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