1 **DEDUCTIBLE** Total Deductions from Revenue

 Total Patient Services Revenue

 2 **MARKUP** Total Patient Service Revenue +

 Other Operating Revenue

 Operating Expenses

 3 **OPERATING MARGIN** Total Operating Revenue -

 Total Operating Expense

 Total Operating Revenue

 4 **TOTAL MARGIN** Net Revenue or (Expense)

 Total Operating Revenue +

 Non-Operating Rev.-Net of Exp.

 5 **EXPENSE TO REVENUE** Total Operating Expenses

 Total Operating Revenue

 6 **NON-OPERATING REVENUE** Non-Operating Rev.-Net of Exp.

 Net Revenue or (Expense)

 7 **REPORTED INCOME INDEX** Net Revenue or (Expense)

 Current Yr-Unrestricted Fund Balance

 or Total Equity minus

 Prior Yr-Unrestricted Fund Balance

 or Total Equity

 8 **RETURN ON TOTAL ASSETS** Net Revenue or (Expense)

 Total Assets

 9 **RETURN ON EQUITY** Net Revenue or (Expense)

 Unrestricted Fund Balance

 or Total Equity

 10 **GROWTH RATE IN EQUITY** Current Yr-Unrestricted Fund Balance

 or Total Equity minus

 Prior Yr-Unrestricted Fund Balance

 or Total Equity

 Unrestricted Fund Balance

 or Total Equity

 11 **CURRENT** Total Current Assets

 Total Current Liabilities

12 **LIABILITIES TO ASSETS** Total Current Liabilities +

 Total Long Term Debt

 Total Assets

 13 **DAYS IN PATIENT** Accounts Receivable -

 **ACCOUNT RECEIVABLE** Less Est. Uncollectible & Allow.

 Net Patient Service Revenue/365

 14 **AVERAGE PAYMENT PERIOD** Total Current Liabilities

 (Total Operating Expense -

 Depreciation)/365

 15 **DAYS CASH ON HAND** Cash +

 Marketable Securities

 (Total Operating Expense -

 Depreciation)/365

 16 **EQUITY FINANCING** Unrestricted Fund Balance

 or Total Equity

 Total Assets

 17 **LONG TERM DEBT TO EQUITY** Total Long Term Debt

 Unrestricted Fund Balance

 or Total Equity

 18 **FIXED ASSET FINANCING** Total Long Term Debt

 Net Property, Plant & Equipment

 19 **CASH FLOW TO TOTAL DEBT** Net Revenue or (Expense) +

 Depreciation

 Total Current Liabilities +

 Total Long Term Debt

 20 **CAPITAL EXPENSE** Interest Expense +

 Depreciation

 Total Operating Expense -

 Interest Expense -

 Depreciation

21 **TIMES INTEREST EARNED** Net Revenue or (Expense) +

 Interest Expense

 Interest Expense

 22 **DEBT SERVICE COVERAGE** Net Revenue or (Expense) +

 Depreciation

 Interest Expense

 Cur. Maturities of Long Term Debt +

 Interest Expense

 23 **LONG TERM DEBT** Total Long Term Debt

 **TO DEPRECIATION** Depreciation

 24 **TOTAL ASSET TURNOVER** Total Operating Revenue

 Total Assets

 25 **FIXED ASSET TURNOVER** Total Operating Revenue

 Net Property, Plant & Equipment

 26 **CURRENT ASSET TURNOVER** Total Operating Revenue

 Total Current Assets

 27 **INVENTORY** Total Operating Revenue

 Inventory

 28 **AVERAGE AGE OF PLANT** Less Accumulated Depreciation

 Depreciation

 27 **FINANCIAL VIABILITY INDEX** ((1-((Unrestricted Fund Balance

 or Total Equity

 Total Assets)) \*

 ((1-((Total Operating Revenue -

 Total Operating Expense

 Total Operating Revenue))^4))

 \* 4/(Total Current Assets

 Total Current Liabilities)

 Or Restated as

((1-((Unrestricted Fund Balance or Total Equity/Total Assets)) \*

((1-((Total Operating Revenue - Total Operating Expense/Total Operating Revenue))^4)) \*

4/(Total Current Assets/Total Current Liabilities)

Or Restated as

((1-Equity Financing)\*((1-Operating Margin)^4))\*4/Current

Glossary of Statements of Revenues and Expenses

Patient Operating Revenues

 Daily Patient Care 6,000

 Ancillary Services 4,000

 Total Patient Service Revenue 10,000

 Total Deduction from Revenue 1,500

 Net Patient Service Revenue 8,500

 Other Operating Revenue 750

 Total Operating Revenue 9,250

Operating Expenses

 Salaries and Benefits

 Supplies

 Contractual Services

 Physician Fees

 Interest

 Depreciation

 Other

 Total Operating Expenses 8,900

 Net Revenue or (Expense) from Operations 350

Non-Operating Rev. - Net of Expense 50

 Net Revenue or (Expense) 400