benefits	†	†	27,941,794	28,770,775	30,494,914
Other Operating Expenses	†	†	39,534,097	39,118,875	40,400,921
<b>Net Operating Income</b>	†	†	<b>(988,773)</b>	<b>2,989,916</b>	<b>1,999,342</b>
<b>Total Non-operating Revenue</b>	†	†	<b>643,779</b>	<b>1,447,935</b>	<b>815,874</b>
<b>Total Investment Income</b>	†	†	<b>533,222</b>	<b>1,142,691</b>	<b>489,838</b>
Interest and Dividends	†	†	285,777	202,594	188,488
Realized Gains/Losses on Sales of Securities	†	†	247,445	940,097	301,350
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	305,244	326,036
<b>Excess of Revenue over Expenses</b>	†	†	<b>(344,994)</b>	<b>4,437,851</b>	<b>2,815,216</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	†	†	<b>(344,994)</b>	<b>4,437,851</b>	<b>2,815,216</b>
<b>Total Change in Unrestricted Net Assets</b>	†	†	<b>(3,126)</b>	<b>1,091,095</b>	<b>(785,001)</b>
Net Assets Released for Restrictions - Capital	†	†	511,831	241,313	183,537
Unrealized Gains/Losses on Investments	†	†	426,006	(1,132,666)	72,198
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	(595,969)	(2,455,403)	(3,855,952)
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	†	†	†	3.228	5.116
Current Ratio without Board Designated and Undesignated Investments	†	†	†	2.332	3.630
Days in Accounts Receivable	†	†	†	47.068	47.741
Acid Test	†	†	†	.580	.824
Days Cash on Hand, Current	†	†	†	30.771	21.530
Days Cash on Hand, Incl Board Designated & Undesignated Investments	†	†	†	78.334	60.382
Average Payment Period, Accounts Payable and Accrued Expenses	†	†	†	16.746	14.576
Average Payment Period, Current Liabilities	†	†	†	53.061	26.139
<b>Capital Structure</b>					
Equity Financing Ratio	†	†	†	.661	.687
Fixed Asset Financing	†	†	†	.384	.358
Cash Flow Divided by Total Debt	†	†	†	.326	.314
Cash Flow Divided by Total Debt with Operating Income Only	†	†	†	.263	.273
Debt Service Coverage Total	†	†	†	5.068	3.940
Debt Service Coverage Total with Operating Income Only	†	†	†	4.162	3.477
<b>Profitability</b>					
Total Margin	†	†	†	.058	.036
Operating Margin	†	†	†	.040	.026
Non Operating Revenue Margin	†	†	†	.326	.290
Return On Assets	†	†	†	.066	.044
Return On Equity	†	†	†	.100	.065
Markup	†	†	†	1.601	1.673
Deductible	†	†	†	.345	.335
Markup Adjustment for Deductible	†	†	†	1.055	1.131
Reported Income Index	†	†	†	4.067	(3.586)
<b>Asset Efficiency</b>					
Total Asset Turnover	†	†	†	1.134	1.228
Fixed Asset Turnover	†	†	†	2.302	2.220
Average Age Plant Depreciation Only	†	†	†	15.882	14.321
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	†	†	†	.007	.048
Total Operating Revenue Growth	†	†	†	.063	.033
Realized Gains Divided by Non-Operating Revenue	†	†	†	.649	.369
Realized Gains Divided by Net Income	†	†	†	.212	.107
Long Term Debt to Equity	†	†	†	.281	.286

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Behavioral Healthcare -- South Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	†	†	<b>24,181,214</b>	<b>23,749,882</b>	<b>23,861,807</b>
Cash and Investment	†	†	17,052,428	16,375,736	15,321,421
Current Assets Whose Use is Limited	†	†	407,264	406,965	406,840
Net Patient Accounts Receivable	†	†	5,656,950	5,683,738	6,261,621
Due from Affiliates	†	†	†	591,669	411,232
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	791,301	402,673	1,188,816
Inventory	†	†	128,987	132,279	138,507
Other Current Assets	†	†	144,284	156,822	133,370
<b>Total Non-Current Assets</b>	†	†	<b>30,549,190</b>	<b>28,514,455</b>	<b>28,284,742</b>
Trustee Held Investments	†	†	97,893	106,229	113,823
Board Designated and Undesignated Investments	†	†	601,021	454,395	225,927
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	1,247,612	1,472,848	1,825,255
Gross Property, Plant and Equipment (PP&E)	†	†	46,845,104	46,398,548	47,323,066
Accumulated Depreciation	†	†	18,242,440	19,917,565	21,203,329
Net Property, Plant and Equipment (PP&E)	†	†	28,602,664	26,480,983	26,119,737
<b>Total Unrestricted Assets</b>	†	†	<b>54,730,404</b>	<b>52,264,337</b>	<b>52,146,549</b>
<b>Total Current Liabilities</b>	†	†	<b>7,363,330</b>	<b>6,147,242</b>	<b>7,983,118</b>
Current Long Term Debt (LTD)	†	†	1,328,459	1,363,792	1,393,476
Accounts Payable and Accrued Expenses	†	†	5,670,084	4,783,450	4,592,969
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	364,787	†	†
Other Current Liabilities	†	†	†	†	1,996,673
<b>Total Non-current Liabilities</b>	†	†	<b>30,391,211</b>	<b>31,243,984</b>	<b>30,202,672</b>
Long Term Debt	†	†	22,313,453	20,607,263	19,236,362
Estimated Third Party Settlements	†	†	7,576,123	10,199,533	10,522,974
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	501,635	437,188	443,336
<b>Fund Balance Unrestricted</b>	†	†	<b>16,975,863</b>	<b>14,873,111</b>	<b>13,960,759</b>
<b>Total Liabilities &amp; Equity</b>	†	†	<b>54,730,404</b>	<b>52,264,337</b>	<b>52,146,549</b>
<b>Total Restricted Assets</b>	†	†	<b>1,438,255</b>	<b>1,816,445</b>	<b>1,931,695</b>
Cash and Investments	†	†	1,438,255	1,816,445	1,803,797
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	127,898
<b>Total Restricted Liabilities and Equity</b>	†	†	<b>1,438,255</b>	<b>1,816,445</b>	<b>1,931,695</b>
<b>Total Restricted Fund Balance</b>	†	†	<b>1,427,079</b>	<b>1,805,269</b>	<b>1,920,519</b>
Total Liabilities	†	†	11,176	11,176	11,176
Temporarily Restricted Net Assets	†	†	758,834	1,145,640	1,255,140
Permanently Restricted Net Assets	†	†	668,245	659,629	665,379

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Behavioral Healthcare -- South Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	†	†	<b>96,117,904</b>	<b>98,933,210</b>	<b>100,244,282</b>
Gross Inpatient Service Revenue	†	†	52,533,547	53,754,025	55,396,098
Gross Outpatient Service Revenue	†	†	43,584,357	45,179,185	44,848,184
Free Care (Charity Care)	†	†	8,063,278	9,183,980	9,387,758
Bad Debt (Provision for Bad Debt)	†	†	1,239,091	1,712,458	1,807,168
Contractuals	†	†	22,697,459	20,256,908	19,359,107
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	†	†	64,118,076	67,779,864	69,690,249
Other Operating Revenue	†	†	10,030,567	10,852,893	13,681,592
<b>Total Operating Revenue</b>	†	†	<b>74,148,643</b>	<b>78,632,757</b>	<b>83,371,841</b>
<b>Total Operating Expenses</b>	†	†	<b>73,844,430</b>	<b>78,295,885</b>	<b>84,726,919</b>
Depreciation and Amortization	†	†	1,877,847	1,908,626	2,119,050
Interest	†	†	955,457	930,228	904,779
Advertising Expenses	†	†	24,333	24,638	30,182
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	†	†	24,333	24,638	30,182
Salaries and Benefits	†	†	56,318,941	60,244,347	64,928,464
Other Operating Expenses	†	†	14,667,852	15,188,046	16,744,444
<b>Net Operating Income</b>	†	†	<b>304,213</b>	<b>336,872</b>	<b>(1,355,078)</b>
<b>Total Non-operating Revenue</b>	†	†	<b>94,212</b>	<b>(2,377,624)</b>	<b>506,726</b>
<b>Total Investment Income</b>	†	†	<b>94,212</b>	<b>625,182</b>	<b>506,726</b>
Interest and Dividends	†	†	94,212	625,182	506,726
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	(3,002,806)	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	†	†	<b>398,425</b>	<b>(2,040,752)</b>	<b>(848,352)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	†	†	<b>398,425</b>	<b>(2,040,752)</b>	<b>(848,352)</b>
<b>Total Change in Unrestricted Net Assets</b>	†	†	<b>305,425</b>	<b>(2,102,752)</b>	<b>(912,352)</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	(93,000)	(62,000)	(64,000)
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	†	†	†	3.937	3.017
Current Ratio without Board Designated and Undesignated Investments	†	†	†	3.864	2.989
Days in Accounts Receivable	†	†	†	30.607	32.795
Acid Test	†	†	†	2.730	1.970
Days Cash on Hand, Current	†	†	†	80.193	69.495
Days Cash on Hand, Incl Board Designated & Undesignated Investments	†	†	†	82.364	70.493
Average Payment Period, Accounts Payable and Accrued Expenses	†	†	†	22.857	20.294
Average Payment Period, Current Liabilities	†	†	†	29.373	35.273
<b>Capital Structure</b>					
Equity Financing Ratio	†	†	†	.285	.268
Fixed Asset Financing	†	†	†	.778	.736
Cash Flow Divided by Total Debt	†	†	†	(.004)	.033
Cash Flow Divided by Total Debt with Operating Income Only	†	†	†	.060	.020
Debt Service Coverage Total	†	†	†	.353	.959
Debt Service Coverage Total with Operating Income Only	†	†	†	1.406	.736
<b>Profitability</b>					
Total Margin	†	†	†	(.027)	(.010)
Operating Margin	†	†	†	.004	(.016)
Non Operating Revenue Margin	†	†	†	1.165	(.597)
Return On Assets	†	†	†	(.039)	(.016)
Return On Equity	†	†	†	(.137)	(.061)
Markup	†	†	†	1.402	1.345
Deductible	†	†	†	.205	.193
Markup Adjustment for Deductible	†	†	†	1.143	1.116
Reported Income Index	†	†	†	.971	.930
<b>Asset Efficiency</b>					
Total Asset Turnover	†	†	†	1.459	1.609
Fixed Asset Turnover	†	†	†	2.969	3.192
Average Age Plant Depreciation Only	†	†	†	10.436	10.006
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	†	†	†	.060	.082
Total Operating Revenue Growth	†	†	†	.060	.060
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	†	†	†	1.386	1.378

† Data not available or not applicable



## Maine Health Data Organization Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>19,843,234</b>	<b>29,039,012</b>	<b>15,578,088</b>	<b>15,451,735</b>	<b>21,779,671</b>
Cash and Investment	7,940,040	5,574,101	2,158,158	934,010	3,048,744
Current Assets Whose Use is Limited	774,388	489,278	718,255	747,009	22,895
Net Patient Accounts Receivable	9,122,240	8,868,070	9,982,229	9,974,102	10,634,580
Due from Affiliates	46,497	51,855	107,949	331,432	539,934
Third Party Settlements Receivable	†	12,402,188	1,056,027	1,170,281	5,223,207
Other Accounts Receivable	†	†	†	†	399,262
Inventory	685,665	594,493	503,588	679,830	755,534
Other Current Assets	1,274,404	1,059,027	1,051,882	1,615,071	1,155,515
<b>Total Non-Current Assets</b>	<b>53,782,148</b>	<b>47,169,836</b>	<b>54,279,696</b>	<b>47,626,344</b>	<b>46,017,042</b>
Trustee Held Investments	†	†	†	†	1,127,274
Board Designated and Undesignated Investments	9,985,147	11,260,995	19,738,310	16,868,511	18,005,720
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	10,641,993	2,234,589	2,625,237	1,306,512	436,313
Gross Property, Plant and Equipment (PP&E)	61,605,138	65,010,496	65,794,525	66,674,587	29,844,670
Accumulated Depreciation	28,450,130	31,336,244	33,878,376	37,223,266	3,396,935
Net Property, Plant and Equipment (PP&E)	33,155,008	33,674,252	31,916,149	29,451,321	26,447,735
<b>Total Unrestricted Assets</b>	<b>73,625,382</b>	<b>76,208,848</b>	<b>69,857,784</b>	<b>63,078,079</b>	<b>67,796,713</b>
<b>Total Current Liabilities</b>	<b>14,495,685</b>	<b>16,184,919</b>	<b>12,963,994</b>	<b>13,664,082</b>	<b>21,517,603</b>
Current Long Term Debt (LTD)	1,245,947	691,080	594,616	641,479	207,415
Accounts Payable and Accrued Expenses	8,748,621	8,611,806	8,584,652	9,426,228	9,775,464
Estimated Third Party Settlements	4,501,117	6,882,033	3,784,726	3,596,375	5,339,638
Due to Affiliates	†	†	†	†	6,195,086
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>14,468,836</b>	<b>13,830,268</b>	<b>13,363,939</b>	<b>12,603,785</b>	<b>14,072,719</b>
Long Term Debt	13,639,621	12,910,818	12,287,655	11,617,135	12,124,767
Estimated Third Party Settlements	†	†	†	†	806,000
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	1,127,274
Other Non-Current Liabilities	829,215	919,450	1,076,284	986,650	14,678
<b>Fund Balance Unrestricted</b>	<b>44,660,861</b>	<b>46,193,661</b>	<b>43,529,851</b>	<b>36,810,212</b>	<b>32,206,391</b>
<b>Total Liabilities &amp; Equity</b>	<b>73,625,382</b>	<b>76,208,848</b>	<b>69,857,784</b>	<b>63,078,079</b>	<b>67,796,713</b>
<b>Total Restricted Assets</b>	<b>1,476,554</b>	<b>1,077,365</b>	<b>1,192,973</b>	<b>1,646,650</b>	<b>3,715,340</b>
Cash and Investments	1,476,554	1,077,365	1,192,973	1,646,650	3,715,340
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,476,554</b>	<b>1,077,365</b>	<b>1,192,973</b>	<b>1,646,650</b>	<b>3,715,340</b>
<b>Total Restricted Fund Balance</b>	<b>1,476,554</b>	<b>1,077,365</b>	<b>1,192,973</b>	<b>1,646,650</b>	<b>3,715,340</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	789,423	387,488	491,325	945,390	1,094,082
Permanently Restricted Net Assets	687,131	689,877	701,648	701,260	2,621,258

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>173,013,129</b>	<b>169,565,275</b>	<b>164,281,145</b>	<b>160,333,325</b>	<b>169,647,096</b>
Gross Inpatient Service Revenue	46,935,220	46,143,227	38,454,820	37,937,000	45,267,382
Gross Outpatient Service Revenue	126,077,909	123,422,048	125,826,325	122,396,325	124,379,714
Free Care (Charity Care)	4,587,246	5,895,307	4,963,038	3,531,704	2,869,919
Bad Debt (Provision for Bad Debt)	5,246,401	4,723,934	5,266,803	6,282,515	9,650,811
Contractuals	84,254,481	84,969,211	82,194,081	79,456,568	79,809,745
Changes in Prior Year Estimated/Final Settlements	792,000	(3,900,000)	(24,000)	†	†
Net Patient Service Revenue	78,133,001	77,876,823	71,881,223	71,062,538	77,316,621
Other Operating Revenue	1,794,348	2,295,682	3,612,655	2,796,128	3,932,037
<b>Total Operating Revenue</b>	<b>79,927,349</b>	<b>80,172,505</b>	<b>75,493,878</b>	<b>73,858,666</b>	<b>81,248,658</b>
<b>Total Operating Expenses</b>	<b>80,951,669</b>	<b>80,547,975</b>	<b>80,417,782</b>	<b>81,010,567</b>	<b>87,285,741</b>
Depreciation and Amortization	3,512,311	3,363,197	3,376,713	3,355,301	3,401,273
Interest	835,955	756,010	695,184	648,484	397,718
Advertising Expenses	282,824	259,721	267,579	236,194	122,678
Allowed Advertising Expenses	31,805	36,687	32,951	29,052	†
Non-Allowed Advertising Expenses	251,019	223,034	234,628	207,142	122,678
Salaries and Benefits	52,576,833	50,031,165	48,390,518	48,249,562	48,641,575
Other Operating Expenses	23,743,746	26,137,882	27,687,788	28,521,026	34,722,497
<b>Net Operating Income</b>	<b>(1,024,320)</b>	<b>(375,470)</b>	<b>(4,923,904)</b>	<b>(7,151,901)</b>	<b>(6,037,083)</b>
<b>Total Non-operating Revenue</b>	<b>506,805</b>	<b>668,192</b>	<b>1,176,743</b>	<b>115,456</b>	<b>(807,726)</b>
<b>Total Investment Income</b>	<b>259,006</b>	<b>483,756</b>	<b>904,989</b>	<b>(132,396)</b>	<b>(807,726)</b>
Interest and Dividends	350,955	394,877	322,026	391,879	(837,210)
Realized Gains/Losses on Sales of Securities	(91,949)	88,879	582,963	(524,275)	29,484
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	247,799	184,436	271,754	247,852	†
<b>Excess of Revenue over Expenses</b>	<b>(517,515)</b>	<b>292,722</b>	<b>(3,747,161)</b>	<b>(7,036,445)</b>	<b>(6,844,809)</b>
Extraordinary Gains/Losses	(45,391)	(116,945)	†	†	32,794,434
<b>Total Surplus/Deficit</b>	<b>(562,906)</b>	<b>175,777</b>	<b>(3,747,161)</b>	<b>(7,036,445)</b>	<b>25,949,625</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>404,960</b>	<b>1,532,800</b>	<b>(2,663,811)</b>	<b>(6,719,638)</b>	<b>32,206,391</b>
Net Assets Released for Restrictions - Capital	602,713	892,110	360,962	316,807	189,352
Unrealized Gains/Losses on Investments	365,153	464,913	945,294	†	1,630,827
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	(222,906)	†	(13,735)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	4,450,322

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.058	2.490	2.724	2.365	1.849
Current Ratio without Board Designated and Undesignated Investments	1.369	1.794	1.202	1.131	1.012
Days in Accounts Receivable	42.615	41.564	50.688	51.230	50.204
Acid Test	.601	.375	.222	.123	.143
Days Cash on Hand, Current	41.074	28.673	13.628	7.901	13.365
Days Cash on Hand, Incl Board Designated & Undesignated Investments	88.138	81.925	107.143	87.188	91.712
Average Payment Period, Accounts Payable and Accrued Expenses	41.235	40.724	40.672	44.306	42.535
Average Payment Period, Current Liabilities	68.323	76.537	61.420	64.225	93.628
<b>Capital Structure</b>					
Equity Financing Ratio	.607	.606	.623	.584	.475
Fixed Asset Financing	.411	.383	.385	.394	.458
Cash Flow Divided by Total Debt	.103	.122	(.014)	(.140)	(.097)
Cash Flow Divided by Total Debt with Operating Income Only	.086	.100	(.059)	(.145)	(.074)
Debt Service Coverage Total	1.920	2.204	.234	(2.440)	(2.931)
Debt Service Coverage Total with Operating Income Only	1.666	1.870	(.615)	(2.532)	(2.154)
<b>Profitability</b>					
Total Margin	(.006)	.004	(.049)	(.095)	(.085)
Operating Margin	(.013)	(.005)	(.065)	(.097)	(.074)
Non Operating Revenue Margin	(.979)	2.283	(.314)	(.016)	.118
Return On Assets	(.007)	.004	(.054)	(.112)	(.101)
Return On Equity	(.012)	.006	(.086)	(.191)	(.213)
Markup	2.159	2.134	2.088	2.014	1.989
Deductible	.487	.501	.500	.496	.470
Markup Adjustment for Deductible	1.119	1.079	1.066	1.033	1.074
Reported Income Index	(1.278)	.191	1.407	1.047	1.487
<b>Asset Efficiency</b>					
Total Asset Turnover	1.092	1.061	1.098	1.173	1.187
Fixed Asset Turnover	2.411	2.381	2.365	2.508	3.072
Average Age Plant Depreciation Only	8.100	9.317	10.033	11.094	.999
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.001)	(.005)	(.002)	.007	.077
Total Operating Revenue Growth	(.067)	.003	(.058)	(.022)	.100
Realized Gains Divided by Non-Operating Revenue	(.181)	.133	.495	(4.541)	(.037)
Realized Gains Divided by Net Income	.178	.304	(.156)	.075	(.004)
Long Term Debt to Equity	.305	.279	.282	.316	.376

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>65,890,424</b>	<b>124,189,532</b>	<b>143,287,437</b>	<b>129,985,754</b>	<b>133,452,346</b>
Cash and Investment	15,802,951	11,626,319	24,042,759	26,706,884	15,378,900
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	37,884,779	56,876,151	102,008,755	90,166,543	85,648,180
Due from Affiliates	628,842	240,471	745,108	371,024	565,181
Third Party Settlements Receivable	†	38,000,000	†	†	14,581,000
Other Accounts Receivable	†	†	†	†	†
Inventory	4,005,167	4,573,785	6,401,351	5,460,540	5,645,395
Other Current Assets	7,568,685	12,872,806	10,089,464	7,280,763	11,633,690
<b>Total Non-Current Assets</b>	<b>552,156,260</b>	<b>512,972,857</b>	<b>518,659,419</b>	<b>498,140,863</b>	<b>483,116,450</b>
Trustee Held Investments	211,933,426	47,248,572	33,593,442	24,516,455	24,263,341
Board Designated and Undesignated Investments	81,678,372	84,984,886	50,399,562	52,953,883	60,257,746
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	49,293,447	9,506,594	8,159,916	7,866,673	2,987,511
Gross Property, Plant and Equipment (PP&E)	363,716,627	535,142,761	598,189,903	598,210,080	602,342,532
Accumulated Depreciation	154,465,612	163,909,956	171,683,404	185,406,228	206,734,680
Net Property, Plant and Equipment (PP&E)	209,251,015	371,232,805	426,506,499	412,803,852	395,607,852
<b>Total Unrestricted Assets</b>	<b>618,046,684</b>	<b>637,162,389</b>	<b>661,946,856</b>	<b>628,126,617</b>	<b>616,568,796</b>
<b>Total Current Liabilities</b>	<b>81,526,301</b>	<b>77,096,164</b>	<b>87,677,821</b>	<b>77,124,913</b>	<b>70,038,836</b>
Current Long Term Debt (LTD)	5,028,990	2,840,693	2,900,504	3,078,152	3,493,049
Accounts Payable and Accrued Expenses	45,076,992	42,368,502	43,344,722	32,833,776	32,451,810
Estimated Third Party Settlements	9,863,021	9,044,570	13,785,620	12,975,063	8,070,640
Due to Affiliates	5,174,219	4,704,694	8,888,859	10,186,359	7,626,062
Other Current Liabilities	16,383,079	18,137,705	18,758,116	18,051,563	18,397,275
<b>Total Non-current Liabilities</b>	<b>355,614,487</b>	<b>338,882,968</b>	<b>332,581,140</b>	<b>334,873,936</b>	<b>346,432,198</b>
Long Term Debt	313,576,305	312,201,318	309,300,815	306,222,664	299,822,644
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	39,805,545	24,599,527	21,059,871	26,193,544	44,126,843
Other Non-Current Liabilities	2,232,637	2,082,123	2,220,454	2,457,728	2,482,711
<b>Fund Balance Unrestricted</b>	<b>180,905,896</b>	<b>221,183,257</b>	<b>241,687,895</b>	<b>216,127,768</b>	<b>200,097,762</b>
<b>Total Liabilities &amp; Equity</b>	<b>618,046,684</b>	<b>637,162,389</b>	<b>661,946,856</b>	<b>628,126,617</b>	<b>616,568,796</b>
<b>Total Restricted Assets</b>	<b>50,465,668</b>	<b>44,044,501</b>	<b>23,775,318</b>	<b>22,487,126</b>	<b>21,807,438</b>
Cash and Investments	29,501,134	38,619,227	20,137,337	20,463,350	20,522,582
Receivables	20,964,534	5,425,274	3,637,981	2,023,776	1,284,856
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>50,465,668</b>	<b>44,044,501</b>	<b>23,775,318</b>	<b>22,487,126</b>	<b>21,807,438</b>
<b>Total Restricted Fund Balance</b>	<b>50,465,668</b>	<b>44,044,501</b>	<b>23,775,318</b>	<b>22,487,126</b>	<b>21,807,438</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	36,309,123	29,352,466	7,440,626	5,707,308	4,454,112
Permanently Restricted Net Assets	14,156,545	14,692,035	16,334,692	16,779,818	17,353,326

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>725,165,929</b>	<b>788,529,710</b>	<b>790,401,643</b>	<b>843,043,211</b>	<b>910,123,283</b>
Gross Inpatient Service Revenue	260,812,705	279,832,874	255,747,004	275,100,531	299,327,291
Gross Outpatient Service Revenue	464,353,224	508,696,836	534,654,639	567,942,680	610,795,992
Free Care (Charity Care)	10,831,099	15,673,704	11,321,984	12,586,822	12,262,918
Bad Debt (Provision for Bad Debt)	23,225,217	22,824,134	24,048,918	34,619,280	32,880,356
Contractuals	347,756,189	397,892,186	382,354,173	422,388,836	457,775,592
Changes in Prior Year Estimated/Final Settlements	(9,966,000)	(3,000,000)	(1,200,000)	(4,300,000)	(14,700,000)
Net Patient Service Revenue	353,319,424	355,139,686	373,876,568	377,748,273	421,904,417
Other Operating Revenue	18,494,515	23,562,071	24,954,721	29,867,507	31,085,867
<b>Total Operating Revenue</b>	<b>371,813,939</b>	<b>378,701,757</b>	<b>398,831,289</b>	<b>407,615,780</b>	<b>452,990,284</b>
<b>Total Operating Expenses</b>	<b>358,253,409</b>	<b>367,962,686</b>	<b>413,143,820</b>	<b>431,924,624</b>	<b>451,708,135</b>
Depreciation and Amortization	17,894,222	14,801,180	24,073,980	28,934,935	28,700,414
Interest	1,285,472	1,124,746	12,482,704	20,111,518	20,125,907
Advertising Expenses	723,100	825,257	907,030	781,314	649,802
Allowed Advertising Expenses	723,100	825,257	907,030	781,314	649,802
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	196,730,209	204,146,725	212,450,458	218,559,348	228,505,372
Other Operating Expenses	141,620,406	147,064,778	163,229,648	163,537,509	173,726,640
<b>Net Operating Income</b>	<b>13,560,530</b>	<b>10,739,071</b>	<b>(14,312,531)</b>	<b>(24,308,844)</b>	<b>1,282,149</b>
<b>Total Non-operating Revenue</b>	<b>(17,846,640)</b>	<b>4,439,816</b>	<b>6,299,665</b>	<b>3,371,349</b>	<b>1,637,575</b>
<b>Total Investment Income</b>	<b>5,656,522</b>	<b>3,424,841</b>	<b>6,233,201</b>	<b>3,097,434</b>	<b>1,032,331</b>
Interest and Dividends	1,094,658	1,266,622	1,039,870	744,102	1,038,487
Realized Gains/Losses on Sales of Securities	4,561,864	2,158,219	5,193,331	2,353,332	(6,156)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(23,503,162)	1,014,975	66,464	273,915	605,244
<b>Excess of Revenue over Expenses</b>	<b>(4,286,110)</b>	<b>15,178,887</b>	<b>(8,012,866)</b>	<b>(20,937,495)</b>	<b>2,919,724</b>
Extraordinary Gains/Losses	†	†	2,488,295	†	†
<b>Total Surplus/Deficit</b>	<b>(4,286,110)</b>	<b>15,178,887</b>	<b>(5,524,571)</b>	<b>(20,937,495)</b>	<b>2,919,724</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(35,330,695)</b>	<b>40,277,361</b>	<b>20,504,638</b>	<b>(25,560,126)</b>	<b>(16,030,006)</b>
Net Assets Released for Restrictions - Capital	35,535	12,774,871	25,563,493	6,952,800	822,486
Unrealized Gains/Losses on Investments	(6,624,594)	1,178,890	655,117	(2,688,993)	(1,321,773)
Minimum Pension Liability Adjustment	(18,144,406)	11,144,713	455,599	(8,186,438)	(17,950,443)
Transfers From/To Affiliates	(6,311,120)	†	(645,000)	(700,000)	(500,000)
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.810	2.713	2.209	2.372	2.766
Current Ratio without Board Designated and Undesignated Investments	.808	1.611	1.634	1.685	1.905
Days in Accounts Receivable	39.137	58.455	99.587	87.124	74.096
Acid Test	.194	.151	.274	.346	.220
Days Cash on Hand, Current	16.947	12.016	22.555	24.189	13.270
Days Cash on Hand, Incl Board Designated & Undesignated Investments	104.539	99.850	69.837	72.151	65.264
Average Payment Period, Accounts Payable and Accrued Expenses	48.340	43.789	40.663	29.739	28.002
Average Payment Period, Current Liabilities	87.429	79.681	82.254	69.854	60.434
<b>Capital Structure</b>					
Equity Financing Ratio	.293	.347	.365	.344	.325
Fixed Asset Financing	1.499	.841	.725	.742	.758
Cash Flow Divided by Total Debt	.031	.072	.038	.019	.076
Cash Flow Divided by Total Debt with Operating Income Only	.072	.061	.023	.011	.072
Debt Service Coverage Total	2.554	5.055	1.863	1.221	2.230
Debt Service Coverage Total with Operating Income Only	5.615	4.333	1.452	1.075	2.159
<b>Profitability</b>					
Total Margin	(.012)	.040	(.020)	(.051)	.006
Operating Margin	.036	.028	(.036)	(.060)	.003
Non Operating Revenue Margin	4.164	.292	(.786)	(.161)	.561
Return On Assets	(.007)	.024	(.012)	(.033)	.005
Return On Equity	(.024)	.069	(.033)	(.097)	.015
Markup	2.076	2.207	1.974	2.021	2.084
Deductible	.480	.505	.484	.501	.503
Markup Adjustment for Deductible	1.105	1.126	1.048	1.043	1.070
Reported Income Index	.121	.377	(.391)	.819	(.182)
<b>Asset Efficiency</b>					
Total Asset Turnover	.573	.601	.612	.654	.737
Fixed Asset Turnover	1.777	1.020	.935	.987	1.145
Average Age Plant Depreciation Only	8.632	11.074	7.131	6.408	7.203
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.054	.027	.123	.045	.046
Total Operating Revenue Growth	.040	.019	.053	.022	.111
Realized Gains Divided by Non-Operating Revenue	(.256)	.486	.824	.698	(.004)
Realized Gains Divided by Net Income	(1.064)	.142	(.648)	(.112)	(.002)
Long Term Debt to Equity	1.733	1.412	1.280	1.417	1.498

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>330,358,000</b>	<b>385,661,000</b>	<b>305,855,000</b>	<b>498,202,000</b>	<b>578,912,000</b>
Cash and Investment	224,256,000	248,286,000	176,899,000	337,509,000	403,628,000
Current Assets Whose Use is Limited	5,743,000	5,746,000	4,454,000	19,799,000	4,688,000
Net Patient Accounts Receivable	74,423,000	77,134,000	76,099,000	78,866,000	102,332,000
Due from Affiliates	6,308,000	7,586,000	10,382,000	11,320,000	12,933,000
Third Party Settlements Receivable	2,898,000	24,452,000	19,706,000	21,850,000	20,234,000
Other Accounts Receivable	†	†	†	†	†
Inventory	6,696,000	7,748,000	9,556,000	14,640,000	18,786,000
Other Current Assets	10,034,000	14,709,000	8,759,000	14,218,000	16,311,000
<b>Total Non-Current Assets</b>	<b>687,811,000</b>	<b>661,120,000</b>	<b>803,784,000</b>	<b>786,284,000</b>	<b>826,874,000</b>
Trustee Held Investments	19,844,000	23,128,000	21,153,000	21,393,000	21,920,000
Board Designated and Undesignated Investments	129,571,000	141,259,000	265,801,000	236,789,000	250,883,000
Due From Affiliates	5,568,000	5,564,000	5,564,000	6,490,000	6,490,000
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	99,795,000	58,062,000	78,106,000	82,006,000	102,384,000
Gross Property, Plant and Equipment (PP&E)	883,862,000	940,461,000	946,270,000	1,007,319,000	1,067,903,000
Accumulated Depreciation	450,829,000	507,354,000	513,110,000	567,713,000	622,706,000
Net Property, Plant and Equipment (PP&E)	433,033,000	433,107,000	433,160,000	439,606,000	445,197,000
<b>Total Unrestricted Assets</b>	<b>1,018,169,000</b>	<b>1,046,781,000</b>	<b>1,109,639,000</b>	<b>1,284,486,000</b>	<b>1,405,786,000</b>
<b>Total Current Liabilities</b>	<b>143,912,000</b>	<b>172,271,000</b>	<b>149,272,000</b>	<b>243,574,000</b>	<b>259,086,000</b>
Current Long Term Debt (LTD)	10,190,000	8,100,000	5,191,000	2,277,000	1,663,000
Accounts Payable and Accrued Expenses	74,293,000	75,292,000	73,870,000	89,470,000	89,491,000
Estimated Third Party Settlements	37,585,000	51,860,000	52,880,000	61,190,000	75,983,000
Due to Affiliates	20,243,000	20,324,000	15,699,000	20,654,000	15,238,000
Other Current Liabilities	1,601,000	16,695,000	1,632,000	69,983,000	76,711,000
<b>Total Non-current Liabilities</b>	<b>386,719,000</b>	<b>273,804,000</b>	<b>353,303,000</b>	<b>470,007,000</b>	<b>578,506,000</b>
Long Term Debt	103,543,000	98,667,000	93,628,000	135,978,000	135,489,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	12,107,000	28,885,000	42,738,000	60,026,000
Self Insurance Fund	16,766,000	15,483,000	16,049,000	16,321,000	18,344,000
Accrued Pension and Post Retiree Health Benefits	232,708,000	118,185,000	170,271,000	239,995,000	321,901,000
Other Non-Current Liabilities	33,702,000	29,362,000	44,470,000	34,975,000	42,746,000
<b>Fund Balance Unrestricted</b>	<b>487,538,000</b>	<b>600,706,000</b>	<b>607,064,000</b>	<b>570,905,000</b>	<b>568,194,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>1,018,169,000</b>	<b>1,046,781,000</b>	<b>1,109,639,000</b>	<b>1,284,486,000</b>	<b>1,405,786,000</b>
<b>Total Restricted Assets</b>	<b>103,112,000</b>	<b>109,377,000</b>	<b>117,038,000</b>	<b>103,411,000</b>	<b>102,128,000</b>
Cash and Investments	103,112,000	109,377,000	117,038,000	103,411,000	102,128,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>103,112,000</b>	<b>109,377,000</b>	<b>117,038,000</b>	<b>103,411,000</b>	<b>102,128,000</b>
<b>Total Restricted Fund Balance</b>	<b>103,112,000</b>	<b>109,377,000</b>	<b>117,038,000</b>	<b>103,411,000</b>	<b>102,128,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	78,093,000	82,892,000	90,066,000	75,246,000	73,753,000
Permanently Restricted Net Assets	25,019,000	26,485,000	26,972,000	28,165,000	28,375,000

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>1,477,877,000</b>	<b>1,575,221,000</b>	<b>1,717,205,000</b>	<b>1,884,986,000</b>	<b>2,048,650,000</b>
Gross Inpatient Service Revenue	927,478,000	955,811,000	1,059,373,000	1,179,660,000	1,274,374,000
Gross Outpatient Service Revenue	550,399,000	619,410,000	657,832,000	705,326,000	774,276,000
Free Care (Charity Care)	42,790,000	46,277,000	47,552,000	40,064,000	43,294,000
Bad Debt (Provision for Bad Debt)	36,389,000	45,414,000	45,872,000	43,047,000	36,773,000
Contractuals	629,967,000	653,897,000	756,158,300	865,645,000	947,842,000
Changes in Prior Year Estimated/Final Settlements	(13,000,000)	9,899,000	12,998,700	10,541,000	1,447,000
Net Patient Service Revenue	781,731,000	819,734,000	854,624,000	925,689,000	1,019,294,000
Other Operating Revenue	101,156,000	138,324,000	134,714,000	160,701,000	206,348,000
<b>Total Operating Revenue</b>	<b>882,887,000</b>	<b>958,058,000</b>	<b>989,338,000</b>	<b>1,086,390,000</b>	<b>1,225,642,000</b>
<b>Total Operating Expenses</b>	<b>825,823,000</b>	<b>911,047,000</b>	<b>912,352,000</b>	<b>1,002,981,000</b>	<b>1,114,310,000</b>
Depreciation and Amortization	52,610,000	57,057,000	56,562,000	56,901,000	60,162,000
Interest	3,502,000	3,367,000	3,072,000	3,967,000	6,458,000
Advertising Expenses	1,479,000	1,888,000	1,988,000	2,008,000	1,185,059
Allowed Advertising Expenses	168,000	30,000	216,000	43,473	6,580
Non-Allowed Advertising Expenses	1,311,000	1,858,000	1,772,000	1,964,527	1,178,479
Salaries and Benefits	458,639,000	511,350,000	499,693,000	552,736,000	600,762,000
Other Operating Expenses	309,593,000	337,385,000	351,037,000	387,369,000	445,742,941
<b>Net Operating Income</b>	<b>57,064,000</b>	<b>47,011,000</b>	<b>76,986,000</b>	<b>83,409,000</b>	<b>111,332,000</b>
<b>Total Non-operating Revenue</b>	<b>14,094,000</b>	<b>16,151,000</b>	<b>5,466,000</b>	<b>4,746,000</b>	<b>7,786,000</b>
<b>Total Investment Income</b>	<b>10,844,000</b>	<b>12,843,000</b>	<b>5,661,000</b>	<b>5,987,000</b>	<b>7,162,000</b>
Interest and Dividends	9,965,000	7,786,000	6,249,000	8,880,000	10,085,000
Realized Gains/Losses on Sales of Securities	879,000	5,057,000	(588,000)	(2,893,000)	(2,923,000)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	498,000	709,000	(781,000)	(354,000)	1,174,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	2,752,000	2,599,000	586,000	(887,000)	(550,000)
<b>Excess of Revenue over Expenses</b>	<b>71,158,000</b>	<b>63,162,000</b>	<b>82,452,000</b>	<b>88,155,000</b>	<b>119,118,000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>71,158,000</b>	<b>63,162,000</b>	<b>82,452,000</b>	<b>88,155,000</b>	<b>119,118,000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>3,511,000</b>	<b>113,169,000</b>	<b>6,358,000</b>	<b>(36,159,000)</b>	<b>(2,709,000)</b>
Net Assets Released for Restrictions - Capital	2,029,000	215,000	285,000	375,000	24,000
Unrealized Gains/Losses on Investments	(416,000)	1,641,000	(358,000)	(348,000)	†
Minimum Pension Liability Adjustment	(53,504,000)	91,196,000	(57,602,000)	(70,671,000)	(86,642,000)
Transfers From/To Affiliates	(29,739,000)	(40,478,000)	(24,766,000)	(39,127,000)	(55,794,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	13,983,000	(2,567,000)	6,347,000	(14,543,000)	20,585,000

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.196	3.059	3.830	3.018	3.203
Current Ratio without Board Designated and Undesignated Investments	2.296	2.239	2.049	2.045	2.234
Days in Accounts Receivable	34.749	34.345	32.501	31.097	36.644
Acid Test	1.598	1.475	1.215	1.467	1.576
Days Cash on Hand, Current	108.572	108.575	77.348	137.850	141.380
Days Cash on Hand, Incl Board Designated & Undesignated Investments	169.737	168.950	190.714	229.204	228.248
Average Payment Period, Accounts Payable and Accrued Expenses	35.070	32.180	31.506	34.518	30.986
Average Payment Period, Current Liabilities	67.935	73.630	63.665	93.971	89.709
<b>Capital Structure</b>					
Equity Financing Ratio	.479	.574	.547	.444	.404
Fixed Asset Financing	.239	.228	.216	.309	.304
Cash Flow Divided by Total Debt	.233	.270	.277	.203	.214
Cash Flow Divided by Total Debt with Operating Income Only	.207	.233	.266	.197	.205
Debt Service Coverage Total	8.511	9.116	12.718	16.272	21.264
Debt Service Coverage Total with Operating Income Only	7.569	7.925	12.229	15.754	20.372
<b>Profitability</b>					
Total Margin	.079	.065	.083	.081	.097
Operating Margin	.065	.049	.078	.077	.091
Non Operating Revenue Margin	.198	.256	.066	.054	.065
Return On Assets	.070	.060	.074	.069	.085
Return On Equity	.146	.105	.136	.154	.210
Markup	1.912	1.881	2.030	2.040	2.024
Deductible	.426	.415	.440	.459	.463
Markup Adjustment for Deductible	1.149	1.163	1.201	1.177	1.173
Reported Income Index	20.267	.558	12.968	(2.438)	(43.939)
<b>Asset Efficiency</b>					
Total Asset Turnover	.881	.931	.897	.849	.877
Fixed Asset Turnover	2.039	2.212	2.284	2.471	2.753
Average Age Plant Depreciation Only	8.569	8.892	9.072	9.977	10.350
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.058	.103	.001	.099	.111
Total Operating Revenue Growth	.063	.085	.033	.098	.128
Realized Gains Divided by Non-Operating Revenue	.062	.313	(.108)	(.610)	(.375)
Realized Gains Divided by Net Income	.012	.080	(.007)	(.033)	(.025)
Long Term Debt to Equity	.212	.164	.154	.238	.238

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>9,790,734</b>	<b>14,005,140</b>	<b>12,792,158</b>	<b>13,857,983</b>	<b>10,939,928</b>
Cash and Investment	2,945,100	6,469,098	4,887,847	5,455,837	2,830,057
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	4,968,509	5,570,997	5,944,677	5,928,824	5,494,438
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	908,137	960,132	744,769	767,823	722,215
Other Current Assets	968,988	1,004,913	1,214,865	1,705,499	1,893,218
<b>Total Non-Current Assets</b>	<b>30,230,282</b>	<b>25,417,265</b>	<b>24,765,330</b>	<b>23,575,284</b>	<b>24,406,622</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	11,639,469	11,689,862	12,383,075	11,585,367	12,660,431
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,243,851	104,373	197,803	178,307	208,583
Gross Property, Plant and Equipment (PP&E)	35,748,773	38,022,267	38,521,553	39,953,541	41,297,358
Accumulated Depreciation	22,401,811	24,399,237	26,337,101	28,141,931	29,759,750
Net Property, Plant and Equipment (PP&E)	13,346,962	13,623,030	12,184,452	11,811,610	11,537,608
<b>Total Unrestricted Assets</b>	<b>40,021,016</b>	<b>39,422,405</b>	<b>37,557,488</b>	<b>37,433,267</b>	<b>35,346,550</b>
<b>Total Current Liabilities</b>	<b>7,454,958</b>	<b>8,054,547</b>	<b>6,066,276</b>	<b>6,590,462</b>	<b>5,640,118</b>
Current Long Term Debt (LTD)	405,000	405,000	442,666	444,093	445,584
Accounts Payable and Accrued Expenses	4,607,688	4,187,042	4,265,807	3,989,297	4,622,481
Estimated Third Party Settlements	2,442,270	3,462,505	1,357,803	2,157,072	572,053
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>4,140,000</b>	<b>3,735,000</b>	<b>3,440,832</b>	<b>2,996,739</b>	<b>2,551,155</b>
Long Term Debt	4,140,000	3,735,000	3,440,832	2,996,739	2,551,155
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>28,426,058</b>	<b>27,632,858</b>	<b>28,050,380</b>	<b>27,846,066</b>	<b>27,155,277</b>
<b>Total Liabilities &amp; Equity</b>	<b>40,021,016</b>	<b>39,422,405</b>	<b>37,557,488</b>	<b>37,433,267</b>	<b>35,346,550</b>
<b>Total Restricted Assets</b>	<b>974,820</b>	<b>983,400</b>	<b>1,019,363</b>	<b>965,555</b>	<b>1,239,413</b>
Cash and Investments	974,820	983,400	1,019,363	965,555	1,239,413
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>974,820</b>	<b>983,400</b>	<b>1,019,363</b>	<b>965,555</b>	<b>1,239,413</b>
<b>Total Restricted Fund Balance</b>	<b>974,820</b>	<b>983,400</b>	<b>1,019,363</b>	<b>965,555</b>	<b>1,239,413</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	548,388	555,227	582,907	540,872	811,101
Permanently Restricted Net Assets	426,432	428,173	436,456	424,683	428,312

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>72,780,182</b>	<b>78,146,952</b>	<b>81,357,828</b>	<b>80,185,539</b>	<b>84,504,336</b>
Gross Inpatient Service Revenue	13,389,150	15,237,807	13,737,610	12,745,980	13,712,271
Gross Outpatient Service Revenue	59,391,032	62,909,145	67,620,218	67,439,559	70,792,065
Free Care (Charity Care)	2,899,063	3,070,146	3,585,410	2,967,891	2,967,289
Bad Debt (Provision for Bad Debt)	2,235,136	3,031,345	2,914,181	2,844,420	2,980,153
Contractuals	26,108,050	29,543,423	28,318,538	31,324,731	32,179,516
Changes in Prior Year Estimated/Final Settlements	545,000	197,000	1,775,000	(1,655,000)	471,000
Net Patient Service Revenue	40,992,933	42,305,038	44,764,699	44,703,497	45,906,378
Other Operating Revenue	3,047,492	1,554,447	1,935,318	3,318,910	3,149,295
<b>Total Operating Revenue</b>	<b>44,040,425</b>	<b>43,859,485</b>	<b>46,700,017</b>	<b>48,022,407</b>	<b>49,055,673</b>
<b>Total Operating Expenses</b>	<b>45,095,779</b>	<b>45,776,062</b>	<b>47,576,672</b>	<b>48,033,540</b>	<b>50,661,240</b>
Depreciation and Amortization	2,254,760	2,192,123	1,959,117	1,849,936	1,725,471
Interest	202,171	180,047	164,776	164,235	145,751
Advertising Expenses	128,352	147,193	†	†	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	128,352	147,193	†	†	†
Salaries and Benefits	30,197,206	30,044,718	31,162,810	30,468,498	31,513,876
Other Operating Expenses	12,313,290	13,211,981	14,289,969	15,550,871	17,276,142
<b>Net Operating Income</b>	<b>(1,055,354)</b>	<b>(1,916,577)</b>	<b>(876,655)</b>	<b>(11,133)</b>	<b>(1,605,567)</b>
<b>Total Non-operating Revenue</b>	<b>1,471,074</b>	<b>1,087,049</b>	<b>1,296,688</b>	<b>(226,347)</b>	<b>906,308</b>
<b>Total Investment Income</b>	<b>1,426,303</b>	<b>1,050,202</b>	<b>1,230,675</b>	<b>(266,962)</b>	<b>889,208</b>
Interest and Dividends	282,545	298,568	284,116	215,144	301,214
Realized Gains/Losses on Sales of Securities	1,143,758	751,634	946,559	(482,106)	587,994
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	44,771	36,847	66,013	40,615	17,100
<b>Excess of Revenue over Expenses</b>	<b>415,720</b>	<b>(829,528)</b>	<b>420,033</b>	<b>(237,480)</b>	<b>(699,259)</b>
Extraordinary Gains/Losses	†	†	†	†	251,120
<b>Total Surplus/Deficit</b>	<b>415,720</b>	<b>(829,528)</b>	<b>420,033</b>	<b>(237,480)</b>	<b>(448,139)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>450,235</b>	<b>(784,620)</b>	<b>453,485</b>	<b>(258,122)</b>	<b>(416,931)</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	34,515	44,908	33,452	(20,642)	31,208
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.875	3.190	4.150	3.861	4.184
Current Ratio without Board Designated and Undesignated Investments	1.313	1.739	2.109	2.103	1.940
Days in Accounts Receivable	44.239	48.066	48.471	48.408	43.686
Acid Test	.395	.803	.806	.828	.502
Days Cash on Hand, Current	25.092	54.176	39.109	43.119	21.109
Days Cash on Hand, Incl Board Designated & Undesignated Investments	124.259	152.075	138.190	134.681	115.540
Average Payment Period, Accounts Payable and Accrued Expenses	39.257	35.065	34.132	31.528	34.478
Average Payment Period, Current Liabilities	63.515	67.454	48.538	52.086	42.068
<b>Capital Structure</b>					
Equity Financing Ratio	.710	.701	.747	.744	.768
Fixed Asset Financing	.310	.274	.282	.254	.221
Cash Flow Divided by Total Debt	.230	.116	.250	.168	.125
Cash Flow Divided by Total Debt with Operating Income Only	.103	.023	.114	.192	.015
Debt Service Coverage Total	4.731	2.637	4.465	2.927	1.987
Debt Service Coverage Total with Operating Income Only	2.308	.779	2.189	3.300	.450
<b>Profitability</b>					
Total Margin	.009	(.018)	.009	(.005)	(.014)
Operating Margin	(.024)	(.044)	(.019)	(.000)	(.033)
Non Operating Revenue Margin	3.539	(1.310)	3.087	.953	(1.296)
Return On Assets	.010	(.021)	.011	(.006)	(.020)
Return On Equity	.015	(.030)	.015	(.009)	(.026)
Markup	1.681	1.741	1.751	1.738	1.730
Deductible	.359	.378	.348	.391	.381
Markup Adjustment for Deductible	1.103	1.096	1.155	1.086	1.095
Reported Income Index	.924	1.046	1.006	1.162	1.012
<b>Asset Efficiency</b>					
Total Asset Turnover	1.137	1.140	1.278	1.277	1.413
Fixed Asset Turnover	3.300	3.220	3.833	4.066	4.252
Average Age Plant Depreciation Only	9.935	11.130	13.443	15.212	17.247
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.021	.015	.039	.010	.055
Total Operating Revenue Growth	(.014)	(.004)	.065	.028	.022
Realized Gains Divided by Non-Operating Revenue	.777	.691	.730	2.130	.649
Realized Gains Divided by Net Income	2.751	(.906)	2.254	2.030	(.841)
Long Term Debt to Equity	.146	.135	.123	.108	.094

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>63,781,000</b>	<b>52,556,000</b>	<b>55,362,539</b>	<b>52,929,961</b>	<b>40,524,207</b>
Cash and Investment	(2,840,000)	4,548,000	10,742,480	10,461,867	4,328,335
Current Assets Whose Use is Limited	1,383,000	810,000	21,728	19,917	155,328
Net Patient Accounts Receivable	29,890,000	33,459,000	34,920,923	30,547,749	26,876,917
Due from Affiliates	†	†	43,756	1,518,758	3,149,783
Third Party Settlements Receivable	25,207,000	2,661,000	88,867	473,299	102,000
Other Accounts Receivable	4,122,000	4,385,000	2,202,777	4,454,770	1,054,883
Inventory	4,995,000	5,166,000	4,416,925	4,496,776	4,059,505
Other Current Assets	1,024,000	1,527,000	2,925,083	956,825	797,456
<b>Total Non-Current Assets</b>	<b>124,383,000</b>	<b>122,449,000</b>	<b>132,847,927</b>	<b>130,237,715</b>	<b>114,964,923</b>
Trustee Held Investments	656,000	715,000	3,095,845	5,050,184	4,108,072
Board Designated and Undesignated Investments	13,529,000	15,475,000	†	†	16,867
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	9,618,000	10,678,000	7,412,407	9,778,515	6,639,686
Gross Property, Plant and Equipment (PP&E)	194,161,000	195,232,000	131,884,953	138,698,214	140,670,635
Accumulated Depreciation	93,581,000	99,651,000	9,545,278	23,289,198	36,470,337
Net Property, Plant and Equipment (PP&E)	100,580,000	95,581,000	122,339,675	115,409,016	104,200,298
<b>Total Unrestricted Assets</b>	<b>188,164,000</b>	<b>175,005,000</b>	<b>188,210,466</b>	<b>183,167,676</b>	<b>155,489,130</b>
<b>Total Current Liabilities</b>	<b>49,734,000</b>	<b>42,129,000</b>	<b>46,881,396</b>	<b>58,833,947</b>	<b>56,209,109</b>
Current Long Term Debt (LTD)	13,477,000	8,424,000	2,677,835	2,804,458	2,974,169
Accounts Payable and Accrued Expenses	25,607,000	19,283,000	29,782,335	32,220,913	24,036,848
Estimated Third Party Settlements	3,296,000	4,749,000	3,992,554	1,756,873	2,223,163
Due to Affiliates	†	†	10,428,672	19,051,703	26,974,929
Other Current Liabilities	7,354,000	9,673,000	†	3,000,000	†
<b>Total Non-current Liabilities</b>	<b>81,676,000</b>	<b>82,756,000</b>	<b>83,429,852</b>	<b>82,443,999</b>	<b>78,921,407</b>
Long Term Debt	63,777,000	66,500,000	66,291,060	63,720,444	66,231,144
Estimated Third Party Settlements	†	†	351,000	351,000	375,000
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	5,188,247	6,971,471	2,198,324
Accrued Pension and Post Retiree Health Benefits	†	†	2,957,279	3,078,732	3,141,211
Other Non-Current Liabilities	17,899,000	16,256,000	8,642,266	8,322,352	6,975,728
<b>Fund Balance Unrestricted</b>	<b>56,754,000</b>	<b>50,120,000</b>	<b>57,899,218</b>	<b>41,889,730</b>	<b>20,358,614</b>
<b>Total Liabilities &amp; Equity</b>	<b>188,164,000</b>	<b>175,005,000</b>	<b>188,210,466</b>	<b>183,167,676</b>	<b>155,489,130</b>
<b>Total Restricted Assets</b>	<b>4,303,000</b>	<b>3,493,000</b>	<b>3,883,361</b>	<b>3,506,724</b>	<b>8,703,054</b>
Cash and Investments	4,080,000	3,284,000	3,883,361	3,506,724	8,703,054
Receivables	†	†	†	†	†
Other Assets	223,000	209,000	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>4,303,000</b>	<b>3,493,000</b>	<b>3,883,361</b>	<b>3,506,724</b>	<b>8,703,054</b>
<b>Total Restricted Fund Balance</b>	<b>4,303,000</b>	<b>3,493,000</b>	<b>3,883,361</b>	<b>3,506,724</b>	<b>8,703,054</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,525,000	1,657,000	1,993,819	1,649,546	6,776,487
Permanently Restricted Net Assets	1,778,000	1,836,000	1,889,542	1,857,178	1,926,567

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>393,690,000</b>	<b>429,298,000</b>	<b>496,471,288</b>	<b>529,496,481</b>	<b>534,217,130</b>
Gross Inpatient Service Revenue	122,039,000	136,994,000	149,860,872	176,508,621	176,481,309
Gross Outpatient Service Revenue	271,651,000	292,304,000	346,610,416	352,987,860	357,735,821
Free Care (Charity Care)	12,796,000	14,818,000	16,762,384	13,808,471	10,682,028
Bad Debt (Provision for Bad Debt)	12,413,000	14,332,000	13,974,702	19,083,611	11,804,106
Contractuals	175,176,000	201,925,000	247,906,900	283,413,323	296,999,880
Changes in Prior Year Estimated/Final Settlements	(3,067,000)	(2,553,000)	†	(502,704)	(509,229)
Net Patient Service Revenue	196,372,000	200,776,000	217,827,302	213,693,780	215,240,345
Other Operating Revenue	5,659,000	5,948,000	5,829,166	3,855,111	4,898,145
<b>Total Operating Revenue</b>	<b>202,031,000</b>	<b>206,724,000</b>	<b>223,656,468</b>	<b>217,548,891</b>	<b>220,138,490</b>
<b>Total Operating Expenses</b>	<b>216,661,000</b>	<b>216,213,000</b>	<b>221,074,575</b>	<b>239,788,262</b>	<b>237,582,512</b>
Depreciation and Amortization	10,603,000	11,007,000	9,588,694	13,837,221	13,264,858
Interest	2,326,000	2,205,000	1,476,232	2,294,689	2,355,183
Advertising Expenses	544,000	310,000	434,602	524,603	421,122
Allowed Advertising Expenses	10,000	4,000	17,513	2,206	44,041
Non-Allowed Advertising Expenses	534,000	306,000	417,089	522,397	377,081
Salaries and Benefits	118,086,000	118,917,000	124,925,043	126,575,306	121,725,248
Other Operating Expenses	85,102,000	83,774,000	84,650,004	96,556,443	99,816,101
<b>Net Operating Income</b>	<b>(14,630,000)</b>	<b>(9,489,000)</b>	<b>2,581,893</b>	<b>(22,239,371)</b>	<b>(17,444,022)</b>
<b>Total Non-operating Revenue</b>	<b>2,928,000</b>	<b>206,000</b>	<b>57,982,548</b>	<b>(128,240)</b>	<b>42,039</b>
<b>Total Investment Income</b>	<b>126,000</b>	<b>822,000</b>	†	<b>25,004</b>	<b>42,939</b>
Interest and Dividends	(153,000)	(246,000)	†	25,004	42,939
Realized Gains/Losses on Sales of Securities	279,000	1,068,000	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(146,000)	463,000	(1,350,682)	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	2,948,000	(1,079,000)	59,333,230	(153,244)	(900)
<b>Excess of Revenue over Expenses</b>	<b>(11,702,000)</b>	<b>(9,283,000)</b>	<b>60,564,441</b>	<b>(22,367,611)</b>	<b>(17,401,983)</b>
Extraordinary Gains/Losses	(75,000)	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(11,777,000)</b>	<b>(9,283,000)</b>	<b>60,564,441</b>	<b>(22,367,611)</b>	<b>(17,401,983)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(10,121,000)</b>	<b>(7,002,000)</b>	<b>57,899,218</b>	<b>(16,009,488)</b>	<b>(21,531,116)</b>
Net Assets Released for Restrictions - Capital	1,523,000	2,281,000	26,731	678,417	239,369
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	133,000	†	(2,691,954)	5,679,706	(4,368,502)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mercury Hospital -- Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.554	1.615	1.181	.900	.721
Current Ratio without Board Designated and Undesignated Investments	1.282	1.248	1.181	.900	.721
Days in Accounts Receivable	55.557	60.827	58.515	52.177	45.577
Acid Test	(.029)	.127	.230	.178	.080
Days Cash on Hand, Current	(2.581)	9.530	18.578	16.932	7.296
Days Cash on Hand, Incl Board Designated & Undesignated Investments	21.384	37.056	18.578	16.932	7.323
Average Payment Period, Accounts Payable and Accrued Expenses	45.359	34.299	51.401	52.049	39.112
Average Payment Period, Current Liabilities	88.096	74.935	80.912	95.040	91.461
<b>Capital Structure</b>					
Equity Financing Ratio	.302	.286	.308	.229	.131
Fixed Asset Financing	.634	.696	.542	.552	.636
Cash Flow Divided by Total Debt	(.008)	.014	.538	(.060)	(.031)
Cash Flow Divided by Total Debt with Operating Income Only	(.031)	.012	.093	(.059)	(.031)
Debt Service Coverage Total	.077	.251	7.235	(1.254)	(.345)
Debt Service Coverage Total with Operating Income Only	(.107)	.237	1.378	(1.228)	(.354)
<b>Profitability</b>					
Total Margin	(.057)	(.045)	.215	(.103)	(.079)
Operating Margin	(.072)	(.046)	.012	(.102)	(.079)
Non Operating Revenue Margin	(.250)	(.022)	.957	.006	(.002)
Return On Assets	(.062)	(.053)	.322	(.122)	(.112)
Return On Equity	(.206)	(.185)	1.046	(.534)	(.855)
Markup	1.843	2.013	2.272	2.224	2.269
Deductible	.445	.470	.499	.535	.556
Markup Adjustment for Deductible	1.035	1.079	1.151	1.042	1.019
Reported Income Index	1.156	1.399	7.785	1.397	.808
<b>Asset Efficiency</b>					
Total Asset Turnover	1.089	1.182	1.496	1.187	1.416
Fixed Asset Turnover	2.009	2.163	1.828	1.885	2.113
Average Age Plant Depreciation Only	8.826	9.053	.995	1.683	2.749
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.047	(.002)	.022	.085	(.009)
Total Operating Revenue Growth	.064	.023	.082	(.027)	.012
Realized Gains Divided by Non-Operating Revenue	.095	5.184	†	†	†
Realized Gains Divided by Net Income	(.024)	(.115)	†	†	†
Long Term Debt to Equity	1.124	1.327	1.145	1.521	3.253

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>22,644,768</b>	<b>29,104,358</b>	<b>32,865,535</b>	<b>38,221,984</b>	<b>38,774,419</b>
Cash and Investment	4,379,841	6,434,167	6,036,991	5,236,629	5,691,528
Current Assets Whose Use is Limited	709,297	710,072	711,479	711,121	711,123
Net Patient Accounts Receivable	11,940,926	16,023,706	19,358,376	25,030,337	24,605,411
Due from Affiliates	1,131,165	1,197,119	1,366,229	1,424,724	1,399,704
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	2,026,841	2,149,927	2,275,489	2,974,822	2,990,867
Other Current Assets	2,456,698	2,589,367	3,116,971	2,844,351	3,375,786
<b>Total Non-Current Assets</b>	<b>108,972,458</b>	<b>113,892,379</b>	<b>118,109,881</b>	<b>121,228,577</b>	<b>126,419,171</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	33,348,647	49,198,567	51,763,753	49,641,007	52,808,487
Due From Affiliates	2,541,312	2,094,711	2,213,490	1,198,895	1,064,419
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	16,821,748	8,225,853	9,771,551	11,427,603	13,310,392
Gross Property, Plant and Equipment (PP&E)	106,335,873	108,395,671	112,969,035	122,418,210	128,350,918
Accumulated Depreciation	50,075,122	54,022,423	58,607,948	63,457,138	69,115,045
Net Property, Plant and Equipment (PP&E)	56,260,751	54,373,248	54,361,087	58,961,072	59,235,873
<b>Total Unrestricted Assets</b>	<b>131,617,226</b>	<b>142,996,737</b>	<b>150,975,416</b>	<b>159,450,561</b>	<b>165,193,590</b>
<b>Total Current Liabilities</b>	<b>12,343,124</b>	<b>17,314,716</b>	<b>17,597,864</b>	<b>20,129,824</b>	<b>20,308,880</b>
Current Long Term Debt (LTD)	1,120,000	1,342,986	1,403,119	1,458,405	1,518,848
Accounts Payable and Accrued Expenses	11,223,124	10,564,579	11,654,523	14,930,286	15,657,105
Estimated Third Party Settlements	†	5,407,151	4,540,222	3,741,133	3,132,927
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>38,303,517</b>	<b>39,105,954</b>	<b>39,302,637</b>	<b>39,289,443</b>	<b>39,794,757</b>
Long Term Debt	30,669,380	30,117,214	28,701,227	27,229,954	25,698,238
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	7,634,137	8,988,740	10,601,410	12,059,489	14,096,519
<b>Fund Balance Unrestricted</b>	<b>80,970,585</b>	<b>86,576,067</b>	<b>94,074,915</b>	<b>100,031,294</b>	<b>105,089,953</b>
<b>Total Liabilities &amp; Equity</b>	<b>131,617,226</b>	<b>142,996,737</b>	<b>150,975,416</b>	<b>159,450,561</b>	<b>165,193,590</b>
<b>Total Restricted Assets</b>	<b>16,171,635</b>	<b>17,739,375</b>	<b>18,948,589</b>	<b>18,128,679</b>	<b>19,231,175</b>
Cash and Investments	16,171,635	17,739,375	18,948,589	18,128,679	19,231,175
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>16,171,635</b>	<b>17,739,375</b>	<b>18,948,589</b>	<b>18,128,679</b>	<b>19,231,175</b>
<b>Total Restricted Fund Balance</b>	<b>16,171,635</b>	<b>17,739,375</b>	<b>18,948,589</b>	<b>18,128,679</b>	<b>19,231,175</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	8,569,246	9,960,251	10,910,349	10,036,160	11,076,041
Permanently Restricted Net Assets	7,602,389	7,779,124	8,038,240	8,092,519	8,155,134

† Data not available or not applicable



## Maine Health Data Organization Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>223,641,932</b>	<b>239,103,885</b>	<b>266,052,795</b>	<b>299,702,726</b>	<b>352,852,401</b>
Gross Inpatient Service Revenue	70,684,550	71,974,220	74,722,406	80,427,856	88,057,518
Gross Outpatient Service Revenue	152,957,382	167,129,665	191,330,389	219,274,870	264,794,883
Free Care (Charity Care)	3,793,009	5,500,466	5,645,785	5,032,555	5,779,733
Bad Debt (Provision for Bad Debt)	5,235,369	6,431,743	7,789,208	10,087,708	12,592,376
Contractuals	101,174,800	106,166,951	122,003,101	137,977,144	165,031,672
Changes in Prior Year Estimated/Final Settlements	(1,630,000)	(18,000)	(500,000)	(768,000)	†
Net Patient Service Revenue	115,068,754	121,022,725	131,114,701	147,373,319	169,448,620
Other Operating Revenue	3,845,313	4,924,322	5,117,415	5,161,139	5,894,137
<b>Total Operating Revenue</b>	<b>118,914,067</b>	<b>125,947,047</b>	<b>136,232,116</b>	<b>152,534,458</b>	<b>175,342,757</b>
<b>Total Operating Expenses</b>	<b>117,860,539</b>	<b>124,209,345</b>	<b>132,768,542</b>	<b>149,627,287</b>	<b>174,192,175</b>
Depreciation and Amortization	5,605,267	5,359,816	5,552,628	5,658,751	5,907,252
Interest	1,737,924	1,706,926	1,665,919	1,611,095	1,553,364
Advertising Expenses	362,011	451,651	301,526	341,218	274,463
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	362,011	451,651	301,526	341,218	274,463
Salaries and Benefits	66,643,916	70,398,524	78,182,007	85,017,633	99,012,275
Other Operating Expenses	43,511,421	46,292,428	47,066,462	56,998,590	67,444,821
<b>Net Operating Income</b>	<b>1,053,528</b>	<b>1,737,702</b>	<b>3,463,574</b>	<b>2,907,171</b>	<b>1,150,582</b>
<b>Total Non-operating Revenue</b>	<b>975,311</b>	<b>1,828,559</b>	<b>1,831,235</b>	<b>2,888,273</b>	<b>2,163,445</b>
<b>Total Investment Income</b>	<b>926,242</b>	<b>1,661,224</b>	<b>1,694,972</b>	<b>2,713,675</b>	<b>1,903,248</b>
Interest and Dividends	941,599	1,087,475	1,689,156	2,281,984	1,922,158
Realized Gains/Losses on Sales of Securities	(15,357)	573,749	5,816	431,691	(18,910)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	49,069	167,335	136,263	174,598	260,197
<b>Excess of Revenue over Expenses</b>	<b>2,028,839</b>	<b>3,566,261</b>	<b>5,294,809</b>	<b>5,795,444</b>	<b>3,314,027</b>
Extraordinary Gains/Losses	922,199	1,880,781	1,053,985	593,865	242,890
<b>Total Surplus/Deficit</b>	<b>2,951,038</b>	<b>5,447,042</b>	<b>6,348,794</b>	<b>6,389,309</b>	<b>3,556,917</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>4,075,107</b>	<b>5,605,482</b>	<b>7,498,848</b>	<b>5,956,379</b>	<b>5,058,659</b>
Net Assets Released for Restrictions - Capital	50,000	30,000	62,784	261,770	40,000
Unrealized Gains/Losses on Investments	1,891,671	139,295	1,087,270	(694,700)	1,461,742
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(835,000)	(10,855)	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	17,398	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.536	4.522	4.809	4.365	4.510
Current Ratio without Board Designated and Undesignated Investments	1.835	1.681	1.868	1.899	1.909
Days in Accounts Receivable	37.877	48.327	53.890	61.993	53.001
Acid Test	.412	.413	.383	.295	.315
Days Cash on Hand, Current	16.547	21.941	19.362	15.079	13.887
Days Cash on Hand, Incl Board Designated & Undesignated Investments	124.981	173.035	167.880	140.933	128.425
Average Payment Period, Accounts Payable and Accrued Expenses	36.492	32.445	33.438	37.852	33.959
Average Payment Period, Current Liabilities	40.134	53.175	50.491	51.035	44.049
<b>Capital Structure</b>					
Equity Financing Ratio	.615	.605	.623	.627	.636
Fixed Asset Financing	.545	.554	.528	.462	.434
Cash Flow Divided by Total Debt	.151	.158	.191	.193	.153
Cash Flow Divided by Total Debt with Operating Income Only	.131	.126	.158	.144	.117
Debt Service Coverage Total	3.332	3.761	4.159	4.335	3.578
Debt Service Coverage Total with Operating Income Only	2.985	3.114	3.550	3.376	2.859
<b>Profitability</b>					
Total Margin	.017	.028	.038	.037	.019
Operating Margin	.009	.014	.025	.019	.007
Non Operating Revenue Margin	.481	.513	.346	.498	.653
Return On Assets	.015	.025	.035	.036	.020
Return On Equity	.025	.041	.056	.058	.032
Markup	1.930	1.965	2.042	2.037	2.059
Deductible	.452	.444	.459	.460	.468
Markup Adjustment for Deductible	1.072	1.110	1.124	1.115	1.112
Reported Income Index	.498	.636	.706	.973	.655
<b>Asset Efficiency</b>					
Total Asset Turnover	.911	.894	.914	.975	1.075
Fixed Asset Turnover	2.114	2.316	2.506	2.587	2.960
Average Age Plant Depreciation Only	8.934	10.079	10.555	11.214	11.700
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.078	.054	.069	.127	.164
Total Operating Revenue Growth	.040	.059	.082	.120	.150
Realized Gains Divided by Non-Operating Revenue	(.016)	.314	.003	.149	(.009)
Realized Gains Divided by Net Income	(.008)	.161	.001	.074	(.006)
Long Term Debt to Equity	.379	.348	.305	.272	.245

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>5,335,686</b>	<b>5,376,561</b>	<b>5,792,493</b>	<b>5,469,493</b>	<b>8,186,772</b>
Cash and Investment	947,279	702,598	858,385	303,888	480,312
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	2,335,680	2,929,957	2,707,764	2,799,361	3,629,306
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	146,804	29,421	70,204	154,574	76,623
Other Accounts Receivable	232,598	162,914	143,480	166,241	185,924
Inventory	404,073	421,206	502,768	518,715	577,617
Other Current Assets	1,269,252	1,130,465	1,509,892	1,526,714	3,236,990
<b>Total Non-Current Assets</b>	<b>17,748,099</b>	<b>17,918,297</b>	<b>18,770,484</b>	<b>18,538,230</b>	<b>15,467,954</b>
Trustee Held Investments	369,496	369,496	369,496	369,496	220,122
Board Designated and Undesignated Investments	9,036,371	9,492,579	11,005,739	11,110,283	8,072,483
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	1,600,469	1,464,160	1,397,244	1,329,274	1,420,169
Other Non-current Assets	28,820	15,439	14,036	12,632	11,229
Gross Property, Plant and Equipment (PP&E)	18,405,912	19,085,714	19,242,275	19,725,516	20,540,284
Accumulated Depreciation	11,692,969	12,509,091	13,258,306	14,008,971	14,796,333
Net Property, Plant and Equipment (PP&E)	6,712,943	6,576,623	5,983,969	5,716,545	5,743,951
<b>Total Unrestricted Assets</b>	<b>23,083,785</b>	<b>23,294,858</b>	<b>24,562,977</b>	<b>24,007,723</b>	<b>23,654,726</b>
<b>Total Current Liabilities</b>	<b>3,094,588</b>	<b>3,218,077</b>	<b>5,376,979</b>	<b>5,407,725</b>	<b>6,383,080</b>
Current Long Term Debt (LTD)	360,351	374,709	238,282	204,773	205,734
Accounts Payable and Accrued Expenses	1,959,193	2,053,080	1,999,827	2,303,927	4,018,865
Estimated Third Party Settlements	(178,802)	(180,607)	1,900,751	1,490,371	740,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	953,846	970,895	1,238,119	1,408,654	1,418,481
<b>Total Non-current Liabilities</b>	<b>5,623,901</b>	<b>5,148,153</b>	<b>4,797,556</b>	<b>4,347,416</b>	<b>4,014,361</b>
Long Term Debt	5,623,901	5,148,153	4,797,556	4,347,416	4,014,361
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>14,365,296</b>	<b>14,928,628</b>	<b>14,388,442</b>	<b>14,252,582</b>	<b>13,257,285</b>
<b>Total Liabilities &amp; Equity</b>	<b>23,083,785</b>	<b>23,294,858</b>	<b>24,562,977</b>	<b>24,007,723</b>	<b>23,654,726</b>
<b>Total Restricted Assets</b>	<b>112,583</b>	<b>118,338</b>	<b>121,972</b>	<b>129,052</b>	<b>5,000</b>
Cash and Investments	107,583	113,338	116,972	124,052	†
Receivables	†	†	†	†	†
Other Assets	5,000	5,000	5,000	5,000	5,000
<b>Total Restricted Liabilities and Equity</b>	<b>112,583</b>	<b>118,338</b>	<b>121,972</b>	<b>129,052</b>	<b>5,000</b>
<b>Total Restricted Fund Balance</b>	<b>108,033</b>	<b>113,458</b>	<b>116,180</b>	<b>113,899</b>	<b>5,000</b>
Total Liabilities	4,550	4,880	5,792	15,153	†
Temporarily Restricted Net Assets	103,033	108,458	111,180	108,899	†
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>44,773,325</b>	<b>44,531,709</b>	<b>42,142,128</b>	<b>42,466,562</b>	<b>45,220,271</b>
Gross Inpatient Service Revenue	11,950,338	11,704,561	10,628,052	11,221,843	10,876,196
Gross Outpatient Service Revenue	32,822,987	32,827,148	31,514,076	31,244,719	34,344,075
Free Care (Charity Care)	1,289,639	1,026,140	1,233,118	1,111,288	1,153,713
Bad Debt (Provision for Bad Debt)	1,113,522	1,489,878	1,336,500	1,374,495	1,435,843
Contractuals	15,345,287	15,321,292	15,206,632	15,607,496	16,976,661
Changes in Prior Year Estimated/Final Settlements	(10,000)	†	†	(750,000)	(86,000)
Net Patient Service Revenue	27,034,877	26,694,399	24,365,878	25,123,283	25,740,054
Other Operating Revenue	158,439	463,334	615,963	190,190	431,160
<b>Total Operating Revenue</b>	<b>27,193,316</b>	<b>27,157,733</b>	<b>24,981,841</b>	<b>25,313,473</b>	<b>26,171,214</b>
<b>Total Operating Expenses</b>	<b>27,674,012</b>	<b>27,599,099</b>	<b>27,239,580</b>	<b>26,103,114</b>	<b>27,044,172</b>
Depreciation and Amortization	738,368	870,933	874,351	823,843	788,765
Interest	243,008	258,396	223,915	197,817	181,658
Advertising Expenses	60,266	41,036	73,149	32,508	15,541
Allowed Advertising Expenses	39,217	34,279	20,811	17,260	10,007
Non-Allowed Advertising Expenses	21,049	6,757	52,338	15,248	5,534
Salaries and Benefits	17,109,375	17,191,903	16,919,774	16,381,287	17,224,434
Other Operating Expenses	9,522,995	9,236,831	9,148,391	8,667,659	8,833,774
<b>Net Operating Income</b>	<b>(480,696)</b>	<b>(441,366)</b>	<b>(2,257,739)</b>	<b>(789,641)</b>	<b>(872,958)</b>
<b>Total Non-operating Revenue</b>	<b>197,719</b>	<b>597,455</b>	<b>995,375</b>	<b>634,354</b>	<b>439,313</b>
<b>Total Investment Income</b>	<b>247,733</b>	<b>514,082</b>	<b>970,587</b>	<b>648,231</b>	<b>430,185</b>
Interest and Dividends	164,421	177,056	170,708	175,374	163,990
Realized Gains/Losses on Sales of Securities	83,312	337,026	799,879	472,857	266,195
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(38,591)	63,008	2,207	(33,467)	(27,406)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(11,423)	20,365	22,581	19,590	36,534
<b>Excess of Revenue over Expenses</b>	<b>(282,977)</b>	<b>156,089</b>	<b>(1,262,364)</b>	<b>(155,287)</b>	<b>(433,645)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(282,977)</b>	<b>156,089</b>	<b>(1,262,364)</b>	<b>(155,287)</b>	<b>(433,645)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(119,514)</b>	<b>563,331</b>	<b>(540,188)</b>	<b>(135,859)</b>	<b>(995,301)</b>
Net Assets Released for Restrictions - Capital	103,591	155,387	†	†	†
Unrealized Gains/Losses on Investments	59,872	251,855	722,176	19,428	(651,974)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	90,318
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.644	4.621	3.124	3.066	2.547
Current Ratio without Board Designated and Undesignated Investments	1.724	1.671	1.077	1.011	1.283
Days in Accounts Receivable	31.534	40.062	40.562	40.670	51.464
Acid Test	.306	.218	.160	.056	.075
Days Cash on Hand, Current	12.836	9.595	11.883	4.388	6.677
Days Cash on Hand, Incl Board Designated & Undesignated Investments	135.287	139.225	164.247	164.806	118.900
Average Payment Period, Accounts Payable and Accrued Expenses	26.549	28.037	27.686	33.266	55.870
Average Payment Period, Current Liabilities	41.934	43.946	74.439	78.081	88.737
<b>Capital Structure</b>					
Equity Financing Ratio	.622	.641	.586	.594	.560
Fixed Asset Financing	.838	.783	.802	.760	.699
Cash Flow Divided by Total Debt	.052	.123	(.038)	.069	.034
Cash Flow Divided by Total Debt with Operating Income Only	.030	.051	(.136)	.004	(.008)
Debt Service Coverage Total	1.731	2.077	(.274)	1.987	1.389
Debt Service Coverage Total with Operating Income Only	1.241	1.112	(1.937)	.532	.252
<b>Profitability</b>					
Total Margin	(.010)	.006	(.049)	(.006)	(.016)
Operating Margin	(.018)	(.016)	(.090)	(.031)	(.033)
Non Operating Revenue Margin	(.699)	3.828	(.789)	(4.085)	(1.013)
Return On Assets	(.012)	.007	(.051)	(.006)	(.018)
Return On Equity	(.020)	.010	(.088)	(.011)	(.033)
Markup	1.624	1.630	1.570	1.634	1.688
Deductible	.343	.344	.361	.368	.375
Markup Adjustment for Deductible	1.069	1.075	1.011	1.036	1.060
Reported Income Index	2.368	.277	2.337	1.143	.436
<b>Asset Efficiency</b>					
Total Asset Turnover	1.187	1.191	1.058	1.081	1.125
Fixed Asset Turnover	4.051	4.129	4.175	4.428	4.556
Average Age Plant Depreciation Only	15.836	14.363	15.164	17.004	18.759
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.051	(.003)	(.013)	(.042)	.036
Total Operating Revenue Growth	.015	(.001)	(.080)	.013	.034
Realized Gains Divided by Non-Operating Revenue	.421	.564	.804	.745	.606
Realized Gains Divided by Net Income	(.294)	2.159	(.634)	(3.045)	(.614)
Long Term Debt to Equity	.391	.345	.333	.305	.303

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>10,201,374</b>	<b>10,446,765</b>	<b>8,399,783</b>	<b>8,765,722</b>	<b>9,678,751</b>
Cash and Investment	45,798	41,553	76,474	86,417	281,522
Current Assets Whose Use is Limited	537,860	493,887	499,805	509,432	532,152
Net Patient Accounts Receivable	5,020,765	6,056,753	6,139,447	6,791,636	7,700,678
Due from Affiliates	†	†	(22,168)	†	†
Third Party Settlements Receivable	3,040,009	2,161,435	†	†	†
Other Accounts Receivable	851,095	954,978	843,858	521,977	†
Inventory	533,456	523,227	590,932	609,760	711,591
Other Current Assets	172,391	214,932	271,435	246,500	452,808
<b>Total Non-Current Assets</b>	<b>35,236,457</b>	<b>34,921,059</b>	<b>35,421,603</b>	<b>36,041,895</b>	<b>34,560,640</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	6,383,727	5,487,802	7,367,584	6,200,608	4,648,144
Due From Affiliates	4,568,187	4,801,787	4,703,985	4,688,321	4,811,698
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	942,426	1,910,787	180,194	2,491,873	3,531,165
Gross Property, Plant and Equipment (PP&E)	44,796,979	46,192,585	48,507,798	49,725,703	49,779,184
Accumulated Depreciation	21,454,862	23,471,902	25,337,958	27,064,610	28,209,551
Net Property, Plant and Equipment (PP&E)	23,342,117	22,720,683	23,169,840	22,661,093	21,569,633
<b>Total Unrestricted Assets</b>	<b>45,437,831</b>	<b>45,367,824</b>	<b>43,821,386</b>	<b>44,807,617</b>	<b>44,239,391</b>
<b>Total Current Liabilities</b>	<b>17,765,993</b>	<b>18,088,673</b>	<b>16,882,437</b>	<b>16,841,584</b>	<b>17,313,891</b>
Current Long Term Debt (LTD)	2,270,648	2,404,282	2,012,473	1,451,794	1,516,025
Accounts Payable and Accrued Expenses	9,907,798	10,484,631	8,580,365	7,327,256	9,158,634
Estimated Third Party Settlements	2,220,007	3,127,209	3,622,845	5,066,878	4,438,340
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	3,367,540	2,072,551	2,666,754	2,995,656	2,200,892
<b>Total Non-current Liabilities</b>	<b>14,049,387</b>	<b>13,013,348</b>	<b>12,073,361</b>	<b>11,492,789</b>	<b>10,223,009</b>
Long Term Debt	12,319,569	10,970,640	9,609,072	8,656,521	7,227,499
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	309,807	309,807	309,807	399,807	400,146
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	1,420,011	1,732,901	2,154,482	2,436,461	2,595,364
<b>Fund Balance Unrestricted</b>	<b>13,622,451</b>	<b>14,265,803</b>	<b>14,865,588</b>	<b>16,473,244</b>	<b>16,702,491</b>
<b>Total Liabilities &amp; Equity</b>	<b>45,437,831</b>	<b>45,367,824</b>	<b>43,821,386</b>	<b>44,807,617</b>	<b>44,239,391</b>
<b>Total Restricted Assets</b>	<b>7,122,730</b>	<b>7,075,710</b>	<b>5,715,734</b>	<b>4,516,428</b>	<b>3,835,859</b>
Cash and Investments	4,447,782	4,542,085	2,439,974	2,067,498	2,052,929
Receivables	1,917,876	1,424,206	942,196	545,819	154,775
Other Assets	757,072	1,109,419	2,333,564	1,903,111	1,628,155
<b>Total Restricted Liabilities and Equity</b>	<b>7,122,730</b>	<b>7,075,710</b>	<b>5,715,734</b>	<b>4,516,428</b>	<b>3,835,859</b>
<b>Total Restricted Fund Balance</b>	<b>7,122,730</b>	<b>7,075,710</b>	<b>5,715,734</b>	<b>4,516,428</b>	<b>3,835,859</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	5,222,565	5,141,021	3,674,156	2,450,152	1,831,059
Permanently Restricted Net Assets	1,900,165	1,934,689	2,041,578	2,066,276	2,004,800

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>69,665,033</b>	<b>70,392,951</b>	<b>70,829,984</b>	<b>74,473,100</b>	<b>75,749,794</b>
Gross Inpatient Service Revenue	17,956,134	17,111,176	14,816,206	17,040,326	16,784,426
Gross Outpatient Service Revenue	51,708,899	53,281,775	56,013,778	57,432,774	58,965,368
Free Care (Charity Care)	863,130	1,152,435	762,058	774,175	997,395
Bad Debt (Provision for Bad Debt)	3,091,286	3,156,954	2,592,434	3,369,535	3,702,221
Contractuals	18,379,254	19,408,619	22,439,693	23,871,962	24,373,693
Changes in Prior Year Estimated/Final Settlements	(60,000)	(846,000)	(92,000)	(347,000)	(30,000)
Net Patient Service Revenue	47,391,363	47,520,943	45,127,799	46,804,428	46,706,485
Other Operating Revenue	1,331,085	2,687,775	3,779,171	3,184,758	4,971,069
<b>Total Operating Revenue</b>	<b>48,722,448</b>	<b>50,208,718</b>	<b>48,906,970</b>	<b>49,989,186</b>	<b>51,677,554</b>
<b>Total Operating Expenses</b>	<b>51,650,172</b>	<b>51,354,604</b>	<b>50,393,478</b>	<b>49,742,281</b>	<b>51,413,982</b>
Depreciation and Amortization	2,170,997	2,064,239	1,876,839	1,737,456	1,610,958
Interest	806,852	668,632	709,336	655,348	751,700
Advertising Expenses	67,367	46,047	23,606	62,948	182,886
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	67,367	46,047	23,606	62,948	182,886
Salaries and Benefits	32,177,253	31,783,143	31,365,713	30,897,252	31,732,044
Other Operating Expenses	16,427,703	16,792,543	16,417,984	16,389,277	17,136,394
<b>Net Operating Income</b>	<b>(2,927,724)</b>	<b>(1,145,886)</b>	<b>(1,486,508)</b>	<b>246,905</b>	<b>263,572</b>
<b>Total Non-operating Revenue</b>	<b>852,036</b>	<b>314,746</b>	<b>202,403</b>	<b>353,965</b>	<b>(141,495)</b>
<b>Total Investment Income</b>	<b>309,546</b>	<b>81,642</b>	<b>3,194</b>	<b>155,981</b>	<b>71,654</b>
Interest and Dividends	309,546	81,642	3,194	155,981	81,322
Realized Gains/Losses on Sales of Securities	†	†	†	†	(9,668)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	542,490	233,104	199,209	197,984	(213,149)
<b>Excess of Revenue over Expenses</b>	<b>(2,075,688)</b>	<b>(831,140)</b>	<b>(1,284,105)</b>	<b>600,870</b>	<b>122,077</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(2,075,688)</b>	<b>(831,140)</b>	<b>(1,284,105)</b>	<b>600,870</b>	<b>122,077</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(2,206,716)</b>	<b>643,352</b>	<b>599,785</b>	<b>1,607,656</b>	<b>229,247</b>
Net Assets Released for Restrictions - Capital	549,962	1,074,311	1,531,848	1,320,033	624,015
Unrealized Gains/Losses on Investments	(680,990)	400,181	352,042	(313,247)	(516,845)
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	.934	.881	.934	.889	.827
Current Ratio without Board Designated and Undesignated Investments	.574	.578	.498	.520	.559
Days in Accounts Receivable	38.669	46.521	49.657	52.964	60.179
Acid Test	.033	.030	.034	.035	.047
Days Cash on Hand, Current	4.306	3.965	4.335	4.530	5.963
Days Cash on Hand, Incl Board Designated & Undesignated Investments	51.397	44.603	59.763	51.676	40.029
Average Payment Period, Accounts Payable and Accrued Expenses	73.088	77.640	64.552	55.712	67.122
Average Payment Period, Current Liabilities	131.057	133.948	127.010	128.053	126.891
<b>Capital Structure</b>					
Equity Financing Ratio	.300	.314	.339	.368	.378
Fixed Asset Financing	.528	.483	.415	.382	.335
Cash Flow Divided by Total Debt	.003	.040	.020	.083	.063
Cash Flow Divided by Total Debt with Operating Income Only	(.024)	.030	.013	.070	.068
Debt Service Coverage Total	.351	.647	.418	1.122	1.128
Debt Service Coverage Total with Operating Income Only	.020	.540	.353	.989	1.192
<b>Profitability</b>					
Total Margin	(.042)	(.016)	(.026)	.012	.002
Operating Margin	(.060)	(.023)	(.030)	.005	.005
Non Operating Revenue Margin	(.410)	(.379)	(.158)	.589	(1.159)
Return On Assets	(.046)	(.018)	(.029)	.013	.003
Return On Equity	(.152)	(.058)	(.086)	.036	.007
Markup	1.375	1.423	1.481	1.561	1.570
Deductible	.264	.276	.317	.321	.322
Markup Adjustment for Deductible	1.019	1.045	1.035	1.081	1.096
Reported Income Index	.941	(1.292)	(2.141)	.374	.533
<b>Asset Efficiency</b>					
Total Asset Turnover	1.091	1.114	1.121	1.124	1.165
Fixed Asset Turnover	2.087	2.210	2.111	2.206	2.396
Average Age Plant Depreciation Only	9.882	11.371	13.500	15.577	17.511
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.068	(.006)	(.019)	(.013)	.034
Total Operating Revenue Growth	.023	.031	(.026)	.022	.034
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	.068
Realized Gains Divided by Net Income	†	†	†	†	(.079)
Long Term Debt to Equity	.904	.769	.646	.525	.433

† Data not available or not applicable



## Maine Health Data Organization Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>12,101,164</b>	<b>12,319,537</b>	<b>13,120,185</b>	<b>13,428,229</b>	<b>11,706,870</b>
Cash and Investment	6,745,689	6,335,796	6,696,523	5,757,111	4,240,947
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	5,057,930	4,445,196	5,140,946	6,135,729	5,893,007
Due from Affiliates	†	1,145,644	879,399	1,143,645	1,052,850
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	95,138	128,333	160,994	140,414	151,452
Other Current Assets	202,407	264,568	242,323	251,330	368,614
<b>Total Non-Current Assets</b>	<b>9,358,160</b>	<b>9,568,921</b>	<b>8,588,251</b>	<b>7,479,941</b>	<b>6,663,347</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	†	†	†
Gross Property, Plant and Equipment (PP&E)	17,611,033	18,893,577	18,994,121	18,979,845	19,179,428
Accumulated Depreciation	8,252,873	9,324,656	10,405,870	11,499,904	12,516,081
Net Property, Plant and Equipment (PP&E)	9,358,160	9,568,921	8,588,251	7,479,941	6,663,347
<b>Total Unrestricted Assets</b>	<b>21,459,324</b>	<b>21,888,458</b>	<b>21,708,436</b>	<b>20,908,170</b>	<b>18,370,217</b>
<b>Total Current Liabilities</b>	<b>5,710,128</b>	<b>3,179,719</b>	<b>4,866,427</b>	<b>3,769,366</b>	<b>3,677,553</b>
Current Long Term Debt (LTD)	808,783	587,947	634,221	681,675	735,325
Accounts Payable and Accrued Expenses	1,122,755	1,378,354	1,694,635	1,439,583	1,519,529
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	1,908,562	†	†	†	†
Other Current Liabilities	1,870,028	1,213,418	2,537,571	1,648,108	1,422,699
<b>Total Non-current Liabilities</b>	<b>9,205,894</b>	<b>8,566,495</b>	<b>7,876,771</b>	<b>7,107,094</b>	<b>6,375,516</b>
Long Term Debt	9,205,894	8,566,495	7,876,771	7,107,094	6,307,419
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	68,097
<b>Fund Balance Unrestricted</b>	<b>6,543,302</b>	<b>10,142,244</b>	<b>8,965,238</b>	<b>10,031,710</b>	<b>8,317,148</b>
<b>Total Liabilities &amp; Equity</b>	<b>21,459,324</b>	<b>21,888,458</b>	<b>21,708,436</b>	<b>20,908,170</b>	<b>18,370,217</b>
<b>Total Restricted Assets</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>
<b>Total Restricted Fund Balance</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>47,832,890</b>	<b>50,271,637</b>	<b>56,131,187</b>	<b>53,518,873</b>	<b>52,446,432</b>
Gross Inpatient Service Revenue	45,537,559	48,221,425	53,369,477	50,404,021	49,392,962
Gross Outpatient Service Revenue	2,295,331	2,050,212	2,761,710	3,114,852	3,053,470
Free Care (Charity Care)	†	204,893	256,767	218,593	469,418
Bad Debt (Provision for Bad Debt)	362,623	116,417	470,123	637,979	620,287
Contractuals	13,519,661	15,545,681	19,654,486	18,000,583	14,656,148
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	33,950,606	34,404,646	35,749,811	34,661,718	36,700,579
Other Operating Revenue	421,840	584,457	686,690	689,402	703,842
<b>Total Operating Revenue</b>	<b>34,372,446</b>	<b>34,989,103</b>	<b>36,436,501</b>	<b>35,351,120</b>	<b>37,404,421</b>
<b>Total Operating Expenses</b>	<b>25,393,938</b>	<b>26,491,192</b>	<b>27,254,572</b>	<b>27,358,545</b>	<b>27,337,347</b>
Depreciation and Amortization	994,456	1,065,840	1,184,634	1,185,854	1,166,921
Interest	760,452	756,403	695,788	626,955	569,116
Advertising Expenses	†	†	†	†	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	15,684,962	16,175,576	16,434,503	16,297,890	16,731,441
Other Operating Expenses	7,954,068	8,493,373	8,939,647	9,247,846	8,869,869
<b>Net Operating Income</b>	<b>8,978,508</b>	<b>8,497,911</b>	<b>9,181,929</b>	<b>7,992,575</b>	<b>10,067,074</b>
<b>Total Non-operating Revenue</b>	<b>3,482</b>	<b>3,031</b>	<b>7,066</b>	<b>5,897</b>	<b>13,438</b>
<b>Total Investment Income</b>	<b>3,482</b>	<b>3,031</b>	<b>7,066</b>	<b>5,897</b>	<b>13,438</b>
Interest and Dividends	3,482	3,031	7,066	5,897	13,438
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>8,981,990</b>	<b>8,500,942</b>	<b>9,188,995</b>	<b>7,998,472</b>	<b>10,080,512</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>8,981,990</b>	<b>8,500,942</b>	<b>9,188,995</b>	<b>7,998,472</b>	<b>10,080,512</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>8,981,990</b>	<b>8,500,942</b>	<b>9,188,995</b>	<b>7,998,472</b>	<b>10,080,512</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.119	3.874	2.696	3.562	3.183
Current Ratio without Board Designated and Undesignated Investments	2.119	3.874	2.696	3.562	3.183
Days in Accounts Receivable	54.377	47.159	52.488	64.611	58.608
Acid Test	1.181	1.993	1.376	1.527	1.153
Days Cash on Hand, Current	100.911	90.955	93.757	80.288	59.149
Days Cash on Hand, Incl Board Designated & Undesignated Investments	100.911	90.955	93.757	80.288	59.149
Average Payment Period, Accounts Payable and Accrued Expenses	16.796	19.787	23.726	20.076	21.193
Average Payment Period, Current Liabilities	85.420	45.647	68.134	52.567	51.291
<b>Capital Structure</b>					
Equity Financing Ratio	.305	.463	.413	.480	.453
Fixed Asset Financing	.984	.895	.917	.950	.947
Cash Flow Divided by Total Debt	.669	.814	.814	.844	1.119
Cash Flow Divided by Total Debt with Operating Income Only	.669	.814	.813	.844	1.117
Debt Service Coverage Total	6.543	6.596	8.623	7.779	9.447
Debt Service Coverage Total with Operating Income Only	6.541	6.594	8.617	7.775	9.437
<b>Profitability</b>					
Total Margin	.261	.243	.252	.226	.269
Operating Margin	.261	.243	.252	.226	.269
Non Operating Revenue Margin	.000	.000	.001	.001	.001
Return On Assets	.419	.388	.423	.383	.549
Return On Equity	1.373	.838	1.025	.797	1.212
Markup	1.900	1.920	2.085	1.981	1.944
Deductible	.283	.309	.350	.336	.279
Markup Adjustment for Deductible	1.368	1.333	1.364	1.323	1.408
Reported Income Index	109.550	2.362	(7.807)	7.500	(5.879)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.602	1.599	1.679	1.691	2.037
Fixed Asset Turnover	3.673	3.657	4.243	4.726	5.613
Average Age Plant Depreciation Only	8.299	8.749	8.784	9.698	10.726
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.019	.043	.029	.004	(.001)
Total Operating Revenue Growth	.065	.018	.041	(.030)	.058
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	1.407	.845	.879	.708	.758

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>19,198,110</b>	<b>22,474,103</b>	<b>19,175,008</b>	<b>20,166,883</b>	<b>19,339,667</b>
Cash and Investment	5,218,569	10,736,559	8,034,453	6,432,770	7,962,082
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	5,928,098	5,684,117	5,707,418	6,347,046	5,520,442
Due from Affiliates	15,967	23,819	14,369	490,163	490,926
Third Party Settlements Receivable	5,796,337	2,615,084	3,311,682	2,511,219	3,401,987
Other Accounts Receivable	1,160,430	636,607	451,860	157,037	846,023
Inventory	785,292	716,381	742,033	831,013	751,903
Other Current Assets	293,417	2,061,536	913,193	3,397,635	366,304
<b>Total Non-Current Assets</b>	<b>21,920,264</b>	<b>23,766,146</b>	<b>23,280,814</b>	<b>26,021,465</b>	<b>25,313,586</b>
Trustee Held Investments	336,917	357,169	377,422	97,674	135,349
Board Designated and Undesignated Investments	680,256	699,890	700,684	2,939,743	3,141,055
Due From Affiliates	51,618	69,133	52,487	22,959	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,169,691	3,398,931	2,454,904	2,055,139	2,239,946
Gross Property, Plant and Equipment (PP&E)	40,392,863	43,727,619	44,235,168	45,860,827	47,424,973
Accumulated Depreciation	23,711,081	24,486,596	24,539,851	24,954,877	27,627,737
Net Property, Plant and Equipment (PP&E)	16,681,782	19,241,023	19,695,317	20,905,950	19,797,236
<b>Total Unrestricted Assets</b>	<b>41,118,374</b>	<b>46,240,249</b>	<b>42,455,822</b>	<b>46,188,348</b>	<b>44,653,253</b>
<b>Total Current Liabilities</b>	<b>9,534,083</b>	<b>13,001,935</b>	<b>9,233,260</b>	<b>11,574,932</b>	<b>9,120,132</b>
Current Long Term Debt (LTD)	689,827	685,141	596,025	727,141	644,758
Accounts Payable and Accrued Expenses	5,326,368	6,770,172	4,756,508	7,330,411	4,155,168
Estimated Third Party Settlements	2,873,702	5,471,429	3,818,262	3,517,380	4,320,206
Due to Affiliates	644,186	75,193	62,465	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>8,453,287</b>	<b>8,563,709</b>	<b>8,165,869</b>	<b>8,310,713</b>	<b>8,808,686</b>
Long Term Debt	7,835,454	7,880,805	7,299,713	7,512,453	7,909,344
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	617,833	682,904	866,156	798,260	899,342
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>23,131,004</b>	<b>24,674,605</b>	<b>25,056,693</b>	<b>26,302,703</b>	<b>26,724,435</b>
<b>Total Liabilities &amp; Equity</b>	<b>41,118,374</b>	<b>46,240,249</b>	<b>42,455,822</b>	<b>46,188,348</b>	<b>44,653,253</b>
<b>Total Restricted Assets</b>	<b>388,007</b>	<b>375,432</b>	<b>358,058</b>	<b>346,407</b>	<b>453,573</b>
Cash and Investments	388,007	375,432	358,058	346,407	453,573
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>388,007</b>	<b>375,432</b>	<b>358,058</b>	<b>346,407</b>	<b>453,573</b>
<b>Total Restricted Fund Balance</b>	<b>388,007</b>	<b>375,432</b>	<b>358,058</b>	<b>346,407</b>	<b>453,573</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	388,007	375,432	358,058	346,407	453,573
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>72,463,495</b>	<b>71,911,300</b>	<b>74,971,806</b>	<b>77,578,327</b>	<b>78,556,870</b>
Gross Inpatient Service Revenue	23,128,708	23,319,028	22,835,929	26,603,555	26,122,021
Gross Outpatient Service Revenue	49,334,787	48,592,272	52,135,877	50,974,772	52,434,849
Free Care (Charity Care)	738,697	927,844	845,098	700,171	766,200
Bad Debt (Provision for Bad Debt)	1,068,745	1,354,273	1,879,489	1,571,529	1,375,063
Contractuals	26,402,735	27,472,871	29,782,952	30,374,814	30,447,313
Changes in Prior Year Estimated/Final Settlements	(5,000,000)	(989,000)	(981,000)	67,000	(1,258,000)
Net Patient Service Revenue	49,253,318	43,145,312	43,445,267	44,864,813	47,226,294
Other Operating Revenue	2,201,640	1,327,771	1,871,729	2,599,697	2,258,699
<b>Total Operating Revenue</b>	<b>51,454,958</b>	<b>44,473,083</b>	<b>45,316,996</b>	<b>47,464,510</b>	<b>49,484,993</b>
<b>Total Operating Expenses</b>	<b>36,219,479</b>	<b>42,442,949</b>	<b>43,880,084</b>	<b>46,351,625</b>	<b>49,046,018</b>
Depreciation and Amortization	2,181,452	2,134,192	2,812,765	2,630,836	2,862,897
Interest	424,862	314,021	368,723	370,316	344,837
Advertising Expenses	†	†	†	67,023	48,797
Allowed Advertising Expenses	†	†	†	18,394	16,152
Non-Allowed Advertising Expenses	†	†	†	48,629	32,645
Salaries and Benefits	20,657,130	26,436,658	27,944,177	28,772,544	30,353,639
Other Operating Expenses	12,956,035	13,558,078	12,754,419	14,510,906	15,435,848
<b>Net Operating Income</b>	<b>15,235,479</b>	<b>2,030,134</b>	<b>1,436,912</b>	<b>1,112,885</b>	<b>438,975</b>
<b>Total Non-operating Revenue</b>	<b>899,839</b>	<b>1,442,115</b>	<b>161,382</b>	<b>540,102</b>	<b>180,939</b>
<b>Total Investment Income</b>	<b>13,679</b>	<b>14,207</b>	<b>35,337</b>	<b>64,021</b>	<b>43,801</b>
Interest and Dividends	13,679	14,207	35,337	8,017	38,442
Realized Gains/Losses on Sales of Securities	†	†	†	56,004	5,359
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	536,501	759,038	(1,242,207)	234,770	37,607
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	349,659	668,870	1,368,252	241,311	99,531
<b>Excess of Revenue over Expenses</b>	<b>16,135,318</b>	<b>3,472,249</b>	<b>1,598,294</b>	<b>1,652,987</b>	<b>619,914</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>16,135,318</b>	<b>3,472,249</b>	<b>1,598,294</b>	<b>1,652,987</b>	<b>619,914</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>8,560,190</b>	<b>1,543,601</b>	<b>382,088</b>	<b>1,246,010</b>	<b>421,732</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	34,052	27,408	8,894	(19,514)	42,587
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(7,609,180)	(1,956,056)	(1,225,100)	(387,463)	(240,769)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.085	1.782	2.153	1.996	2.465
Current Ratio without Board Designated and Undesignated Investments	2.014	1.729	2.077	1.742	2.121
Days in Accounts Receivable	43.931	48.086	47.950	51.637	42.666
Acid Test	.547	.826	.870	.556	.873
Days Cash on Hand, Current	55.960	97.221	71.409	53.704	62.927
Days Cash on Hand, Incl Board Designated & Undesignated Investments	63.255	103.558	77.637	78.246	87.752
Average Payment Period, Accounts Payable and Accrued Expenses	57.116	61.305	42.275	61.197	32.840
Average Payment Period, Current Liabilities	102.237	117.734	82.064	96.633	72.079
<b>Capital Structure</b>					
Equity Financing Ratio	.563	.534	.590	.569	.598
Fixed Asset Financing	.470	.410	.371	.359	.400
Cash Flow Divided by Total Debt	1.018	.260	.254	.215	.194
Cash Flow Divided by Total Debt with Operating Income Only	.968	.193	.244	.188	.184
Debt Service Coverage Total	12.222	5.898	4.535	4.816	3.571
Debt Service Coverage Total with Operating Income Only	11.635	4.461	4.382	4.257	3.402
<b>Profitability</b>					
Total Margin	.308	.076	.035	.034	.012
Operating Margin	.296	.046	.032	.023	.009
Non Operating Revenue Margin	.056	.415	.101	.327	.292
Return On Assets	.392	.075	.038	.036	.014
Return On Equity	.698	.141	.064	.063	.023
Markup	2.061	1.726	1.751	1.730	1.648
Deductible	.364	.382	.397	.392	.388
Markup Adjustment for Deductible	1.332	1.078	1.072	1.074	1.027
Reported Income Index	1.885	2.249	4.183	1.327	1.470
<b>Asset Efficiency</b>					
Total Asset Turnover	1.273	.993	1.071	1.039	1.112
Fixed Asset Turnover	3.085	2.311	2.301	2.270	2.500
Average Age Plant Depreciation Only	10.869	11.473	8.724	9.486	9.650
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.194)	.172	.034	.056	.058
Total Operating Revenue Growth	.150	(.136)	.019	.047	.043
Realized Gains Divided by Non-Operating Revenue	†	†	†	.104	.030
Realized Gains Divided by Net Income	†	†	†	.034	.009
Long Term Debt to Equity	.339	.319	.291	.286	.296

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>37,340,137</b>	<b>45,804,190</b>	<b>49,503,090</b>	<b>41,364,598</b>	<b>32,968,178</b>
Cash and Investment	15,740,064	19,136,042	11,657,921	12,147,267	11,142,372
Current Assets Whose Use is Limited	809,059	773,965	3,232,172	639,818	652,437
Net Patient Accounts Receivable	15,590,086	18,135,618	20,139,455	16,280,591	18,403,934
Due from Affiliates	541,077	630,834	1,033,199	1,335,795	(537,152)
Third Party Settlements Receivable	1,389,049	3,639,978	8,392,233	6,217,345	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,722,468	1,438,200	1,659,414	1,717,792	1,661,169
Other Current Assets	1,548,334	2,049,553	3,388,696	3,025,990	1,645,418
<b>Total Non-Current Assets</b>	<b>63,759,992</b>	<b>55,367,868</b>	<b>71,477,214</b>	<b>73,985,271</b>	<b>75,757,428</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	22,856,171	15,880,465	17,713,062	17,842,138	20,965,127
Gross Property, Plant and Equipment (PP&E)	119,947,825	123,410,337	142,897,845	150,799,449	151,304,643
Accumulated Depreciation	79,044,004	83,922,934	89,133,693	94,656,316	96,512,342
Net Property, Plant and Equipment (PP&E)	40,903,821	39,487,403	53,764,152	56,143,133	54,792,301
<b>Total Unrestricted Assets</b>	<b>101,100,129</b>	<b>101,172,058</b>	<b>120,980,304</b>	<b>115,349,869</b>	<b>108,725,606</b>
<b>Total Current Liabilities</b>	<b>26,951,468</b>	<b>25,337,330</b>	<b>16,996,856</b>	<b>21,809,183</b>	<b>45,441,486</b>
Current Long Term Debt (LTD)	2,568,362	2,404,288	3,132,123	2,999,282	2,808,934
Accounts Payable and Accrued Expenses	11,454,431	11,395,139	10,415,398	10,643,468	9,525,860
Estimated Third Party Settlements	1,299,656	1,835,442	1,648,247	546,092	(2,818,207)
Due to Affiliates	11,629,019	9,202,414	1,801,088	7,620,341	35,044,899
Other Current Liabilities	†	500,047	†	†	880,000
<b>Total Non-current Liabilities</b>	<b>28,618,760</b>	<b>29,600,787</b>	<b>53,082,572</b>	<b>47,253,113</b>	<b>27,627,927</b>
Long Term Debt	22,452,856	20,071,534	25,930,186	23,109,160	20,269,775
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	6,165,904	9,529,253	27,152,386	24,143,953	6,230,652
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	1,127,500
<b>Fund Balance Unrestricted</b>	<b>45,529,901</b>	<b>46,233,941</b>	<b>50,900,876</b>	<b>46,287,573</b>	<b>35,656,193</b>
<b>Total Liabilities &amp; Equity</b>	<b>101,100,129</b>	<b>101,172,058</b>	<b>120,980,304</b>	<b>115,349,869</b>	<b>108,725,606</b>
<b>Total Restricted Assets</b>	<b>8,417,223</b>	<b>8,789,124</b>	<b>9,063,628</b>	<b>8,566,682</b>	<b>8,834,098</b>
Cash and Investments	8,249,623	8,621,204	8,884,471	8,385,279	5,656,360
Receivables	†	†	11,237	8,327	11,107
Other Assets	167,600	167,920	167,920	173,076	3,166,631
<b>Total Restricted Liabilities and Equity</b>	<b>8,417,223</b>	<b>8,789,124</b>	<b>9,063,628</b>	<b>8,566,682</b>	<b>8,834,098</b>
<b>Total Restricted Fund Balance</b>	<b>8,400,499</b>	<b>8,777,969</b>	<b>9,052,391</b>	<b>8,558,355</b>	<b>8,822,991</b>
Total Liabilities	16,724	11,155	11,237	8,327	11,107
Temporarily Restricted Net Assets	3,182,704	3,377,428	3,029,435	2,574,754	2,681,902
Permanently Restricted Net Assets	5,217,795	5,400,541	6,022,956	5,983,601	6,141,089

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>199,709,632</b>	<b>205,357,796</b>	<b>215,318,937</b>	<b>226,923,377</b>	<b>238,740,430</b>
Gross Inpatient Service Revenue	73,012,000	75,803,488	76,911,130	83,805,940	83,971,425
Gross Outpatient Service Revenue	126,697,632	129,554,308	138,407,807	143,117,437	154,769,005
Free Care (Charity Care)	4,312,958	5,662,384	6,077,345	4,717,075	6,628,249
Bad Debt (Provision for Bad Debt)	4,344,969	5,316,637	5,709,720	9,998,513	9,027,460
Contractuals	86,625,392	82,703,270	90,736,204	99,713,625	108,515,948
Changes in Prior Year Estimated/Final Settlements	(663,000)	†	†	724,000	†
Net Patient Service Revenue	105,089,313	111,675,505	112,795,668	111,770,164	114,568,773
Other Operating Revenue	9,565,882	9,745,732	14,119,837	10,669,792	9,300,738
<b>Total Operating Revenue</b>	<b>114,655,195</b>	<b>121,421,237</b>	<b>126,915,505</b>	<b>122,439,956</b>	<b>123,869,511</b>
<b>Total Operating Expenses</b>	<b>120,163,557</b>	<b>121,933,362</b>	<b>126,471,028</b>	<b>126,771,046</b>	<b>131,968,744</b>
Depreciation and Amortization	5,637,443	5,268,245	5,311,034	5,614,363	6,082,736
Interest	1,402,684	1,236,771	1,242,682	1,283,406	1,180,802
Advertising Expenses	199	788	834	†	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	199	788	834	†	†
Salaries and Benefits	70,370,066	67,988,308	72,707,718	75,711,879	79,996,054
Other Operating Expenses	42,753,165	47,439,250	47,208,760	44,161,398	44,709,152
<b>Net Operating Income</b>	<b>(5,508,362)</b>	<b>(512,125)</b>	<b>444,477</b>	<b>(4,331,090)</b>	<b>(8,099,233)</b>
<b>Total Non-operating Revenue</b>	<b>2,466,723</b>	<b>2,347,546</b>	<b>(936,020)</b>	<b>(504,519)</b>	<b>750,165</b>
<b>Total Investment Income</b>	<b>855,256</b>	<b>575,462</b>	<b>615,790</b>	<b>(463,215)</b>	<b>761,040</b>
Interest and Dividends	421,894	346,129	361,229	790,095	188,609
Realized Gains/Losses on Sales of Securities	†	†	254,561	(1,253,310)	572,431
Permanently Impaired Security Writedowns	433,362	229,333	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	1,611,467	1,772,084	(1,551,810)	(41,304)	(10,875)
<b>Excess of Revenue over Expenses</b>	<b>(3,041,639)</b>	<b>1,835,421</b>	<b>(491,543)</b>	<b>(4,835,609)</b>	<b>(7,349,068)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(3,041,639)</b>	<b>1,835,421</b>	<b>(491,543)</b>	<b>(4,835,609)</b>	<b>(7,349,068)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(2,888,048)</b>	<b>704,041</b>	<b>4,666,939</b>	<b>(3,536,303)</b>	<b>(7,354,458)</b>
Net Assets Released for Restrictions - Capital	155,291	70,631	525,841	853,201	323,610
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,700)	(1,202,011)	4,632,641	983,603	(329,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	(537,498)	†

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.385	1.808	2.912	1.897	.726
Current Ratio without Board Designated and Undesignated Investments	1.385	1.808	2.912	1.897	.726
Days in Accounts Receivable	54.148	59.274	65.170	53.166	58.632
Acid Test	.614	.786	.876	.586	.260
Days Cash on Hand, Current	52.743	62.291	44.857	38.523	34.198
Days Cash on Hand, Incl Board Designated & Undesignated Investments	52.743	62.291	44.857	38.523	34.198
Average Payment Period, Accounts Payable and Accrued Expenses	36.506	35.651	31.377	32.065	27.620
Average Payment Period, Current Liabilities	85.896	79.271	51.204	65.703	131.755
<b>Capital Structure</b>					
Equity Financing Ratio	.450	.457	.421	.401	.328
Fixed Asset Financing	.549	.508	.482	.412	.370
Cash Flow Divided by Total Debt	.047	.129	.069	.011	(.017)
Cash Flow Divided by Total Debt with Operating Income Only	.002	.087	.082	.019	(.028)
Debt Service Coverage Total	1.227	2.192	1.662	.467	(.020)
Debt Service Coverage Total with Operating Income Only	.470	1.575	1.919	.581	(.200)
<b>Profitability</b>					
Total Margin	(.026)	.015	(.004)	(.040)	(.059)
Operating Margin	(.048)	(.004)	.004	(.035)	(.065)
Non Operating Revenue Margin	(.811)	1.279	1.904	.104	(.102)
Return On Assets	(.030)	.018	(.004)	(.042)	(.068)
Return On Equity	(.067)	.040	(.010)	(.104)	(.206)
Markup	1.742	1.764	1.814	1.874	1.880
Deductible	.434	.403	.421	.439	.455
Markup Adjustment for Deductible	1.021	1.086	1.097	1.088	1.057
Reported Income Index	1.481	2.607	(.105)	1.048	.691
<b>Asset Efficiency</b>					
Total Asset Turnover	1.158	1.223	1.041	1.057	1.146
Fixed Asset Turnover	2.803	3.075	2.361	2.181	2.261
Average Age Plant Depreciation Only	14.021	15.930	16.783	16.860	15.867
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.048	.015	.037	.002	.041
Total Operating Revenue Growth	(.003)	.059	.045	(.035)	.012
Realized Gains Divided by Non-Operating Revenue	†	†	(.272)	2.484	.763
Realized Gains Divided by Net Income	†	†	(.518)	.259	(.078)
Long Term Debt to Equity	.493	.434	.509	.499	.568

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,005,890</b>	<b>6,943,133</b>	<b>5,571,423</b>	<b>5,163,836</b>	<b>4,475,938</b>
Cash and Investment	1,490,705	3,233,896	1,791,125	1,484,094	1,147,317
Current Assets Whose Use is Limited	64,028	63,975	61,424	62,023	62,023
Net Patient Accounts Receivable	3,240,899	2,634,038	2,684,404	2,637,986	2,553,474
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	1,181,971	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	607,544	675,089	746,891	708,900	484,182
Other Current Assets	420,743	336,135	287,579	270,833	228,942
<b>Total Non-Current Assets</b>	<b>8,752,506</b>	<b>7,718,691</b>	<b>7,565,197</b>	<b>7,140,061</b>	<b>6,093,281</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	949,750	1,088,788	1,197,824	1,124,609	670,323
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	23,579	20,844	36,423	68,332	78,712
Other Non-current Assets	1,054,740	100,159	137,702	88,330	161,019
Gross Property, Plant and Equipment (PP&E)	17,661,042	18,183,782	18,728,346	19,002,008	19,121,815
Accumulated Depreciation	10,936,605	11,674,882	12,535,098	13,143,218	13,938,588
Net Property, Plant and Equipment (PP&E)	6,724,437	6,508,900	6,193,248	5,858,790	5,183,227
<b>Total Unrestricted Assets</b>	<b>15,758,396</b>	<b>14,661,824</b>	<b>13,136,620</b>	<b>12,303,897</b>	<b>10,569,219</b>
<b>Total Current Liabilities</b>	<b>5,586,680</b>	<b>5,091,189</b>	<b>4,562,058</b>	<b>5,389,835</b>	<b>4,762,804</b>
Current Long Term Debt (LTD)	383,027	617,993	458,357	509,400	451,131
Accounts Payable and Accrued Expenses	2,821,343	2,755,851	2,516,841	1,984,531	2,810,790
Estimated Third Party Settlements	2,382,310	906,342	1,283,657	2,895,904	1,229,550
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	811,003	303,203	†	271,333
<b>Total Non-current Liabilities</b>	<b>5,819,414</b>	<b>5,603,348</b>	<b>5,436,149</b>	<b>4,877,422</b>	<b>5,765,768</b>
Long Term Debt	5,781,843	5,524,239	5,317,020	4,805,189	4,344,528
Estimated Third Party Settlements	†	†	†	†	1,273,841
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	37,571	79,109	119,129	72,233	147,399
<b>Fund Balance Unrestricted</b>	<b>4,352,302</b>	<b>3,967,287</b>	<b>3,138,413</b>	<b>2,036,640</b>	<b>40,647</b>
<b>Total Liabilities &amp; Equity</b>	<b>15,758,396</b>	<b>14,661,824</b>	<b>13,136,620</b>	<b>12,303,897</b>	<b>10,569,219</b>
<b>Total Restricted Assets</b>	<b>212,211</b>	<b>246,584</b>	<b>241,910</b>	<b>241,136</b>	<b>238,996</b>
Cash and Investments	212,211	246,584	241,910	241,136	238,996
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>212,211</b>	<b>246,584</b>	<b>241,910</b>	<b>241,136</b>	<b>238,996</b>
<b>Total Restricted Fund Balance</b>	<b>212,211</b>	<b>246,584</b>	<b>241,910</b>	<b>241,136</b>	<b>238,996</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	135,662	170,035	165,361	164,587	162,447
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>37,597,006</b>	<b>37,579,347</b>	<b>36,695,215</b>	<b>36,313,289</b>	<b>35,453,703</b>
Gross Inpatient Service Revenue	10,176,260	9,954,950	7,661,032	7,404,192	5,665,846
Gross Outpatient Service Revenue	27,420,746	27,624,397	29,034,183	28,909,097	29,787,857
Free Care (Charity Care)	1,527,029	1,069,556	1,423,903	1,377,290	1,345,461
Bad Debt (Provision for Bad Debt)	1,641,335	1,584,329	1,766,554	1,559,983	1,686,079
Contractuals	8,134,234	8,796,019	9,016,356	10,691,218	11,009,964
Changes in Prior Year Estimated/Final Settlements	481,000	496,000	(281,000)	249,000	287,000
Net Patient Service Revenue	25,813,408	25,633,443	24,769,402	22,435,798	21,125,199
Other Operating Revenue	646,865	538,791	246,059	386,530	275,178
<b>Total Operating Revenue</b>	<b>26,460,273</b>	<b>26,172,234</b>	<b>25,015,461</b>	<b>22,822,328</b>	<b>21,400,377</b>
<b>Total Operating Expenses</b>	<b>26,569,269</b>	<b>26,685,607</b>	<b>25,993,929</b>	<b>23,995,958</b>	<b>23,462,637</b>
Depreciation and Amortization	1,061,163	1,018,700	864,609	830,793	831,408
Interest	302,029	302,073	274,603	258,367	246,075
Advertising Expenses	23,720	24,481	25,056	16,692	13,990
Allowed Advertising Expenses	2,472	†	†	†	†
Non-Allowed Advertising Expenses	21,248	24,481	25,056	16,692	13,990
Salaries and Benefits	13,560,402	14,180,573	15,043,829	13,364,990	12,961,102
Other Operating Expenses	11,621,955	11,159,780	9,785,832	9,525,116	9,410,062
<b>Net Operating Income</b>	<b>(108,996)</b>	<b>(513,373)</b>	<b>(978,468)</b>	<b>(1,173,630)</b>	<b>(2,062,260)</b>
<b>Total Non-operating Revenue</b>	<b>50,720</b>	<b>69,176</b>	<b>64,677</b>	<b>77,193</b>	<b>69,783</b>
<b>Total Investment Income</b>	<b>55,252</b>	<b>71,232</b>	<b>61,879</b>	<b>59,669</b>	<b>76,030</b>
Interest and Dividends	18,103	29,757	17,402	25,609	16,137
Realized Gains/Losses on Sales of Securities	37,149	41,475	44,477	34,060	59,893
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(4,532)	(2,056)	2,798	17,524	(6,247)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>(58,276)</b>	<b>(444,197)</b>	<b>(913,791)</b>	<b>(1,096,437)</b>	<b>(1,992,477)</b>
Extraordinary Gains/Losses	(26,546)	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(84,822)</b>	<b>(444,197)</b>	<b>(913,791)</b>	<b>(1,096,437)</b>	<b>(1,992,477)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(9,303)</b>	<b>(385,016)</b>	<b>(828,874)</b>	<b>(1,101,777)</b>	<b>(1,995,989)</b>
Net Assets Released for Restrictions - Capital	55,340	†	57,154	31,202	46,956
Unrealized Gains/Losses on Investments	8,591	59,860	14,982	(50,927)	(67,095)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	11,588	(679)	12,781	14,385	16,627
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.424	1.578	1.484	1.167	1.081
Current Ratio without Board Designated and Undesignated Investments	1.254	1.364	1.221	.958	.940
Days in Accounts Receivable	45.826	37.507	39.557	42.916	44.119
Acid Test	.278	.648	.406	.287	.254
Days Cash on Hand, Current	22.247	46.898	26.908	24.361	19.504
Days Cash on Hand, Incl Board Designated & Undesignated Investments	35.837	62.381	44.306	42.081	30.315
Average Payment Period, Accounts Payable and Accrued Expenses	40.371	39.190	36.557	31.269	45.333
Average Payment Period, Current Liabilities	79.941	72.400	66.263	84.924	76.815
<b>Capital Structure</b>					
Equity Financing Ratio	.276	.271	.239	.166	.004
Fixed Asset Financing	.860	.849	.859	.820	.838
Cash Flow Divided by Total Debt	.088	.054	(.005)	(.026)	(.110)
Cash Flow Divided by Total Debt with Operating Income Only	.083	.047	(.011)	(.033)	(.117)
Debt Service Coverage Total	2.212	1.279	.253	(.010)	(1.211)
Debt Service Coverage Total with Operating Income Only	2.126	1.179	.180	(.118)	(1.304)
<b>Profitability</b>					
Total Margin	(.002)	(.017)	(.036)	(.048)	(.093)
Operating Margin	(.004)	(.020)	(.039)	(.051)	(.096)
Non Operating Revenue Margin	(.870)	(.156)	(.071)	(.070)	(.035)
Return On Assets	(.004)	(.030)	(.070)	(.089)	(.189)
Return On Equity	(.013)	(.112)	(.291)	(.538)	(49.019)
Markup	1.439	1.428	1.421	1.529	1.523
Deductible	.216	.234	.246	.294	.311
Markup Adjustment for Deductible	1.133	1.099	1.074	1.084	1.054
Reported Income Index	6.264	1.154	1.102	.995	.998
<b>Asset Efficiency</b>					
Total Asset Turnover	1.682	1.790	1.909	1.861	2.031
Fixed Asset Turnover	3.935	4.021	4.039	3.895	4.129
Average Age Plant Depreciation Only	10.306	11.461	14.498	15.820	16.765
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.077	.004	(.026)	(.077)	(.022)
Total Operating Revenue Growth	.055	(.011)	(.044)	(.088)	(.062)
Realized Gains Divided by Non-Operating Revenue	.732	.600	.688	.441	.858
Realized Gains Divided by Net Income	(.637)	(.093)	(.049)	(.031)	(.030)
Long Term Debt to Equity	1.328	1.392	1.694	2.359	106.884

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>51,767,746</b>	<b>49,917,947</b>	<b>52,534,647</b>	<b>54,360,856</b>	<b>53,294,254</b>
Cash and Investment	30,369,051	29,232,237	39,920,209	40,506,832	36,957,338
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	10,639,364	10,512,091	10,717,370	11,813,893	14,235,574
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	9,063,649	8,431,284	†	†	†
Other Accounts Receivable	286,362	253,238	257,636	326,821	400,488
Inventory	1,309,026	1,392,696	1,508,274	1,545,444	1,504,264
Other Current Assets	100,294	96,401	131,158	167,866	196,590
<b>Total Non-Current Assets</b>	<b>45,807,977</b>	<b>45,248,924</b>	<b>48,378,337</b>	<b>48,864,656</b>	<b>55,970,092</b>
Trustee Held Investments	142,287	140,823	158,891	141,062	2,246,311
Board Designated and Undesignated Investments	16,421,623	17,753,455	20,167,166	21,075,117	22,256,034
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,005,772	1,047,713	964,802	848,453	679,107
Gross Property, Plant and Equipment (PP&E)	65,595,906	67,597,746	71,818,972	75,096,612	82,907,231
Accumulated Depreciation	37,357,611	41,290,813	44,731,494	48,296,588	52,118,591
Net Property, Plant and Equipment (PP&E)	28,238,295	26,306,933	27,087,478	26,800,024	30,788,640
<b>Total Unrestricted Assets</b>	<b>97,575,723</b>	<b>95,166,871</b>	<b>100,912,984</b>	<b>103,225,512</b>	<b>109,264,346</b>
<b>Total Current Liabilities</b>	<b>10,847,676</b>	<b>9,065,738</b>	<b>13,509,521</b>	<b>19,391,313</b>	<b>20,166,094</b>
Current Long Term Debt (LTD)	720,000	750,000	775,000	810,000	1,335,000
Accounts Payable and Accrued Expenses	9,107,676	7,083,808	8,165,135	8,622,521	8,587,846
Estimated Third Party Settlements	†	†	3,184,853	8,282,992	8,419,361
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	1,020,000	1,231,930	1,384,533	1,675,800	1,823,887
<b>Total Non-current Liabilities</b>	<b>28,230,689</b>	<b>26,413,715</b>	<b>23,286,769</b>	<b>27,268,154</b>	<b>31,438,541</b>
Long Term Debt	23,171,500	22,385,190	21,575,718	20,726,246	26,851,775
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	5,059,189	4,028,525	1,711,051	6,541,908	4,586,766
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>58,497,358</b>	<b>59,687,418</b>	<b>64,116,694</b>	<b>56,566,045</b>	<b>57,659,711</b>
<b>Total Liabilities &amp; Equity</b>	<b>97,575,723</b>	<b>95,166,871</b>	<b>100,912,984</b>	<b>103,225,512</b>	<b>109,264,346</b>
<b>Total Restricted Assets</b>	<b>878,482</b>	<b>812,435</b>	<b>1,079,545</b>	<b>1,077,667</b>	<b>862,928</b>
Cash and Investments	878,482	812,435	1,079,545	1,077,667	862,928
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>878,482</b>	<b>812,435</b>	<b>1,079,545</b>	<b>1,077,667</b>	<b>862,928</b>
<b>Total Restricted Fund Balance</b>	<b>878,482</b>	<b>812,435</b>	<b>1,079,545</b>	<b>1,077,667</b>	<b>862,928</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	878,482	812,435	1,079,545	1,077,667	862,928
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>99,345,732</b>	<b>107,480,916</b>	<b>112,484,591</b>	<b>120,180,687</b>	<b>131,710,753</b>
Gross Inpatient Service Revenue	24,617,548	26,625,846	27,023,783	26,263,128	27,349,091
Gross Outpatient Service Revenue	74,728,184	80,855,070	85,460,808	93,917,559	104,361,662
Free Care (Charity Care)	2,549,768	2,695,744	2,684,279	2,285,208	3,364,712
Bad Debt (Provision for Bad Debt)	4,290,901	6,554,465	7,322,462	8,321,678	9,526,662
Contractuals	26,203,909	29,200,357	31,965,085	35,477,474	37,333,630
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	66,301,154	69,030,350	70,512,765	74,096,327	81,485,749
Other Operating Revenue	1,187,898	2,133,146	1,826,039	2,290,302	3,893,520
<b>Total Operating Revenue</b>	<b>67,489,052</b>	<b>71,163,496</b>	<b>72,338,804</b>	<b>76,386,629</b>	<b>85,379,269</b>
<b>Total Operating Expenses</b>	<b>68,114,386</b>	<b>73,194,552</b>	<b>74,981,705</b>	<b>79,175,026</b>	<b>85,369,744</b>
Depreciation and Amortization	4,002,691	3,933,202	3,440,679	3,565,095	3,822,002
Interest	1,146,362	1,116,536	1,089,617	1,060,844	1,028,052
Advertising Expenses	301,913	274,392	214,237	424,156	385,577
Allowed Advertising Expenses	155,565	165,724	121,278	355,897	308,237
Non-Allowed Advertising Expenses	146,348	108,668	92,959	68,259	77,340
Salaries and Benefits	37,382,045	38,240,273	38,924,199	40,644,558	45,016,475
Other Operating Expenses	25,281,375	29,630,149	31,312,973	33,480,373	35,117,638
<b>Net Operating Income</b>	<b>(625,334)</b>	<b>(2,031,056)</b>	<b>(2,642,901)</b>	<b>(2,788,397)</b>	<b>9,525</b>
<b>Total Non-operating Revenue</b>	<b>1,822,597</b>	<b>1,245,397</b>	<b>1,427,739</b>	<b>4,055,937</b>	<b>2,597,238</b>
<b>Total Investment Income</b>	<b>1,099,236</b>	<b>1,101,456</b>	<b>1,337,768</b>	<b>3,413,735</b>	<b>1,614,730</b>
Interest and Dividends	1,099,236	1,101,456	1,337,768	3,413,735	1,614,730
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(36,199)	(46,573)	(65,702)	(69,029)	(85,935)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	759,560	190,514	155,673	711,231	1,068,443
<b>Excess of Revenue over Expenses</b>	<b>1,197,263</b>	<b>(785,659)</b>	<b>(1,215,162)</b>	<b>1,267,540</b>	<b>2,606,763</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,197,263</b>	<b>(785,659)</b>	<b>(1,215,162)</b>	<b>1,267,540</b>	<b>2,606,763</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>507,719</b>	<b>1,190,060</b>	<b>4,429,276</b>	<b>(7,550,649)</b>	<b>1,093,666</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	173,650	2,072,384	4,141,369	(2,852,910)	(2,494,979)
Minimum Pension Liability Adjustment	(863,194)	(96,665)	1,503,069	(5,965,279)	981,882
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	6.286	7.465	5.382	3.890	3.746
Current Ratio without Board Designated and Undesignated Investments	4.772	5.506	3.889	2.803	2.643
Days in Accounts Receivable	58.572	55.583	55.477	58.195	63.766
Acid Test	2.800	3.224	2.955	2.089	1.833
Days Cash on Hand, Current	172.897	154.051	203.672	195.543	165.418
Days Cash on Hand, Incl Board Designated & Undesignated Investments	266.388	247.610	306.564	297.281	265.033
Average Payment Period, Accounts Payable and Accrued Expenses	51.852	37.331	41.658	41.624	38.438
Average Payment Period, Current Liabilities	61.758	47.775	68.925	93.610	90.262
<b>Capital Structure</b>					
Equity Financing Ratio	.600	.627	.635	.548	.528
Fixed Asset Financing	.821	.851	.797	.773	.872
Cash Flow Divided by Total Debt	.133	.089	.060	.104	.125
Cash Flow Divided by Total Debt with Operating Income Only	.086	.054	.022	.017	.074
Debt Service Coverage Total	3.475	2.322	1.802	3.210	4.057
Debt Service Coverage Total with Operating Income Only	2.477	1.644	1.026	1.001	2.644
<b>Profitability</b>					
Total Margin	.017	(.011)	(.016)	.016	.030
Operating Margin	(.009)	(.029)	(.037)	(.037)	.000
Non Operating Revenue Margin	1.522	(1.585)	(1.175)	3.200	.996
Return On Assets	.012	(.008)	(.012)	.012	.024
Return On Equity	.020	(.013)	(.019)	.022	.045
Markup	1.476	1.498	1.525	1.547	1.588
Deductible	.264	.272	.284	.295	.283
Markup Adjustment for Deductible	1.091	1.099	1.098	1.099	1.151
Reported Income Index	2.358	(.660)	(.274)	(.168)	2.384
<b>Asset Efficiency</b>					
Total Asset Turnover	.710	.761	.731	.779	.805
Fixed Asset Turnover	2.390	2.705	2.671	2.850	2.773
Average Age Plant Depreciation Only	9.333	10.498	13.001	13.547	13.636
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.013	.075	.024	.056	.078
Total Operating Revenue Growth	.013	.054	.017	.056	.118
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.396	.375	.337	.366	.466

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>9,382,391</b>	<b>12,446,964</b>	<b>9,709,646</b>	<b>9,600,573</b>	<b>9,197,479</b>
Cash and Investment	185,205	6,065,943	3,273,619	4,425,790	3,719,539
Current Assets Whose Use is Limited	48,492	48,502	48,512	48,522	48,531
Net Patient Accounts Receivable	4,216,652	4,052,750	6,742,502	5,877,789	4,915,770
Due from Affiliates	2,089,682	†	†	650	†
Third Party Settlements Receivable	2,330,828	1,757,687	(1,691,049)	(1,398,932)	(253,038)
Other Accounts Receivable	16,131	23,033	903,374	161,886	15,409
Inventory	226,045	246,917	269,166	339,970	442,980
Other Current Assets	269,356	252,132	163,522	144,898	308,288
<b>Total Non-Current Assets</b>	<b>15,562,038</b>	<b>15,786,197</b>	<b>15,828,799</b>	<b>15,172,825</b>	<b>16,645,362</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	2,067,720	2,247,860	2,635,830	2,470,201	2,501,604
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	619,461	623,439	526,423	530,597	540,469
Gross Property, Plant and Equipment (PP&E)	30,390,973	31,429,817	32,272,163	32,972,504	35,562,989
Accumulated Depreciation	17,516,116	18,514,919	19,605,617	20,800,477	21,959,700
Net Property, Plant and Equipment (PP&E)	12,874,857	12,914,898	12,666,546	12,172,027	13,603,289
<b>Total Unrestricted Assets</b>	<b>24,944,429</b>	<b>28,233,161</b>	<b>25,538,445</b>	<b>24,773,398</b>	<b>25,842,841</b>
<b>Total Current Liabilities</b>	<b>2,238,501</b>	<b>5,867,418</b>	<b>2,689,314</b>	<b>2,773,848</b>	<b>4,633,853</b>
Current Long Term Debt (LTD)	159,723	202,204	205,682	209,238	261,820
Accounts Payable and Accrued Expenses	2,045,670	2,632,732	2,402,050	2,534,328	2,152,444
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	2,971,521	54,217	†	†
Other Current Liabilities	33,108	60,961	27,365	30,282	2,219,589
<b>Total Non-current Liabilities</b>	<b>4,509,441</b>	<b>4,473,681</b>	<b>4,111,859</b>	<b>3,682,971</b>	<b>3,686,914</b>
Long Term Debt	1,675,340	1,427,590	1,221,905	1,012,666	1,110,931
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	2,975,375	3,200,597	3,103,127	2,855,643	2,797,413
Other Non-Current Liabilities	(141,274)	(154,506)	(213,173)	(185,338)	(221,430)
<b>Fund Balance Unrestricted</b>	<b>18,196,487</b>	<b>17,892,062</b>	<b>18,737,272</b>	<b>18,316,579</b>	<b>17,522,074</b>
<b>Total Liabilities &amp; Equity</b>	<b>24,944,429</b>	<b>28,233,161</b>	<b>25,538,445</b>	<b>24,773,398</b>	<b>25,842,841</b>
<b>Total Restricted Assets</b>	<b>1,017,068</b>	<b>1,047,404</b>	<b>1,147,913</b>	<b>1,154,930</b>	<b>1,178,913</b>
Cash and Investments	1,017,068	1,047,404	1,147,913	1,154,930	1,178,913
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,017,068</b>	<b>1,047,404</b>	<b>1,147,913</b>	<b>1,154,930</b>	<b>1,178,913</b>
<b>Total Restricted Fund Balance</b>	<b>502,201</b>	<b>491,674</b>	<b>504,227</b>	<b>508,032</b>	<b>504,309</b>
Total Liabilities	514,867	555,730	643,686	646,898	674,604
Temporarily Restricted Net Assets	247,626	237,935	246,970	251,404	251,434
Permanently Restricted Net Assets	254,575	253,739	257,257	256,628	252,875

† Data not available or not applicable



## Maine Health Data Organization Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>68,149,048</b>	<b>66,073,107</b>	<b>70,314,362</b>	<b>72,578,268</b>	<b>76,813,223</b>
Gross Inpatient Service Revenue	13,809,899	14,655,817	17,594,032	17,048,550	17,055,368
Gross Outpatient Service Revenue	54,339,149	51,417,290	52,720,330	55,529,718	59,757,855
Free Care (Charity Care)	1,432,640	1,052,605	881,476	919,539	1,158,279
Bad Debt (Provision for Bad Debt)	3,331,079	2,807,963	4,808,547	2,709,819	4,091,135
Contractuals	30,157,741	29,947,821	29,709,799	32,959,264	33,883,271
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	33,227,588	32,264,718	34,914,540	35,989,646	37,680,538
Other Operating Revenue	940,670	1,171,531	1,014,226	1,499,329	2,157,937
<b>Total Operating Revenue</b>	<b>34,168,258</b>	<b>33,436,249</b>	<b>35,928,766</b>	<b>37,488,975</b>	<b>39,838,475</b>
<b>Total Operating Expenses</b>	<b>34,611,948</b>	<b>33,965,061</b>	<b>35,591,218</b>	<b>37,950,768</b>	<b>40,809,406</b>
Depreciation and Amortization	1,198,726	1,115,156	1,449,606	1,411,307	1,361,016
Interest	56,001	55,195	63,205	68,756	58,233
Advertising Expenses	60,132	51,378	51,794	119,966	118,844
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	60,132	51,378	51,794	119,966	118,844
Salaries and Benefits	22,483,546	22,455,589	23,835,713	25,342,417	27,300,710
Other Operating Expenses	10,813,543	10,287,743	10,190,900	11,008,322	11,970,603
<b>Net Operating Income</b>	<b>(443,690)</b>	<b>(528,812)</b>	<b>337,548</b>	<b>(461,793)</b>	<b>(970,931)</b>
<b>Total Non-operating Revenue</b>	<b>76,409</b>	<b>228,544</b>	<b>250,915</b>	<b>(77,198)</b>	<b>(9,129)</b>
<b>Total Investment Income</b>	<b>95,423</b>	<b>180,219</b>	<b>196,311</b>	<b>85,552</b>	<b>49,063</b>
Interest and Dividends	62,406	54,666	76,085	101,184	100,780
Realized Gains/Losses on Sales of Securities	33,017	125,553	120,226	(15,632)	(51,717)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	(19,014)	48,325	54,604	(162,750)	(62,192)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	4,000
<b>Excess of Revenue over Expenses</b>	<b>(367,281)</b>	<b>(300,268)</b>	<b>588,463</b>	<b>(538,991)</b>	<b>(980,060)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(367,281)</b>	<b>(300,268)</b>	<b>588,463</b>	<b>(538,991)</b>	<b>(980,060)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(493,914)</b>	<b>(304,428)</b>	<b>814,291</b>	<b>(620,329)</b>	<b>(1,059,198)</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(126,633)	(4,160)	225,828	(81,338)	(79,138)
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	5.115	2.504	4.591	4.352	2.525
Current Ratio without Board Designated and Undesignated Investments	4.191	2.121	3.610	3.461	1.985
Days in Accounts Receivable	46.319	45.847	70.487	59.611	47.618
Acid Test	.104	1.042	1.235	1.613	.813
Days Cash on Hand, Current	2.553	67.938	35.516	44.695	34.864
Days Cash on Hand, Incl Board Designated & Undesignated Investments	25.140	92.915	63.695	69.370	58.011
Average Payment Period, Accounts Payable and Accrued Expenses	22.347	29.253	25.680	25.316	19.916
Average Payment Period, Current Liabilities	24.453	65.194	28.751	27.709	42.875
<b>Capital Structure</b>					
Equity Financing Ratio	.729	.634	.734	.739	.678
Fixed Asset Financing	.130	.111	.096	.083	.082
Cash Flow Divided by Total Debt	.123	.079	.300	.135	.046
Cash Flow Divided by Total Debt with Operating Income Only	.112	.057	.263	.147	.047
Debt Service Coverage Total	10.915	4.048	7.917	3.429	1.642
Debt Service Coverage Total with Operating Income Only	9.975	2.985	6.972	3.710	1.676
<b>Profitability</b>					
Total Margin	(.011)	(.009)	.016	(.014)	(.025)
Operating Margin	(.013)	(.016)	.009	(.012)	(.024)
Non Operating Revenue Margin	(.208)	(.761)	.426	.143	.009
Return On Assets	(.015)	(.011)	.023	(.022)	(.038)
Return On Equity	(.020)	(.017)	.031	(.029)	(.056)
Markup	1.996	1.980	2.004	1.952	1.935
Deductible	.443	.453	.423	.454	.441
Markup Adjustment for Deductible	1.125	1.098	1.169	1.083	1.105
Reported Income Index	.912	.986	.696	1.281	1.234
<b>Asset Efficiency</b>					
Total Asset Turnover	1.373	1.192	1.417	1.510	1.541
Fixed Asset Turnover	2.654	2.589	2.837	3.080	2.929
Average Age Plant Depreciation Only	14.612	16.603	13.525	14.738	16.135
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.055	(.019)	.048	.066	.075
Total Operating Revenue Growth	(.083)	(.021)	.075	.043	.063
Realized Gains Divided by Non-Operating Revenue	.432	.549	.479	.202	5.665
Realized Gains Divided by Net Income	(.090)	(.418)	.204	.029	.053
Long Term Debt to Equity	.092	.080	.065	.055	.063

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>6,375,790</b>	<b>10,150,750</b>	<b>10,471,808</b>	<b>11,599,514</b>	<b>12,415,031</b>
Cash and Investment	1,344,213	4,395,076	6,332,243	6,057,496	6,372,169
Current Assets Whose Use is Limited	128,561	1,292,574	421	†	18,774
Net Patient Accounts Receivable	3,278,646	2,229,256	3,084,775	3,226,547	3,157,225
Due from Affiliates	359,194	95,046	2,778	141,073	43,009
Third Party Settlements Receivable	723,349	1,306,909	318,338	1,632,276	2,110,713
Other Accounts Receivable	48,055	261,836	117,515	127,798	224,185
Inventory	269,381	221,869	260,168	249,683	289,404
Other Current Assets	224,391	348,184	355,570	164,641	199,552
<b>Total Non-Current Assets</b>	<b>26,172,691</b>	<b>32,624,268</b>	<b>32,811,034</b>	<b>32,057,654</b>	<b>30,517,823</b>
Trustee Held Investments	†	†	†	390,579	494,569
Board Designated and Undesignated Investments	10,407,642	7,475,858	8,188,902	8,145,997	8,939,111
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,149,381	3,227,044	2,514,774	2,147,219	802,918
Gross Property, Plant and Equipment (PP&E)	29,727,048	40,241,914	42,202,635	43,114,403	43,648,307
Accumulated Depreciation	17,111,380	18,320,548	20,095,277	21,740,544	23,367,082
Net Property, Plant and Equipment (PP&E)	12,615,668	21,921,366	22,107,358	21,373,859	20,281,225
<b>Total Unrestricted Assets</b>	<b>32,548,481</b>	<b>42,775,018</b>	<b>43,282,842</b>	<b>43,657,168</b>	<b>42,932,854</b>
<b>Total Current Liabilities</b>	<b>7,769,964</b>	<b>7,506,223</b>	<b>7,308,871</b>	<b>7,223,233</b>	<b>5,937,263</b>
Current Long Term Debt (LTD)	464,953	587,906	687,128	673,472	700,524
Accounts Payable and Accrued Expenses	4,157,398	3,396,846	3,432,953	3,261,078	2,937,118
Estimated Third Party Settlements	2,861,669	3,343,090	2,913,057	2,805,221	1,913,371
Due to Affiliates	285,944	178,381	275,733	483,462	386,250
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>6,145,315</b>	<b>14,773,488</b>	<b>12,600,499</b>	<b>12,065,277</b>	<b>10,799,431</b>
Long Term Debt	2,473,485	9,752,604	9,065,156	8,391,374	7,614,428
Estimated Third Party Settlements	2,199,339	2,947,192	1,881,342	1,997,961	2,690,434
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	1,472,491	2,073,692	1,654,001	1,675,942	494,569
<b>Fund Balance Unrestricted</b>	<b>18,633,202</b>	<b>20,495,307</b>	<b>23,373,472</b>	<b>24,368,658</b>	<b>26,196,160</b>
<b>Total Liabilities &amp; Equity</b>	<b>32,548,481</b>	<b>42,775,018</b>	<b>43,282,842</b>	<b>43,657,168</b>	<b>42,932,854</b>
<b>Total Restricted Assets</b>	<b>829,116</b>	<b>1,221,043</b>	<b>1,062,296</b>	<b>885,867</b>	<b>780,917</b>
Cash and Investments	829,116	1,221,043	1,062,296	885,867	780,917
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>829,116</b>	<b>1,221,043</b>	<b>1,062,296</b>	<b>885,867</b>	<b>780,917</b>
<b>Total Restricted Fund Balance</b>	<b>829,116</b>	<b>1,221,043</b>	<b>1,062,296</b>	<b>885,867</b>	<b>780,917</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	465,877	851,186	688,598	527,320	409,871
Permanently Restricted Net Assets	363,239	369,857	373,698	358,547	371,046

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>55,091,038</b>	<b>53,566,747</b>	<b>58,775,933</b>	<b>61,849,523</b>	<b>65,361,672</b>
Gross Inpatient Service Revenue	10,047,465	7,918,984	10,051,690	9,795,209	10,893,034
Gross Outpatient Service Revenue	45,043,573	45,647,763	48,724,243	52,054,314	54,468,638
Free Care (Charity Care)	1,860,037	1,655,396	1,865,324	1,965,577	1,551,711
Bad Debt (Provision for Bad Debt)	2,368,603	2,959,256	2,905,024	3,202,919	2,941,270
Contractuals	19,100,190	18,373,713	20,706,304	21,434,667	22,720,696
Changes in Prior Year Estimated/Final Settlements	(602,893)	(1,771,789)	(1,790,347)	(407,633)	482,949
Net Patient Service Revenue	32,365,101	32,350,171	35,089,628	35,653,993	37,665,046
Other Operating Revenue	1,576,742	1,302,601	1,242,523	1,952,452	2,207,658
<b>Total Operating Revenue</b>	<b>33,941,843</b>	<b>33,652,772</b>	<b>36,332,151</b>	<b>37,606,445</b>	<b>39,872,704</b>
<b>Total Operating Expenses</b>	<b>33,667,622</b>	<b>32,078,500</b>	<b>33,979,724</b>	<b>36,360,618</b>	<b>38,296,244</b>
Depreciation and Amortization	1,462,269	1,668,218	1,818,727	1,869,714	1,928,559
Interest	160,720	96,244	311,353	306,207	294,360
Advertising Expenses	165,258	159,373	125,788	169,304	189,219
Allowed Advertising Expenses	25,195	25,414	5,927	1,506	1,195
Non-Allowed Advertising Expenses	140,063	133,959	119,861	167,798	188,024
Salaries and Benefits	19,559,724	19,875,601	20,534,011	20,836,694	21,785,207
Other Operating Expenses	12,319,651	10,279,064	11,189,845	13,178,699	14,098,899
<b>Net Operating Income</b>	<b>274,221</b>	<b>1,574,272</b>	<b>2,352,427</b>	<b>1,245,827</b>	<b>1,576,460</b>
<b>Total Non-operating Revenue</b>	<b>309,367</b>	<b>357,762</b>	<b>621,031</b>	<b>684,367</b>	<b>440,137</b>
<b>Total Investment Income</b>	<b>383,600</b>	<b>330,268</b>	<b>625,522</b>	<b>468,755</b>	<b>517,079</b>
Interest and Dividends	288,536	255,966	216,145	246,045	250,085
Realized Gains/Losses on Sales of Securities	95,064	74,302	409,377	222,710	266,994
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(69,613)	24,623	(555)	(59,922)	(67,089)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(4,620)	2,871	(3,936)	275,534	(9,853)
<b>Excess of Revenue over Expenses</b>	<b>583,588</b>	<b>1,932,034</b>	<b>2,973,458</b>	<b>1,930,194</b>	<b>2,016,597</b>
Extraordinary Gains/Losses	†	(48,123)	†	†	†
<b>Total Surplus/Deficit</b>	<b>583,588</b>	<b>1,883,911</b>	<b>2,973,458</b>	<b>1,930,194</b>	<b>2,016,597</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,284,866</b>	<b>1,862,074</b>	<b>2,869,002</b>	<b>995,186</b>	<b>1,827,502</b>
Net Assets Released for Restrictions - Capital	101,415	206,372	344,165	221,389	184,579
Unrealized Gains/Losses on Investments	653,243	252,397	195,604	(445,391)	400,839
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(53,380)	(480,606)	(644,225)	(711,006)	(774,513)
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.160	2.348	2.553	2.734	3.597
Current Ratio without Board Designated and Undesignated Investments	.821	1.352	1.433	1.606	2.091
Days in Accounts Receivable	36.975	25.152	32.088	33.031	30.596
Acid Test	.190	.758	.866	.839	1.076
Days Cash on Hand, Current	16.692	68.266	71.870	64.103	64.142
Days Cash on Hand, Incl Board Designated & Undesignated Investments	134.647	157.995	164.807	150.308	153.858
Average Payment Period, Accounts Payable and Accrued Expenses	47.118	40.771	38.961	34.510	29.478
Average Payment Period, Current Liabilities	88.061	90.094	82.949	76.440	59.589
<b>Capital Structure</b>					
Equity Financing Ratio	.572	.479	.540	.558	.610
Fixed Asset Financing	.196	.445	.410	.393	.375
Cash Flow Divided by Total Debt	.147	.162	.241	.197	.236
Cash Flow Divided by Total Debt with Operating Income Only	.125	.146	.210	.162	.209
Debt Service Coverage Total	3.168	6.587	5.675	4.134	4.380
Debt Service Coverage Total with Operating Income Only	2.724	5.949	4.985	3.445	3.926
<b>Profitability</b>					
Total Margin	.017	.057	.080	.050	.050
Operating Margin	.008	.047	.065	.033	.040
Non Operating Revenue Margin	.530	.185	.209	.355	.218
Return On Assets	.018	.045	.069	.044	.047
Return On Equity	.031	.094	.127	.079	.077
Markup	1.683	1.710	1.766	1.755	1.764
Deductible	.347	.343	.352	.347	.348
Markup Adjustment for Deductible	1.116	1.138	1.157	1.165	1.171
Reported Income Index	.460	1.038	1.033	1.940	1.103
<b>Asset Efficiency</b>					
Total Asset Turnover	1.052	.795	.854	.877	.939
Fixed Asset Turnover	2.690	1.535	1.643	1.759	1.966
Average Age Plant Depreciation Only	11.702	10.982	11.049	11.628	12.116
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.055	(.047)	.059	.070	.053
Total Operating Revenue Growth	.027	(.009)	.080	.035	.060
Realized Gains Divided by Non-Operating Revenue	.307	.208	.659	.325	.607
Realized Gains Divided by Net Income	.163	.038	.138	.115	.132
Long Term Debt to Equity	.133	.476	.388	.344	.291

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Southern Maine Health Care -- Biddeford, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	†	†	<b>57,925,484</b>	<b>49,951,011</b>	<b>50,363,373</b>
Cash and Investment	†	†	5,015,580	2,200,871	5,004,707
Current Assets Whose Use is Limited	†	†	678,731	757,200	755,638
Net Patient Accounts Receivable	†	†	45,145,626	39,502,187	36,582,509
Due from Affiliates	†	†	258,495	190,966	852,342
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	1,532,921	1,312,139	1,009,309
Inventory	†	†	3,735,933	4,069,680	3,969,761
Other Current Assets	†	†	1,558,198	1,917,968	2,189,107
<b>Total Non-Current Assets</b>	†	†	<b>204,057,083</b>	<b>200,338,355</b>	<b>199,520,127</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	78,322,115	75,228,476	70,876,400
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	25,359,517	26,085,033	33,254,958
Gross Property, Plant and Equipment (PP&E)	†	†	263,596,651	273,621,745	281,204,501
Accumulated Depreciation	†	†	163,221,200	174,596,899	185,815,732
Net Property, Plant and Equipment (PP&E)	†	†	100,375,451	99,024,846	95,388,769
<b>Total Unrestricted Assets</b>	†	†	<b>261,982,567</b>	<b>250,289,366</b>	<b>249,883,500</b>
<b>Total Current Liabilities</b>	†	†	<b>63,210,600</b>	<b>65,280,777</b>	<b>65,448,394</b>
Current Long Term Debt (LTD)	†	†	4,413,176	4,002,627	4,899,001
Accounts Payable and Accrued Expenses	†	†	18,814,819	21,127,162	16,965,701
Estimated Third Party Settlements	†	†	13,485,389	6,208,632	2,690,831
Due to Affiliates	†	†	23,442,475	27,733,616	30,726,809
Other Current Liabilities	†	†	3,054,741	6,208,740	10,166,052
<b>Total Non-current Liabilities</b>	†	†	<b>63,625,770</b>	<b>61,724,554</b>	<b>61,887,422</b>
Long Term Debt	†	†	51,084,693	48,663,273	43,699,053
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	8,752,495	12,949,911	18,188,369
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	3,788,582	111,370	†
<b>Fund Balance Unrestricted</b>	†	†	<b>135,146,197</b>	<b>123,284,035</b>	<b>122,547,684</b>
<b>Total Liabilities &amp; Equity</b>	†	†	<b>261,982,567</b>	<b>250,289,366</b>	<b>249,883,500</b>
<b>Total Restricted Assets</b>	†	†	<b>15,104,057</b>	<b>14,254,162</b>	<b>14,791,466</b>
Cash and Investments	†	†	15,104,057	14,254,162	14,791,466
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	†	†	<b>15,104,057</b>	<b>14,254,162</b>	<b>14,791,466</b>
<b>Total Restricted Fund Balance</b>	†	†	<b>15,100,126</b>	<b>14,254,162</b>	<b>14,791,466</b>
Total Liabilities	†	†	3,931	†	†
Temporarily Restricted Net Assets	†	†	2,101,816	2,075,869	2,284,471
Permanently Restricted Net Assets	†	†	12,998,310	12,178,293	12,506,995

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Southern Maine Health Care -- Biddeford, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	†	†	<b>532,264,602</b>	<b>555,310,345</b>	<b>580,059,913</b>
Gross Inpatient Service Revenue	†	†	158,025,909	151,771,830	156,484,325
Gross Outpatient Service Revenue	†	†	374,238,693	403,538,515	423,575,588
Free Care (Charity Care)	†	†	13,640,187	17,470,944	16,129,634
Bad Debt (Provision for Bad Debt)	†	†	22,848,624	11,171,535	19,266,253
Contractuals	†	†	263,746,474	286,872,285	293,085,204
Changes in Prior Year Estimated/Final Settlements	†	†	(3,300,000)	(5,500,000)	(3,775,000)
Net Patient Service Revenue	†	†	235,329,317	245,295,581	255,353,822
Other Operating Revenue	†	†	10,877,429	8,891,384	7,470,041
<b>Total Operating Revenue</b>	†	†	<b>246,206,746</b>	<b>254,186,965</b>	<b>262,823,863</b>
<b>Total Operating Expenses</b>	†	†	<b>252,259,288</b>	<b>262,854,168</b>	<b>270,257,583</b>
Depreciation and Amortization	†	†	11,518,767	11,857,216	11,802,301
Interest	†	†	2,175,413	2,650,493	2,584,059
Advertising Expenses	†	†	831,945	657,791	597,727
Allowed Advertising Expenses	†	†	190,583	68,738	55,579
Non-Allowed Advertising Expenses	†	†	641,362	589,053	542,148
Salaries and Benefits	†	†	114,642,033	113,614,630	114,757,018
Other Operating Expenses	†	†	123,091,130	134,074,038	140,516,478
<b>Net Operating Income</b>	†	†	<b>(6,052,542)</b>	<b>(8,667,203)</b>	<b>(7,433,720)</b>
<b>Total Non-operating Revenue</b>	†	†	<b>3,466,210</b>	<b>2,717,378</b>	<b>3,039,063</b>
<b>Total Investment Income</b>	†	†	<b>5,161,822</b>	<b>2,498,325</b>	<b>2,099,588</b>
Interest and Dividends	†	†	1,826,169	1,407,949	1,271,176
Realized Gains/Losses on Sales of Securities	†	†	3,335,653	1,090,376	828,412
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	(1,639,348)	209,013	606,975
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	(56,264)	10,040	332,500
<b>Excess of Revenue over Expenses</b>	†	†	<b>(2,586,332)</b>	<b>(5,949,825)</b>	<b>(4,394,657)</b>
Extraordinary Gains/Losses	†	†	†	†	213,367
<b>Total Surplus/Deficit</b>	†	†	<b>(2,586,332)</b>	<b>(5,949,825)</b>	<b>(4,181,290)</b>
<b>Total Change in Unrestricted Net Assets</b>	†	†	<b>(2,568,127)</b>	<b>(11,862,161)</b>	<b>(736,323)</b>
Net Assets Released for Restrictions - Capital	†	†	176,940	219,907	191,163
Unrealized Gains/Losses on Investments	†	†	617,265	(5,356,243)	4,016,804
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	(776,000)	(776,000)	(763,000)
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	†	†	†	1.918	1.852
Current Ratio without Board Designated and Undesignated Investments	†	†	†	.765	.770
Days in Accounts Receivable	†	†	†	58.779	52.291
Acid Test	†	†	†	.045	.088
Days Cash on Hand, Current	†	†	†	4.302	8.135
Days Cash on Hand, Incl Board Designated & Undesignated Investments	†	†	†	113.699	108.229
Average Payment Period, Accounts Payable and Accrued Expenses	†	†	†	30.723	23.960
Average Payment Period, Current Liabilities	†	†	†	94.931	92.429
<b>Capital Structure</b>					
Equity Financing Ratio	†	†	†	.493	.490
Fixed Asset Financing	†	†	†	.491	.458
Cash Flow Divided by Total Debt	†	†	†	.047	.058
Cash Flow Divided by Total Debt with Operating Income Only	†	†	†	.025	.034
Debt Service Coverage Total	†	†	†	1.212	1.517
Debt Service Coverage Total with Operating Income Only	†	†	†	.827	1.056
<b>Profitability</b>					
Total Margin	†	†	†	(.023)	(.017)
Operating Margin	†	†	†	(.034)	(.028)
Non Operating Revenue Margin	†	†	†	(.457)	(.692)
Return On Assets	†	†	†	(.024)	(.018)
Return On Equity	†	†	†	(.048)	(.036)
Markup	†	†	†	2.146	2.174
Deductible	†	†	†	.517	.505
Markup Adjustment for Deductible	†	†	†	1.055	1.089
Reported Income Index	†	†	†	.502	5.968
<b>Asset Efficiency</b>					
Total Asset Turnover	†	†	†	1.026	1.064
Fixed Asset Turnover	†	†	†	2.567	2.755
Average Age Plant Depreciation Only	†	†	†	14.725	15.744
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	†	†	†	.042	.028
Total Operating Revenue Growth	†	†	†	.032	.034
Realized Gains Divided by Non-Operating Revenue	†	†	†	.401	.273
Realized Gains Divided by Net Income	†	†	†	(.183)	(.189)
Long Term Debt to Equity	†	†	†	.395	.357

† Data not available or not applicable



## Maine Health Data Organization Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>35,577,431</b>	<b>31,276,000</b>	<b>30,878,000</b>	<b>29,653,000</b>	<b>35,454,000</b>
Cash and Investment	18,420,561	19,037,000	15,942,000	10,932,000	12,336,000
Current Assets Whose Use is Limited	728,545	726,000	695,000	693,000	687,000
Net Patient Accounts Receivable	9,136,040	9,179,000	11,738,000	15,754,000	19,517,000
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	4,820,278	†	†	†	†
Other Accounts Receivable	117,627	226,000	110,000	110,000	†
Inventory	1,075,819	864,000	593,000	720,000	1,094,000
Other Current Assets	1,278,561	1,244,000	1,800,000	1,444,000	1,820,000
<b>Total Non-Current Assets</b>	<b>35,923,730</b>	<b>42,887,000</b>	<b>41,520,000</b>	<b>39,107,000</b>	<b>37,261,000</b>
Trustee Held Investments	13,303,145	10,728,000	422,000	†	†
Board Designated and Undesignated Investments	17,497	7,544,000	7,872,000	7,802,000	8,199,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	1,603,616	339,000	321,000	301,000	301,000
Other Non-current Assets	435,249	855,000	1,303,000	1,062,000	1,482,000
Gross Property, Plant and Equipment (PP&E)	63,983,213	69,620,000	80,721,000	81,082,000	82,523,000
Accumulated Depreciation	43,418,990	46,199,000	49,119,000	51,140,000	55,244,000
Net Property, Plant and Equipment (PP&E)	20,564,223	23,421,000	31,602,000	29,942,000	27,279,000
<b>Total Unrestricted Assets</b>	<b>71,501,161</b>	<b>74,163,000</b>	<b>72,398,000</b>	<b>68,760,000</b>	<b>72,715,000</b>
<b>Total Current Liabilities</b>	<b>15,060,729</b>	<b>16,110,000</b>	<b>15,286,000</b>	<b>17,287,000</b>	<b>18,280,000</b>
Current Long Term Debt (LTD)	1,574,238	1,785,000	1,528,000	1,571,000	1,571,000
Accounts Payable and Accrued Expenses	6,656,072	7,244,000	9,305,000	9,745,000	11,090,000
Estimated Third Party Settlements	6,830,419	7,681,000	4,453,000	5,971,000	5,619,000
Due to Affiliates	†	(600,000)	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>33,380,137</b>	<b>28,270,000</b>	<b>29,937,000</b>	<b>27,531,000</b>	<b>25,214,000</b>
Long Term Debt	25,404,348	23,581,000	22,054,000	20,264,000	18,726,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	7,975,789	4,689,000	7,883,000	7,267,000	6,488,000
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>23,060,295</b>	<b>29,783,000</b>	<b>27,175,000</b>	<b>23,942,000</b>	<b>29,221,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>71,501,161</b>	<b>74,163,000</b>	<b>72,398,000</b>	<b>68,760,000</b>	<b>72,715,000</b>
<b>Total Restricted Assets</b>	<b>2,277,355</b>	<b>2,428,000</b>	<b>2,383,000</b>	<b>2,235,000</b>	<b>2,247,000</b>
Cash and Investments	2,277,355	2,428,000	2,383,000	2,235,000	2,247,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,277,355</b>	<b>2,428,000</b>	<b>2,383,000</b>	<b>2,235,000</b>	<b>2,247,000</b>
<b>Total Restricted Fund Balance</b>	<b>2,277,355</b>	<b>2,428,000</b>	<b>2,383,000</b>	<b>2,235,000</b>	<b>2,247,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	2,277,355	2,428,000	2,383,000	2,235,000	2,247,000

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>186,877,585</b>	<b>220,110,000</b>	<b>245,592,000</b>	<b>278,683,000</b>	<b>300,091,000</b>
Gross Inpatient Service Revenue	68,601,812	77,329,000	85,122,000	93,464,000	93,453,000
Gross Outpatient Service Revenue	118,275,773	142,781,000	160,470,000	185,219,000	206,638,000
Free Care (Charity Care)	2,837,793	3,587,000	3,963,000	4,173,000	4,751,000
Bad Debt (Provision for Bad Debt)	5,558,328	8,826,000	10,964,000	11,198,000	13,125,000
Contractuals	87,111,348	108,011,000	121,689,000	143,195,000	148,396,000
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	91,370,116	99,686,000	108,976,000	120,117,000	133,819,000
Other Operating Revenue	4,090,892	3,127,000	2,770,000	3,243,000	1,837,000
<b>Total Operating Revenue</b>	<b>95,461,008</b>	<b>102,813,000</b>	<b>111,746,000</b>	<b>123,360,000</b>	<b>135,656,000</b>
<b>Total Operating Expenses</b>	<b>90,329,236</b>	<b>94,549,000</b>	<b>101,726,000</b>	<b>121,714,000</b>	<b>131,802,000</b>
Depreciation and Amortization	3,586,790	3,845,000	4,115,000	4,052,000	4,109,000
Interest	587,234	613,000	791,000	948,000	908,000
Advertising Expenses	174,823	287,000	348,000	43,000	190,000
Allowed Advertising Expenses	174,823	287,000	348,000	43,000	190,000
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	46,166,243	48,448,000	49,305,000	63,332,000	69,287,000
Other Operating Expenses	39,814,146	41,356,000	47,167,000	53,339,000	57,308,000
<b>Net Operating Income</b>	<b>5,131,772</b>	<b>8,264,000</b>	<b>10,020,000</b>	<b>1,646,000</b>	<b>3,854,000</b>
<b>Total Non-operating Revenue</b>	<b>1,266,477</b>	<b>816,000</b>	<b>1,696,000</b>	<b>915,000</b>	<b>427,000</b>
<b>Total Investment Income</b>	<b>1,163,763</b>	<b>604,000</b>	<b>1,602,000</b>	<b>867,000</b>	<b>342,000</b>
Interest and Dividends	427,089	484,000	527,000	533,000	407,000
Realized Gains/Losses on Sales of Securities	736,674	120,000	1,075,000	334,000	(65,000)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	1,478	11,000	(10,000)	35,000	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	101,236	201,000	104,000	13,000	85,000
<b>Excess of Revenue over Expenses</b>	<b>6,398,249</b>	<b>9,080,000</b>	<b>11,716,000</b>	<b>2,561,000</b>	<b>4,281,000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>6,398,249</b>	<b>9,080,000</b>	<b>11,716,000</b>	<b>2,561,000</b>	<b>4,281,000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>4,231,018</b>	<b>6,723,000</b>	<b>(2,609,000)</b>	<b>(3,232,000)</b>	<b>5,279,000</b>
Net Assets Released for Restrictions - Capital	1,065	†	†	†	†
Unrealized Gains/Losses on Investments	652,568	1,166,000	(611,000)	(716,000)	508,000
Minimum Pension Liability Adjustment	1,545,793	3,659,000	(3,304,000)	(112,000)	372,000
Transfers From/To Affiliates	(4,366,657)	(7,182,000)	(10,410,000)	(4,965,000)	118,000
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.363	2.410	2.535	2.167	2.388
Current Ratio without Board Designated and Undesignated Investments	2.362	1.941	2.020	1.715	1.939
Days in Accounts Receivable	36.496	33.609	39.315	47.872	53.234
Acid Test	1.271	1.227	1.088	.672	.712
Days Cash on Hand, Current	80.577	79.528	62.211	36.062	37.225
Days Cash on Hand, Incl Board Designated & Undesignated Investments	80.650	109.886	91.647	60.265	60.661
Average Payment Period, Accounts Payable and Accrued Expenses	28.008	29.150	34.794	30.230	31.700
Average Payment Period, Current Liabilities	63.373	64.828	57.159	53.626	52.252
<b>Capital Structure</b>					
Equity Financing Ratio	.323	.402	.375	.348	.402
Fixed Asset Financing	1.235	1.007	.698	.677	.686
Cash Flow Divided by Total Debt	.206	.291	.350	.148	.193
Cash Flow Divided by Total Debt with Operating Income Only	.180	.273	.313	.127	.183
Debt Service Coverage Total	5.630	6.190	6.453	3.054	3.751
Debt Service Coverage Total with Operating Income Only	4.956	5.816	5.794	2.684	3.578
<b>Profitability</b>					
Total Margin	.066	.088	.103	.021	.031
Operating Margin	.054	.080	.090	.013	.028
Non Operating Revenue Margin	.198	.090	.145	.357	.100
Return On Assets	.089	.122	.162	.037	.059
Return On Equity	.277	.305	.431	.107	.147
Markup	2.114	2.361	2.441	2.316	2.291
Deductible	.466	.491	.495	.514	.495
Markup Adjustment for Deductible	1.150	1.219	1.245	1.140	1.165
Reported Income Index	1.512	1.351	(4.492)	(.792)	.811
<b>Asset Efficiency</b>					
Total Asset Turnover	1.353	1.397	1.567	1.807	1.871
Fixed Asset Turnover	4.642	4.390	3.536	4.120	4.973
Average Age Plant Depreciation Only	12.105	12.015	11.937	12.621	13.445
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.097	.047	.076	.196	.083
Total Operating Revenue Growth	.054	.077	.087	.104	.100
Realized Gains Divided by Non-Operating Revenue	.582	.147	.634	.365	(.152)
Realized Gains Divided by Net Income	.115	.013	.092	.130	(.015)
Long Term Debt to Equity	1.102	.792	.812	.846	.641

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>50,572,000</b>	<b>50,046,000</b>	<b>45,271,000</b>	<b>44,492,000</b>	<b>52,681,000</b>
Cash and Investment	2,831,000	9,213,000	4,262,000	3,541,000	6,605,000
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	12,955,000	13,807,000	13,858,000	17,893,000	18,805,000
Due from Affiliates	13,749,000	21,843,000	21,881,000	18,678,000	21,109,000
Third Party Settlements Receivable	17,698,000	†	369,000	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,257,000	1,243,000	1,287,000	1,501,000	1,446,000
Other Current Assets	2,082,000	3,940,000	3,614,000	2,879,000	4,716,000
<b>Total Non-Current Assets</b>	<b>91,459,000</b>	<b>94,585,000</b>	<b>94,512,000</b>	<b>103,491,000</b>	<b>98,379,000</b>
Trustee Held Investments	1,736,000	1,861,000	1,775,000	2,099,000	†
Board Designated and Undesignated Investments	27,626,000	31,377,000	32,950,000	36,490,000	33,151,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	2,433,000	2,466,000	2,463,000	2,463,000	2,544,000
Other Non-current Assets	1,596,000	3,052,000	2,826,000	2,591,000	5,037,000
Gross Property, Plant and Equipment (PP&E)	109,659,000	109,588,000	113,027,000	137,545,000	140,633,000
Accumulated Depreciation	51,591,000	53,759,000	58,529,000	77,697,000	82,986,000
Net Property, Plant and Equipment (PP&E)	58,068,000	55,829,000	54,498,000	59,848,000	57,647,000
<b>Total Unrestricted Assets</b>	<b>142,031,000</b>	<b>144,631,000</b>	<b>139,783,000</b>	<b>147,983,000</b>	<b>151,060,000</b>
<b>Total Current Liabilities</b>	<b>15,387,000</b>	<b>15,675,000</b>	<b>14,591,000</b>	<b>20,925,000</b>	<b>21,339,000</b>
Current Long Term Debt (LTD)	1,953,000	2,071,000	2,117,000	2,643,000	2,770,000
Accounts Payable and Accrued Expenses	13,434,000	12,083,000	12,474,000	17,140,000	17,875,000
Estimated Third Party Settlements	†	1,521,000	†	342,000	694,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	800,000	†
<b>Total Non-current Liabilities</b>	<b>46,779,000</b>	<b>43,931,000</b>	<b>43,520,000</b>	<b>42,025,000</b>	<b>42,702,000</b>
Long Term Debt	45,479,000	43,343,000	41,048,000	39,350,000	36,470,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	1,300,000	588,000	2,472,000	2,675,000	6,232,000
<b>Fund Balance Unrestricted</b>	<b>79,865,000</b>	<b>85,025,000</b>	<b>81,672,000</b>	<b>85,033,000</b>	<b>87,019,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>142,031,000</b>	<b>144,631,000</b>	<b>139,783,000</b>	<b>147,983,000</b>	<b>151,060,000</b>
<b>Total Restricted Assets</b>	<b>2,239,000</b>	<b>1,689,000</b>	<b>2,006,000</b>	<b>2,036,000</b>	<b>5,847,000</b>
Cash and Investments	2,239,000	1,689,000	2,006,000	2,036,000	5,847,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,239,000</b>	<b>1,689,000</b>	<b>2,006,000</b>	<b>2,036,000</b>	<b>5,847,000</b>
<b>Total Restricted Fund Balance</b>	<b>2,239,000</b>	<b>1,689,000</b>	<b>2,006,000</b>	<b>2,036,000</b>	<b>5,847,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,542,000	992,000	1,309,000	1,329,000	5,140,000
Permanently Restricted Net Assets	697,000	697,000	697,000	707,000	707,000

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>364,399,000</b>	<b>387,305,000</b>	<b>395,000,000</b>	<b>419,311,000</b>	<b>455,790,000</b>
Gross Inpatient Service Revenue	129,094,000	134,122,000	135,366,000	157,510,000	164,460,000
Gross Outpatient Service Revenue	235,305,000	253,183,000	259,634,000	261,801,000	291,330,000
Free Care (Charity Care)	15,882,000	12,719,000	12,465,000	10,237,000	10,295,000
Bad Debt (Provision for Bad Debt)	6,313,000	10,957,000	12,016,000	8,606,000	10,150,000
Contractuals	207,016,000	227,740,000	234,168,000	243,225,000	267,690,000
Changes in Prior Year Estimated/Final Settlements	(1,089,000)	(2,964,000)	(2,500,000)	(1,350,000)	(3,200,000)
Net Patient Service Revenue	136,277,000	138,853,000	138,851,000	158,593,000	170,855,000
Other Operating Revenue	8,656,000	8,757,000	8,272,000	17,275,000	11,716,000
<b>Total Operating Revenue</b>	<b>144,933,000</b>	<b>147,610,000</b>	<b>147,123,000</b>	<b>175,868,000</b>	<b>182,571,000</b>
<b>Total Operating Expenses</b>	<b>148,698,000</b>	<b>147,509,000</b>	<b>149,574,000</b>	<b>177,990,000</b>	<b>180,722,000</b>
Depreciation and Amortization	5,289,000	4,964,000	4,851,000	5,455,000	5,361,000
Interest	2,389,000	2,122,000	1,964,000	1,906,000	1,870,000
Advertising Expenses	479,000	438,000	431,000	507,000	350,000
Allowed Advertising Expenses	132,000	100,000	22,000	55,000	41,000
Non-Allowed Advertising Expenses	347,000	338,000	409,000	452,000	309,000
Salaries and Benefits	87,081,000	85,709,000	85,926,000	94,696,000	98,126,000
Other Operating Expenses	53,460,000	54,276,000	56,402,000	75,426,000	75,015,000
<b>Net Operating Income</b>	<b>(3,765,000)</b>	<b>101,000</b>	<b>(2,451,000)</b>	<b>(2,122,000)</b>	<b>1,849,000</b>
<b>Total Non-operating Revenue</b>	<b>2,504,000</b>	<b>2,784,000</b>	<b>1,136,000</b>	<b>(460,000)</b>	<b>1,849,000</b>
<b>Total Investment Income</b>	<b>1,685,000</b>	<b>2,248,000</b>	<b>1,105,000</b>	<b>(481,000)</b>	<b>1,247,000</b>
Interest and Dividends	1,685,000	2,248,000	1,105,000	(481,000)	1,247,000
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.)	819,000	536,000	31,000	21,000	602,000
<b>Excess of Revenue over Expenses</b>	<b>(1,261,000)</b>	<b>2,885,000</b>	<b>(1,315,000)</b>	<b>(2,582,000)</b>	<b>3,698,000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(1,261,000)</b>	<b>2,885,000</b>	<b>(1,315,000)</b>	<b>(2,582,000)</b>	<b>3,698,000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(10,752,000)</b>	<b>5,160,000</b>	<b>(3,353,000)</b>	<b>(4,319,000)</b>	<b>1,986,000</b>
Net Assets Released for Restrictions - Capital	360,000	†	†	168,000	191,000
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(9,851,000)	2,275,000	(2,160,000)	(1,905,000)	(1,903,000)
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	5.082	5.194	5.361	3.870	4.022
Current Ratio without Board Designated and Undesignated Investments	3.287	3.193	3.103	2.126	2.469
Days in Accounts Receivable	34.698	36.294	36.429	41.181	40.173
Acid Test	.184	.588	.292	.169	.310
Days Cash on Hand, Current	7.205	23.591	10.749	7.491	13.748
Days Cash on Hand, Incl Board Designated & Undesignated Investments	77.518	103.935	93.851	84.686	82.749
Average Payment Period, Accounts Payable and Accrued Expenses	34.192	30.940	31.460	36.260	37.205
Average Payment Period, Current Liabilities	39.163	40.137	36.799	44.267	44.415
<b>Capital Structure</b>					
Equity Financing Ratio	.562	.588	.584	.575	.576
Fixed Asset Financing	.783	.776	.753	.657	.633
Cash Flow Divided by Total Debt	.065	.132	.061	.046	.141
Cash Flow Divided by Total Debt with Operating Income Only	.025	.085	.041	.053	.113
Debt Service Coverage Total	1.494	2.447	1.363	1.188	2.422
Debt Service Coverage Total with Operating Income Only	.911	1.764	1.082	1.302	2.012
<b>Profitability</b>					
Total Margin	(.009)	.019	(.009)	(.015)	.020
Operating Margin	(.026)	.001	(.017)	(.012)	.010
Non Operating Revenue Margin	(1.986)	.965	(.864)	.178	.500
Return On Assets	(.009)	.020	(.009)	(.017)	.024
Return On Equity	(.016)	.034	(.016)	(.030)	.042
Markup	2.509	2.685	2.696	2.453	2.587
Deductible	.568	.588	.593	.580	.587
Markup Adjustment for Deductible	1.117	1.141	1.131	1.086	1.106
Reported Income Index	.117	.559	.392	(.768)	1.862
<b>Asset Efficiency</b>					
Total Asset Turnover	1.038	1.040	1.061	1.185	1.221
Fixed Asset Turnover	2.496	2.644	2.700	2.939	3.167
Average Age Plant Depreciation Only	9.754	10.830	12.065	14.243	15.480
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.018	(.008)	.014	.190	.015
Total Operating Revenue Growth	(.035)	.018	(.003)	.195	.038
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.569	.510	.503	.463	.419

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>15,451,252</b>	<b>22,182,824</b>	<b>23,267,932</b>	<b>24,983,793</b>	<b>22,821,601</b>
Cash and Investment	6,341,059	14,231,199	14,698,307	15,333,609	13,579,927
Current Assets Whose Use is Limited	989,716	1,022,963	979,959	1,871,561	1,020,383
Net Patient Accounts Receivable	6,595,626	5,292,592	5,618,001	6,038,657	6,417,310
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,064,314	1,168,208	1,297,342	1,189,093	1,253,915
Other Current Assets	460,537	467,862	674,323	550,873	550,066
<b>Total Non-Current Assets</b>	<b>29,016,723</b>	<b>26,628,281</b>	<b>28,130,813</b>	<b>40,387,882</b>	<b>39,418,756</b>
Trustee Held Investments	406,695	407,302	†	3,472,631	15,411
Board Designated and Undesignated Investments	3,874,840	4,097,710	4,887,307	7,550,976	7,171,507
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	4,306,123	4,732,324	5,157,332	4,792,689	5,116,221
Other Non-current Assets	6,973,237	4,247,270	5,763,988	9,286,223	6,909,505
Gross Property, Plant and Equipment (PP&E)	43,094,283	44,164,477	44,976,091	47,828,684	54,459,392
Accumulated Depreciation	29,638,455	31,020,802	32,653,905	32,543,321	34,253,280
Net Property, Plant and Equipment (PP&E)	13,455,828	13,143,675	12,322,186	15,285,363	20,206,112
<b>Total Unrestricted Assets</b>	<b>44,467,975</b>	<b>48,811,105</b>	<b>51,398,745</b>	<b>65,371,675</b>	<b>62,240,357</b>
<b>Total Current Liabilities</b>	<b>7,322,137</b>	<b>12,757,453</b>	<b>12,528,614</b>	<b>14,009,472</b>	<b>11,772,173</b>
Current Long Term Debt (LTD)	351,794	310,803	111,859	361,547	322,785
Accounts Payable and Accrued Expenses	4,486,912	4,803,950	4,252,247	4,970,708	4,914,965
Estimated Third Party Settlements	1,336,843	6,552,389	7,069,781	7,258,294	5,511,455
Due to Affiliates	1,146,588	1,090,311	1,094,727	1,266,264	919,186
Other Current Liabilities	†	†	†	152,659	103,782
<b>Total Non-current Liabilities</b>	<b>4,317,729</b>	<b>3,988,356</b>	<b>2,525,487</b>	<b>11,736,927</b>	<b>9,005,491</b>
Long Term Debt	3,153,685	2,874,042	59,185	5,562,324	5,239,182
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	1,312,402	1,940,377	2,725,293
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	1,164,044	1,114,314	1,153,900	4,234,226	1,041,016
<b>Fund Balance Unrestricted</b>	<b>32,828,109</b>	<b>32,065,296</b>	<b>36,344,644</b>	<b>39,625,276</b>	<b>41,462,693</b>
<b>Total Liabilities &amp; Equity</b>	<b>44,467,975</b>	<b>48,811,105</b>	<b>51,398,745</b>	<b>65,371,675</b>	<b>62,240,357</b>
<b>Total Restricted Assets</b>	<b>1,145,448</b>	<b>1,219,437</b>	<b>1,582,900</b>	<b>1,304,827</b>	<b>1,332,567</b>
Cash and Investments	1,145,448	1,219,437	1,582,900	1,304,827	1,332,567
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,145,448</b>	<b>1,219,437</b>	<b>1,582,900</b>	<b>1,304,827</b>	<b>1,332,567</b>
<b>Total Restricted Fund Balance</b>	<b>1,145,448</b>	<b>1,219,437</b>	<b>1,582,900</b>	<b>1,304,827</b>	<b>1,332,567</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	593,294	667,283	1,024,489	746,416	774,156
Permanently Restricted Net Assets	552,154	552,154	558,411	558,411	558,411

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>93,610,932</b>	<b>96,228,351</b>	<b>95,345,120</b>	<b>99,220,072</b>	<b>105,653,334</b>
Gross Inpatient Service Revenue	19119244.000	19758648.000	18,568,934	20,634,088	22,316,422
Gross Outpatient Service Revenue	74491688.000	76469703.000	76,776,186	78,585,984	83,336,912
Free Care (Charity Care)	2104946.000	2743657.000	2,766,583	2,423,300	2,258,915
Bad Debt (Provision for Bad Debt)	2956751.000	4011284.000	4,424,397	4,371,650	5,114,879
Contractuals	36104720.000	36163568.000	33,057,895	34,833,815	36,219,944
Changes in Prior Year Estimated/Final Settlements	(1975000.000)	(890000.000)	(1,295,000)	(1,729,000)	(242,000)
Net Patient Service Revenue	54419515.000	54199842.000	56,391,245	59,320,307	62,301,596
Other Operating Revenue	1238060.000	701126.000	1,077,627	1,178,664	1,397,718
<b>Total Operating Revenue</b>	<b>55657575.000</b>	<b>54900968.000</b>	<b>57,468,872</b>	<b>60,498,971</b>	<b>63,699,314</b>
<b>Total Operating Expenses</b>	<b>51072041.000</b>	<b>52330558.000</b>	<b>53,218,576</b>	<b>56,650,928</b>	<b>60,599,381</b>
Depreciation and Amortization	2090838.000	2092239.000	1,961,693	2,015,631	2,441,293
Interest	64937.000	56778.000	39,446	178,046	205,112
Advertising Expenses	90082.000	122124.000	80,202	59,770	61,985
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	90082.000	122124.000	80,202	59,770	61,985
Salaries and Benefits	30218965.000	30995676.000	31,416,736	31,029,476	32,382,594
Other Operating Expenses	18607219.000	19063741.000	19,720,499	23,368,005	25,508,397
<b>Net Operating Income</b>	<b>4585534.000</b>	<b>2570410.000</b>	<b>4,250,296</b>	<b>3,848,043</b>	<b>3,099,933</b>
<b>Total Non-operating Revenue</b>	<b>576310.000</b>	<b>464045.000</b>	<b>383,614</b>	<b>(244,357)</b>	<b>346,493</b>
<b>Total Investment Income</b>	<b>26913.000</b>	<b>18278.000</b>	<b>33,631</b>	<b>47,243</b>	<b>67,010</b>
Interest and Dividends	26913.000	18278.000	33,631	47,243	67,010
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.)	549397.000	445767.000	349,983	(291,600)	279,483
<b>Excess of Revenue over Expenses</b>	<b>5161844.000</b>	<b>3034455.000</b>	<b>4,633,910</b>	<b>3,603,686</b>	<b>3,446,426</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>5161844.000</b>	<b>3034455.000</b>	<b>4,633,910</b>	<b>3,603,686</b>	<b>3,446,426</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>4409588.000</b>	<b>(762813.000)</b>	<b>4,279,348</b>	<b>3,280,632</b>	<b>1,837,417</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	189,066	179,164	165,582	(370,853)	243,036
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,058,322)	(3,978,532)	(520,144)	27,799	(1,868,718)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	20,000	16,673
Other Changes	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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.639	2.060	2.247	2.322	2.548
Current Ratio without Board Designated and Undesignated Investments	2.110	1.739	1.857	1.783	1.939
Days in Accounts Receivable	44.238	35.642	36.363	37.156	37.596
Acid Test	1.001	1.196	1.251	1.228	1.240
Days Cash on Hand, Current	54.628	110.827	111.645	114.942	91.632
Days Cash on Hand, Incl Board Designated & Undesignated Investments	83.502	140.599	146.447	165.387	136.640
Average Payment Period, Accounts Payable and Accrued Expenses	33.436	34.902	30.280	33.208	30.846
Average Payment Period, Current Liabilities	54.563	92.688	89.216	93.593	73.882
<b>Capital Structure</b>					
Equity Financing Ratio	.738	.657	.707	.606	.666
Fixed Asset Financing	.234	.219	.005	.364	.259
Cash Flow Divided by Total Debt	.623	.306	.438	.218	.283
Cash Flow Divided by Total Debt with Operating Income Only	.574	.278	.413	.228	.267
Debt Service Coverage Total	18.598	12.687	18.944	19.997	10.752
Debt Service Coverage Total with Operating Income Only	17.133	11.551	17.849	20.840	10.141
<b>Profitability</b>					
Total Margin	.092	.055	.080	.060	.054
Operating Margin	.082	.047	.074	.064	.049
Non Operating Revenue Margin	.112	.153	.083	(.068)	.101
Return On Assets	.116	.062	.090	.055	.055
Return On Equity	.157	.095	.127	.091	.083
Markup	1.857	1.852	1.812	1.772	1.767
Deductible	.386	.376	.347	.351	.343
Markup Adjustment for Deductible	1.150	1.161	1.191	1.157	1.169
Reported Income Index	1.171	(3.978)	1.083	1.098	1.876
<b>Asset Efficiency</b>					
Total Asset Turnover	1.265	1.134	1.126	.922	1.029
Fixed Asset Turnover	4.136	4.177	4.664	3.958	3.152
Average Age Plant Depreciation Only	14.175	14.827	16.646	16.145	14.031
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.159	.025	.017	.064	.070
Total Operating Revenue Growth	.128	(.014)	.047	.053	.053
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.096	.090	.002	.140	.126

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>13,058,125</b>	<b>15,012,109</b>	<b>14,531,402</b>	<b>19,040,734</b>	<b>19,236,283</b>
Cash and Investment	3,940,965	5,368,040	3,340,388	7,735,031	7,053,727
Current Assets Whose Use is Limited	152,947	153,486	92,751	150,005	146,791
Net Patient Accounts Receivable	5,639,738	6,489,783	7,749,753	7,696,777	8,932,377
Due from Affiliates	†	†	291,053	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	2,380,723	2,578,577	2,594,674	2,982,447	2,910,375
Other Current Assets	943,752	422,223	462,783	476,474	193,013
<b>Total Non-Current Assets</b>	<b>75,733,703</b>	<b>84,952,183</b>	<b>86,140,902</b>	<b>92,820,602</b>	<b>105,634,415</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	43,254,462	49,336,807	49,894,030	56,153,459	60,292,845
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	7,741,335	9,741,206	10,310,984	11,573,294	15,419,861
Gross Property, Plant and Equipment (PP&E)	61,779,328	65,298,741	68,365,054	70,636,717	77,651,099
Accumulated Depreciation	37,041,422	39,424,571	42,429,166	45,542,868	47,729,390
Net Property, Plant and Equipment (PP&E)	24,737,906	25,874,170	25,935,888	25,093,849	29,921,709
<b>Total Unrestricted Assets</b>	<b>88,791,828</b>	<b>99,964,292</b>	<b>100,672,304</b>	<b>111,861,336</b>	<b>124,870,698</b>
<b>Total Current Liabilities</b>	<b>14,564,695</b>	<b>19,660,152</b>	<b>16,543,265</b>	<b>19,790,724</b>	<b>17,727,761</b>
Current Long Term Debt (LTD)	406,098	424,095	436,868	457,183	432,314
Accounts Payable and Accrued Expenses	6,884,089	8,016,934	7,657,167	6,952,461	7,901,096
Estimated Third Party Settlements	6,567,121	9,435,717	6,268,245	9,893,090	7,730,617
Due to Affiliates	707,387	1,783,406	2,076,514	2,393,954	1,663,734
Other Current Liabilities	†	†	104,471	94,036	†
<b>Total Non-current Liabilities</b>	<b>9,580,416</b>	<b>9,888,693</b>	<b>10,731,705</b>	<b>11,995,735</b>	<b>15,863,303</b>
Long Term Debt	6,501,723	6,178,134	6,052,013	5,583,378	5,037,783
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	2,247,519	3,325,357	4,670,520
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	3,078,693	3,710,559	2,432,173	3,087,000	6,155,000
<b>Fund Balance Unrestricted</b>	<b>64,646,717</b>	<b>70,415,447</b>	<b>73,397,334</b>	<b>80,074,877</b>	<b>91,279,634</b>
<b>Total Liabilities &amp; Equity</b>	<b>88,791,828</b>	<b>99,964,292</b>	<b>100,672,304</b>	<b>111,861,336</b>	<b>124,870,698</b>
<b>Total Restricted Assets</b>	<b>16,186,429</b>	<b>18,416,093</b>	<b>20,912,375</b>	<b>19,521,498</b>	<b>20,286,269</b>
Cash and Investments	16,186,429	18,416,093	20,912,375	19,521,498	20,286,269
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>16,186,429</b>	<b>18,416,093</b>	<b>20,912,375</b>	<b>19,521,498</b>	<b>20,286,269</b>
<b>Total Restricted Fund Balance</b>	<b>16,186,429</b>	<b>18,416,093</b>	<b>20,912,375</b>	<b>19,521,498</b>	<b>20,286,269</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,599,224	1,654,134	1,730,569	1,702,855	1,829,229
Permanently Restricted Net Assets	14,587,205	16,761,959	19,181,806	17,818,643	18,457,040

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>112,910,211</b>	<b>118,984,918</b>	<b>120,536,536</b>	<b>134,257,478</b>	<b>145,865,101</b>
Gross Inpatient Service Revenue	25,618,253	27,160,285	24,771,141	29,180,381	32,301,588
Gross Outpatient Service Revenue	87,291,958	91,824,633	95,765,395	105,077,097	113,563,513
Free Care (Charity Care)	3,944,129	5,095,397	5,758,415	5,095,049	5,201,743
Bad Debt (Provision for Bad Debt)	4,341,000	5,377,294	5,474,729	5,630,152	5,235,162
Contractuals	37,289,859	40,196,725	38,927,490	44,391,672	48,273,104
Changes in Prior Year Estimated/Final Settlements	(600,000)	(2,400,000)	(1,500,000)	(2,200,000)	†
Net Patient Service Revenue	67,935,223	70,715,502	71,875,902	81,340,605	87,155,092
Other Operating Revenue	2,338,191	1,692,752	2,662,261	3,091,711	4,249,725
<b>Total Operating Revenue</b>	<b>70,273,414</b>	<b>72,408,254</b>	<b>74,538,163</b>	<b>84,432,316</b>	<b>91,404,817</b>
<b>Total Operating Expenses</b>	<b>66,139,205</b>	<b>69,877,391</b>	<b>74,730,977</b>	<b>77,647,540</b>	<b>85,192,030</b>
Depreciation and Amortization	3,096,520	3,081,428	3,302,765	4,181,834	4,262,905
Interest	331,866	333,494	414,240	199,865	114,518
Advertising Expenses	61,178	(228)	14,270	29,802	13,743
Allowed Advertising Expenses	61,178	(228)	14,270	29,802	13,743
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	41,660,166	42,547,345	44,975,971	46,809,542	50,561,744
Other Operating Expenses	20,989,475	23,915,352	26,023,731	26,426,497	30,239,120
<b>Net Operating Income</b>	<b>4,134,209</b>	<b>2,530,863</b>	<b>(192,814)</b>	<b>6,784,776</b>	<b>6,212,787</b>
<b>Total Non-operating Revenue</b>	<b>5,227,390</b>	<b>4,687,711</b>	<b>4,529,428</b>	<b>537,822</b>	<b>5,981,577</b>
<b>Total Investment Income</b>	<b>5,279,973</b>	<b>4,437,150</b>	<b>4,431,969</b>	<b>438,489</b>	<b>5,925,117</b>
Interest and Dividends	1,253,487	1,317,102	1,261,934	1,536,675	1,897,546
Realized Gains/Losses on Sales of Securities	4,026,486	3,120,048	3,170,035	(1,098,186)	4,027,571
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(157,879)	(38,871)	(135,509)	(19,207)	(22,645)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	105,296	289,432	232,968	118,540	79,105
<b>Excess of Revenue over Expenses</b>	<b>9,361,599</b>	<b>7,218,574</b>	<b>4,336,614</b>	<b>7,322,598</b>	<b>12,194,364</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>9,361,599</b>	<b>7,218,574</b>	<b>4,336,614</b>	<b>7,322,598</b>	<b>12,194,364</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>8,474,025</b>	<b>5,768,730</b>	<b>2,981,887</b>	<b>6,677,543</b>	<b>11,204,757</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(887,574)	(1,449,844)	(1,354,727)	(645,055)	(989,607)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.866	3.273	3.894	3.799	4.486
Current Ratio without Board Designated and Undesignated Investments	.897	.764	.878	.962	1.085
Days in Accounts Receivable	30.301	33.497	39.355	34.538	37.408
Acid Test	.281	.281	.208	.398	.406
Days Cash on Hand, Current	23.703	30.172	17.543	39.175	32.475
Days Cash on Hand, Incl Board Designated & Undesignated Investments	274.134	299.768	272.503	318.163	304.403
Average Payment Period, Accounts Payable and Accrued Expenses	39.857	43.808	39.128	34.542	35.635
Average Payment Period, Current Liabilities	84.326	107.431	84.537	98.326	79.954
<b>Capital Structure</b>					
Equity Financing Ratio	.728	.704	.729	.716	.731
Fixed Asset Financing	.263	.239	.233	.222	.168
Cash Flow Divided by Total Debt	.516	.349	.280	.362	.490
Cash Flow Divided by Total Debt with Operating Income Only	.299	.190	.114	.345	.312
Debt Service Coverage Total	14.407	14.378	9.607	18.382	28.987
Debt Service Coverage Total with Operating Income Only	8.519	8.039	4.204	17.537	18.524
<b>Profitability</b>					
Total Margin	.124	.094	.055	.086	.125
Operating Margin	.059	.035	(.003)	.080	.068
Non Operating Revenue Margin	.558	.649	1.044	.073	.491
Return On Assets	.105	.072	.043	.065	.098
Return On Equity	.145	.103	.059	.091	.134
Markup	1.743	1.727	1.649	1.769	1.762
Deductible	.330	.338	.323	.331	.331
Markup Adjustment for Deductible	1.179	1.152	1.128	1.197	1.195
Reported Income Index	1.105	1.251	1.454	1.097	1.088
<b>Asset Efficiency</b>					
Total Asset Turnover	.850	.771	.785	.760	.780
Fixed Asset Turnover	2.841	2.798	2.874	3.365	3.055
Average Age Plant Depreciation Only	11.962	12.794	12.847	10.891	11.196
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.018	.057	.069	.039	.097
Total Operating Revenue Growth	(.031)	.030	.029	.133	.083
Realized Gains Divided by Non-Operating Revenue	.770	.666	.700	(2.042)	.673
Realized Gains Divided by Net Income	.430	.432	.731	(.150)	.330
Long Term Debt to Equity	.101	.088	.082	.070	.055

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>27,665,409</b>	<b>31,575,179</b>	<b>29,886,175</b>	<b>28,809,236</b>	<b>32,092,026</b>
Cash and Investment	871,178	238,890	1,218,578	841,340	4,209,245
Current Assets Whose Use is Limited	1,733,219	1,784,753	1,685,735	823,036	816,189
Net Patient Accounts Receivable	20,018,973	22,816,269	22,254,601	22,268,214	21,866,724
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	1,610,865	†	†	†
Other Accounts Receivable	260,513	564,839	108,072	267,721	512,010
Inventory	3,748,911	3,408,904	3,434,214	3,622,457	3,700,051
Other Current Assets	1,032,615	1,150,659	1,184,975	986,468	987,807
<b>Total Non-Current Assets</b>	<b>80,851,580</b>	<b>74,784,897</b>	<b>78,982,371</b>	<b>80,029,724</b>	<b>96,338,203</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	24,706,146	25,174,008	29,387,005	32,523,790	33,830,257
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,303,201	1,373,049	1,637,714	1,387,742	12,344,984
Gross Property, Plant and Equipment (PP&E)	112,630,275	114,090,843	117,138,250	119,663,102	126,900,057
Accumulated Depreciation	61,788,042	65,853,003	69,180,598	73,544,910	76,737,095
Net Property, Plant and Equipment (PP&E)	50,842,233	48,237,840	47,957,652	46,118,192	50,162,962
<b>Total Unrestricted Assets</b>	<b>108,516,989</b>	<b>106,360,076</b>	<b>108,868,546</b>	<b>108,838,960</b>	<b>128,430,229</b>
<b>Total Current Liabilities</b>	<b>21,342,314</b>	<b>15,844,763</b>	<b>17,343,671</b>	<b>13,290,938</b>	<b>14,557,602</b>
Current Long Term Debt (LTD)	1,460,000	1,602,301	1,542,382	1,431,702	1,530,941
Accounts Payable and Accrued Expenses	15,782,849	14,242,462	15,801,289	11,859,236	13,026,661
Estimated Third Party Settlements	4,099,465	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>28,976,269</b>	<b>27,171,522</b>	<b>23,948,279</b>	<b>25,186,604</b>	<b>44,542,680</b>
Long Term Debt	17,877,565	18,708,628	17,125,493	14,541,202	15,920,567
Estimated Third Party Settlements	†	†	72,122	897,258	5,664,735
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	10,211,032	7,536,793	5,673,108	8,768,536	10,442,828
Other Non-Current Liabilities	887,672	926,101	1,077,556	979,608	12,514,550
<b>Fund Balance Unrestricted</b>	<b>58,198,406</b>	<b>63,343,791</b>	<b>67,576,596</b>	<b>70,361,418</b>	<b>69,329,947</b>
<b>Total Liabilities &amp; Equity</b>	<b>108,516,989</b>	<b>106,360,076</b>	<b>108,868,546</b>	<b>108,838,960</b>	<b>128,430,229</b>
<b>Total Restricted Assets</b>	<b>8,569,801</b>	<b>9,387,385</b>	<b>10,896,475</b>	<b>11,395,935</b>	<b>11,703,343</b>
Cash and Investments	8,569,801	9,387,385	10,896,475	11,395,935	11,703,343
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>8,569,801</b>	<b>9,387,385</b>	<b>10,896,475</b>	<b>11,395,935</b>	<b>11,703,343</b>
<b>Total Restricted Fund Balance</b>	<b>8,569,801</b>	<b>9,387,385</b>	<b>10,896,475</b>	<b>11,395,935</b>	<b>11,703,343</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	5,951,564	6,507,861	7,621,004	8,193,544	8,354,947
Permanently Restricted Net Assets	2,618,237	2,879,524	3,275,471	3,202,391	3,348,396

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>328,015,064</b>	<b>330,800,519</b>	<b>333,743,870</b>	<b>357,634,220</b>	<b>363,395,355</b>
Gross Inpatient Service Revenue	87,831,897	87,875,947	87,377,408	90,337,615	81,871,618
Gross Outpatient Service Revenue	240,183,167	242,924,572	246,366,462	267,296,605	281,523,737
Free Care (Charity Care)	6,124,347	8,271,040	8,428,724	6,676,023	6,330,293
Bad Debt (Provision for Bad Debt)	7,171,710	7,730,859	7,509,170	8,743,359	10,462,890
Contractuals	163,602,256	169,127,252	173,025,151	183,044,785	185,936,794
Changes in Prior Year Estimated/Final Settlements	†	(1,300,000)	†	†	†
Net Patient Service Revenue	151,116,751	146,971,368	144,780,825	159,170,053	160,665,378
Other Operating Revenue	3,004,073	4,936,500	3,971,147	3,307,804	3,342,019
<b>Total Operating Revenue</b>	<b>154,120,824</b>	<b>151,907,868</b>	<b>148,751,972</b>	<b>162,477,857</b>	<b>164,007,397</b>
<b>Total Operating Expenses</b>	<b>155,761,918</b>	<b>153,607,184</b>	<b>151,586,182</b>	<b>163,300,129</b>	<b>166,383,741</b>
Depreciation and Amortization	5,534,301	4,905,160	4,638,105	4,446,750	4,439,822
Interest	859,231	956,842	890,935	806,974	696,182
Advertising Expenses	658,000	582,000	446,000	907,000	907,930
Allowed Advertising Expenses	62,453	70,050	59,263	84,968	84,200
Non-Allowed Advertising Expenses	595,547	511,950	386,737	379,032	823,730
Salaries and Benefits	89,164,185	90,831,072	87,063,753	93,023,329	95,930,928
Other Operating Expenses	59,546,201	56,332,110	58,547,389	64,559,076	64,408,879
<b>Net Operating Income</b>	<b>(1,641,094)</b>	<b>(1,699,316)</b>	<b>(2,834,210)</b>	<b>(822,272)</b>	<b>(2,376,344)</b>
<b>Total Non-operating Revenue</b>	<b>278,816</b>	<b>3,523,774</b>	<b>4,093,013</b>	<b>990,386</b>	<b>1,891,864</b>
<b>Total Investment Income</b>	<b>(228,630)</b>	<b>3,024,207</b>	<b>3,891,181</b>	<b>(786,291)</b>	<b>1,785,540</b>
Interest and Dividends	82,170	11,465	37,383	163,980	137,471
Realized Gains/Losses on Sales of Securities	(310,800)	3,012,742	3,853,798	(950,271)	1,648,069
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	(67,968)	(3,397)	3,292	11,600	75,085
Other Non-Operating Revenues (Gifts, Bequests, etc.)	575,414	502,964	198,540	1,765,077	31,239
<b>Excess of Revenue over Expenses</b>	<b>(1,362,278)</b>	<b>1,824,458</b>	<b>1,258,803</b>	<b>168,114</b>	<b>(484,480)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(1,362,278)</b>	<b>1,824,458</b>	<b>1,258,803</b>	<b>168,114</b>	<b>(484,480)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(3,988,047)</b>	<b>5,145,385</b>	<b>4,232,807</b>	<b>2,135,137</b>	<b>(1,031,471)</b>
Net Assets Released for Restrictions - Capital	821,062	659,348	82,574	488,023	348,946
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	(3,446,831)	2,661,579	2,891,430	1,479,000	(895,937)
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 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.454	3.582	3.418	4.615	4.528
Current Ratio without Board Designated and Undesignated Investments	1.296	1.993	1.723	2.168	2.204
Days in Accounts Receivable	48.353	56.664	56.105	51.064	49.677
Acid Test	.122	.128	.167	.125	.345
Days Cash on Hand, Current	6.328	4.967	7.214	3.824	11.327
Days Cash on Hand, Incl Board Designated & Undesignated Investments	66.355	66.759	80.207	78.555	87.576
Average Payment Period, Accounts Payable and Accrued Expenses	38.347	34.959	39.248	27.249	29.360
Average Payment Period, Current Liabilities	51.854	38.892	43.079	30.539	32.811
<b>Capital Structure</b>					
Equity Financing Ratio	.536	.596	.621	.646	.540
Fixed Asset Financing	.352	.388	.357	.315	.317
Cash Flow Divided by Total Debt	.083	.156	.143	.120	.067
Cash Flow Divided by Total Debt with Operating Income Only	.077	.075	.044	.094	.035
Debt Service Coverage Total	2.144	3.180	2.723	2.308	2.186
Debt Service Coverage Total with Operating Income Only	2.026	1.722	1.081	1.886	1.297
<b>Profitability</b>					
Total Margin	(.009)	.012	.008	.001	(.003)
Operating Margin	(.011)	(.011)	(.019)	(.005)	(.014)
Non Operating Revenue Margin	(.205)	1.931	3.252	5.891	(3.905)
Return On Assets	(.013)	.017	.012	.002	(.004)
Return On Equity	(.023)	.029	.019	.002	(.007)
Markup	2.125	2.186	2.228	2.210	2.204
Deductible	.499	.511	.518	.512	.512
Markup Adjustment for Deductible	1.075	1.085	1.086	1.089	1.087
Reported Income Index	.342	.355	.297	.060	.470
<b>Asset Efficiency</b>					
Total Asset Turnover	1.423	1.461	1.404	1.502	1.292
Fixed Asset Turnover	3.031	3.149	3.102	3.523	3.269
Average Age Plant Depreciation Only	11.165	13.425	14.916	16.539	17.284
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.061	(.014)	(.013)	.077	.019
Total Operating Revenue Growth	.030	(.014)	(.021)	.092	.009
Realized Gains Divided by Non-Operating Revenue	(1.115)	.855	.942	(.959)	.871
Realized Gains Divided by Net Income	.228	1.651	3.061	(5.653)	(3.402)
Long Term Debt to Equity	.307	.295	.253	.207	.230

† Data not available or not applicable