

Maine Health Data Organization

Hospital Financial Information

Part III

2015 – 2019 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 - August 2021

Hospital Mergers/Acquisitions:

Mayo Regional Hospital - On 3/1/2020 Mayo Regional Hospital merged into Northern Light Health and became the 10th hospital of Northern Light Health system. Last reporting year for Mayo as a stand alone entity was FY 2019.

MaineHealth Unification - Effective 1/1/2019, the MaineHealth System is comprised of MaineHealth Services (formerly named MaineHealth), the parent organization, and its subsidiaries. The subsidiaries of MaineHealth Services include MaineHealth, NorDx, MaineHealth Care at Home, and The Memorial Hospital at N.H. The subsidiary MaineHealth, whose former legal name was Maine Medical Center, includes eight acute care hospitals that were formerly individual entities until the execution of the unification merger. These hospitals are now local health systems within the subsidiary named MaineHealth utilizing d/b/a's of Maine Medical Center, Southern Maine Health Care, LincolnHealth, Western Maine Healthcare (Stephens Memorial Hospital), Franklin Community Health Network (Franklin Memorial Hospital), Maine Behavioral Healthcare, and Coastal Healthcare Alliance (Waldo County General Hospital and Pen Bay Medical Center). The accounting changes necessitated by the MaineHealth unification process distorts the Changes in Unrestricted Net Assets and the balance sheet accounts as things shifted to MaineHealth Corporate. These changes therefore impact some of the ratio calculations (e.g.; Days Cash on Hand did not actually drop precipitously from FY18 to FY19; as cash was now accounted for at the MH level).

Aroostook Medical Center (TAMC) - d/b/a Northern Light A.R. Gould Hospital

Mid Coast Hospital – On 8/21/2015 Mid Coast Hospital acquired Parkview Adventist Medical Center due to Parkview filing bankruptcy 6/16/2015. Last financial data reporting year for Parkview was FY 2014 (see 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

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".

Maine Hospital Designation*

August 1, 2019

Hospital Name	Peer Group
Acadia Hospital (Northern Light Acadia Hospital)	E
Aroostook Medical Center (Northern Light A.R. Gould Hospital)	B
Blue Hill Memorial Hospital (Northern Light Blue Hill Hospital)	D
Bridgton Hospital	D
Calais Regional Hospital	D
Cary Medical Center	C
Central Maine Medical Center	A
Charles A. Dean Memorial Hospital (Northern Light Charles A. Dean Hospital)	D
Down East Community Hospital	D
Eastern Maine Medical Center (Northern Light Eastern Maine Medical Center)	A
Franklin Memorial Hospital	C
Houlton Regional Hospital	D
Inland Hospital (Northern Light Inland Hospital)	C
LincolnHealth	D
Maine Behavioral Healthcare (Spring Harbor Hospital)	E
Maine Coast Memorial Hospital (Northern Light Maine Coast	C
Maine Medical Center	A
MaineGeneral Medical Center	A
Mayo Regional Hospital	D
Mercy Hospital (Northern Light 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 (Northern Light 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)

Maine Health Data Organization

Hospital Financial Information Part III

Page 4 of 111

	Acadia Hospital Corporation -- Bangor, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Current Assets	28,102,770	24,839,650	18,654,885	21,961,231	26,997,777
Cash and Investment	21,261,811	20,937,756	8,310,290	15,587,645	21,097,376
Current Assets Whose Use is Limited	344,933	424,244	416,646	426,257	442,803
Net Patient Accounts Receivable	3,181,978	2,931,290	3,222,148	3,752,113	3,881,123
Due from Affiliates	337,104	299,988	269,802	166,074	52,079
Third Party Settlements Receivable	2,641,922	†	6,130,432	1,710,711	1,220,671
Other Accounts Receivable	63,561	48,323	21,008	48,940	54,210
Inventory	155,730	142,863	128,921	111,035	95,897
Other Current Assets	115,731	55,186	155,638	158,456	153,618
Total Non-Current Assets	23,507,249	24,389,415	9,761,693	8,988,469	8,695,749
Trustee Held Investments	34,776	19,248	†	†	†
Board Designated and Undesignated Investments	11,813,820	11,543,285	140,773	101,126	109,372
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	1,126,863	2,483,488	100,062	81,704	83,702
Gross Property, Plant and Equipment (PP&E)	34,361,410	35,325,641	32,539,789	32,735,433	33,320,080
Accumulated Depreciation	23,829,620	24,982,247	23,018,931	23,929,794	24,817,405
Net Property, Plant and Equipment (PP&E)	10,531,790	10,343,394	9,520,858	8,805,639	8,502,675
Total Unrestricted Assets	51,610,019	49,229,065	28,416,578	30,949,700	35,693,526
Total Current Liabilities	15,537,960	11,753,772	9,884,844	10,912,779	7,669,440
Current Long Term Debt (LTD)	1,078,368	1,251,014	1,313,328	1,365,772	1,307,343
Accounts Payable and Accrued Expenses	3,954,742	4,699,387	4,754,589	3,786,845	3,667,040
Estimated Third Party Settlements	10,181,181	5,471,056	3,454,466	4,571,114	4,659
Due to Affiliates	323,669	332,315	362,461	1,189,048	2,690,398
Other Current Liabilities	†	†	†	†	†
Total Non-Current Liabilities	20,146,608	19,222,786	12,918,435	11,438,259	12,161,200
Long Term Debt	5,631,071	4,262,041	2,891,723	1,468,961	104,628
Estimated Third Party Settlements	5,179,119	5,093,763	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	9,336,418	9,866,982	10,026,712	9,969,298	12,056,572
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	15,925,451	18,252,507	5,613,299	8,598,662	15,862,886
Total Liabilities & Equity	51,610,019	49,229,065	28,416,578	30,949,700	35,693,526
Total Restricted Assets	301,295	435,203	456,506	432,465	554,167
Cash and Investments	301,295	435,203	456,506	432,465	554,167
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	301,295	435,203	456,506	432,465	554,167
Total Restricted Fund Balance	301,295	435,203	456,506	432,465	554,167
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	149,093	173,201	190,404	163,963	283,065
Permanently Restricted Net Assets	152,202	262,002	266,102	268,502	271,102

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 5 of 111

	Acadia Hospital Corporation -- Bangor, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	91,170,014	101,468,427	109,546,583	112,803,285	115,522,283
Gross Inpatient Service Revenue	57,446,196	61,509,222	72,636,659	74,530,064	78,345,868
Gross Outpatient Service Revenue	33,723,818	39,959,205	36,909,924	38,273,221	37,176,415
Free Care (Charity Care)	12,933,611	17,909,612	19,939,408	18,128,249	18,461,574
Bad Debt (Provision for Bad Debt)	2,988,273	3,426,608	1,383,150	4,108,382	4,247,417
Contractuals	27,325,679	28,365,501	32,814,184	36,402,667	35,355,915
Changes in Prior Year Estimated/Final Settlements	(779,881)	(1,326,861)	(9,646,965)	(1,464,182)	(4,542,032)
Net Patient Service Revenue	48,702,332	53,093,567	65,056,806	55,628,169	61,999,409
Other Operating Revenue	2,777,441	3,046,431	3,356,083	2,065,570	1,839,051
Total Operating Revenue	51,479,773	56,139,998	68,412,889	57,693,739	63,838,460
Total Operating Expenses	49,069,606	52,585,560	54,853,017	54,291,304	53,902,382
Depreciation and Amortization	1,033,660	1,176,544	947,245	912,814	882,939
Interest	312,605	279,557	233,913	176,387	119,393
Advertising Expenses	9,169	22,563	6,474	74,635	51,288
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	9,169	22,563	6,474	74,635	51,288
Salaries and Benefits	34,061,447	37,062,975	40,374,013	40,677,185	40,350,207
Other Operating Expenses	13,652,725	14,043,921	13,291,372	12,450,283	12,498,555
Net Operating Income	2,410,167	3,554,438	13,559,872	3,402,435	9,936,078
Total Non-Operating Revenue	494,773	491,309	(105,930)	10,902	(34,617)
Total Investment Income	494,773	491,309	(105,930)	10,902	10,883
Interest and Dividends	497,635	481,670	50,989	10,902	10,883
Realized Gains/Losses on Sales of Securities	(2,862)	9,639	(156,919)	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	(45,500)
Excess of Revenue over Expenses	2,904,940	4,045,747	13,453,942	3,413,337	9,901,461
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,904,940	4,045,747	13,453,942	3,413,337	9,901,461
Total Change in Unrestricted Net Assets	504,425	2,327,056	(12,639,208)	2,985,362	7,264,223
Net Assets Released for Restrictions - Capital	56,475	†	21,669	31,012	12,271
Unrealized Gains/Losses on Investments	(145,261)	10,595	105,057	†	†
Minimum Pension Liability Adjustment	(1,285,067)	(742,939)	522,275	66,812	(2,404,598)
Transfers From/To Affiliates	(1,025,442)	(990,543)	(26,746,746)	(529,035)	(246,999)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(1,220)	4,196	4,595	3,236	2,088

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 6 of 111

	Acadia Hospital Corporation -- Bangor, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.569	3.095	1.901	2.022	3.534
Current Ratio without Board Designated and Undesignated Investments	1.809	2.113	1.887	2.012	3.520
Days in Accounts Receivable	23.847	20.152	18.078	24.619	22.849
Acid Test	1.391	1.817	.883	1.467	2.809
Days Cash on Hand, Current	164.178	151.669	59.091	109.502	148.288
Days Cash on Hand, Incl Board Designated & Undesignated Investments	253.945	233.625	60.044	110.194	149.041
Average Payment Period, Accounts Payable and Accrued Expenses	30.050	33.365	32.194	25.894	25.245
Average Payment Period, Current Liabilities	118.065	83.451	66.931	74.621	52.798
Capital Structure					
Equity Financing Ratio	.309	.371	.198	.278	.444
Fixed Asset Financing	.535	.412	.304	.167	.012
Cash Flow Divided by Total Debt	.110	.169	.632	.194	.544
Cash Flow Divided by Total Debt with Operating Income Only	.097	.153	.636	.193	.546
Debt Service Coverage	2.957	4.052	9.856	3.022	7.342
Debt Service Coverage with Operating Income Only	2.613	3.690	9.927	3.015	7.365
Profitability					
Total Margin	.056	.071	.197	.059	.155
Operating Margin	.047	.063	.198	.059	.156
Non Operating Revenue Margin	.170	.121	(.008)	.003	(.003)
Return on Assets	.056	.082	.473	.110	.277
Return on Equity	.182	.222	2.397	.397	.624
Markup	1.915	1.988	2.058	2.116	2.177
Deductible	.300	.280	.300	.323	.306
Markup Adjustment for Deductible	1.358	1.448	1.460	1.445	1.521
Reported Income Index	5.759	1.739	(1.064)	1.143	1.363
Asset Efficiency					
Total Asset Turnover	1.007	1.150	2.404	1.864	1.788
Fixed Asset Turnover	4.888	5.428	7.186	6.552	7.508
Average Age of Plant Depreciation Only	23.054	21.234	24.301	26.215	28.108
Other Financial Ratios					
Total Operating Expense Growth	.010	.072	.043	(.010)	(.007)
Total Operating Revenue Growth	.036	.091	.219	(.157)	.107
Realized Gains Divided by NonOperating Revenue	(.006)	.020	1.481	†	†
Realized Gains Divided by NetIncome	(.001)	.002	(.012)	†	†
Long Term Debt to Equity	.354	.234	.515	.171	.007

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 7 of 111

DATA ELEMENTS	Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 30,515,603	\$ 21,546,264	\$ 15,358,769	\$ 21,071,930	\$ 25,897,530
Cash and Investment	2,624,292	(1,871,709)	(13,600,972)	(4,059,631)	(2,679,201)
Current Assets Whose Use is Limited	407,440	3,171,287	73,576	88,772	116,987
Net Patient Accounts Receivable	17,667,254	13,590,298	13,775,722	12,853,867	16,713,593
Due from Affiliates	83,501	101,106	42,607	81,916	1,212
Third Party Settlements Receivable	4,581,037	2,423,020	10,453,929	6,649,039	7,300,913
Other Accounts Receivable	1,883,745	709,960	1,009,719	2,183,086	1,413,172
Inventory	2,158,307	2,084,926	2,198,408	2,254,826	2,025,307
Other Current Assets	1,110,027	1,337,376	1,405,780	1,020,055	1,005,547
Total Non-Current Assets	49,276,144	48,106,869	41,639,490	40,226,237	38,095,579
Trustee Held Investments	5,447,925	5,366,168	†	†	†
Board Designated and Undesignated Investments	167,399	7,500	5,796,355	6,273,011	5,995,958
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	6,995,531	4,960,214	1,052,369	1,044,833	1,088,173
Gross Property, Plant and Equipment (PP&E)	95,196,967	99,807,201	92,546,262	93,986,463	94,876,280
Accumulated Depreciation	58,531,678	62,034,214	57,755,496	61,078,070	63,864,832
Net Property, Plant and Equipment (PP&E)	36,665,289	37,772,987	34,790,766	32,908,393	31,011,448
Total Unrestricted Assets	79,791,747	69,653,133	56,998,259	61,298,167	63,993,109
Total Current Liabilities	35,983,027	28,379,335	15,383,571	15,804,443	19,172,454
Current Long Term Debt (LTD)	1,385,000	51,767	55,316	62,711	97,025
Accounts Payable and Accrued Expenses	15,330,964	12,071,067	11,678,764	11,772,784	10,550,200
Estimated Third Party Settlements	1,985,256	1,216,949	1,295,361	1,096,912	444,440
Due to Affiliates	9,919,807	15,039,552	2,354,130	2,872,036	8,080,789
Other Current Liabilities	7,362,000	†	†	†	†
Total Non-Current Liabilities	16,070,042	27,221,824	26,456,540	26,802,662	26,391,429
Long Term Debt	5,117,077	20,483,650	20,382,063	20,273,253	20,130,091
Estimated Third Party Settlements	1,186,190	1,117,314	26,520	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	4,141,396	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	5,369,807	5,366,168	5,791,355	6,270,497	5,993,364
Other Non-Current Liabilities	255,572	254,692	256,602	258,912	267,974
Fund Balance Unrestricted	27,738,678	14,051,974	15,158,148	18,691,062	18,429,226
Total Liabilities & Equity	79,791,747	69,653,133	56,998,259	61,298,167	63,993,109
Total Restricted Assets	7,055,340	7,024,147	7,236,746	6,680,972	6,037,020
Cash and Investments	7,055,340	7,024,147	7,236,746	6,680,972	6,037,020
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	7,055,340	7,024,147	7,236,746	6,680,972	6,037,020
Total Restricted Fund Balance	7,055,340	7,024,147	7,236,746	6,680,972	6,037,020
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	4,331,167	4,299,974	4,512,573	3,956,599	3,312,447
Permanently Restricted Net Assets	2,724,173	2,724,173	2,724,173	2,724,373	2,724,573

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 8 of 111

DATA ELEMENTS	Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	\$ 246,341,520	\$ 274,295,361	\$ 303,285,308	\$ 318,136,458	\$ 346,027,655
Gross Inpatient Service Revenue	72,414,754	78,640,920	81,293,257	81,623,574	84,185,943
Gross Outpatient Service Revenue	173,926,766	195,654,441	221,992,051	236,512,884	261,841,712
Free Care (Charity Care)	4,517,667	3,036,601	5,020,903	4,049,326	1,269,641
Bad Debt (Provision for Bad Debt)	7,025,504	7,857,185	6,304,884	8,571,822	7,800,818
Contractuals	125,661,478	152,910,005	166,116,819	175,546,326	207,877,606
Changes in Prior Year Estimated/Final Settlements	(2,258,011)	(218,003)	232,474	283,334	†
Net Patient Service Revenue	111,394,882	110,709,573	125,610,228	129,685,650	129,079,590
Other Operating Revenue	4,821,927	3,221,404	7,465,904	11,076,452	10,941,955
Total Operating Revenue	116,216,809	113,930,977	133,076,132	140,762,102	140,021,545
Total Operating Expenses	116,049,317	125,821,317	131,825,980	137,155,467	140,548,425
Depreciation and Amortization	4,084,478	5,753,662	3,903,877	3,832,868	3,613,113
Interest	264,848	431,389	825,111	838,128	837,964
Advertising Expenses	†	†	†	†	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	71,641,003	74,562,559	77,133,986	81,640,627	82,267,399
Other Operating Expenses	40,058,988	45,073,707	49,963,006	50,843,844	53,829,949
Net Operating Income	167,492	(11,890,340)	1,250,152	3,606,635	(526,880)
Total Non-Operating Revenue	120,922	(196,846)	(49,871)	66,056	(47,654)
Total Investment Income	1,191	31,271	51,365	66,056	(47,654)
Interest and Dividends	1,191	31,271	51,365	66,056	(47,654)
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	119,731	(228,117)	(101,236)	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	288,414	(12,087,186)	1,200,281	3,672,691	(574,534)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	288,414	(12,087,186)	1,200,281	3,672,691	(574,534)
Total Change in Unrestricted Net Assets	(731,801)	(13,686,703)	1,106,173	3,532,915	(261,834)
Net Assets Released for Restrictions - Capital	751,685	724,049	736,214	804,786	831,087
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,771,900)	(2,323,566)	(830,322)	(944,577)	(518,387)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	15	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 9 of 111

	Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.853	.759	1.375	1.730	1.664
Current Ratio without Board Designated and Undesignated Investments	.848	.759	.998	1.333	1.351
Days in Accounts Receivable	57.889	44.806	40.030	36.177	47.261
Acid Test	.084	.046	(.879)	(.251)	(.134)
Days Cash on Hand, Current	9.883	3.951	(38.598)	(10.871)	(6.830)
Days Cash on Hand, Incl Board Designated & Undesignated Investments	10.429	3.973	(22.059)	6.303	9.153
Average Payment Period, Accounts Payable and Accrued Expenses	49.978	36.695	33.323	32.231	28.121
Average Payment Period, Current Liabilities	117.303	86.272	43.894	43.268	51.104
Capital Structure					
Equity Financing Ratio	.348	.202	.266	.305	.288
Fixed Asset Financing	.140	.542	.586	.616	.649
Cash Flow Divided by Total Debt	.084	(.114)	.122	.176	.067
Cash Flow Divided by Total Debt with Operating Income Only	.082	(.110)	.123	.175	.068
Debt Service Coverage	2.926	(3.249)	6.762	9.339	4.304
Debt Service Coverage with Operating Income Only	2.850	(3.141)	6.819	9.265	4.357
Profitability					
Total Margin	.002	(.106)	.009	.026	(.004)
Operating Margin	.001	(.104)	.009	.026	(.004)
Non Operating Revenue Margin	.419	.016	(.042)	.018	.083
Return on Assets	.004	(.174)	.021	.060	(.009)
Return on Equity	.010	(.860)	.079	.196	(.031)
Markup	2.164	2.206	2.357	2.400	2.540
Deductible	.510	.557	.548	.552	.601
Markup Adjustment for Deductible	1.081	.990	1.097	1.120	1.061
Reported Income Index	(.394)	.883	1.085	1.040	2.194
Asset Efficiency					
Total Asset Turnover	1.458	1.633	2.334	2.297	2.187
Fixed Asset Turnover	3.170	3.016	3.825	4.277	4.515
Average Age of Plant Depreciation Only	14.330	10.782	14.794	15.935	17.676
Other Financial Ratios					
Total Operating Expense Growth	.063	.084	.048	.040	.025
Total Operating Revenue Growth	.098	(.020)	.168	.058	(.005)
Realized Gains Divided by NonOperating Revenue	†	†	†	†	†
Realized Gains Divided by NetIncome	†	†	†	†	†
Long Term Debt to Equity	.184	1.458	1.345	1.085	1.092

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 10 of 111

DATA ELEMENTS	Blue Hill Memorial Hospital -- Blue Hill, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	11,487,536	9,560,762	5,847,457	11,134,185	14,129,851
Cash and Investment	5,336,940	2,634,934	(244,361)	3,774,271	6,882,493
Current Assets Whose Use is Limited	48,657	22,727	30,953	30,333	28,979
Net Patient Accounts Receivable	4,807,100	5,534,830	4,209,699	4,395,812	4,428,438
Due from Affiliates	173,144	96,979	24,930	36,247	158,206
Third Party Settlements Receivable	9,000	†	948,289	1,718,424	1,960,230
Other Accounts Receivable	783,632	764,909	332,542	613,706	291,807
Inventory	128,974	227,613	178,600	130,255	211,823
Other Current Assets	200,089	278,770	366,805	435,137	167,875
Total Non-Current Assets	27,369,406	27,564,256	8,523,967	8,282,210	7,498,484
Trustee Held Investments	74,982	96,285	†	†	†
Board Designated and Undesignated Investments	18,263,411	19,620,640	157,430	160,750	209,439
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	1,024,993	365,525	391,330	366,648	25,675
Gross Property, Plant and Equipment (PP&E)	29,247,466	29,858,355	30,075,457	30,609,051	30,586,493
Accumulated Depreciation	21,241,446	22,376,549	22,100,250	22,854,239	23,323,123
Net Property, Plant and Equipment (PP&E)	8,006,020	7,481,806	7,975,207	7,754,812	7,263,370
Total Unrestricted Assets	38,856,942	37,125,018	14,371,424	19,416,395	21,628,335
Total Current Liabilities	9,698,288	7,502,692	5,422,915	5,846,863	6,477,220
Current Long Term Debt (LTD)	115,214	226	239	27,080	28,363
Accounts Payable and Accrued Expenses	3,828,580	3,835,377	3,303,970	3,089,240	3,146,103
Estimated Third Party Settlements	5,471,461	3,125,792	1,239,933	1,385,676	1,518,714
Due to Affiliates	283,033	541,297	878,773	1,344,867	1,784,040
Other Current Liabilities	†	†	†	†	†
Total Non-Current Liabilities	4,562,043	4,595,254	4,558,130	4,647,409	5,297,292
Long Term Debt	1,675,191	1,946,427	1,939,532	2,025,277	1,990,288
Estimated Third Party Settlements	760,930	769,720	209,123	7,073	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	791,111	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,334,811	1,879,107	2,409,475	2,615,059	3,307,004
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	24,596,611	25,027,072	4,390,379	8,922,123	9,853,823
Total Liabilities & Equity	38,856,942	37,125,018	14,371,424	19,416,395	21,628,335
Total Restricted Assets	2,208,430	2,261,925	2,595,653	2,621,113	2,660,590
Cash and Investments	2,208,430	2,261,925	2,595,653	2,621,113	2,660,590
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	2,208,430	2,261,925	2,595,653	2,621,113	2,660,590
Total Restricted Fund Balance	2,208,430	2,261,925	2,595,653	2,621,113	2,660,590
Total Liabilities	474,150	488,957	688,759	704,395	755,959
Temporarily Restricted Net Assets	1,734,280	1,772,968	1,906,894	1,916,718	1,904,631

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 11 of 111

DATA ELEMENTS	Blue Hill Memorial Hospital -- Blue Hill, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	57,050,584	58,794,908	63,412,452	60,951,752	59,193,886
Gross Inpatient Service Revenue	11,472,940	9,422,807	9,990,028	9,384,995	7,699,376
Gross Outpatient Service Revenue	45,577,644	49,372,101	53,422,424	51,566,757	51,494,510
Free Care (Charity Care)	1,401,828	939,061	873,002	1,333,453	612,184
Bad Debt (Provision for Bad Debt)	1,606,311	2,146,541	1,604,153	2,095,581	1,786,390
Contractuals	20,039,388	19,012,144	22,202,911	14,002,772	20,223,888
Changes in Prior Year Estimated/Final Settlements	(2,735,142)	(293,335)	660,548	2,634,758	(169,538)
Net Patient Service Revenue	36,738,199	36,990,497	38,071,838	40,885,188	36,740,962
Other Operating Revenue	2,849,245	2,403,915	2,526,648	3,236,681	2,841,399
Total Operating Revenue	39,587,444	39,394,412	40,598,486	44,121,869	39,582,361
Total Operating Expenses	37,029,533	38,324,114	39,649,265	39,331,903	37,801,306
Depreciation and Amortization	1,282,086	1,263,418	804,992	782,430	754,916
Interest	84,428	55,723	73,322	80,709	81,153
Advertising Expenses	54,985	77,149	66,366	22,864	47,124
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	54,985	77,149	66,366	22,864	47,124
Salaries and Benefits	20,821,730	22,000,809	22,434,017	21,256,096	20,442,444
Other Operating Expenses	14,786,304	14,927,015	16,270,568	17,189,804	16,475,669
Net Operating Income	2,557,911	1,070,298	949,221	4,789,966	1,781,055
Total Non-Operating Revenue	540,479	(119,427)	1,395,560	20,829	9,700
Total Investment Income	540,479	(119,427)	1,395,560	20,829	9,700
Interest and Dividends	516,976	275,116	136,799	20,829	9,700
Realized Gains/Losses on Sales of Securities	23,503	(394,543)	1,258,761	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	3,098,390	950,871	2,344,781	4,810,795	1,790,755
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	3,098,390	950,871	2,344,781	4,810,795	1,790,755
Total Change in Unrestricted Net Assets	858,147	430,461	(20,636,693)	4,531,745	931,700
Net Assets Released for Restrictions - Capital	4,110	76,177	154,649	62,820	†
Unrealized Gains/Losses on Investments	(695,043)	695,551	(1,284,390)	108	98
Minimum Pension Liability Adjustment	(371,984)	(336,005)	(37,130)	(56,439)	(697,975)
Transfers From/To Affiliates	(1,177,326)	(956,133)	(21,814,603)	(285,539)	(161,178)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 12 of 111

	Blue Hill Memorial Hospital -- Blue Hill, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.068	3.889	1.107	1.932	2.214
Current Ratio without Board Designated and Undesignated Investments	1.184	1.274	1.078	1.904	2.181
Days in Accounts Receivable	47.759	54.614	40.359	39.243	43.994
Acid Test	.555	.354	(.039)	.651	1.067
Days Cash on Hand, Current	54.990	26.175	(2.005)	36.023	68.095
Days Cash on Hand, Incl Board Designated & Undesignated Investments	241.469	219.412	(.526)	37.545	70.159
Average Payment Period, Accounts Payable and Accrued Expenses	39.092	37.774	31.046	29.250	30.997
Average Payment Period, Current Liabilities	99.025	73.892	50.956	55.360	63.817
Capital Structure					
Equity Financing Ratio	.633	.674	.305	.460	.456
Fixed Asset Financing	.209	.260	.243	.261	.274
Cash Flow Divided by Total Debt	.307	.183	.316	.533	.216
Cash Flow Divided by Total Debt with Operating Income Only	.269	.193	.176	.531	.215
Debt Service Coverage	22.964	13.280	43.823	70.094	24.270
Debt Service Coverage with Operating Income Only	20.184	13.978	24.848	69.836	24.180
Profitability					
Total Margin	.077	.024	.056	.109	.045
Operating Margin	.065	.027	.023	.109	.045
Non Operating Revenue Margin	.174	(.126)	.595	.004	.005
Return on Assets	.080	.026	.163	.248	.083
Return on Equity	.126	.038	.534	.539	.182
Markup	1.618	1.597	1.663	1.632	1.641
Deductible	.351	.323	.350	.230	.342
Markup Adjustment for Deductible	1.076	1.101	1.103	1.276	1.106
Reported Income Index	3.611	2.209	(.114)	1.062	1.922
Asset Efficiency					
Total Asset Turnover	1.033	1.058	2.922	2.273	1.831
Fixed Asset Turnover	4.945	5.265	5.091	5.690	5.450
Average Age of Plant Depreciation Only	16.568	17.711	27.454	29.209	30.895
Other Financial Ratios					
Total Operating Expense Growth	.054	.035	.035	(.008)	(.039)
Total Operating Revenue Growth	.067	(.005)	.031	.087	(.103)
Realized Gains Divided by NonOperating Revenue	.043	3.304	.902	†	†
Realized Gains Divided by NetIncome	.008	(.415)	.537	†	†
Long Term Debt to Equity	.068	.078	.442	.227	.202

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 13 of 111

DATA ELEMENTS	Bridgton Hospital -- Bridgton, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 31,946,969	\$ 29,006,295	\$ 27,937,200	\$ 28,931,956	\$ 29,934,301
Cash and Investment	22,881,555	20,839,133	21,519,014	22,432,690	22,159,679
Current Assets Whose Use is Limited	447,188	450,231	13,700	402,616	463,782
Net Patient Accounts Receivable	6,976,049	6,127,207	5,464,160	4,859,802	5,068,154
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	784,850	613,990	233,281	230,171	1,572,600
Other Accounts Receivable	†	†	†	†	†
Inventory	319,334	353,303	463,872	481,749	451,307
Other Current Assets	537,993	622,431	243,173	524,928	218,779
Total Non-Current Assets	\$ 21,225,101	\$ 23,281,902	\$ 23,316,294	\$ 23,917,170	\$ 23,906,206
Trustee Held Investments	872,062	883,496	786,166	786,166	786,166
Board Designated and Undesignated Investments	4,675,518	4,632,553	5,087,911	5,585,926	6,015,068
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	603,608	515,852	1,341,982	1,599,092	1,303,834
Gross Property, Plant and Equipment (PP&E)	36,968,425	40,227,802	40,281,164	42,008,492	43,339,141
Accumulated Depreciation	21,894,512	22,977,801	24,180,929	26,062,506	27,538,003
Net Property, Plant and Equipment (PP&E)	15,073,913	17,250,001	16,100,235	15,945,986	15,801,138
Total Unrestricted Assets	\$ 53,172,070	\$ 52,288,197	\$ 51,253,494	\$ 52,849,126	\$ 53,840,507
Total Current Liabilities	\$ 4,794,869	\$ 3,886,304	\$ 2,775,172	\$ 5,432,630	\$ 6,805,048
Current Long Term Debt (LTD)	524,290	600,031	225,972	313,956	458,990
Accounts Payable and Accrued Expenses	3,092,876	2,717,091	2,361,540	2,946,004	4,719,316
Estimated Third Party Settlements	1,177,703	569,182	187,660	2,172,670	1,626,742
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-Current Liabilities	\$ 8,435,695	\$ 8,312,606	\$ 7,499,629	\$ 7,290,825	\$ 6,953,704
Long Term Debt	7,793,652	7,648,773	6,928,797	6,693,683	6,318,171
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	642,043	663,833	570,832	597,142	635,533
Fund Balance Unrestricted	\$ 39,941,506	\$ 40,089,287	\$ 40,978,693	\$ 40,125,671	\$ 40,081,755
Total Liabilities & Equity	\$ 53,172,070	\$ 52,288,197	\$ 51,253,494	\$ 52,849,126	\$ 53,840,507
Total Restricted Assets	\$ 4,263,881	\$ 4,296,343	\$ 4,421,122	\$ 4,605,710	\$ 3,864,503
Cash and Investments	3,903,931	4,036,368	4,305,084	4,505,132	3,864,503
Receivables	†	†	†	†	†
Other Assets	359,950	259,975	116,038	100,578	†
Total Restricted Liabilities and Equity	\$ 4,263,881	\$ 4,296,343	\$ 4,421,122	\$ 4,605,710	\$ 3,864,503
Total Restricted Fund Balance	\$ 4,263,881	\$ 4,296,343	\$ 4,421,122	\$ 4,605,710	\$ 3,864,503
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	3,067,445	3,143,120	3,223,052	3,366,434	2,191,633
Permanently Restricted Net Assets	1,196,436	1,153,223	1,198,070	1,239,276	1,672,870

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 14 of 111

DATA ELEMENTS	Bridgton Hospital -- Bridgton, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	\$ 89,679,294	\$ 93,025,765	\$ 96,867,857	\$ 89,831,110	\$ 87,212,988
Gross Inpatient Service Revenue	16,333,759	15,276,846	16,018,690	15,916,835	15,614,928
Gross Outpatient Service Revenue	73,345,535	77,748,919	80,849,167	73,914,275	71,598,060
Free Care (Charity Care)	1,216,737	1,402,980	1,456,852	966,128	808,838
Bad Debt (Provision for Bad Debt)	3,252,548	4,794,931	4,960,575	5,312,635	5,299,209
Contractuals	39,138,752	40,862,299	44,143,619	40,749,324	36,583,867
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	46,071,257	45,965,555	46,306,811	42,803,023	44,521,074
Other Operating Revenue	2,240,762	2,971,369	2,244,724	2,312,252	2,429,784
Total Operating Revenue	48,312,019	48,936,924	48,551,535	45,115,275	46,950,858
Total Operating Expenses	46,355,383	49,070,650	48,001,623	46,522,162	48,853,075
Depreciation and Amortization	1,546,380	1,492,371	1,688,228	2,128,297	2,275,121
Interest	463,409	436,979	368,344	289,144	306,056
Advertising Expenses	170,598	177,018	126,778	28,290	1,286
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	170,598	177,018	126,778	28,290	1,286
Salaries and Benefits	29,991,925	31,782,135	31,396,777	29,135,908	27,699,234
Other Operating Expenses	14,183,071	15,182,147	14,421,496	14,940,523	18,571,378
Net Operating Income	1,956,636	(133,726)	549,912	(1,406,887)	(1,902,217)
Total Non-Operating Revenue	135,128	(130,550)	144,808	511,640	330,049
Total Investment Income	122,478	70,379	179,295	452,048	312,894
Interest and Dividends	144,670	147,823	137,451	180,138	217,114
Realized Gains/Losses on Sales of Securities	(22,192)	(77,444)	41,844	271,910	95,780
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	12,650	(200,929)	(34,487)	59,592	17,155
Excess of Revenue over Expenses	2,091,764	(264,276)	694,720	(895,247)	(1,572,168)
Extraordinary Gains/Losses	†	†	(60,744)	†	(35,158)
Total Surplus/Deficit	2,091,764	(264,276)	633,976	(895,247)	(1,607,326)
Total Change in Unrestricted Net Assets	2,072,655	147,781	889,339	(853,022)	(43,916)
Net Assets Released for Restrictions - Capital	74,100	307,355	12,666	20,977	1,421,810
Unrealized Gains/Losses on Investments	(93,209)	104,702	242,697	21,248	141,600
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 Information Part III

Page 15 of 111

	Bridgton Hospital -- Bridgton, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	7.638	8.656	11.900	6.354	5.283
Current Ratio without Board Designated and Undesignated Investments	6.663	7.464	10.067	5.326	4.399
Days in Accounts Receivable	55.268	48.654	43.070	41.442	41.551
Acid Test	4.865	5.478	7.759	4.203	3.325
Days Cash on Hand, Current	190.029	163.323	169.701	187.749	177.285
Days Cash on Hand, Incl Board Designated & Undesignated Investments	228.114	198.862	209.800	233.675	224.421
Average Payment Period, Accounts Payable and Accrued Expenses	25.194	20.844	18.612	24.222	36.982
Average Payment Period, Current Liabilities	39.057	29.814	21.871	44.666	53.327
Capital Structure					
Equity Financing Ratio	.751	.767	.800	.759	.744
Fixed Asset Financing	.517	.443	.430	.420	.400
Cash Flow Divided by Total Debt	.275	.101	.232	.097	.051
Cash Flow Divided by Total Debt with Operating Income Only	.265	.111	.218	.057	.027
Debt Service Coverage	4.126	1.732	2.841	2.955	1.627
Debt Service Coverage with Operating Income Only	3.990	1.868	2.692	1.962	1.095
Profitability					
Total Margin	.043	(.005)	.014	(.020)	(.033)
Operating Margin	.040	(.003)	.011	(.031)	(.041)
Non Operating Revenue Margin	.065	.494	.208	(.572)	(.210)
Return on Assets	.039	(.005)	.014	(.017)	(.029)
Return on Equity	.052	(.007)	.017	(.022)	(.039)
Markup	1.983	1.956	2.065	1.981	1.835
Deductible	.436	.439	.456	.454	.419
Markup Adjustment for Deductible	1.139	1.124	1.145	1.105	1.086
Reported Income Index	1.009	(1.788)	.781	1.050	35.799
Asset Efficiency					
Total Asset Turnover	.911	.933	.950	.863	.878
Fixed Asset Turnover	3.205	2.837	3.016	2.829	2.971
Average Age of Plant Depreciation Only	14.159	15.397	14.323	12.246	12.104
Other Financial Ratios					
Total Operating Expense Growth	.040	.059	(.022)	(.031)	.050
Total Operating Revenue Growth	.005	.013	(.008)	(.071)	.041
Realized Gains Divided by NonOperating Revenue	(.164)	.593	.289	.531	.290
Realized Gains Divided by NetIncome	(.011)	.293	.060	(.304)	(.061)
Long Term Debt to Equity	.195	.191	.169	.167	.158

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 16 of 111

DATA ELEMENTS	Calais Regional Hospital -- Calais, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	7,418,318	7,057,744	5,717,780	5,276,613	5,432,569
Cash and Investment	825,887	505,439	1,018,314	353,802	1,243,551
Current Assets Whose Use is Limited	†	†	†	†	163,901
Net Patient Accounts Receivable	4,789,506	5,467,597	3,634,826	3,080,783	2,188,704
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	611,818	329,884
Other Accounts Receivable	278,336	†	†	†	†
Inventory	†	†	†	†	†
Other Current Assets	1,524,589	1,084,708	1,064,640	1,230,210	1,506,529
Total Non-Current Assets	16,655,908	15,654,673	14,500,062	13,818,868	12,938,838
Trustee Held Investments	771,378	852,830	793,841	794,397	653,557
Board Designated and Undesignated Investments	606,943	258,546	259,507	270,989	289,191
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	†	439,301	531,508	528,182	641,456
Gross Property, Plant and Equipment (PP&E)	30,543,407	30,573,465	30,662,395	30,921,713	31,025,068
Accumulated Depreciation	15,265,820	16,469,469	17,747,189	18,696,413	19,670,434
Net Property, Plant and Equipment (PP&E)	15,277,587	14,103,996	12,915,206	12,225,300	11,354,634
Total Unrestricted Assets	24,074,226	22,712,417	20,217,842	19,095,481	18,371,407
Total Current Liabilities	8,688,417	9,228,975	10,079,570	9,933,676	5,511,581
Current Long Term Debt (LTD)	797,165	544,501	913,818	568,306	†
Accounts Payable and Accrued Expenses	4,861,796	5,938,475	7,567,693	5,253,139	4,460,429
Estimated Third Party Settlements	2,078,982	1,863,451	263,529	3,112,231	1,051,152
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	950,474	882,548	1,334,530	1,000,000	†
Total Non-Current Liabilities	17,789,905	17,100,482	15,909,298	15,507,415	20,405,650
Long Term Debt	15,437,382	15,796,689	15,377,789	14,979,233	†
Estimated Third Party Settlements	2,352,523	864,492	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	439,301	531,508	528,182	641,456
Other Non-Current Liabilities	†	†	1	†	19,764,194
Fund Balance Unrestricted	(2,404,096)	(3,617,040)	(5,771,026)	(6,345,610)	(7,545,824)
Total Liabilities & Equity	24,074,226	22,712,417	20,217,842	19,095,481	18,371,407
Total Restricted Assets	1,431,672	1,500,023	1,717,985	1,611,612	1,783,474
Cash and Investments	1,431,672	1,500,023	1,717,985	1,611,612	1,783,474
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,431,672	1,500,023	1,717,985	1,611,612	1,783,474
Total Restricted Fund Balance	1,431,672	1,500,023	1,717,985	1,611,612	1,783,474
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	956,478	1,021,098	1,194,847	1,138,452	1,254,201
Permanently Restricted Net Assets	475,194	478,925	523,138	473,160	529,273

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 17 of 111

DATA ELEMENTS	Calais Regional Hospital -- Calais, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	\$ 67,874,593	\$ 73,271,493	\$ 65,278,976	\$ 54,053,842	\$ 50,178,498
Gross Inpatient Service Revenue	19,452,356	20,220,612	15,962,511	8,228,156	9,510,441
Gross Outpatient Service Revenue	48,422,237	53,050,881	49,316,465	45,825,686	40,668,057
Free Care (Charity Care)	1,497,412	1,858,519	1,313,163	708,453	204,088
Bad Debt (Provision for Bad Debt)	2,155,279	1,774,450	1,979,228	2,214,521	1,322,351
Contractuals	31,103,223	34,581,115	29,337,977	22,898,681	20,728,475
Changes in Prior Year Estimated/Final Settlements	(90,000)	(266,000)	(221,000)	144,000	767,000
Net Patient Service Revenue	33,208,679	35,323,409	32,869,608	28,088,187	27,156,584
Other Operating Revenue	1,422,308	1,026,385	1,195,602	1,697,043	1,626,902
Total Operating Revenue	34,630,987	36,349,794	34,065,210	29,785,230	28,783,486
Total Operating Expenses	36,442,710	37,618,073	36,305,490	30,465,638	29,716,856
Depreciation and Amortization	1,697,556	1,605,530	1,277,725	1,042,051	974,021
Interest	932,392	960,976	934,252	949,574	601,600
Advertising Expenses	108,125	†	†	†	†
Allowed Advertising Expenses	59,973	†	†	†	†
Non-Allowed Advertising Expenses	48,152	†	†	†	†
Salaries and Benefits	18,182,743	18,449,625	17,883,401	16,169,450	16,662,311
Other Operating Expenses	15,521,894	16,601,942	16,210,112	12,304,563	11,478,924
Net Operating Income	(1,811,723)	(1,268,279)	(2,240,280)	(680,408)	(933,370)
Total Non-Operating Revenue	116,271	53,441	58,304	84,249	50,867
Total Investment Income	27,046	14,707	12,398	18,666	21,224
Interest and Dividends	27,046	14,707	12,398	18,666	21,224
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.)	89,225	38,734	45,906	65,583	29,643
Excess of Revenue over Expenses	(1,695,452)	(1,214,838)	(2,181,976)	(596,159)	(882,503)
Extraordinary Gains/Losses	†	†	†	†	(327,711)
Total Surplus/Deficit	(1,695,452)	(1,214,838)	(2,181,976)	(596,159)	(1,210,214)
Total Change in Unrestricted Net Assets	(1,568,617)	(1,212,944)	(2,153,986)	(574,584)	(1,200,214)
Net Assets Released for Restrictions - Capital	136,245	†	22,388	15,419	10,000
Unrealized Gains/Losses on Investments	(9,410)	1,894	5,602	6,156	†
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 Information Part III

Page 18 of 111

	Calais Regional Hospital -- Calais, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.924	.793	.593	.558	1.038
Current Ratio without Board Designated and Undesignated Investments	.854	.765	.567	.531	.986
Days in Accounts Receivable	52.642	56.497	40.363	40.034	29.417
Acid Test	.095	.055	.101	.036	.255
Days Cash on Hand, Current	8.676	5.123	10.611	4.389	17.873
Days Cash on Hand, Incl Board Designated & Undesignated Investments	15.052	7.743	13.315	7.751	21.545
Average Payment Period, Accounts Payable and Accrued Expenses	51.073	60.189	78.858	65.165	56.642
Average Payment Period, Current Liabilities	91.272	93.539	105.032	123.227	69.991
Capital Structure					
Equity Financing Ratio	(.100)	(.159)	(.285)	(.332)	(.411)
Fixed Asset Financing	1.010	1.120	1.191	1.225	†
Cash Flow Divided by Total Debt	.000	.015	(.035)	.018	.004
Cash Flow Divided by Total Debt with Operating Income Only	(.004)	.013	(.037)	.014	.002
Debt Service Coverage	.583	.769	.020	.749	.592
Debt Service Coverage with Operating Income Only	.511	.738	(.019)	.704	.549
Profitability					
Total Margin	(.049)	(.033)	(.064)	(.020)	(.031)
Operating Margin	(.052)	(.035)	(.066)	(.023)	(.032)
Non Operating Revenue Margin	(.069)	(.044)	(.027)	(.141)	(.058)
Return on Assets	(.070)	(.053)	(.108)	(.031)	(.048)
Return on Equity	.705	.336	.378	.094	.117
Markup	1.902	1.975	1.831	1.830	1.743
Deductible	.458	.472	.449	.424	.413
Markup Adjustment for Deductible	1.048	1.056	1.023	1.078	1.046
Reported Income Index	1.081	1.002	1.013	1.038	.735
Asset Efficiency					
Total Asset Turnover	1.443	1.603	1.688	1.564	1.570
Fixed Asset Turnover	2.267	2.577	2.638	2.436	2.535
Average Age of Plant Depreciation Only	8.993	10.258	13.890	17.942	20.195
Other Financial Ratios					
Total Operating Expense Growth	.119	.032	(.035)	(.161)	(.025)
Total Operating Revenue Growth	.159	.050	(.063)	(.126)	(.034)
Realized Gains Divided by NonOperating Revenue	†	†	†	†	†
Realized Gains Divided by NetIncome	†	†	†	†	†
Long Term Debt to Equity	(6.421)	(4.367)	(2.665)	(2.361)	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 19 of 111

DATA ELEMENTS	Cary Medical Center -- Caribou, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	13,320,710	12,474,642	13,300,471	16,015,323	19,198,452
Cash and Investment	3,308,194	2,397,708	2,665,357	4,006,820	3,822,347
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	7,192,536	7,549,412	6,918,549	8,541,422	9,699,895
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	218,000	469,000	1,597,300	158,134	2,434,777
Other Accounts Receivable	474,045	413,015	392,138	1,396,208	1,147,339
Inventory	†	†	†	†	†
Other Current Assets	2,127,935	1,645,507	1,727,127	1,912,739	2,094,094
Total Non-Current Assets	15,814,318	14,869,244	13,326,038	12,579,975	12,311,099
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	4,241,458	3,976,793	4,025,508	4,067,280	4,257,538
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	1,603,599	†	†	†	†
Gross Property, Plant and Equipment (PP&E)	36,538,850	38,652,405	38,926,202	39,408,118	39,677,933
Accumulated Depreciation	26,569,589	27,759,954	29,625,672	30,895,423	31,624,372
Net Property, Plant and Equipment (PP&E)	9,969,261	10,892,451	9,300,530	8,512,695	8,053,561
Total Unrestricted Assets	29,135,028	27,343,886	26,626,509	28,595,298	31,509,551
Total Current Liabilities	6,384,546	5,339,029	5,920,508	7,676,932	9,953,964
Current Long Term Debt (LTD)	761,881	715,118	617,365	611,342	261,407
Accounts Payable and Accrued Expenses	3,270,573	3,653,284	3,834,936	4,858,438	6,473,243
Estimated Third Party Settlements	2,010,993	610,714	941,202	1,669,332	2,601,059
Due to Affiliates	†	17,500	22,500	†	†
Other Current Liabilities	341,099	342,413	504,505	537,820	618,255
Total Non-Current Liabilities	2,502,090	1,753,113	1,110,256	473,028	192,383
Long Term Debt	2,232,754	1,503,016	879,397	261,407	†
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	269,336	250,097	230,859	211,621	192,383
Fund Balance Unrestricted	20,248,392	20,251,744	19,595,745	20,445,338	21,363,204
Total Liabilities & Equity	29,135,028	27,343,886	26,626,509	28,595,298	31,509,551
Total Restricted Assets	195,085	94,878	84,075	79,200	71,841
Cash and Investments	195,085	94,878	84,075	79,200	71,841
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	195,085	94,878	84,705	79,200	71,841
Total Restricted Fund Balance	195,085	94,878	84,705	79,200	71,841
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	195,085	94,878	84,705	79,200	71,841
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 20 of 111

DATA ELEMENTS	Cary Medical Center -- Caribou, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	118,438,735	114,411,169	113,168,858	123,116,062	133,820,490
Gross Inpatient Service Revenue	32,120,695	30,870,606	29,768,349	30,604,830	31,992,880
Gross Outpatient Service Revenue	86,318,040	83,540,563	83,400,509	92,511,232	101,827,610
Free Care (Charity Care)	1,905,472	1,983,156	2,014,015	3,022,427	1,325,841
Bad Debt (Provision for Bad Debt)	3,950,000	3,646,925	4,443,115	3,750,706	4,651,860
Contractuals	62,707,976	59,284,970	59,609,087	63,855,757	73,723,787
Changes in Prior Year Estimated/Final Settlements	(997,000)	82,000	(204,000)	96,000	(1,700,000)
Net Patient Service Revenue	50,872,287	49,414,118	47,306,641	52,391,172	55,819,002
Other Operating Revenue	3,662,238	4,104,959	4,455,822	4,353,266	4,221,593
Total Operating Revenue	54,534,525	53,519,077	51,762,463	56,744,438	60,040,595
Total Operating Expenses	52,807,525	54,068,844	52,463,829	55,943,616	59,296,320
Depreciation and Amortization	1,752,148	1,943,037	2,015,579	1,855,192	1,719,567
Interest	128,999	102,894	77,387	42,509	22,864
Advertising Expenses	257,466	325,027	340,018	359,604	307,062
Allowed Advertising Expenses	10,560	11,000	11,360	7,900	6,500
Non-Allowed Advertising Expenses	246,906	314,027	328,658	351,704	300,562
Salaries and Benefits	25,748,493	26,061,220	26,361,216	27,183,665	28,986,254
Other Operating Expenses	24,920,419	25,636,666	23,669,629	26,502,646	28,260,573
Net Operating Income	1,727,000	(549,767)	(701,366)	800,822	744,275
Total Non-Operating Revenue	75,738	56,059	53,410	51,684	62,233
Total Investment Income	(8,822)	8,474	37,171	38,212	50,813
Interest and Dividends	21,259	43,418	51,633	53,310	62,350
Realized Gains/Losses on Sales of Securities	(30,081)	(34,944)	(14,462)	(15,098)	(11,537)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	84,560	47,585	16,239	13,472	11,420
Excess of Revenue over Expenses	1,802,738	(493,708)	(647,956)	852,506	806,508
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,802,738	(493,708)	(647,956)	852,506	806,508
Total Change in Unrestricted Net Assets	1,915,612	(92,565)	(661,683)	853,998	924,672
Net Assets Released for Restrictions - Capital	130,273	395,000	4,957	26,797	6,000
Unrealized Gains/Losses on Investments	(17,399)	6,143	(18,684)	(25,305)	112,164
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 Information Part III

Page 21 of 111

	Cary Medical Center -- Caribou, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.751	3.081	2.926	2.616	2.356
Current Ratio without Board Designated and Undesignated Investments	2.086	2.337	2.247	2.086	1.929
Days in Accounts Receivable	51.605	55.764	53.381	59.507	63.428
Acid Test	.518	.449	.450	.522	.384
Days Cash on Hand, Current	23.651	16.789	19.284	27.039	24.231
Days Cash on Hand, Incl Board Designated & Undesignated Investments	53.973	44.636	48.409	54.486	51.221
Average Payment Period, Accounts Payable and Accrued Expenses	23.382	25.581	27.746	32.786	41.036
Average Payment Period, Current Liabilities	45.644	37.385	42.836	51.806	63.102
Capital Structure					
Equity Financing Ratio	.695	.741	.736	.715	.678
Fixed Asset Financing	.224	.138	.095	.031	†
Cash Flow Divided by Total Debt	.400	.204	.195	.332	.249
Cash Flow Divided by Total Debt with Operating Income Only	.392	.196	.187	.326	.243
Debt Service Coverage	3.163	1.795	1.823	4.168	4.019
Debt Service Coverage with Operating Income Only	3.098	1.730	1.756	4.089	3.921
Profitability					
Total Margin	.033	(.009)	(.013)	.015	.013
Operating Margin	.032	(.010)	(.014)	.014	.012
Non Operating Revenue Margin	.042	(.114)	(.082)	.061	.077
Return on Assets	.062	(.018)	(.024)	.030	.026
Return on Equity	.089	(.024)	(.033)	.042	.038
Markup	2.312	2.192	2.242	2.279	2.328
Deductible	.529	.518	.527	.519	.551
Markup Adjustment for Deductible	1.125	1.095	1.106	1.137	1.085
Reported Income Index	1.030	(147.288)	.988	1.003	.879
Asset Efficiency					
Total Asset Turnover	1.874	1.959	1.946	1.986	1.907
Fixed Asset Turnover	5.470	4.913	5.566	6.666	7.455
Average Age of Plant Depreciation Only	15.164	14.287	14.698	16.653	18.391
Other Financial Ratios					
Total Operating Expense Growth	.037	.024	(.030)	.066	.060
Total Operating Revenue Growth	.032	(.019)	(.033)	.096	.058
Realized Gains Divided by NonOperating Revenue	(.397)	(.623)	(.271)	(.292)	(.185)
Realized Gains Divided by NetIncome	(.017)	.071	.022	(.018)	(.014)
Long Term Debt to Equity	.110	.074	.045	.013	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 22 of 111

DATA ELEMENTS	Central Maine Medical Center -- Lewiston, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	95,004,423	85,012,575	68,733,156	86,576,414	135,262,689
Cash and Investment	22,562,420	12,406,161	7,712,672	18,108,395	62,733,027
Current Assets Whose Use is Limited	6,475,224	5,911,158	3,954,481	5,964,179	4,734,086
Net Patient Accounts Receivable	51,182,883	48,448,554	42,469,270	42,324,208	47,422,342
Due from Affiliates	145,321	†	†	†	†
Third Party Settlements Receivable	6,636,755	6,880,940	6,838,136	9,025,482	9,061,691
Other Accounts Receivable	†	†	†	†	†
Inventory	4,063,877	4,889,356	4,932,848	6,374,629	6,746,482
Other Current Assets	3,937,943	6,476,406	2,825,749	4,779,521	4,565,061
Total Non-Current Assets	172,428,290	187,946,198	175,746,613	167,650,259	167,341,128
Trustee Held Investments	13,106,308	14,791,138	13,728,149	13,256,953	13,518,372
Board Designated and Undesignated Investments	†	†	†	†	†
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	22,958,819	24,426,888	27,757,218	21,771,835	21,349,075
Gross Property, Plant and Equipment (PP&E)	369,947,896	398,509,946	398,155,668	414,066,675	427,867,823
Accumulated Depreciation	233,584,733	249,781,774	263,894,422	281,445,204	295,394,142
Net Property, Plant and Equipment (PP&E)	136,363,163	148,728,172	134,261,246	132,621,471	132,473,681
Total Unrestricted Assets	267,432,713	272,958,773	244,479,769	254,226,673	302,603,817
Total Current Liabilities	85,110,992	99,033,679	91,580,684	107,082,453	175,387,223
Current Long Term Debt (LTD)	6,475,224	8,081,441	4,335,390	4,418,149	4,659,803
Accounts Payable and Accrued Expenses	31,332,823	27,263,367	27,238,496	43,737,359	59,170,161
Estimated Third Party Settlements	†	2,993,969	2,108,675	1,258,047	†
Due to Affiliates	†	8,934	†	†	†
Other Current Liabilities	47,302,945	60,685,968	57,898,123	57,668,898	111,557,259
Total Non-Current Liabilities	120,396,857	118,319,263	107,301,567	111,442,827	110,151,284
Long Term Debt	113,934,356	109,376,388	101,884,944	107,501,802	107,024,265
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	1,264,533	4,074,838	1,237,852	1,499,360	1,168,241
Accrued Pension and Post Retiree Health Benefits	3,098,192	2,738,395	1,940,644	65,696	(474,189)
Other Non-Current Liabilities	2,099,776	2,129,642	2,238,127	2,375,969	2,432,967
Fund Balance Unrestricted	61,924,864	55,605,831	45,597,518	35,701,393	17,065,310
Total Liabilities & Equity	267,432,713	272,958,773	244,479,769	254,226,673	302,603,817
Total Restricted Assets	28,258,825	29,261,397	30,131,023	27,403,658	28,346,652
Cash and Investments	28,258,825	29,261,397	30,131,023	27,403,658	28,346,652
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	28,258,825	29,261,397	30,131,023	27,403,658	28,346,652
Total Restricted Fund Balance	28,255,155	29,258,072	30,127,915	27,576,585	28,346,652
Total Liabilities	3,670	3,325	3,108	(172,927)	†
Temporarily Restricted Net Assets	8,328,679	8,481,827	9,091,763	6,319,286	14,548,218
Permanently Restricted Net Assets	19,926,476	20,776,245	21,036,152	21,257,299	13,798,434

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 23 of 111

	Central Maine Medical Center -- Lewiston, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	761,776,048	827,203,148	887,546,190	890,236,339	929,413,335
Gross Inpatient Service Revenue	345,313,451	371,924,687	404,642,208	381,411,664	422,860,804
Gross Outpatient Service Revenue	416,462,597	455,278,461	482,903,982	508,824,675	506,552,531
Free Care (Charity Care)	10,948,452	14,896,001	18,578,335	16,010,704	9,681,554
Bad Debt (Provision for Bad Debt)	17,702,120	27,197,719	25,871,009	26,803,115	31,044,711
Contractuals	405,050,527	440,027,593	490,738,421	497,817,508	520,837,809
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	328,074,949	345,081,835	352,358,425	349,605,012	367,849,261
Other Operating Revenue	36,665,384	35,017,644	25,606,868	24,801,176	34,592,460
Total Operating Revenue	364,740,333	380,099,479	377,965,293	374,406,188	402,441,721
Total Operating Expenses	354,068,607	387,126,544	390,289,127	386,202,982	421,867,479
Depreciation and Amortization	18,794,477	17,889,087	18,219,999	20,306,509	20,753,345
Interest	5,419,556	5,245,299	5,032,029	4,922,201	5,233,108
Advertising Expenses	749,558	1,181,213	690,803	546,910	156,951
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	749,558	1,181,213	690,803	546,910	156,951
Salaries and Benefits	211,618,393	222,489,915	221,899,700	211,879,691	221,641,928
Other Operating Expenses	117,486,623	140,321,030	144,446,596	148,547,671	174,082,147
Net Operating Income	10,671,726	(7,027,065)	(12,323,834)	(11,796,794)	(19,425,758)
Total Non-Operating Revenue	968,138	402,855	2,011,664	518,936	155,061
Total Investment Income	244,131	221,093	225,478	349,858	286,934
Interest and Dividends	342,997	289,215	262,540	273,861	311,774
Realized Gains/Losses on Sales of Securities	(98,866)	(68,122)	(37,062)	75,997	(24,840)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	20,892	168,046	113,080	348,367	210,957
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	703,115	13,716	1,673,106	(179,289)	(342,830)
Excess of Revenue over Expenses	11,639,864	(6,624,210)	(10,312,170)	(11,277,858)	(19,270,697)
Extraordinary Gains/Losses	(4,214,140)	†	(481,725)	20,291	7,907
Total Surplus/Deficit	7,425,724	(6,624,210)	(10,793,895)	(11,257,567)	(19,262,790)
Total Change in Unrestricted Net Assets	7,804,759	(6,319,033)	(10,005,205)	(10,072,160)	(18,463,156)
Net Assets Released for Restrictions - Capital	366,881	129,432	808,133	1,429,950	531,391
Unrealized Gains/Losses on Investments	12,154	175,745	(19,443)	(244,543)	268,243
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 Information Part III

Page 24 of 111

	Central Maine Medical Center -- Lewiston, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.116	.858	.751	.809	.771
Current Ratio without Board Designated and Undesignated Investments	1.116	.858	.751	.809	.771
Days in Accounts Receivable	56.944	51.245	43.993	44.188	47.055
Acid Test	.341	.185	.127	.225	.385
Days Cash on Hand, Current	31.612	18.107	11.445	24.014	61.393
Days Cash on Hand, Incl Board Designated & Undesignated Investments	31.612	18.107	11.445	24.014	61.393
Average Payment Period, Accounts Payable and Accrued Expenses	34.111	26.950	26.721	43.630	53.843
Average Payment Period, Current Liabilities	92.657	97.897	89.841	106.820	159.596
Capital Structure					
Equity Financing Ratio	.232	.204	.187	.140	.056
Fixed Asset Financing	.836	.735	.759	.811	.808
Cash Flow Divided by Total Debt	.148	.052	.040	.041	.005
Cash Flow Divided by Total Debt with Operating Income Only	.143	.050	.030	.039	.005
Debt Service Coverage	3.022	1.409	.987	1.507	.696
Debt Service Coverage with Operating Income Only	2.940	1.374	.833	1.451	.680
Profitability					
Total Margin	.032	(.017)	(.027)	(.030)	(.048)
Operating Margin	.029	(.018)	(.033)	(.032)	(.048)
Non Operating Revenue Margin	.083	(.061)	(.195)	(.046)	(.008)
Return on Assets	.044	(.024)	(.042)	(.044)	(.064)
Return on Equity	.188	(.119)	(.226)	(.316)	(1.129)
Markup	2.255	2.227	2.340	2.369	2.285
Deductible	.532	.532	.553	.559	.560
Markup Adjustment for Deductible	1.111	1.091	1.082	1.080	1.050
Reported Income Index	1.491	1.048	1.030	1.140	1.034
Asset Efficiency					
Total Asset Turnover	1.367	1.394	1.554	1.475	1.330
Fixed Asset Turnover	2.675	2.556	2.815	2.823	3.038
Average Age of Plant Depreciation Only	12.428	13.963	14.484	13.860	14.234
Other Financial Ratios					
Total Operating Expense Growth	.093	.093	.008	(.010)	.092
Total Operating Revenue Growth	.107	.042	(.006)	(.009)	.075
Realized Gains Divided by NonOperating Revenue	(.102)	(.169)	(.018)	.146	(.160)
Realized Gains Divided by NetIncome	(.008)	.010	.004	(.007)	.001
Long Term Debt to Equity	1.840	1.967	2.234	3.011	6.271

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 25 of 111

DATA ELEMENTS	Charles A. Dean Memorial Hospital -- Greenville, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 3,697,076	\$ 3,649,687	\$ 4,954,426	\$ 5,572,661	\$ 7,913,385
Cash and Investment	365,677	237,076	2,446,345	2,114,563	3,475,605
Current Assets Whose Use is Limited	†	549,421	11,457	7,990	12,784
Net Patient Accounts Receivable	1,895,993	1,992,848	1,620,314	1,666,660	2,132,084
Due from Affiliates	23,208	7,818	2,972	4,209	†
Third Party Settlements Receivable	572,000	451,000	369,426	1,167,220	1,901,660
Other Accounts Receivable	532,774	115,539	211,493	343,623	244,870
Inventory	262,167	242,724	227,196	214,758	117,533
Other Current Assets	45,257	53,261	65,223	53,638	28,849
Total Non-Current Assets	\$ 4,854,561	\$ 7,003,269	\$ 5,545,232	\$ 5,783,551	\$ 5,471,523
Trustee Held Investments	12,465	2,605,947	30,066	†	†
Board Designated and Undesignated Investments	1,172,832	750,455	329,230	340,612	358,423
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	324,093	19,932	19,932	166,312	12,552
Gross Property, Plant and Equipment (PP&E)	10,701,713	11,571,151	11,250,353	11,765,912	12,068,653
Accumulated Depreciation	7,356,542	7,944,216	6,084,349	6,489,285	6,968,105
Net Property, Plant and Equipment (PP&E)	3,345,171	3,626,935	5,166,004	5,276,627	5,100,548
Total Unrestricted Assets	\$ 8,551,637	\$ 10,652,956	\$ 10,499,658	\$ 11,356,212	\$ 13,384,908
Total Current Liabilities	\$ 3,434,605	\$ 3,305,695	\$ 2,572,092	\$ 1,654,267	\$ 2,497,707
Current Long Term Debt (LTD)	47,049	53,237	55,132	56,982	51,015
Accounts Payable and Accrued Expenses	1,280,717	1,522,267	1,120,954	1,053,996	895,787
Estimated Third Party Settlements	1,438,788	1,085,320	991,619	131,371	200,474
Due to Affiliates	218,051	644,871	404,387	411,918	1,350,431
Other Current Liabilities	450,000	†	†	†	†
Total Non-Current Liabilities	\$ 2,659,611	\$ 6,896,190	\$ 6,773,072	\$ 6,204,543	\$ 5,893,749
Long Term Debt	251,596	3,822,390	3,757,138	3,689,992	3,628,604
Estimated Third Party Settlements	441,521	1,275,559	1,121,342	641,675	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,966,494	1,798,241	1,894,592	1,872,876	2,265,145
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	\$ 2,457,421	\$ 451,071	\$ 1,154,494	\$ 3,497,402	\$ 4,993,452
Total Liabilities & Equity	\$ 8,551,637	\$ 10,652,956	\$ 10,499,658	\$ 11,356,212	\$ 13,384,908
Total Restricted Assets	\$ 740,531	\$ 755,199	\$ 936,790	\$ 707,708	\$ 775,099
Cash and Investments	731,157	744,006	936,790	707,708	775,099
Receivables	9,374	11,193	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	\$ 740,531	\$ 755,199	\$ 936,790	\$ 707,708	\$ 775,099
Total Restricted Fund Balance	\$ 740,531	\$ 755,199	\$ 936,790	\$ 707,708	\$ 775,099
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	380,048	394,716	576,307	347,225	414,616
Permanently Restricted Net Assets	360,483	360,483	360,483	360,483	360,483

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 26 of 111

DATA ELEMENTS	Charles A. Dean Memorial Hospital -- Greenville, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	\$ 18,871,508	\$ 18,108,391	\$ 20,897,144	\$ 20,217,775	\$ 21,802,746
Gross Inpatient Service Revenue	4,400,798	4,435,902	4,782,037	4,047,743	3,800,696
Gross Outpatient Service Revenue	14,470,710	13,672,489	16,115,107	16,170,032	18,002,050
Free Care (Charity Care)	283,761	341,100	378,505	531,753	260,273
Bad Debt (Provision for Bad Debt)	417,982	857,560	713,807	640,691	632,469
Contractuals	3,667,945	3,094,057	4,782,253	3,430,657	3,442,984
Changes in Prior Year Estimated/Final Settlements	(380,821)	8,665	(1,355,823)	(1,880,492)	(1,062,992)
Net Patient Service Revenue	14,882,641	13,807,009	16,378,402	17,495,166	18,530,012
Other Operating Revenue	1,224,940	1,171,001	1,496,577	1,788,536	1,363,675
Total Operating Revenue	\$ 16,107,581	\$ 14,978,010	\$ 17,874,979	\$ 19,283,702	\$ 19,893,687
Total Operating Expenses	\$ 16,301,048	\$ 16,614,605	\$ 16,755,971	\$ 17,161,649	\$ 17,899,521
Depreciation and Amortization	597,116	598,550	453,624	533,865	531,575
Interest	18,509	19,974	89,444	151,934	149,974
Advertising Expenses	46,817	41,965	36,265	27,411	37,951
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	46,817	41,965	36,265	27,411	37,951
Salaries and Benefits	10,323,584	10,397,183	10,657,015	11,433,484	11,881,721
Other Operating Expenses	5,315,022	5,556,933	5,519,623	5,014,955	5,298,300
Net Operating Income	(193,467)	(1,636,595)	\$ 1,119,008	\$ 2,122,053	\$ 1,994,166
Total Non-Operating Revenue	\$ 15,702	\$ 18,345	\$ 119,645	\$ 4,667	\$ 2,468
Total Investment Income	\$ 15,702	\$ 18,345	\$ 119,645	\$ 4,667	\$ 2,468
Interest and Dividends	15,702	18,345	119,645	4,667	2,468
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	(177,765)	(1,618,250)	\$ 1,238,653	\$ 2,126,720	\$ 1,996,634
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(177,765)	(1,618,250)	\$ 1,238,653	\$ 2,126,720	\$ 1,996,634
Total Change in Unrestricted Net Assets	(858,023)	(2,006,350)	\$ 703,423	\$ 2,342,908	\$ 1,496,050
Net Assets Released for Restrictions - Capital	†	†	†	267,046	†
Unrealized Gains/Losses on Investments	(19,879)	89,883	(101,754)	†	†
Minimum Pension Liability Adjustment	(247,734)	(82,195)	97,840	73,619	(433,358)
Transfers From/To Affiliates	(412,659)	(401,924)	(533,129)	(122,838)	(68,009)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	14	6,136	1,813	(1,639)	783

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 27 of 111

	Charles A. Dean Memorial Hospital -- Greenville, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.418	1.331	2.054	3.575	3.312
Current Ratio without Board Designated and Undesignated Investments	1.076	1.104	1.926	3.369	3.168
Days in Accounts Receivable	46.500	52.683	36.109	34.771	41.997
Acid Test	.106	.238	.956	1.283	1.397
Days Cash on Hand, Current	8.499	17.924	55.029	46.593	73.311
Days Cash on Hand, Incl Board Designated & Undesignated Investments	35.759	35.027	62.400	54.069	80.844
Average Payment Period, Accounts Payable and Accrued Expenses	29.767	34.692	25.098	23.136	18.826
Average Payment Period, Current Liabilities	79.829	75.336	57.588	36.313	52.491
Capital Structure					
Equity Financing Ratio	.287	.042	.110	.308	.373
Fixed Asset Financing	.075	1.054	.727	.699	.711
Cash Flow Divided by Total Debt	.069	(.100)	.181	.339	.301
Cash Flow Divided by Total Debt with Operating Income Only	.066	(.102)	.168	.338	.301
Debt Service Coverage	7.400	(14.916)	12.487	13.583	12.941
Debt Service Coverage with Operating Income Only	7.134	(15.190)	11.649	13.560	12.929
Profitability					
Total Margin	(.011)	(.108)	.069	.110	.100
Operating Margin	(.012)	(.109)	.063	.110	.100
Non Operating Revenue Margin	(.088)	(.011)	.097	.002	.001
Return on Assets	(.021)	(.152)	.118	.187	.149
Return on Equity	(.072)	(3.588)	1.073	.608	.400
Markup	1.233	1.160	1.336	1.282	1.294
Deductible	.194	.171	.229	.170	.158
Markup Adjustment for Deductible	1.008	.974	1.051	1.082	1.102
Reported Income Index	.207	.807	1.761	.908	1.335
Asset Efficiency					
Total Asset Turnover	1.885	1.408	1.714	1.698	1.486
Fixed Asset Turnover	4.815	4.130	3.460	3.655	3.900
Average Age of Plant Depreciation Only	12.320	13.272	13.413	12.155	13.108
Other Financial Ratios					
Total Operating Expense Growth	.017	.019	.009	.024	.043
Total Operating Revenue Growth	.021	(.070)	.193	.079	.032
Realized Gains Divided by NonOperating Revenue	†	†	†	†	†
Realized Gains Divided by NetIncome	†	†	†	†	†
Long Term Debt to Equity	.102	8.474	3.254	1.055	.727

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 28 of 111

DATA ELEMENTS	Down East Community Hospital -- Machias, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 8,023,676	\$ 10,156,636	\$ 7,407,975	\$ 9,191,889	\$ 11,349,636
Cash and Investment	2,040,832	1,351,479	1,259,123	3,634,278	3,793,083
Current Assets Whose Use is Limited	413,342	423,954	432,185	448,617	1,191,549
Net Patient Accounts Receivable	3,573,055	3,819,696	4,193,187	3,807,521	5,033,704
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	1,137,057	3,528,747	475,227	148,317	263,869
Inventory	522,969	499,746	466,816	528,703	662,779
Other Current Assets	336,421	533,014	581,437	624,453	404,652
Total Non-Current Assets	\$ 12,433,797	\$ 10,763,480	\$ 14,931,873	\$ 14,732,133	\$ 21,779,554
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	2,042,913	705,767	1,212,691	1,240,112	7,244,990
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	120,485	384,245	258,733	116,435	†
Gross Property, Plant and Equipment (PP&E)	30,078,690	30,242,861	35,254,166	35,945,581	37,000,794
Accumulated Depreciation	19,808,291	20,569,393	21,793,717	22,569,995	22,466,230
Net Property, Plant and Equipment (PP&E)	10,270,399	9,673,468	13,460,449	13,375,586	14,534,564
Total Unrestricted Assets	\$ 20,457,473	\$ 20,920,116	\$ 22,339,848	\$ 23,924,022	\$ 33,129,190
Total Current Liabilities	\$ 6,049,013	\$ 7,055,647	\$ 5,849,600	\$ 6,555,994	\$ 5,895,058
Current Long Term Debt (LTD)	697,266	693,346	846,185	949,237	621,014
Accounts Payable and Accrued Expenses	2,949,747	6,146,301	3,778,263	3,017,161	3,734,342
Estimated Third Party Settlements	2,402,000	216,000	586,533	2,026,616	927,837
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	638,619	562,980	611,865
Total Non-Current Liabilities	\$ 7,485,876	\$ 5,709,213	\$ 7,084,243	\$ 7,271,741	\$ 14,208,428
Long Term Debt	2,384,020	1,612,591	4,482,550	4,520,340	11,480,292
Estimated Third Party Settlements	2,391,121	1,548,411	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	2,710,735	2,548,211	2,601,693	2,751,401	2,728,136
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	\$ 6,922,584	\$ 8,155,256	\$ 9,406,005	\$ 10,096,287	\$ 13,025,704
Total Liabilities & Equity	\$ 20,457,473	\$ 20,920,116	\$ 22,339,848	\$ 23,924,022	\$ 33,129,190
Total Restricted Assets	\$ 1,757,096	\$ 2,640,813	\$ 2,534,104	\$ 1,752,225	\$ 1,705,987
Cash and Investments	†	2,640,813	2,534,104	1,752,225	1,705,987
Receivables	1,757,096	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	\$ 1,757,096	\$ 2,640,813	\$ 2,534,104	\$ 1,752,225	\$ 1,705,987
Total Restricted Fund Balance	\$ 1,757,096	\$ 2,640,813	\$ 2,534,104	\$ 1,752,225	\$ 1,705,987
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	363,500	1,247,217	1,140,508	358,629	303,457
Permanently Restricted Net Assets	1,393,596	1,393,596	1,393,596	1,393,596	1,402,530

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 29 of 111

	Down East Community Hospital -- Machias, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	73,261,912	77,520,878	85,445,795	94,102,095	104,155,154
Gross Inpatient Service Revenue	13,339,003	13,191,696	13,088,699	14,230,326	15,776,565
Gross Outpatient Service Revenue	59,922,909	64,329,182	72,357,096	79,871,769	88,378,589
Free Care (Charity Care)	1,880,930	2,064,620	2,457,007	2,672,600	1,305,834
Bad Debt (Provision for Bad Debt)	2,990,480	2,923,477	2,842,442	3,015,097	2,130,762
Contractuals	33,438,173	35,500,915	38,761,023	44,347,764	52,920,188
Changes in Prior Year Estimated/Final Settlements	(42,000)	(1,092,000)	(758,000)	(382,000)	(433,000)
Net Patient Service Revenue	34,994,329	38,123,866	42,143,323	44,448,634	48,231,370
Other Operating Revenue	1,043,648	608,628	692,171	815,519	1,701,167
Total Operating Revenue	36,037,977	38,732,494	42,835,494	45,264,153	49,932,537
Total Operating Expenses	36,241,900	38,120,004	42,319,152	45,142,708	47,880,479
Depreciation and Amortization	1,495,762	1,278,690	1,224,324	1,242,419	1,450,317
Interest	135,303	114,621	134,610	252,040	268,583
Advertising Expenses	64,732	54,209	78,998	108,570	68,299
Allowed Advertising Expenses	32,583	27,717	39,251	71,227	22,364
Non-Allowed Advertising Expenses	32,149	26,492	39,747	37,343	45,935
Salaries and Benefits	21,561,106	20,506,229	29,120,916	30,384,542	32,718,720
Other Operating Expenses	12,984,997	16,166,255	11,760,304	13,155,137	13,374,560
Net Operating Income	(203,923)	612,490	516,342	121,445	2,052,058
Total Non-Operating Revenue	99,031	178,746	161,036	266,293	242,645
Total Investment Income	99,031	178,746	161,036	266,293	242,645
Interest and Dividends	99,031	178,746	161,036	266,293	242,645
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	(104,892)	791,236	677,378	387,738	2,294,703
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(104,892)	791,236	677,378	387,738	2,294,703
Total Change in Unrestricted Net Assets	304,206	1,232,682	1,250,750	690,282	2,929,417
Net Assets Released for Restrictions - Capital	†	70,674	365,469	723,172	221,622
Unrealized Gains/Losses on Investments	(159,970)	26,926	263,282	(276,639)	273,259
Minimum Pension Liability Adjustment	604,059	243,846	31,654	(143,492)	193,973
Transfers From/To Affiliates	(34,991)	100,000	(87,033)	(497)	160,000
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	(214,140)

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 30 of 111

	Down East Community Hospital -- Machias, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.664	1.540	1.474	1.591	3.154
Current Ratio without Board Designated and Undesignated Investments	1.326	1.440	1.266	1.402	1.925
Days in Accounts Receivable	37.268	36.570	36.317	31.266	38.094
Acid Test	.406	.252	.289	.623	.846
Days Cash on Hand, Current	25.781	17.590	15.022	33.946	39.186
Days Cash on Hand, Incl Board Designated & Undesignated Investments	47.241	24.582	25.793	44.257	96.140
Average Payment Period, Accounts Payable and Accrued Expenses	30.986	60.894	33.558	25.086	29.357
Average Payment Period, Current Liabilities	63.543	69.903	51.956	54.508	46.343
Capital Structure					
Equity Financing Ratio	.338	.390	.421	.422	.393
Fixed Asset Financing	.232	.167	.333	.338	.790
Cash Flow Divided by Total Debt	.103	.162	.147	.118	.186
Cash Flow Divided by Total Debt with Operating Income Only	.095	.148	.135	.099	.174
Debt Service Coverage	1.897	2.691	2.459	1.714	3.296
Debt Service Coverage with Operating Income Only	1.774	2.471	2.265	1.471	3.096
Profitability					
Total Margin	(.003)	.020	.016	.009	.046
Operating Margin	(.006)	.016	.012	.003	.041
Non Operating Revenue Margin	(.944)	.226	.238	.687	.106
Return on Assets	(.005)	.038	.030	.016	.069
Return on Equity	(.015)	.097	.072	.038	.176
Markup	2.050	2.050	2.035	2.103	2.211
Deductible	.456	.458	.454	.471	.508
Markup Adjustment for Deductible	1.128	1.118	1.120	1.120	1.106
Reported Income Index	(.345)	.642	.542	.562	.783
Asset Efficiency					
Total Asset Turnover	1.766	1.860	1.925	1.903	1.515
Fixed Asset Turnover	3.509	4.004	3.182	3.384	3.435
Average Age of Plant Depreciation Only	13.243	16.086	17.801	18.166	15.491
Other Financial Ratios					
Total Operating Expense Growth	.026	.052	.110	.067	.061
Total Operating Revenue Growth	.075	.075	.106	.057	.103
Realized Gains Divided by NonOperating Revenue	†	†	†	†	†
Realized Gains Divided by NetIncome	†	†	†	†	†
Long Term Debt to Equity	.344	.198	.477	.448	.881

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 31 of 111

DATA ELEMENTS	Eastern Maine Medical Center -- Bangor, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	169,521,523	192,131,234	199,622,132	271,218,510	348,295,113
Cash and Investment	47,762,234	65,576,104	28,125,022	116,178,677	151,637,889
Current Assets Whose Use is Limited	11,986,674	16,663,619	3,789,260	3,879,617	4,183,258
Net Patient Accounts Receivable	81,937,734	84,186,557	93,736,422	95,653,619	125,679,963
Due from Affiliates	2,776,697	2,244,338	3,343,821	3,894,386	836,715
Third Party Settlements Receivable	11,989,099	9,208,938	51,746,553	30,699,380	46,585,659
Other Accounts Receivable	4,887,477	4,565,448	5,181,284	6,793,714	7,594,545
Inventory	2,699,182	3,430,338	4,117,217	3,561,165	4,551,199
Other Current Assets	5,482,426	6,255,892	9,582,553	10,557,952	7,225,885
Total Non-Current Assets	610,226,028	743,220,862	585,709,596	524,662,585	510,190,209
Trustee Held Investments	41,474,869	144,090,612	82,738,154	21,386,941	16,331,051
Board Designated and Undesignated Investments	206,846,016	192,417,920	49,889,759	53,205,491	54,937,405
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	33,440,894	14,734,826	3,021,161	3,261,514	7,235,419
Gross Property, Plant and Equipment (PP&E)	657,583,428	743,637,514	791,680,067	814,768,920	828,574,125
Accumulated Depreciation	329,119,179	351,660,010	341,619,545	367,960,281	396,887,791
Net Property, Plant and Equipment (PP&E)	328,464,249	391,977,504	450,060,522	446,808,639	431,686,334
Total Unrestricted Assets	779,747,551	935,352,096	785,331,728	795,881,095	858,485,322
Total Current Liabilities	93,848,524	88,522,871	81,184,469	86,040,176	101,536,644
Current Long Term Debt (LTD)	3,191,672	3,286,324	3,446,144	3,495,103	3,558,269
Accounts Payable and Accrued Expenses	75,353,702	76,226,192	70,837,666	66,976,034	55,068,069
Estimated Third Party Settlements	8,433,361	2,405,515	842,009	218,422	1,707,932
Due to Affiliates	5,561,921	5,238,899	4,736,646	13,936,338	39,347,575
Other Current Liabilities	1,307,868	1,365,941	1,322,004	1,414,279	1,854,799
Total Non-Current Liabilities	330,519,150	467,981,891	455,304,333	452,097,410	474,855,752
Long Term Debt	208,079,450	355,955,176	351,600,169	347,134,396	342,606,115
Estimated Third Party Settlements	9,345,516	9,379,516	1,093,352	1,093,352	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	110,440,483	100,234,232	100,185,555	101,540,393	129,868,712
Other Non-Current Liabilities	2,653,701	2,412,967	2,425,257	2,329,269	2,380,925
Fund Balance Unrestricted	355,379,877	378,847,334	248,842,926	257,743,509	282,092,926
Total Liabilities & Equity	779,747,551	935,352,096	785,331,728	795,881,095	858,485,322
Total Restricted Assets	44,470,938	43,705,836	46,887,816	43,214,964	40,282,460
Cash and Investments	44,470,938	43,705,836	46,887,816	43,214,964	40,282,460
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	44,470,938	43,705,836	46,887,816	43,214,963	40,282,460
Total Restricted Fund Balance	44,470,938	43,705,836	46,887,816	43,214,963	40,282,460
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	32,827,338	31,867,125	34,858,924	30,477,511	27,569,248
Permanently Restricted Net Assets	11,643,600	11,838,711	12,028,892	12,737,452	12,713,212

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 32 of 111

	Eastern Maine Medical Center -- Bangor, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	1,505,053,654	1,631,943,865	1,803,509,897	1,903,577,823	2,106,626,498
Gross Inpatient Service Revenue	768,350,376	807,210,409	907,332,236	954,576,957	1,059,051,016
Gross Outpatient Service Revenue	736,703,278	824,733,456	896,177,661	949,000,866	1,047,575,482
Free Care (Charity Care)	20,465,047	24,911,411	23,753,163	25,461,346	18,606,821
Bad Debt (Provision for Bad Debt)	32,553,501	25,489,594	39,083,541	48,945,557	28,021,511
Contractuals	763,767,641	842,711,697	950,676,480	1,021,305,859	1,206,346,500
Changes in Prior Year Estimated/Final Settlements	(2,352,200)	(3,672,071)	(25,811,280)	(6,157,031)	(6,928,229)
Net Patient Service Revenue	690,619,665	742,503,234	815,807,993	814,022,092	860,579,895
Other Operating Revenue	29,766,277	33,686,210	40,223,509	65,256,382	66,474,484
Total Operating Revenue	720,385,942	776,189,444	856,031,502	879,278,474	927,054,379
Total Operating Expenses	680,823,269	746,442,259	828,215,961	870,395,089	879,045,685
Depreciation and Amortization	23,769,952	28,514,737	20,190,627	29,089,972	29,598,597
Interest	2,930,842	5,329,982	11,733,068	14,744,681	14,751,160
Advertising Expenses	1,621,983	1,594,176	2,064,704	1,434,966	1,379,031
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	1,621,983	1,594,176	2,064,704	1,434,966	1,379,031
Salaries and Benefits	355,113,126	380,058,227	426,990,065	447,274,893	433,401,629
Other Operating Expenses	297,387,366	330,945,137	367,237,497	377,850,577	399,915,268
Net Operating Income	39,562,673	29,747,185	27,815,541	8,883,385	48,008,694
Total Non-Operating Revenue	2,283,319	1,777,733	15,723,300	791,636	1,239,147
Total Investment Income	2,283,319	1,777,733	15,723,300	791,636	777,862
Interest and Dividends	1,705,837	1,580,657	789,586	786,372	732,606
Realized Gains/Losses on Sales of Securities	577,482	197,076	14,933,714	5,264	45,256
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	930,192
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	(468,907)
Excess of Revenue over Expenses	41,845,992	31,524,918	43,538,841	9,675,021	49,247,841
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	41,845,992	31,524,918	43,538,841	9,675,021	49,247,841
Total Change in Unrestricted Net Assets	7,416,519	23,467,456	(130,004,408)	8,900,583	24,349,416
Net Assets Released for Restrictions - Capital	1,870,484	3,132,109	777,278	3,445,155	3,872,562
Unrealized Gains/Losses on Investments	(3,055)	9,366,374	(16,696,328)	(183,855)	379,780
Minimum Pension Liability Adjustment	(15,750,733)	(6,971,610)	11,094,308	2,026,099	(30,591,635)
Transfers From/To Affiliates	(20,597,537)	(13,641,508)	(169,031,991)	(6,118,560)	1,736,143
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	51,368	57,173	313,484	56,723	(295,275)

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 33 of 111

	Eastern Maine Medical Center -- Bangor, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.010	4.344	3.073	3.771	3.971
Current Ratio without Board Designated and Undesignated Investments	1.806	2.170	2.459	3.152	3.430
Days in Accounts Receivable	43.305	41.384	41.939	42.890	53.305
Acid Test	.637	.929	.393	1.395	1.535
Days Cash on Hand, Current	33.191	41.811	14.416	52.087	66.955
Days Cash on Hand, Incl Board Designated & Undesignated Investments	148.096	139.638	36.952	75.170	90.561
Average Payment Period, Accounts Payable and Accrued Expenses	41.860	38.754	31.999	29.058	23.662
Average Payment Period, Current Liabilities	52.134	45.006	36.673	37.329	43.629
Capital Structure					
Equity Financing Ratio	.456	.405	.317	.324	.329
Fixed Asset Financing	.633	.908	.781	.777	.794
Cash Flow Divided by Total Debt	.155	.108	.119	.072	.137
Cash Flow Divided by Total Debt with Operating Income Only	.149	.105	.089	.071	.135
Debt Service Coverage	11.978	7.671	5.024	2.942	5.130
Debt Service Coverage with Operating Income Only	11.579	7.462	3.977	2.898	5.062
Profitability					
Total Margin	.058	.041	.050	.011	.053
Operating Margin	.055	.038	.032	.010	.052
Non Operating Revenue Margin	.055	.056	.361	.082	.025
Return on Assets	.054	.034	.055	.012	.057
Return on Equity	.118	.083	.175	.038	.175
Markup	2.254	2.231	2.226	2.262	2.472
Deductible	.507	.516	.527	.537	.573
Markup Adjustment for Deductible	1.133	1.102	1.078	1.089	1.100
Reported Income Index	5.642	1.343	(335)	1.087	2.023
Asset Efficiency					
Total Asset Turnover	.927	.832	1.110	1.106	1.081
Fixed Asset Turnover	2.193	1.980	1.902	1.968	2.148
Average Age of Plant Depreciation Only	13.846	12.333	16.920	12.649	13.409
Other Financial Ratios					
Total Operating Expense Growth	.044	.096	.110	.051	.010
Total Operating Revenue Growth	.077	.077	.103	.027	.054
Realized Gains Divided by NonOperating Revenue	.253	.111	.950	.007	.037
Realized Gains Divided by NetIncome	.014	.006	.343	.001	.001
Long Term Debt to Equity	.586	.940	1.413	1.347	1.215

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 34 of 111

DATA ELEMENTS	Franklin Memorial Hospital -- Farmington, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 16,367,409	\$ 12,134,787	\$ 14,362,556	\$ 19,084,308	\$ 19,209,626
Cash and Investment	1,414,900	13,278	1,526,555	4,384,042	(13,690)
Current Assets Whose Use is Limited	404,076	361,998	391,810	386,993	412,066
Net Patient Accounts Receivable	8,387,622	7,901,603	8,070,664	7,623,619	7,694,974
Due from Affiliates	268,925	424,036	486,289	1,595,832	73,758
Third Party Settlements Receivable	1,631,015	684,951	1,348,338	2,506,165	8,152,298
Other Accounts Receivable	†	†	†	†	†
Inventory	†	†	1,735,840	1,608,966	1,811,396
Other Current Assets	4,260,871	2,748,921	803,060	978,691	1,078,824
Total Non-Current Assets	\$ 31,667,225	\$ 30,968,057	\$ 27,997,755	\$ 28,835,241	\$ 38,275,374
Trustee Held Investments	(350,765)	(376,304)	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	2,239,386	2,579,455	1,640,979	4,196,979	10,830,822
Gross Property, Plant and Equipment (PP&E)	88,239,511	90,241,451	90,865,488	90,977,087	95,478,845
Accumulated Depreciation	58,460,907	61,476,545	64,508,712	66,338,825	68,034,293
Net Property, Plant and Equipment (PP&E)	29,778,604	28,764,906	26,356,776	24,638,262	27,444,552
Total Unrestricted Assets	\$ 48,034,634	\$ 43,102,844	\$ 42,360,311	\$ 47,919,549	\$ 57,485,000
Total Current Liabilities	\$ 10,985,942	\$ 9,345,703	\$ 9,763,773	\$ 10,493,963	\$ 10,721,146
Current Long Term Debt (LTD)	725,000	775,000	825,000	845,000	880,000
Accounts Payable and Accrued Expenses	8,986,920	4,641,164	5,546,778	6,066,718	7,929,154
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	502,628	3,658,602	3,239,937	3,475,757	1,803,005
Other Current Liabilities	771,394	270,937	152,058	106,488	108,987
Total Non-Current Liabilities	\$ 20,172,300	\$ 20,148,593	\$ 18,041,341	\$ 19,248,902	\$ 23,014,496
Long Term Debt	18,080,455	17,215,654	16,355,941	15,453,788	14,516,635
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	785,400	2,895,114	8,497,861
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	2,091,845	2,932,939	900,000	900,000	†
Fund Balance Unrestricted	\$ 16,876,392	\$ 13,608,548	\$ 14,555,198	\$ 18,176,684	\$ 23,749,358
Total Liabilities & Equity	\$ 48,034,634	\$ 43,102,844	\$ 42,360,312	\$ 47,919,549	\$ 57,485,000
Total Restricted Assets	\$ 2,762,510	\$ 2,919,384	\$ 3,307,943	\$ 2,678,764	\$ 2,654,497
Cash and Investments	2,762,510	2,919,384	3,006,192	2,678,764	2,654,497
Receivables	†	†	†	†	†
Other Assets	†	†	301,751	†	†
Total Restricted Liabilities and Equity	\$ 2,762,510	\$ 2,919,384	\$ 3,307,943	\$ 2,678,764	\$ 2,654,497
Total Restricted Fund Balance	\$ 2,762,510	\$ 2,919,384	\$ 3,307,943	\$ 2,678,764	\$ 2,654,497
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,525,940	1,679,687	2,149,809	1,510,999	1,488,558
Permanently Restricted Net Assets	1,236,570	1,239,697	1,158,134	1,167,765	1,165,939

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 35 of 111

DATA ELEMENTS	Franklin Memorial Hospital -- Farmington, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	162,078,200	164,675,383	166,744,449	182,476,241	184,189,091
Gross Inpatient Service Revenue	44,337,408	42,203,555	38,907,314	45,123,797	41,766,932
Gross Outpatient Service Revenue	117,740,792	122,471,828	127,837,135	137,352,444	142,422,159
Free Care (Charity Care)	2,942,965	2,948,375	2,753,393	2,610,925	2,345,790
Bad Debt (Provision for Bad Debt)	3,603,718	4,732,302	6,146,252	6,954,254	8,349,217
Contractuals	82,053,016	86,767,094	84,720,303	96,184,834	93,581,765
Changes in Prior Year Estimated/Final Settlements	(730,000)	(2,275,000)	(267,199)	(907,019)	299,639
Net Patient Service Revenue	74,208,501	72,502,612	73,391,700	77,633,247	79,612,680
Other Operating Revenue	3,946,766	3,402,938	2,790,112	3,060,386	3,258,736
Total Operating Revenue	78,155,267	75,905,550	76,181,812	80,693,633	82,871,416
Total Operating Expenses	78,859,215	81,042,764	81,194,827	86,486,480	92,835,343
Depreciation and Amortization	3,742,913	3,711,734	3,690,828	3,473,160	4,544,665
Interest	909,838	828,673	799,853	729,047	857,151
Advertising Expenses	118,296	106,763	130,162	129,756	3,876
Allowed Advertising Expenses	118,296	106,763	130,162	129,756	3,876
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	47,164,361	46,386,411	45,482,309	45,487,940	48,698,890
Other Operating Expenses	26,923,807	30,009,183	31,091,675	36,666,577	38,730,761
Net Operating Income	(703,948)	(5,137,214)	(5,013,015)	(5,792,847)	(9,963,927)
Total Non-Operating Revenue	19,899	141,986	1,258,282	48,376	(234,293)
Total Investment Income	(21,925)	83,266	(24,418)	(943)	22,935
Interest and Dividends	(21,925)	(2,300)	(24,418)	(943)	22,935
Realized Gains/Losses on Sales of Securities	†	85,566	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	1,605	39,206	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	40,219	19,514	1,282,700	49,319	(257,228)
Excess of Revenue over Expenses	(684,049)	(4,995,228)	(3,754,733)	(5,744,471)	(10,198,220)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(684,049)	(4,995,228)	(3,754,733)	(5,744,471)	(10,198,220)
Total Change in Unrestricted Net Assets	(2,080,227)	(3,267,872)	946,650	3,621,491	5,572,673
Net Assets Released for Restrictions - Capital	76,185	30,311	29,883	830,484	31,093
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,472,363)	1,697,045	4,671,500	8,535,478	15,739,800
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 36 of 111

	Franklin Memorial Hospital -- Farmington, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.490	1.298	1.471	1.819	1.792
Current Ratio without Board Designated and Undesignated Investments	1.490	1.298	1.471	1.819	1.792
Days in Accounts Receivable	41.255	39.779	40.138	35.843	35.279
Acid Test	.166	.040	.196	.455	.037
Days Cash on Hand, Current	8.839	1.771	9.034	20.978	1.647
Days Cash on Hand, Incl Board Designated & Undesignated Investments	8.839	1.771	9.034	20.978	1.647
Average Payment Period, Accounts Payable and Accrued Expenses	43.669	21.906	26.122	26.675	32.780
Average Payment Period, Current Liabilities	53.382	44.111	45.982	46.141	44.322
Capital Structure					
Equity Financing Ratio	.351	.316	.344	.379	.413
Fixed Asset Financing	.607	.598	.621	.627	.529
Cash Flow Divided by Total Debt	.098	(.044)	(.002)	(.076)	(.168)
Cash Flow Divided by Total Debt with Operating Income Only	.098	(.048)	(.048)	(.078)	(.161)
Debt Service Coverage	2.512	(.293)	.467	(.992)	(2.818)
Debt Service Coverage with Operating Income Only	2.499	(.384)	(.332)	(1.024)	(2.680)
Profitability					
Total Margin	(.009)	(.066)	(.048)	(.071)	(.123)
Operating Margin	(.009)	(.068)	(.066)	(.072)	(.120)
Non Operating Revenue Margin	(.029)	(.028)	(.335)	(.008)	.023
Return on Assets	(.014)	(.116)	(.089)	(.120)	(.177)
Return on Equity	(.041)	(.367)	(.258)	(.316)	(.429)
Markup	2.105	2.074	2.088	2.145	2.019
Deductible	.506	.527	.508	.527	.508
Markup Adjustment for Deductible	1.065	1.003	1.045	1.033	1.011
Reported Income Index	.171	1.529	(3.966)	(1.586)	(1.830)
Asset Efficiency					
Total Asset Turnover	1.627	1.764	1.828	1.685	1.438
Fixed Asset Turnover	2.625	2.639	2.890	3.275	3.020
Average Age of Plant Depreciation Only	15.619	16.563	17.478	19.100	14.970
Other Financial Ratios					
Total Operating Expense Growth	.018	.028	.002	.065	.073
Total Operating Revenue Growth	.054	(.029)	.004	.059	.027
Realized Gains Divided by NonOperating Revenue	†	.603	†	†	†
Realized Gains Divided by NetIncome	†	(.017)	†	†	†
Long Term Debt to Equity	1.071	1.265	1.124	.850	.611

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 37 of 111

DATA ELEMENTS	Houlton Regional Hospital -- Houlton, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	9,882,256	7,982,545	8,340,756	8,474,438	9,600,130
Cash and Investment	776,889	23,261	109,560	32,254	69,229
Current Assets Whose Use is Limited	287,572	297,456	284,565	289,041	254,328
Net Patient Accounts Receivable	7,020,340	6,017,490	6,271,498	6,240,011	7,495,521
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	568,974	352,659	392,769	453,793	399,744
Inventory	837,749	836,048	854,091	895,013	869,619
Other Current Assets	390,732	455,631	428,273	564,326	511,689
Total Non-Current Assets	15,799,705	15,161,819	14,797,151	14,654,474	14,168,926
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	4,141,212	4,474,278	4,517,757	4,556,782	4,679,384
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	494,360	570,989	637,633	710,443	753,499
Gross Property, Plant and Equipment (PP&E)	41,653,185	41,738,187	42,229,286	42,497,888	42,656,367
Accumulated Depreciation	30,489,052	31,621,635	32,587,525	33,110,639	33,920,324
Net Property, Plant and Equipment (PP&E)	11,164,133	10,116,552	9,641,761	9,387,249	8,736,043
Total Unrestricted Assets	25,681,961	23,144,364	23,137,907	23,128,912	23,769,056
Total Current Liabilities	9,051,639	8,837,633	10,010,531	10,272,118	12,591,383
Current Long Term Debt (LTD)	986,000	856,000	770,000	829,000	875,000
Accounts Payable and Accrued Expenses	5,420,363	5,746,114	6,424,764	8,316,792	8,854,379
Estimated Third Party Settlements	972,816	1,221,679	1,195,083	554,034	788,632
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	1,672,460	1,013,840	1,620,684	572,292	2,073,372
Total Non-Current Liabilities	13,184,419	11,282,032	9,957,086	9,235,630	7,880,368
Long Term Debt	8,071,323	7,197,038	6,450,938	5,839,198	4,998,496
Estimated Third Party Settlements	4,207,837	3,098,560	1,952,537	2,121,257	1,286,484
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	456,000	456,000	961,000	600,000	860,000
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	449,259	530,434	592,611	675,175	735,388
Fund Balance Unrestricted	3,445,903	3,024,699	3,170,290	3,621,164	3,297,305
Total Liabilities & Equity	25,681,961	23,144,364	23,137,907	23,128,912	23,769,056
Total Restricted Assets	66,051	66,837	64,965	91,208	65,023
Cash and Investments	51,664	51,664	51,664	51,664	65,023
Receivables	14,387	15,173	13,301	39,544	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	66,051	66,837	64,965	91,208	65,023
Total Restricted Fund Balance	66,051	66,837	64,965	91,208	65,023
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	14,387	15,173	13,301	39,544	†
Permanently Restricted Net Assets	51,664	51,664	51,664	51,664	65,023

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 38 of 111

	Houlton Regional Hospital -- Houlton, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	79,878,764	84,679,351	85,685,025	85,189,588	86,765,104
Gross Inpatient Service Revenue	21,706,982	22,024,280	22,800,375	22,204,129	22,267,124
Gross Outpatient Service Revenue	58,171,782	62,655,071	62,884,650	62,985,459	64,497,980
Free Care (Charity Care)	1,191,968	1,463,486	1,006,068	1,041,523	447,855
Bad Debt (Provision for Bad Debt)	3,000,000	3,350,000	3,450,000	3,750,000	3,600,000
Contractuals	33,248,786	35,788,223	36,111,021	36,565,513	38,842,946
Changes in Prior Year Estimated/Final Settlements	(549,000)	364,000	65,000	36,000	(168,000)
Net Patient Service Revenue	42,987,010	43,713,642	45,052,936	43,796,552	44,042,303
Other Operating Revenue	2,174,375	2,154,726	2,332,206	3,667,020	2,961,336
Total Operating Revenue	45,161,385	45,868,368	47,385,142	47,463,572	47,003,639
Total Operating Expenses	45,820,005	46,940,919	47,890,769	47,839,607	47,568,469
Depreciation and Amortization	1,564,681	1,488,200	1,252,089	1,023,604	950,495
Interest	652,750	591,114	563,793	563,638	566,644
Advertising Expenses	19,621	27,541	25,673	22,237	16,236
Allowed Advertising Expenses	11,313	15,372	11,757	8,702	3,838
Non-Allowed Advertising Expenses	8,308	12,169	13,916	13,535	12,398
Salaries and Benefits	33,194,534	33,565,377	34,782,028	34,817,895	34,483,154
Other Operating Expenses	10,388,419	11,268,687	11,267,186	11,412,233	11,551,940
Net Operating Income	(658,620)	(1,072,551)	(505,627)	(376,035)	(564,830)
Total Non-Operating Revenue	243,838	129,486	199,942	636,609	526,671
Total Investment Income	243,838	129,486	199,942	636,609	526,671
Interest and Dividends	93,253	216,767	108,587	94,207	109,037
Realized Gains/Losses on Sales of Securities	150,585	(87,281)	91,355	542,402	417,634
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	(414,782)	(943,065)	(305,685)	260,574	(38,159)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(414,782)	(943,065)	(305,685)	260,574	(38,159)
Total Change in Unrestricted Net Assets	(595,074)	(421,204)	145,591	450,874	(323,859)
Net Assets Released for Restrictions - Capital	154,237	173,728	51,993	41,177	99,919
Unrealized Gains/Losses on Investments	(334,529)	348,133	399,283	149,123	(385,619)
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 Information Part III

Page 39 of 111

	Houlton Regional Hospital -- Houlton, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.549	1.410	1.284	1.269	1.134
Current Ratio without Board Designated and Undesignated Investments	1.092	.903	.833	.825	.762
Days in Accounts Receivable	59.609	50.245	50.809	52.004	62.119
Acid Test	.118	.036	.039	.031	.026
Days Cash on Hand, Current	8.779	2.575	3.084	2.505	2.533
Days Cash on Hand, Incl Board Designated & Undesignated Investments	42.934	38.505	38.441	38.032	39.171
Average Payment Period, Accounts Payable and Accrued Expenses	44.705	46.143	50.281	64.842	69.326
Average Payment Period, Current Liabilities	74.654	70.969	78.344	80.086	98.585
Capital Structure					
Equity Financing Ratio	.134	.131	.137	.157	.139
Fixed Asset Financing	.723	.711	.669	.622	.572
Cash Flow Divided by Total Debt	.052	.027	.047	.066	.045
Cash Flow Divided by Total Debt with Operating Income Only	.041	.021	.037	.033	.019
Debt Service Coverage	1.104	.720	1.064	1.386	1.060
Debt Service Coverage with Operating Income Only	.955	.638	.923	.908	.682
Profitability					
Total Margin	(.009)	(.021)	(.006)	.005	(.001)
Operating Margin	(.015)	(.023)	(.011)	(.008)	(.012)
Non Operating Revenue Margin	(.588)	(.137)	(.654)	2.443	(13.802)
Return on Assets	(.016)	(.041)	(.013)	.011	(.002)
Return on Equity	(.120)	(.312)	(.096)	.072	(.012)
Markup	1.791	1.850	1.838	1.857	1.886
Deductible	.416	.423	.421	.429	.448
Markup Adjustment for Deductible	1.065	1.087	1.084	1.093	1.070
Reported Income Index	.697	2.239	(2.100)	.578	.118
Asset Efficiency					
Total Asset Turnover	1.768	1.987	2.057	2.080	2.000
Fixed Asset Turnover	4.045	4.534	4.915	5.056	5.380
Average Age of Plant Depreciation Only	19.486	21.248	26.027	32.347	35.687
Other Financial Ratios					
Total Operating Expense Growth	.010	.024	.020	(.001)	(.006)
Total Operating Revenue Growth	.013	.016	.033	.002	(.010)
Realized Gains Divided by NonOperating Revenue	.618	(.674)	.457	.852	.793
Realized Gains Divided by NetIncome	(.363)	.093	(.299)	2.082	(10.945)
Long Term Debt to Equity	2.342	2.379	2.035	1.613	1.516

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 40 of 111

DATA ELEMENTS	Inland Hospital -- Waterville, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	12,538,052	10,385,465	13,888,745	11,041,732	7,117,518
Cash and Investment	276,979	(2,064,986)	(3,864,709)	(4,674,987)	(10,428,307)
Current Assets Whose Use is Limited	69,043	102,306	99,107	115,981	130,983
Net Patient Accounts Receivable	7,369,034	7,853,960	8,910,891	9,508,036	9,264,952
Due from Affiliates	181,688	79,734	42,910	79,508	37,143
Third Party Settlements Receivable	2,618,806	3,008,863	7,235,652	3,929,008	6,134,250
Other Accounts Receivable	906,517	200,987	257,382	979,733	924,453
Inventory	678,186	671,246	609,062	593,532	579,832
Other Current Assets	437,799	533,355	598,450	510,921	474,212
Total Non-Current Assets	38,043,518	34,977,138	20,545,880	19,761,660	18,682,162
Trustee Held Investments	2,570,795	2,873,260	†	†	†
Board Designated and Undesignated Investments	8,595,495	9,046,379	3,440,875	3,723,370	3,944,395
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	8,178,930	4,709,375	357,787	357,787	45,795
Gross Property, Plant and Equipment (PP&E)	45,846,859	47,689,552	45,684,617	46,429,585	47,166,687
Accumulated Depreciation	27,148,561	29,341,428	28,937,399	30,749,082	32,474,715
Net Property, Plant and Equipment (PP&E)	18,698,298	18,348,124	16,747,218	15,680,503	14,691,972
Total Unrestricted Assets	50,581,570	45,362,603	34,434,625	30,803,392	25,799,680
Total Current Liabilities	16,972,826	9,600,985	9,053,739	9,245,006	10,237,925
Current Long Term Debt (LTD)	557,889	407,408	429,595	440,000	316,729
Accounts Payable and Accrued Expenses	6,010,428	6,820,011	6,828,951	5,694,706	5,573,770
Estimated Third Party Settlements	1,057,787	1,027,805	460,129	582,874	428,511
Due to Affiliates	1,384,639	1,345,761	1,335,064	2,527,426	3,918,915
Other Current Liabilities	7,962,083	†	†	†	†
Total Non-Current Liabilities	13,308,359	17,315,180	14,959,455	14,712,410	14,204,366
Long Term Debt	4,973,737	11,627,658	11,183,691	10,719,985	10,375,546
Estimated Third Party Settlements	2,549,284	2,587,714	323,747	323,747	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	5,560,811	2,873,260	3,223,770	3,438,377	3,590,458
Other Non-Current Liabilities	224,527	226,548	228,247	230,301	238,362
Fund Balance Unrestricted	20,300,385	18,446,438	10,421,431	6,845,976	1,357,389
Total Liabilities & Equity	50,581,570	45,362,603	34,434,625	30,803,392	25,799,680
Total Restricted Assets	2,785,451	2,733,986	2,947,804	3,038,379	3,146,084
Cash and Investments	2,785,451	2,733,986	2,947,804	3,038,379	3,146,084
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	2,785,450	2,733,986	2,947,804	3,038,379	3,146,084
Total Restricted Fund Balance	2,785,450	2,733,986	2,947,804	3,038,379	3,146,084
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	694,587	505,376	689,863	753,656	855,990
Permanently Restricted Net Assets	2,090,863	2,228,610	2,257,941	2,284,723	2,290,094

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 41 of 111

	Inland Hospital -- Waterville, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	127,144,903	140,236,728	151,209,307	143,823,737	135,894,144
Gross Inpatient Service Revenue	25,254,680	28,536,558	27,466,956	24,576,295	26,508,342
Gross Outpatient Service Revenue	101,890,223	111,700,170	123,742,351	119,247,442	109,385,802
Free Care (Charity Care)	2,979,255	2,215,897	1,625,986	2,352,126	959,198
Bad Debt (Provision for Bad Debt)	5,561,575	5,096,764	6,193,821	4,813,621	4,755,825
Contractuals	51,780,958	61,996,716	68,404,956	65,948,576	67,450,085
Changes in Prior Year Estimated/Final Settlements	(1,014,442)	347,955	86,000	(898,863)	(966,288)
Net Patient Service Revenue	67,837,557	70,579,396	74,898,544	71,608,277	63,695,324
Other Operating Revenue	3,585,723	3,018,182	3,398,370	3,695,434	6,056,454
Total Operating Revenue	71,423,280	73,597,578	78,296,914	75,303,711	69,751,778
Total Operating Expenses	71,201,481	74,186,676	77,356,010	78,312,567	75,115,984
Depreciation and Amortization	2,642,302	2,782,317	1,966,841	1,866,775	1,730,123
Interest	461,152	514,029	516,034	474,789	455,111
Advertising Expenses	323,317	245,596	276,043	164,399	205,747
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	323,317	245,596	276,043	164,399	205,747
Salaries and Benefits	37,089,356	38,357,225	39,931,843	36,847,323	35,782,235
Other Operating Expenses	30,685,354	32,287,509	34,665,249	38,959,281	36,942,768
Net Operating Income	221,799	(589,098)	940,904	(3,008,856)	(5,364,206)
Total Non-Operating Revenue	160,382	191,471	531,037	10,197	92
Total Investment Income	160,382	191,471	531,037	10,197	92
Interest and Dividends	183,957	177,175	38,126	4,936	92
Realized Gains/Losses on Sales of Securities	(23,575)	14,296	492,911	5,261	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	382,181	(397,627)	1,471,941	(2,998,659)	(5,364,114)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	382,181	(397,627)	1,471,941	(2,998,659)	(5,364,114)
Total Change in Unrestricted Net Assets	(1,163,359)	(1,853,947)	(8,025,007)	(3,575,453)	(5,488,587)
Net Assets Released for Restrictions - Capital	274,447	235,845	94,332	†	135,142
Unrealized Gains/Losses on Investments	75,432	312,120	(610,868)	67,889	68,944
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,895,419)	(2,004,285)	(8,980,412)	(644,683)	(328,559)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 42 of 111

	Inland Hospital -- Waterville, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.245	2.024	1.914	1.597	1.080
Current Ratio without Board Designated and Undesignated Investments	.739	1.082	1.534	1.194	.695
Days in Accounts Receivable	39.649	40.617	43.425	48.464	53.092
Acid Test	.020	(.204)	(.416)	(.493)	(1.006)
Days Cash on Hand, Current	1.842	(10.033)	(18.231)	(21.768)	(51.216)
Days Cash on Hand, Incl Board Designated & Undesignated Investments	47.603	36.210	(1.572)	(3.990)	(31.598)
Average Payment Period, Accounts Payable and Accrued Expenses	31.999	34.862	33.063	27.190	27.722
Average Payment Period, Current Liabilities	90.361	49.078	43.834	44.141	50.920
Capital Structure					
Equity Financing Ratio	.401	.407	.303	.222	.053
Fixed Asset Financing	.266	.634	.668	.684	.706
Cash Flow Divided by Total Debt	.100	.089	.143	(.047)	(.149)
Cash Flow Divided by Total Debt with Operating Income Only	.095	.081	.121	(.048)	(.149)
Debt Service Coverage	3.479	2.704	4.283	(.727)	(3.551)
Debt Service Coverage with Operating Income Only	3.319	2.526	3.708	(.738)	(3.551)
Profitability					
Total Margin	.005	(.005)	.019	(.040)	(.077)
Operating Margin	.003	(.008)	.012	(.040)	(.077)
Non Operating Revenue Margin	.420	(.482)	.361	(.003)	(.000)
Return on Assets	.008	(.009)	.043	(.097)	(.208)
Return on Equity	.019	(.022)	.141	(.438)	(3.952)
Markup	1.836	1.931	1.999	1.884	1.890
Deductible	.407	.442	.452	.459	.496
Markup Adjustment for Deductible	1.109	1.095	1.114	1.042	.992
Reported Income Index	(.329)	.214	(.183)	.839	.977
Asset Efficiency					
Total Asset Turnover	1.415	1.627	2.289	2.445	2.704
Fixed Asset Turnover	3.820	4.011	4.675	4.802	4.748
Average Age of Plant Depreciation Only	10.275	10.546	14.713	16.472	18.770
Other Financial Ratios					
Total Operating Expense Growth	.029	.042	.043	.012	(.041)
Total Operating Revenue Growth	.056	.030	.064	(.038)	(.074)
Realized Gains Divided by NonOperating Revenue	(.147)	.075	.928	.516	†
Realized Gains Divided by NetIncome	(.062)	(.036)	.335	(.002)	†
Long Term Debt to Equity	.245	.630	1.073	1.566	7.644

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 43 of 111

DATA ELEMENTS	LincolnHealth -- Damariscotta, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 23,276,933	\$ 18,625,673	\$ 25,916,142	\$ 22,440,770	\$ 26,146,135
Cash and Investment	5,403,789	3,808,523	4,986,941	2,212,021	516,593
Current Assets Whose Use is Limited	384,487	418,071	417,862	432,909	547,590
Net Patient Accounts Receivable	9,434,425	9,522,684	9,817,762	10,000,769	10,412,735
Due from Affiliates	5,488,024	102,123	3,445,101	3,244,281	2,512,049
Third Party Settlements Receivable	†	2,103,916	4,720,894	3,830,658	9,207,081
Other Accounts Receivable	†	†	†	†	†
Inventory	1,850,275	1,966,127	2,010,675	2,215,661	2,428,111
Other Current Assets	715,933	704,229	516,907	504,471	521,976
Total Non-Current Assets	43,808,022	44,818,289	46,247,558	56,095,908	52,867,124
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	8,947,031	7,626,999	8,477,561	6,615,485	3,615,401
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	1,872,000	1,872,000	1,872,000	1,872,000	1,872,000
Other Non-Current Assets	571,571	594,455	592,942	581,183	600,651
Gross Property, Plant and Equipment (PP&E)	79,709,094	83,878,873	87,650,407	102,059,834	104,592,690
Accumulated Depreciation	47,291,674	49,154,038	52,345,352	55,032,594	57,813,618
Net Property, Plant and Equipment (PP&E)	32,417,420	34,724,835	35,305,055	47,027,240	46,779,072
Total Unrestricted Assets	67,084,955	63,443,962	72,163,700	78,536,678	79,013,259
Total Current Liabilities	9,981,166	5,131,314	13,008,383	18,439,470	15,130,694
Current Long Term Debt (LTD)	1,071,042	1,405,784	1,517,110	1,473,256	1,482,017
Accounts Payable and Accrued Expenses	3,150,121	2,861,432	4,075,530	6,044,492	4,615,639
Estimated Third Party Settlements	507,078	†	†	†	5,092,902
Due to Affiliates	5,161,747	672,869	7,229,804	10,754,910	3,659,736
Other Current Liabilities	91,178	191,229	185,939	166,812	280,400
Total Non-Current Liabilities	12,750,046	14,743,906	14,691,025	13,013,910	11,105,329
Long Term Debt	12,454,297	12,439,516	11,044,769	9,625,707	8,219,204
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	295,749	2,304,390	3,646,256	3,388,203	2,886,125
Fund Balance Unrestricted	44,353,743	43,568,742	44,464,292	47,083,298	52,777,236
Total Liabilities & Equity	67,084,955	63,443,962	72,163,700	78,536,678	79,013,259
Total Restricted Assets	6,477,389	6,868,460	8,169,781	8,005,548	7,959,927
Cash and Investments	5,677,389	6,066,018	6,286,477	6,455,830	6,974,315
Receivables	800,000	802,442	1,883,304	1,549,718	985,612
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	6,477,389	6,868,460	8,169,781	8,005,548	7,959,927
Total Restricted Fund Balance	6,477,389	6,868,460	8,169,781	8,005,548	7,959,927
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,408,755	1,609,291	2,605,029	2,653,890	2,253,444
Permanently Restricted Net Assets	5,068,634	5,259,169	5,564,752	5,351,658	5,706,483

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 44 of 111

DATA ELEMENTS	LincolnHealth -- Damariscotta, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	\$ 113,193,499	\$ 121,327,052	\$ 129,542,115	\$ 136,610,319	\$ 144,943,682
Gross Inpatient Service Revenue	38,170,528	37,872,843	40,414,741	42,375,101	43,161,601
Gross Outpatient Service Revenue	75,022,971	83,454,209	89,127,374	94,235,218	101,782,081
Free Care (Charity Care)	3,246,981	4,261,969	4,059,092	3,265,482	1,498,888
Bad Debt (Provision for Bad Debt)	3,361,191	4,580,128	5,167,194	5,519,820	7,153,815
Contractuals	39,051,386	40,652,275	43,067,694	43,199,076	49,450,495
Changes in Prior Year Estimated/Final Settlements	(5,627,000)	(973,000)	(2,222,000)	(584,000)	(2,684,452)
Net Patient Service Revenue	73,160,941	72,805,680	79,470,135	85,209,941	89,524,936
Other Operating Revenue	1,466,475	4,279,485	2,717,188	2,498,873	3,728,752
Total Operating Revenue	74,627,416	77,085,165	82,187,323	87,708,814	93,253,688
Total Operating Expenses	71,637,500	75,085,823	79,402,198	84,572,681	90,814,775
Depreciation and Amortization	2,977,759	3,432,331	3,886,940	4,395,404	5,097,279
Interest	683,045	689,520	646,794	582,760	526,960
Advertising Expenses	87,046	68,137	56,734	64,234	22,096
Allowed Advertising Expenses	73,292	58,364	38,626	48,143	13,954
Non-Allowed Advertising Expenses	13,754	9,773	18,108	16,091	8,142
Salaries and Benefits	28,770,775	30,494,914	31,705,684	32,769,856	34,911,104
Other Operating Expenses	39,118,875	40,400,921	43,106,046	46,760,427	50,257,336
Net Operating Income	2,989,916	1,999,342	2,785,125	3,136,133	2,438,913
Total Non-Operating Revenue	1,447,935	815,874	1,292,251	917,545	981,503
Total Investment Income	1,142,691	489,838	1,048,261	(10,004)	971,120
Interest and Dividends	202,594	188,488	135,158	395,248	139,938
Realized Gains/Losses on Sales of Securities	940,097	301,350	913,103	(405,252)	831,182
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	305,244	326,036	243,990	927,549	10,383
Excess of Revenue over Expenses	4,437,851	2,815,216	4,077,376	4,053,678	3,420,416
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	4,437,851	2,815,216	4,077,376	4,053,678	3,420,416
Total Change in Unrestricted Net Assets	1,091,095	(785,001)	895,550	2,619,006	5,693,938
Net Assets Released for Restrictions - Capital	241,313	183,537	1,372,562	684,964	696,611
Unrealized Gains/Losses on Investments	(1,132,666)	72,198	(140,881)	900,539	(998,740)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(2,455,403)	(3,855,952)	(4,413,507)	(3,020,175)	2,575,651
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 45 of 111

	LincolnHealth -- Damariscotta, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.228	5.116	2.644	1.576	1.967
Current Ratio without Board Designated and Undesignated Investments	2.332	3.630	1.992	1.217	1.728
Days in Accounts Receivable	47.068	47.741	45.092	42.839	42.454
Acid Test	.580	.824	.415	.143	.070
Days Cash on Hand, Current	30.771	21.530	26.124	12.041	4.531
Days Cash on Hand, Incl Board Designated & Undesignated Investments	78.334	60.382	67.100	42.157	19.926
Average Payment Period, Accounts Payable and Accrued Expenses	16.746	14.576	19.699	27.517	19.654
Average Payment Period, Current Liabilities	53.061	26.139	62.876	83.944	64.429
Capital Structure					
Equity Financing Ratio	.661	.687	.616	.600	.668
Fixed Asset Financing	.384	.358	.313	.205	.176
Cash Flow Divided by Total Debt	.326	.314	.288	.269	.325
Cash Flow Divided by Total Debt with Operating Income Only	.263	.273	.241	.239	.287
Debt Service Coverage	5.068	3.940	4.195	4.301	4.522
Debt Service Coverage with Operating Income Only	4.162	3.477	3.566	3.864	4.031
Profitability					
Total Margin	.058	.036	.049	.046	.036
Operating Margin	.040	.026	.034	.036	.026
Non Operating Revenue Margin	.326	.290	.317	.226	.287
Return on Assets	.066	.044	.057	.052	.043
Return on Equity	.100	.065	.092	.086	.065
Markup	1.601	1.673	1.666	1.645	1.637
Deductible	.345	.335	.332	.316	.341
Markup Adjustment for Deductible	1.055	1.131	1.123	1.134	1.093
Reported Income Index	4.067	(3.586)	4.553	1.548	.601
Asset Efficiency					
Total Asset Turnover	1.134	1.228	1.157	1.128	1.193
Fixed Asset Turnover	2.302	2.220	2.328	1.865	1.993
Average Age of Plant Depreciation Only	15.882	14.321	13.467	12.520	11.342
Other Financial Ratios					
Total Operating Expense Growth	.007	.048	.057	.065	.074
Total Operating Revenue Growth	.063	.033	.066	.067	.063
Realized Gains Divided by NonOperating Revenue	.649	.369	.707	(.442)	.847
Realized Gains Divided by NetIncome	.212	.107	.224	(.100)	.243
Long Term Debt to Equity	.281	.286	.248	.204	.156

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 46 of 111

DATA ELEMENTS	Maine Behavioral Healthcare -- South Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 23,749,882	\$ 23,861,807	\$ 24,007,597	\$ 22,431,254	\$ 6,880,000
Cash and Investment	16,375,736	15,321,421	15,067,187	15,880,050	27,000
Current Assets Whose Use is Limited	406,965	406,840	407,634	412,384	415,000
Net Patient Accounts Receivable	5,683,738	6,261,621	7,910,218	5,107,060	5,508,000
Due from Affiliates	591,669	411,232	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	402,673	1,188,816	152,379	655,588	540,000
Inventory	132,279	138,507	131,383	124,090	122,000
Other Current Assets	156,822	133,370	338,796	252,082	268,000
Total Non-Current Assets	\$ 28,514,455	\$ 28,284,742	\$ 27,249,988	\$ 28,545,321	\$ 26,937,000
Trustee Held Investments	106,229	113,823	121,773	130,316	139,000
Board Designated and Undesignated Investments	454,395	225,927	206,890	213,873	†
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	1,472,848	1,825,255	1,657,319	2,359,648	1,628,000
Gross Property, Plant and Equipment (PP&E)	46,398,548	47,323,066	45,306,646	47,455,504	48,838,000
Accumulated Depreciation	19,917,565	21,203,329	20,042,640	21,614,020	23,668,000
Net Property, Plant and Equipment (PP&E)	26,480,983	26,119,737	25,264,006	25,841,484	25,170,000
Total Unrestricted Assets	\$ 52,264,337	\$ 52,146,549	\$ 51,257,585	\$ 50,976,575	\$ 33,817,000
Total Current Liabilities	\$ 6,147,242	\$ 7,983,118	\$ 7,650,738	\$ 7,673,374	\$ 7,738,000
Current Long Term Debt (LTD)	1,363,792	1,393,476	1,204,872	1,096,426	1,117,000
Accounts Payable and Accrued Expenses	4,783,450	4,592,969	5,491,822	5,223,676	5,746,000
Estimated Third Party Settlements	†	†	203,358	616,979	769,000
Due to Affiliates	†	†	655,998	604,930	33,000
Other Current Liabilities	†	1,996,673	94,688	131,363	73,000
Total Non-Current Liabilities	\$ 31,243,984	\$ 30,202,672	\$ 27,314,814	\$ 25,432,580	\$ 22,897,000
Long Term Debt	20,607,263	19,236,362	18,053,301	16,905,952	15,737,000
Estimated Third Party Settlements	10,199,533	10,522,974	8,830,883	8,119,027	6,946,000
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	437,188	443,336	430,630	407,601	214,000
Fund Balance Unrestricted	\$ 14,873,111	\$ 13,960,759	\$ 16,292,033	\$ 17,870,621	\$ 3,182,000
Total Liabilities & Equity	\$ 52,264,337	\$ 52,146,549	\$ 51,257,585	\$ 50,976,575	\$ 33,817,000
Total Restricted Assets	\$ 1,816,445	\$ 1,931,695	\$ 2,173,902	\$ 3,290,647	\$ 4,304,000
Cash and Investments	1,816,445	1,803,797	2,040,229	2,350,613	2,629,000
Receivables	†	†	†	800,000	1,540,000
Other Assets	†	127,898	133,673	140,034	135,000
Total Restricted Liabilities and Equity	\$ 1,816,445	\$ 1,931,695	\$ 2,173,902	\$ 3,290,647	\$ 4,304,000
Total Restricted Fund Balance	\$ 1,805,269	\$ 1,920,519	\$ 2,162,726	\$ 3,290,647	\$ 4,304,000
Total Liabilities	11,176	11,176	11,176	†	†
Temporarily Restricted Net Assets	1,145,640	1,255,140	1,491,572	2,613,132	3,631,000
Permanently Restricted Net Assets	659,629	665,379	671,154	677,515	673,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 47 of 111

	Maine Behavioral Healthcare -- South Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	98,933,210	100,244,282	112,906,596	112,552,211	124,453,000
Gross Inpatient Service Revenue	53,754,025	55,396,098	66,095,640	67,849,708	76,716,000
Gross Outpatient Service Revenue	45,179,185	44,848,184	46,810,956	44,702,503	47,737,000
Free Care (Charity Care)	9,183,980	9,387,758	12,004,159	10,853,014	10,795,000
Bad Debt (Provision for Bad Debt)	1,712,458	1,807,168	2,212,183	3,012,694	2,982,000
Contractuals	20,256,908	19,359,107	23,505,092	22,900,476	30,587,000
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	67,779,864	69,690,249	75,185,162	75,786,027	80,089,000
Other Operating Revenue	10,852,893	13,681,592	14,158,379	16,328,392	14,850,000
Total Operating Revenue	78,632,757	83,371,841	89,343,541	92,114,419	94,939,000
Total Operating Expenses	78,295,885	84,726,919	87,319,983	90,748,038	93,584,000
Depreciation and Amortization	1,908,626	2,119,050	2,220,798	2,241,576	2,615,000
Interest	930,228	904,779	856,999	776,170	734,000
Advertising Expenses	24,638	30,182	54,947	14,064	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	24,638	30,182	54,947	14,064	†
Salaries and Benefits	60,244,347	64,928,464	67,191,251	68,689,518	71,732,000
Other Operating Expenses	15,188,046	16,744,444	16,995,988	19,026,710	18,503,000
Net Operating Income	336,872	(1,355,078)	2,023,558	1,366,381	1,355,000
Total Non-Operating Revenue	(2,377,624)	506,726	359,716	259,389	85,000
Total Investment Income	625,182	506,726	359,716	259,389	114,000
Interest and Dividends	625,182	506,726	359,716	259,389	103,000
Realized Gains/Losses on Sales of Securities	†	†	†	†	11,000
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.)	†	†	†	†	(29,000)
Excess of Revenue over Expenses	(2,040,752)	(848,352)	2,383,274	1,625,770	1,440,000
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(2,040,752)	(848,352)	2,383,274	1,625,770	1,440,000
Total Change in Unrestricted Net Assets	(2,102,752)	(912,352)	2,331,274	1,578,588	(14,688,000)
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	(238,000)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(62,000)	(64,000)	(52,000)	(47,182)	(15,890,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 48 of 111

	Maine Behavioral Healthcare -- South Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.937	3.017	3.165	2.951	.889
Current Ratio without Board Designated and Undesignated Investments	3.864	2.989	3.138	2.923	.889
Days in Accounts Receivable	30.607	32.795	38.402	24.597	25.102
Acid Test	2.730	1.970	2.023	2.123	.057
Days Cash on Hand, Current	80.193	69.495	66.373	67.190	1.773
Days Cash on Hand, Incl Board Designated & Undesignated Investments	82.364	70.493	67.261	68.072	1.773
Average Payment Period, Accounts Payable and Accrued Expenses	22.857	20.294	23.555	21.542	23.055
Average Payment Period, Current Liabilities	29.373	35.273	32.815	31.645	31.048
Capital Structure					
Equity Financing Ratio	.285	.268	.318	.351	.094
Fixed Asset Financing	.778	.736	.715	.654	.625
Cash Flow Divided by Total Debt	(.004)	.033	.132	.117	.132
Cash Flow Divided by Total Debt with Operating Income Only	.060	.020	.121	.109	.130
Debt Service Coverage	.353	.959	2.427	2.344	2.616
Debt Service Coverage with Operating Income Only	1.406	.736	2.267	2.213	2.570
Profitability					
Total Margin	(.027)	(.010)	.027	.018	.015
Operating Margin	.004	(.016)	.023	.015	.014
Non Operating Revenue Margin	1.165	(.597)	.151	.160	.059
Return on Assets	(.039)	(.016)	.046	.032	.043
Return on Equity	(.137)	(.061)	.146	.091	.453
Markup	1.402	1.345	1.455	1.420	1.489
Deductible	.205	.193	.208	.203	.246
Markup Adjustment for Deductible	1.143	1.116	1.186	1.168	1.162
Reported Income Index	.971	.930	1.022	1.030	(.098)
Asset Efficiency					
Total Asset Turnover	1.459	1.609	1.750	1.812	2.810
Fixed Asset Turnover	2.969	3.192	3.536	3.565	3.772
Average Age of Plant Depreciation Only	10.436	10.006	9.025	9.642	9.051
Other Financial Ratios					
Total Operating Expense Growth	.060	.082	.031	.039	.031
Total Operating Revenue Growth	.060	.060	.072	.031	.031
Realized Gains Divided by NonOperating Revenue	†	†	†	†	.129
Realized Gains Divided by NetIncome	†	†	†	†	.008
Long Term Debt to Equity	1.386	1.378	1.108	.946	4.946

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 49 of 111

DATA ELEMENTS	Maine Coast Memorial Hospital -- Ellsworth, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 15,451,735	\$ 21,779,671	\$ 9,313,055	\$ 2,830,687	\$ 4,475,975
Cash and Investment	934,010	3,048,744	(12,315,018)	(23,012,564)	(23,532,213)
Current Assets Whose Use is Limited	747,009	22,895	45,205	37,962	31,807
Net Patient Accounts Receivable	9,974,102	10,634,580	15,247,504	16,015,423	16,363,633
Due from Affiliates	331,432	539,934	357,319	454,373	465,704
Third Party Settlements Receivable	1,170,281	5,223,207	4,011,040	7,772,944	9,579,270
Other Accounts Receivable	+	399,262	211,435	141,576	146,402
Inventory	679,830	755,534	632,833	561,931	619,896
Other Current Assets	1,615,071	1,155,515	1,122,737	859,042	801,476
Total Non-Current Assets	\$ 47,626,344	\$ 46,017,042	\$ 31,420,964	\$ 30,684,348	\$ 30,511,800
Trustee Held Investments	+	1,127,274	+	+	+
Board Designated and Undesignated Investments	16,868,511	18,005,720	6,096,904	6,426,204	6,550,585
Due from Affiliates	+	+	+	+	+
Investment in Affiliates	+	+	+	+	+
Other Non-Current Assets	1,306,512	436,313	300,000	375,083	372,171
Gross Property, Plant and Equipment (PP&E)	66,674,587	29,844,670	30,943,120	32,069,377	34,130,298
Accumulated Depreciation	37,223,266	3,396,935	5,919,060	8,186,316	10,541,254
Net Property, Plant and Equipment (PP&E)	29,451,321	26,447,735	25,024,060	23,883,061	23,589,044
Total Unrestricted Assets	\$ 63,078,079	\$ 67,796,713	\$ 40,734,019	\$ 33,515,035	\$ 34,987,775
Total Current Liabilities	\$ 13,664,082	\$ 21,517,603	\$ 14,937,248	\$ 12,233,198	\$ 11,841,273
Current Long Term Debt (LTD)	641,479	207,415	221,113	76,904	+
Accounts Payable and Accrued Expenses	9,426,228	9,775,464	10,002,614	6,964,378	8,108,548
Estimated Third Party Settlements	3,596,375	5,339,638	2,926,096	2,026,336	(28,002)
Due to Affiliates	+	6,195,086	1,787,425	3,165,580	3,760,727
Other Current Liabilities	+	+	+	+	+
Total Non-Current Liabilities	\$ 12,603,785	\$ 14,072,719	\$ 13,412,538	\$ 13,258,862	\$ 12,943,943
Long Term Debt	11,617,135	12,124,767	11,863,197	11,746,020	11,705,747
Estimated Third Party Settlements	+	806,000	+	+	+
Due to Affiliates	+	+	+	+	+
Self Insurance Fund	+	+	+	+	+
Accrued Pension and Post Retiree Health Benefits	+	1,127,274	1,534,553	1,497,921	1,202,753
Other Non-Current Liabilities	986,650	14,678	14,788	14,921	35,443
Fund Balance Unrestricted	\$ 36,810,212	\$ 32,206,391	\$ 12,384,233	\$ 8,022,975	\$ 10,202,559
Total Liabilities & Equity	\$ 63,078,079	\$ 67,796,713	\$ 40,734,019	\$ 33,515,035	\$ 34,987,775
Total Restricted Assets	\$ 1,646,650	\$ 3,715,340	\$ 4,400,390	\$ 4,289,807	\$ 4,299,675
Cash and Investments	1,646,650	3,715,340	4,400,390	4,289,807	4,299,675
Receivables	+	+	+	+	+
Other Assets	+	+	+	+	+
Total Restricted Liabilities and Equity	\$ 1,646,650	\$ 3,715,340	\$ 4,400,390	\$ 4,289,807	\$ 4,299,675
Total Restricted Fund Balance	\$ 1,646,650	\$ 3,715,340	\$ 4,400,390	\$ 4,289,807	\$ 4,299,675
Total Liabilities	+	+	+	+	+
Temporarily Restricted Net Assets	945,390	1,094,082	1,623,504	1,154,004	1,194,095
Permanently Restricted Net Assets	701,260	2,621,258	2,776,886	3,135,803	3,105,580

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 50 of 111

	Maine Coast Memorial Hospital -- Ellsworth, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	160,333,325	169,647,096	177,665,113	180,486,776	194,323,797
Gross Inpatient Service Revenue	37,937,000	45,267,382	46,544,266	41,510,680	47,540,846
Gross Outpatient Service Revenue	122,396,325	124,379,714	131,120,847	138,976,096	146,782,951
Free Care (Charity Care)	3,531,704	2,869,919	2,700,140	2,563,235	2,087,552
Bad Debt (Provision for Bad Debt)	6,282,515	9,650,811	8,996,806	10,967,319	10,697,571
Contractuals	79,456,568	79,809,745	87,395,227	87,788,869	99,114,403
Changes in Prior Year Estimated/Final Settlements	†	†	(1,935,634)	(1,366,792)	(1,051,698)
Net Patient Service Revenue	71,062,538	77,316,621	80,508,574	80,534,145	83,475,969
Other Operating Revenue	2,796,128	3,932,037	2,574,838	1,328,891	1,317,750
Total Operating Revenue	73,858,666	81,248,658	83,083,412	81,863,036	84,793,719
Total Operating Expenses	81,010,567	87,285,741	89,330,873	86,434,318	82,879,449
Depreciation and Amortization	3,355,301	3,401,273	2,522,126	2,360,890	2,067,617
Interest	648,484	397,718	445,430	453,849	453,849
Advertising Expenses	236,194	122,678	93,913	82,442	86,705
Allowed Advertising Expenses	29,052	†	†	†	†
Non-Allowed Advertising Expenses	207,142	122,678	93,913	82,442	86,705
Salaries and Benefits	48,249,562	48,641,575	52,698,644	44,605,521	43,177,960
Other Operating Expenses	28,521,026	34,722,497	33,570,760	38,931,616	37,093,318
Net Operating Income	(7,151,901)	(6,037,083)	(6,247,461)	(4,571,282)	1,914,270
Total Non-Operating Revenue	115,456	(807,726)	1,359,451	43,689	23,634
Total Investment Income	(132,396)	(807,726)	1,386,589	43,689	23,634
Interest and Dividends	391,879	(837,210)	138,247	43,610	23,634
Realized Gains/Losses on Sales of Securities	(524,275)	29,484	1,248,342	79	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	(27,138)	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	247,852	†	†	†	†
Excess of Revenue over Expenses	(7,036,445)	(6,844,809)	(4,888,010)	(4,527,593)	1,937,904
Extraordinary Gains/Losses	†	32,794,434	†	†	†
Total Surplus/Deficit	(7,036,445)	25,949,625	(4,888,010)	(4,527,593)	1,937,904
Total Change in Unrestricted Net Assets	(6,719,638)	32,206,391	(19,822,158)	(4,361,258)	2,179,584
Net Assets Released for Restrictions - Capital	316,807	189,352	370,985	406,079	165,262
Unrealized Gains/Losses on Investments	†	1,630,827	(1,729,254)	†	419,548
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	(13,735)	(13,723,245)	(605,676)	(343,130)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	4,450,322	147,366	365,932	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 51 of 111

	Maine Coast Memorial Hospital -- Ellsworth, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.365	1.849	1.032	.757	.931
Current Ratio without Board Designated and Undesignated Investments	1.131	1.012	.623	.231	.378
Days in Accounts Receivable	51.230	50.204	69.127	72.586	71.550
Acid Test	.123	.143	(.821)	(1.878)	(1.985)
Days Cash on Hand, Current	7.901	13.365	(51.590)	(99.743)	(106.143)
Days Cash on Hand, Incl Board Designated & Undesignated Investments	87.188	91.712	(25.955)	(71.844)	(76.557)
Average Payment Period, Accounts Payable and Accrued Expenses	44.306	42.535	42.057	30.235	36.624
Average Payment Period, Current Liabilities	64.225	93.628	62.806	53.110	53.483
Capital Structure					
Equity Financing Ratio	.584	.475	.304	.239	.292
Fixed Asset Financing	.394	.458	.474	.492	.496
Cash Flow Divided by Total Debt	(.140)	(.097)	(.083)	(.085)	.162
Cash Flow Divided by Total Debt with Operating Income Only	(.145)	(.074)	(.131)	(.087)	.161
Debt Service Coverage	(2.440)	(2.931)	(2.942)	(2.538)	8.402
Debt Service Coverage with Operating Income Only	(2.532)	(2.154)	(5.024)	(2.602)	8.357
Profitability					
Total Margin	(.095)	(.085)	(.058)	(.055)	.023
Operating Margin	(.097)	(.074)	(.075)	(.056)	.023
Non Operating Revenue Margin	(.016)	.118	(.278)	(.010)	.012
Return on Assets	(.112)	(.101)	(.120)	(.135)	.055
Return on Equity	(.191)	(.213)	(.395)	(.564)	.190
Markup	2.014	1.989	2.018	2.104	2.361
Deductible	.496	.470	.492	.486	.510
Markup Adjustment for Deductible	1.033	1.074	1.039	1.088	1.165
Reported Income Index	1.047	1.487	.247	1.038	.889
Asset Efficiency					
Total Asset Turnover	1.173	1.187	2.073	2.444	2.424
Fixed Asset Turnover	2.508	3.072	3.320	3.428	3.595
Average Age of Plant Depreciation Only	11.094	.999	2.347	3.467	5.098
Other Financial Ratios					
Total Operating Expense Growth	.007	.077	.023	(.032)	(.041)
Total Operating Revenue Growth	(.022)	.100	.023	(.015)	.036
Realized Gains Divided by NonOperating Revenue	(4.541)	(.037)	.918	.002	†
Realized Gains Divided by NetIncome	.075	(.004)	(.255)	(.000)	†
Long Term Debt to Equity	.316	.376	.958	1.464	1.147

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 52 of 111

DATA ELEMENTS	Maine Medical Center -- Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 498,202,000	\$ 578,912,000	\$ 687,862,000	\$ 940,614,000	\$ 242,720,000
Cash and Investment	337,509,000	403,628,000	480,836,000	596,501,000	(79,003,000)
Current Assets Whose Use is Limited	19,799,000	4,688,000	5,026,000	126,078,000	66,031,000
Net Patient Accounts Receivable	78,866,000	102,332,000	120,700,000	128,362,000	147,233,000
Due from Affiliates	11,320,000	12,933,000	11,661,000	14,280,000	7,869,000
Third Party Settlements Receivable	21,850,000	20,234,000	30,007,000	19,275,000	41,506,000
Other Accounts Receivable	†	†	†	†	†
Inventory	14,640,000	18,786,000	20,184,000	42,354,000	24,121,000
Other Current Assets	14,218,000	16,311,000	19,448,000	13,764,000	34,963,000
Total Non-Current Assets	\$ 786,284,000	\$ 826,874,000	\$ 875,563,000	\$ 941,267,000	\$ 853,145,000
Trustee Held Investments	21,393,000	21,920,000	23,282,000	26,148,000	6,109,000
Board Designated and Undesignated Investments	236,789,000	250,883,000	266,688,000	273,118,000	122,626,000
Due from Affiliates	6,490,000	6,490,000	6,491,000	6,491,000	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	82,006,000	102,384,000	106,918,000	103,739,000	92,885,000
Gross Property, Plant and Equipment (PP&E)	1,007,319,000	1,067,903,000	1,152,046,000	1,271,688,000	1,413,155,000
Accumulated Depreciation	567,713,000	622,706,000	679,862,000	739,917,000	781,630,000
Net Property, Plant and Equipment (PP&E)	439,606,000	445,197,000	472,184,000	531,771,000	631,525,000
Total Unrestricted Assets	\$ 1,284,486,000	\$ 1,405,786,000	\$ 1,563,425,000	\$ 1,881,881,000	\$ 1,095,865,000
Total Current Liabilities	\$ 243,574,000	\$ 259,086,000	\$ 319,349,000	\$ 354,363,000	\$ 255,024,000
Current Long Term Debt (LTD)	2,277,000	1,663,000	1,532,000	3,078,000	2,988,000
Accounts Payable and Accrued Expenses	89,470,000	89,491,000	117,377,000	116,817,000	122,941,000
Estimated Third Party Settlements	61,190,000	75,983,000	65,310,000	73,789,000	86,998,000
Due to Affiliates	20,654,000	15,238,000	31,678,000	42,817,000	35,298,000
Other Current Liabilities	69,983,000	76,711,000	103,452,000	117,862,000	6,799,000
Total Non-Current Liabilities	\$ 470,007,000	\$ 578,506,000	\$ 518,705,000	\$ 638,885,000	\$ 724,820,000
Long Term Debt	135,978,000	135,489,000	134,298,000	324,677,000	321,715,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	42,738,000	60,026,000	64,045,000	57,920,000	51,358,000
Self Insurance Fund	16,321,000	18,344,000	16,166,000	15,694,000	†
Accrued Pension and Post Retiree Health Benefits	239,995,000	321,901,000	265,531,000	203,238,000	322,191,000
Other Non-Current Liabilities	34,975,000	42,746,000	38,665,000	37,356,000	29,556,000
Fund Balance Unrestricted	\$ 570,905,000	\$ 568,194,000	\$ 725,371,000	\$ 888,633,000	\$ 116,021,000
Total Liabilities & Equity	\$ 1,284,486,000	\$ 1,405,786,000	\$ 1,563,425,000	\$ 1,881,881,000	\$ 1,095,865,000
Total Restricted Assets	\$ 103,411,000	\$ 102,128,000	\$ 114,483,000	\$ 133,648,000	\$ 136,856,000
Cash and Investments	103,411,000	102,128,000	114,483,000	133,648,000	136,856,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	\$ 103,411,000	\$ 102,128,000	\$ 114,483,000	\$ 133,648,000	\$ 136,856,000
Total Restricted Fund Balance	\$ 103,411,000	\$ 102,128,000	\$ 114,483,000	\$ 133,648,000	\$ 136,856,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	75,246,000	73,753,000	85,854,000	101,731,000	102,547,000
Permanently Restricted Net Assets	28,165,000	28,375,000	28,629,000	31,917,000	34,309,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 53 of 111

DATA ELEMENTS	Maine Medical Center -- Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	\$ 1,884,986,000	\$ 2,048,650,000	\$ 2,332,726,000	\$ 2,599,511,000	\$ 2,841,397,000
Gross Inpatient Service Revenue	1,179,660,000	1,274,374,000	1,446,814,000	1,585,351,000	1,701,592,000
Gross Outpatient Service Revenue	705,326,000	774,276,000	885,912,000	1,014,160,000	1,139,805,000
Free Care (Charity Care)	40,064,000	43,294,000	52,473,000	49,680,000	27,595,000
Bad Debt (Provision for Bad Debt)	43,047,000	36,773,000	40,994,000	76,183,000	51,105,000
Contractuals	865,645,000	947,842,000	1,147,648,000	1,278,987,000	1,474,506,000
Changes in Prior Year Estimated/Final Settlements	10,541,000	1,447,000	(26,561,000)	(4,404,000)	(7,523,000)
Net Patient Service Revenue	925,689,000	1,019,294,000	1,118,172,000	1,199,065,000	1,295,714,000
Other Operating Revenue	160,701,000	206,348,000	238,518,000	269,355,000	219,036,000
Total Operating Revenue	\$ 1,086,390,000	\$ 1,225,642,000	\$ 1,356,690,000	\$ 1,468,420,000	\$ 1,514,750,000
Total Operating Expenses	\$ 1,002,981,000	\$ 1,114,310,000	\$ 1,231,213,000	\$ 1,327,967,000	\$ 1,352,305,000
Depreciation and Amortization	56,901,000	60,162,000	72,832,000	78,602,000	80,323,000
Interest	3,967,000	6,458,000	6,614,000	7,152,000	5,736,000
Advertising Expenses	2,008,000	1,185,059	2,092,383	1,589,000	†
Allowed Advertising Expenses	43,473	6,580	1,291	1,000	†
Non-Allowed Advertising Expenses	1,964,527	1,178,479	2,091,092	1,588,000	†
Salaries and Benefits	552,736,000	600,762,000	658,790,000	700,780,000	625,600,000
Other Operating Expenses	387,369,000	445,742,941	490,884,617	539,844,000	640,646,000
Net Operating Income	\$ 83,409,000	\$ 111,332,000	\$ 125,477,000	\$ 140,453,000	\$ 162,445,000
Total Non-Operating Revenue	\$ 4,746,000	\$ 7,786,000	\$ 26,572,000	\$ 29,167,000	\$ (5,031,000)
Total Investment Income	\$ 5,987,000	\$ 7,162,000	\$ 14,376,000	\$ 19,886,000	\$ 905,000
Interest and Dividends	8,880,000	10,085,000	10,511,000	16,296,000	6,326,000
Realized Gains/Losses on Sales of Securities	(2,893,000)	(2,923,000)	3,865,000	3,590,000	(5,421,000)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(354,000)	1,174,000	14,318,000	(3,458,000)	(7,392,000)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(887,000)	(550,000)	(2,122,000)	12,739,000	1,456,000
Excess of Revenue over Expenses	\$ 88,155,000	\$ 119,118,000	\$ 152,049,000	\$ 169,620,000	\$ 157,414,000
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	\$ 88,155,000	\$ 119,118,000	\$ 152,049,000	\$ 169,620,000	\$ 157,414,000
Total Change in Unrestricted Net Assets	\$ (36,159,000)	\$ (2,709,000)	\$ 157,177,000	\$ 163,263,000	\$ (772,615,000)
Net Assets Released for Restrictions - Capital	375,000	24,000	51,000	10,276,000	8,742,000
Unrealized Gains/Losses on Investments	(348,000)	†	†	†	†
Minimum Pension Liability Adjustment	(70,671,000)	(86,642,000)	64,339,000	51,580,000	(132,636,000)
Transfers From/To Affiliates	(39,127,000)	(55,794,000)	(59,262,000)	(68,213,000)	(806,135,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(14,543,000)	20,585,000	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 54 of 111

	Maine Medical Center -- Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.018	3.203	2.989	3.425	1.433
Current Ratio without Board Designated and Undesignated Investments	2.045	2.234	2.154	2.654	.952
Days in Accounts Receivable	31.097	36.644	39.400	39.074	41.475
Acid Test	1.467	1.576	1.521	2.039	(.051)
Days Cash on Hand, Current	137.850	141.380	153.093	211.100	(3.722)
Days Cash on Hand, Incl Board Designated & Undesignated Investments	229.204	228.248	237.125	290.891	31.466
Average Payment Period, Accounts Payable and Accrued Expenses	34.518	30.986	36.985	34.128	35.278
Average Payment Period, Current Liabilities	93.971	89.709	100.625	103.527	73.180
Capital Structure					
Equity Financing Ratio	.444	.404	.464	.472	.106
Fixed Asset Financing	.309	.304	.284	.611	.509
Cash Flow Divided by Total Debt	.203	.214	.268	.250	.243
Cash Flow Divided by Total Debt with Operating Income Only	.197	.205	.237	.221	.248
Debt Service Coverage	16.272	21.264	27.968	29.407	27.623
Debt Service Coverage with Operating Income Only	15.754	20.372	24.758	26.049	28.194
Profitability					
Total Margin	.081	.097	.110	.113	.104
Operating Margin	.077	.091	.092	.096	.107
Non Operating Revenue Margin	.054	.065	.175	.172	(.032)
Return on Assets	.069	.085	.097	.090	.144
Return on Equity	.154	.210	.210	.191	1.357
Markup	2.040	2.024	2.088	2.160	2.263
Deductible	.459	.463	.492	.492	.519
Markup Adjustment for Deductible	1.177	1.173	1.156	1.197	1.173
Reported Income Index	(2.438)	(43.939)	.967	1.039	(.204)
Asset Efficiency					
Total Asset Turnover	.849	.877	.885	.796	1.378
Fixed Asset Turnover	2.471	2.753	2.873	2.761	2.399
Average Age of Plant Depreciation Only	9.977	10.350	9.335	9.413	9.731
Other Financial Ratios					
Total Operating Expense Growth	.099	.111	.105	.079	.018
Total Operating Revenue Growth	.098	.128	.107	.082	.032
Realized Gains Divided by NonOperating Revenue	(.610)	(.375)	.145	.123	1.078
Realized Gains Divided by NetIncome	(.033)	(.025)	.025	.021	(.034)
Long Term Debt to Equity	.238	.238	.185	.365	2.773

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 55 of 111

DATA ELEMENTS	MaineGeneral Medical Center -- Augusta, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 129,985,754	\$ 133,452,346	\$ 130,009,465	\$ 128,367,534	\$ 135,410,544
Cash and Investment	26,706,884	15,378,900	23,566,859	22,146,489	26,961,123
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	90,166,543	85,648,180	80,238,298	75,012,710	75,004,088
Due from Affiliates	371,024	565,181	1,303,838	728,151	1,773,915
Third Party Settlements Receivable	†	14,581,000	8,496,493	11,081,861	9,981,316
Other Accounts Receivable	†	†	†	†	†
Inventory	5,460,540	5,645,395	5,275,431	5,955,760	6,465,824
Other Current Assets	7,280,763	11,633,690	11,128,546	13,442,563	15,224,278
Total Non-Current Assets	498,140,863	483,116,450	466,589,596	465,145,302	470,027,635
Trustee Held Investments	24,516,455	24,263,341	24,294,245	25,393,173	28,002,015
Board Designated and Undesignated Investments	52,953,883	60,257,746	58,920,821	66,923,274	71,890,931
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	7,866,673	2,987,511	2,132,564	2,132,518	2,386,655
Gross Property, Plant and Equipment (PP&E)	598,210,080	602,342,532	602,717,645	606,976,495	621,042,581
Accumulated Depreciation	185,406,228	206,734,680	221,475,679	236,280,158	253,294,547
Net Property, Plant and Equipment (PP&E)	412,803,852	395,607,852	381,241,966	370,696,337	367,748,034
Total Unrestricted Assets	628,126,617	616,568,796	596,599,061	593,512,836	605,438,179
Total Current Liabilities	77,124,913	70,038,836	70,085,844	56,991,415	67,661,140
Current Long Term Debt (LTD)	3,078,152	3,493,049	10,792,175	4,167,706	6,885,171
Accounts Payable and Accrued Expenses	32,833,776	32,451,810	30,595,125	30,756,233	35,937,408
Estimated Third Party Settlements	12,975,063	8,070,640	†	†	†
Due to Affiliates	10,186,359	7,626,062	6,733,095	2,362,650	4,593,317
Other Current Liabilities	18,051,563	18,397,275	21,965,449	19,704,826	20,245,244
Total Non-Current Liabilities	334,873,936	346,432,198	326,721,270	323,173,953	324,125,164
Long Term Debt	306,222,664	299,822,644	289,207,631	292,493,166	285,494,232
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	26,193,544	44,126,843	33,926,145	26,809,719	32,611,724
Other Non-Current Liabilities	2,457,728	2,482,711	3,587,494	3,871,068	6,019,208
Fund Balance Unrestricted	216,127,768	200,097,762	199,791,947	213,347,468	213,651,875
Total Liabilities & Equity	628,126,617	616,568,796	596,599,061	593,512,836	605,438,179
Total Restricted Assets	22,487,126	21,807,438	23,228,406	23,960,624	24,024,266
Cash and Investments	20,463,350	20,522,582	22,514,727	23,422,213	23,641,238
Receivables	2,023,776	1,284,856	713,679	538,411	383,028
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	22,487,126	21,807,438	23,228,406	23,960,624	24,024,266
Total Restricted Fund Balance	22,487,126	21,807,438	23,228,406	23,960,624	24,024,266
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	5,707,308	4,454,112	4,568,545	4,287,617	4,262,119
Permanently Restricted Net Assets	16,779,818	17,353,326	18,659,861	19,673,007	19,762,147

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 56 of 111

DATA ELEMENTS	MaineGeneral Medical Center -- Augusta, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	843,043,211	910,123,283	956,756,011	1,022,992,410	1,118,914,636
Gross Inpatient Service Revenue	275,100,531	299,327,291	312,446,321	328,844,314	360,625,491
Gross Outpatient Service Revenue	567,942,680	610,795,992	644,309,690	694,148,096	758,289,145
Free Care (Charity Care)	12,586,822	12,262,918	8,071,116	7,461,410	7,010,400
Bad Debt (Provision for Bad Debt)	34,619,280	32,880,356	30,958,763	34,854,472	32,714,137
Contractuals	422,388,836	457,775,592	502,914,106	541,221,368	608,647,466
Changes in Prior Year Estimated/Final Settlements	(4,300,000)	(14,700,000)	(2,700,000)	(2,256,000)	85,000
Net Patient Service Revenue	377,748,273	421,904,417	417,512,026	441,711,160	470,457,633
Other Operating Revenue	29,867,507	31,085,867	31,100,029	34,915,821	41,760,185
Total Operating Revenue	407,615,780	452,990,284	448,612,055	476,626,981	512,217,818
Total Operating Expenses	431,924,624	451,708,135	467,732,126	474,648,582	505,906,810
Depreciation and Amortization	28,934,935	28,700,414	28,568,903	21,828,942	20,629,555
Interest	20,111,518	20,125,907	19,980,189	19,916,003	20,009,372
Advertising Expenses	781,314	649,802	854,890	855,024	792,735
Allowed Advertising Expenses	781,314	649,802	854,890	855,024	792,735
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	218,559,348	228,505,372	240,788,191	249,179,916	262,406,788
Other Operating Expenses	163,537,509	173,726,640	177,539,953	182,868,697	202,068,360
Net Operating Income	(24,308,844)	1,282,149	(19,120,071)	1,978,399	6,311,008
Total Non-Operating Revenue	3,371,349	1,637,575	4,550,452	2,307,130	4,209,036
Total Investment Income	3,097,434	1,032,331	4,151,553	1,590,467	1,559,941
Interest and Dividends	744,102	1,038,487	593,776	1,076,464	1,364,933
Realized Gains/Losses on Sales of Securities	2,353,332	(6,156)	3,557,777	514,003	195,008
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	273,915	605,244	398,899	716,663	2,649,095
Excess of Revenue over Expenses	(20,937,495)	2,919,724	(14,569,619)	4,285,529	10,520,044
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(20,937,495)	2,919,724	(14,569,619)	4,285,529	10,520,044
Total Change in Unrestricted Net Assets	(25,560,126)	(16,030,006)	(306,815)	13,555,522	304,407
Net Assets Released for Restrictions - Capital	6,952,800	822,486	674,304	253,231	294,812
Unrealized Gains/Losses on Investments	(2,688,993)	(1,321,773)	2,333,949	1,761,365	76,979
Minimum Pension Liability Adjustment	(8,186,438)	(17,950,443)	11,709,551	7,255,397	(9,287,428)
Transfers From/To Affiliates	(700,000)	(500,000)	(455,000)	†	(1,300,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 57 of 111

	MaineGeneral Medical Center -- Augusta, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.372	2.766	2.696	3.427	3.064
Current Ratio without Board Designated and Undesignated Investments	1.685	1.905	1.855	2.252	2.001
Days in Accounts Receivable	87.124	74.096	70.146	61.985	58.191
Acid Test	.346	.220	.336	.389	.398
Days Cash on Hand, Current	24.189	13.270	19.587	17.851	20.279
Days Cash on Hand, Incl Board Designated & Undesignated Investments	72.151	65.264	68.558	71.796	74.351
Average Payment Period, Accounts Payable and Accrued Expenses	29.739	28.002	25.428	24.791	27.030
Average Payment Period, Current Liabilities	69.854	60.434	58.250	45.939	50.891
Capital Structure					
Equity Financing Ratio	.344	.325	.335	.359	.353
Fixed Asset Financing	.742	.758	.759	.789	.776
Cash Flow Divided by Total Debt	.019	.076	.035	.069	.080
Cash Flow Divided by Total Debt with Operating Income Only	.011	.072	.024	.063	.069
Debt Service Coverage	1.221	2.230	1.448	1.499	2.116
Debt Service Coverage with Operating Income Only	1.075	2.159	1.254	1.424	1.942
Profitability					
Total Margin	(.051)	.006	(.032)	.009	.020
Operating Margin	(.060)	.003	(.043)	.004	.012
Non Operating Revenue Margin	(.161)	.561	(.312)	.538	.400
Return on Assets	(.033)	.005	(.024)	.007	.017
Return on Equity	(.097)	.015	(.073)	.020	.049
Markup	2.021	2.084	2.112	2.229	2.294
Deductible	.501	.503	.526	.529	.544
Markup Adjustment for Deductible	1.043	1.070	1.037	1.089	1.091
Reported Income Index	.819	(.182)	47.642	.316	34.559
Asset Efficiency					
Total Asset Turnover	.654	.737	.760	.807	.853
Fixed Asset Turnover	.987	1.145	1.177	1.286	1.393
Average Age of Plant Depreciation Only	6.408	7.203	7.752	10.824	12.278
Other Financial Ratios					
Total Operating Expense Growth	.045	.046	.035	.015	.066
Total Operating Revenue Growth	.022	.111	(.010)	.062	.075
Realized Gains Divided by NonOperating Revenue	.698	(.004)	.782	.223	.046
Realized Gains Divided by NetIncome	(.112)	(.002)	(.244)	.120	.019
Long Term Debt to Equity	1.417	1.498	1.448	1.371	1.336

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 58 of 111

DATA ELEMENTS	Mayo Regional Hospital -- Dover-Foxcroft, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 13,857,983	\$ 10,939,928	\$ 9,920,972	\$ 11,335,354	\$ 12,681,552
Cash and Investment	5,455,837	2,830,057	2,608,175	2,925,743	1,393,451
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	5,928,824	5,494,438	5,056,699	5,720,889	8,160,863
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	19,326	†	368,400
Other Accounts Receivable	†	†	†	†	†
Inventory	767,823	722,215	721,503	825,862	849,253
Other Current Assets	1,705,499	1,893,218	1,515,269	1,862,860	1,909,585
Total Non-Current Assets	23,575,284	24,406,622	29,862,636	32,669,684	29,190,615
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	11,585,367	12,660,431	13,936,755	15,324,939	12,317,714
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	178,307	208,583	250,337	2,384,559	2,384,059
Gross Property, Plant and Equipment (PP&E)	39,953,541	41,297,358	46,978,765	48,244,952	49,614,520
Accumulated Depreciation	28,141,931	29,759,750	31,303,221	33,284,766	35,125,678
Net Property, Plant and Equipment (PP&E)	11,811,610	11,537,608	15,675,544	14,960,186	14,488,842
Total Unrestricted Assets	37,433,267	35,346,550	39,783,608	44,005,038	41,872,167
Total Current Liabilities	6,590,462	5,640,118	5,760,068	7,896,397	13,949,200
Current Long Term Debt (LTD)	444,093	445,584	487,361	917,622	5,443,861
Accounts Payable and Accrued Expenses	3,989,297	4,622,481	4,921,379	5,770,479	8,505,339
Estimated Third Party Settlements	2,157,072	572,053	†	1,208,296	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	351,328	†	†
Total Non-Current Liabilities	2,996,739	2,551,155	6,790,295	8,512,210	3,102,045
Long Term Debt	2,996,739	2,551,155	6,790,295	8,512,210	3,102,045
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	27,846,066	27,155,277	27,233,245	27,596,431	24,820,922
Total Liabilities & Equity	37,433,267	35,346,550	39,783,608	44,005,038	41,872,167
Total Restricted Assets	965,555	1,239,413	1,046,680	1,073,791	1,060,171
Cash and Investments	965,555	1,239,413	1,046,680	1,073,791	1,060,171
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	965,555	1,239,413	1,046,680	1,073,791	1,060,171
Total Restricted Fund Balance	965,555	1,239,413	1,046,680	1,073,791	1,060,171
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	540,872	811,101	601,404	629,720	620,950
Permanently Restricted Net Assets	424,683	428,312	445,276	444,071	439,221

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 59 of 111

	Mayo Regional Hospital -- Dover-Foxcroft, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	80,185,539	84,504,336	86,622,311	88,294,242	93,160,178
Gross Inpatient Service Revenue	12,745,980	13,712,271	15,299,874	14,466,078	14,272,742
Gross Outpatient Service Revenue	67,439,559	70,792,065	71,322,437	73,828,164	78,887,436
Free Care (Charity Care)	2,967,891	2,967,289	2,223,381	2,407,494	2,651,150
Bad Debt (Provision for Bad Debt)	2,844,420	2,980,153	2,421,525	2,602,838	3,905,649
Contractuals	31,324,731	32,179,516	35,592,994	36,157,147	36,898,999
Changes in Prior Year Estimated/Final Settlements	(1,655,000)	471,000	(56,000)	136,000	(158,000)
Net Patient Service Revenue	44,703,497	45,906,378	46,440,411	46,990,763	49,862,380
Other Operating Revenue	3,318,910	3,149,295	3,188,608	3,883,017	4,057,244
Total Operating Revenue	48,022,407	49,055,673	49,629,019	50,873,780	53,919,624
Total Operating Expenses	48,033,540	50,661,240	51,415,992	52,379,599	57,122,097
Depreciation and Amortization	1,849,936	1,725,471	1,847,899	2,001,961	2,194,799
Interest	164,235	145,751	154,325	270,810	258,047
Advertising Expenses	†	†	†	†	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	30,468,498	31,513,876	32,351,634	32,890,107	34,667,847
Other Operating Expenses	15,550,871	17,276,142	17,062,134	17,216,721	20,001,404
Net Operating Income	(11,133)	(1,605,567)	(1,786,973)	(1,505,819)	(3,202,473)
Total Non-Operating Revenue	(226,347)	906,308	1,558,528	1,848,684	384,738
Total Investment Income	(266,962)	889,208	1,542,656	1,833,094	383,512
Interest and Dividends	215,144	301,214	306,169	335,385	366,837
Realized Gains/Losses on Sales of Securities	(482,106)	587,994	1,236,487	1,497,709	16,675
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	40,615	17,100	15,872	15,590	1,226
Excess of Revenue over Expenses	(237,480)	(699,259)	(228,445)	342,865	(2,817,735)
Extraordinary Gains/Losses	†	251,120	46,594	20,323	15,077
Total Surplus/Deficit	(237,480)	(448,139)	(181,851)	363,188	(2,802,658)
Total Change in Unrestricted Net Assets	(258,122)	(416,931)	(114,765)	390,297	(2,789,129)
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(20,642)	31,208	67,086	27,109	13,529
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 Information Part III

Page 60 of 111

	Mayo Regional Hospital -- Dover-Foxcroft, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.861	4.184	4.142	3.376	1.792
Current Ratio without Board Designated and Undesignated Investments	2.103	1.940	1.722	1.436	.909
Days in Accounts Receivable	48.408	43.686	39.743	44.437	59.739
Acid Test	.828	.502	.453	.371	.100
Days Cash on Hand, Current	43.119	21.109	19.206	21.198	9.260
Days Cash on Hand, Incl Board Designated & Undesignated Investments	134.681	115.540	121.830	132.231	91.113
Average Payment Period, Accounts Payable and Accrued Expenses	31.528	34.478	36.239	41.809	56.519
Average Payment Period, Current Liabilities	52.086	42.068	42.415	57.212	92.694
Capital Structure					
Equity Financing Ratio	.744	.768	.685	.627	.593
Fixed Asset Financing	.254	.221	.433	.569	.214
Cash Flow Divided by Total Debt	.168	.125	.129	.143	(.037)
Cash Flow Divided by Total Debt with Operating Income Only	.192	.015	.005	.030	(.059)
Debt Service Coverage	2.927	1.987	2.957	3.450	(.310)
Debt Service Coverage with Operating Income Only	3.300	.450	.359	1.012	(.638)
Profitability					
Total Margin	(.005)	(.014)	(.004)	.007	(.052)
Operating Margin	(.000)	(.033)	(.036)	(.030)	(.059)
Non Operating Revenue Margin	.953	(1.296)	(6.822)	5.392	(.137)
Return on Assets	(.006)	(.020)	(.006)	.008	(.067)
Return on Equity	(.009)	(.026)	(.008)	.012	(.114)
Markup	1.738	1.730	1.747	1.760	1.702
Deductible	.391	.381	.411	.410	.396
Markup Adjustment for Deductible	1.086	1.095	1.054	1.070	1.056
Reported Income Index	1.162	1.012	(2.930)	.944	1.015
Asset Efficiency					
Total Asset Turnover	1.277	1.413	1.287	1.198	1.297
Fixed Asset Turnover	4.066	4.252	3.166	3.401	3.721
Average Age of Plant Depreciation Only	15.212	17.247	16.940	16.626	16.004
Other Financial Ratios					
Total Operating Expense Growth	.010	.055	.015	.019	.091
Total Operating Revenue Growth	.028	.022	.012	.025	.060
Realized Gains Divided by NonOperating Revenue	2.130	.649	.793	.810	.043
Realized Gains Divided by NetIncome	2.030	(.841)	(5.413)	4.368	(.006)
Long Term Debt to Equity	.108	.094	.249	.308	.125

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 61 of 111

DATA ELEMENTS	Mercy Hospital -- Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 52,929,961	\$ 40,524,207	\$ 24,352,570	\$ 25,840,182	\$ 33,760,358
Cash and Investment	10,461,867	4,328,335	(8,364,781)	(9,382,182)	(4,335,400)
Current Assets Whose Use is Limited	19,917	155,328	165,282	161,089	159,458
Net Patient Accounts Receivable	30,547,749	26,876,917	24,916,814	26,127,701	27,338,709
Due from Affiliates	1,518,758	3,149,783	104,595	176,420	6,280
Third Party Settlements Receivable	473,299	102,000	419,040	2,245,379	3,914,338
Other Accounts Receivable	4,454,770	1,054,883	1,562,253	1,143,115	1,152,589
Inventory	4,496,776	4,059,505	4,353,525	4,422,860	4,542,560
Other Current Assets	956,825	797,456	1,195,842	945,800	981,824
Total Non-Current Assets	130,237,715	114,964,923	109,062,781	102,561,490	100,781,581
Trustee Held Investments	5,050,184	4,108,072	391,691	55,477	96,502
Board Designated and Undesignated Investments	†	16,867	3,679,352	4,067,220	5,351,060
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	9,778,515	6,639,686	5,727,149	4,102,781	4,168,815
Gross Property, Plant and Equipment (PP&E)	138,698,214	140,670,635	142,321,575	144,108,847	147,312,620
Accumulated Depreciation	23,289,198	36,470,337	43,056,986	49,772,835	56,147,416
Net Property, Plant and Equipment (PP&E)	115,409,016	104,200,298	99,264,589	94,336,012	91,165,204
Total Unrestricted Assets	183,167,676	155,489,130	133,415,351	128,401,672	134,541,939
Total Current Liabilities	58,833,947	56,209,109	34,059,372	32,962,086	29,705,197
Current Long Term Debt (LTD)	2,804,458	2,974,169	3,085,687	3,203,984	3,330,693
Accounts Payable and Accrued Expenses	32,220,913	24,036,848	21,407,639	19,170,474	16,397,910
Estimated Third Party Settlements	1,756,873	2,223,163	2,249,000	689,000	†
Due to Affiliates	19,051,703	26,974,929	7,317,046	9,898,628	9,976,594
Other Current Liabilities	3,000,000	†	†	†	†
Total Non-Current Liabilities	82,443,999	78,921,407	74,316,649	70,331,293	66,651,767
Long Term Debt	63,720,444	66,231,144	63,182,199	60,014,893	56,720,837
Estimated Third Party Settlements	351,000	375,000	67,000	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	6,971,471	2,198,324	1,551,485	1,073,303	1,115,446
Accrued Pension and Post Retiree Health Benefits	3,078,732	3,141,211	3,668,282	4,056,897	4,234,153
Other Non-Current Liabilities	8,322,352	6,975,728	5,847,683	5,186,200	4,581,331
Fund Balance Unrestricted	41,889,730	20,358,614	25,039,330	25,108,293	38,184,975
Total Liabilities & Equity	183,167,676	155,489,130	133,415,351	128,401,672	134,541,939
Total Restricted Assets	3,506,724	8,703,054	9,210,586	12,716,202	14,297,161
Cash and Investments	3,506,724	8,703,054	9,210,586	12,716,202	14,297,161
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	3,506,724	8,703,054	9,210,586	12,716,202	14,297,161
Total Restricted Fund Balance	3,506,724	8,703,054	9,210,586	12,716,202	14,297,161
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,649,546	6,776,487	7,212,788	9,388,919	10,945,754
Permanently Restricted Net Assets	1,857,178	1,926,567	1,997,798	3,327,283	3,351,407

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 62 of 111

DATA ELEMENTS	Mercy Hospital -- Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	529,496,481	534,217,130	510,518,758	542,283,180	529,528,923
Gross Inpatient Service Revenue	176,508,621	176,481,309	160,954,173	166,440,707	169,084,465
Gross Outpatient Service Revenue	352,987,860	357,735,821	349,564,585	375,842,473	360,444,458
Free Care (Charity Care)	13,808,471	10,682,028	8,709,325	9,441,801	4,746,002
Bad Debt (Provision for Bad Debt)	19,083,611	11,804,106	15,904,354	17,309,366	12,397,949
Contractuals	283,413,323	296,999,880	278,320,099	297,155,240	285,293,402
Changes in Prior Year Estimated/Final Settlements	(502,704)	(509,229)	(875,654)	(493,040)	(3,080,276)
Net Patient Service Revenue	213,693,780	215,240,345	208,460,634	218,869,813	230,171,846
Other Operating Revenue	3,855,111	4,898,145	3,705,489	4,261,993	4,140,746
Total Operating Revenue	217,548,891	220,138,490	212,166,123	223,131,806	234,312,592
Total Operating Expenses	239,788,262	237,582,512	216,097,467	221,590,233	221,939,349
Depreciation and Amortization	13,837,221	13,264,858	7,161,702	6,974,016	6,436,310
Interest	2,294,689	2,355,183	2,388,317	2,283,982	2,171,683
Advertising Expenses	524,603	421,122	253,948	427,239	550,641
Allowed Advertising Expenses	2,206	44,041	4,155	5,056	5,060
Non-Allowed Advertising Expenses	522,397	377,081	249,793	422,183	545,581
Salaries and Benefits	126,575,306	121,725,248	107,499,634	112,072,530	117,314,217
Other Operating Expenses	96,556,443	99,816,101	98,793,866	99,832,466	95,466,498
Net Operating Income	(22,239,371)	(17,444,022)	(3,931,344)	1,541,573	12,373,243
Total Non-Operating Revenue	(128,240)	42,039	71,296	83,312	(160,810)
Total Investment Income	25,004	42,939	28,889	66,164	1,866
Interest and Dividends	25,004	42,939	28,889	66,164	1,866
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	100,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(153,244)	(900)	42,407	17,148	(262,676)
Excess of Revenue over Expenses	(22,367,611)	(17,401,983)	(3,860,048)	1,624,885	12,212,433
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(22,367,611)	(17,401,983)	(3,860,048)	1,624,885	12,212,433
Total Change in Unrestricted Net Assets	(16,009,488)	(21,531,116)	4,680,716	68,963	13,076,680
Net Assets Released for Restrictions - Capital	678,417	239,369	86,170	7,533	1,749,919
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	5,679,706	(4,368,502)	8,454,594	(1,563,455)	(885,672)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 63 of 111

	Mercy Hospital -- Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.900	.721	.823	.907	1.317
Current Ratio without Board Designated and Undesignated Investments	.900	.721	.715	.784	1.137
Days in Accounts Receivable	52.177	45.577	43.628	43.572	43.353
Acid Test	.178	.080	(.241)	(.280)	(.141)
Days Cash on Hand, Current	16.932	7.296	(14.324)	(15.682)	(7.073)
Days Cash on Hand, Incl Board Designated & Undesignated Investments	16.932	7.323	(7.896)	(8.765)	1.990
Average Payment Period, Accounts Payable and Accrued Expenses	52.049	39.112	37.398	32.603	27.773
Average Payment Period, Current Liabilities	95.040	91.461	59.500	56.059	50.312
Capital Structure					
Equity Financing Ratio	.229	.131	.188	.196	.284
Fixed Asset Financing	.552	.636	.637	.636	.622
Cash Flow Divided by Total Debt	(.060)	(.031)	.030	.083	.194
Cash Flow Divided by Total Debt with Operating Income Only	(.059)	(.031)	.030	.082	.195
Debt Service Coverage	(1.254)	(.345)	1.061	2.027	3.873
Debt Service Coverage with Operating Income Only	(1.228)	(.354)	1.048	2.011	3.903
Profitability					
Total Margin	(.103)	(.079)	(.018)	.007	.052
Operating Margin	(.102)	(.079)	(.019)	.007	.053
Non Operating Revenue Margin	.006	(.002)	(.018)	.051	(.013)
Return on Assets	(.122)	(.112)	(.029)	.013	.091
Return on Equity	(.534)	(.855)	(.154)	.065	.320
Markup	2.224	2.269	2.380	2.466	2.405
Deductible	.535	.556	.545	.548	.539
Markup Adjustment for Deductible	1.042	1.019	1.092	1.125	1.119
Reported Income Index	1.397	.808	(.825)	23.562	.934
Asset Efficiency					
Total Asset Turnover	1.187	1.416	1.591	1.738	1.740
Fixed Asset Turnover	1.885	2.113	2.137	2.365	2.570
Average Age of Plant Depreciation Only	1.683	2.749	6.012	7.137	8.724
Other Financial Ratios					
Total Operating Expense Growth	.085	(.009)	(.090)	.025	.002
Total Operating Revenue Growth	(.027)	.012	(.036)	.052	.050
Realized Gains Divided by NonOperating Revenue	†	†	†	†	†
Realized Gains Divided by NetIncome	†	†	†	†	†
Long Term Debt to Equity	1.521	3.253	2.523	2.390	1.485

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 64 of 111

DATA ELEMENTS	Mid Coast Hospital -- Brunswick, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 38,221,984	\$ 38,774,419	\$ 42,779,683	\$ 48,926,870	\$ 55,045,368
Cash and Investment	5,236,629	5,691,528	8,390,997	5,806,016	8,289,649
Current Assets Whose Use is Limited	711,121	711,123	†	†	†
Net Patient Accounts Receivable	25,030,337	24,605,411	26,897,357	34,783,240	38,678,689
Due from Affiliates	1,424,724	1,399,704	816,166	1,608,044	1,251,246
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	2,974,822	2,990,867	3,117,208	3,261,612	3,018,870
Other Current Assets	2,844,351	3,375,786	3,557,955	3,467,958	3,806,914
Total Non-Current Assets	\$ 121,228,577	\$ 126,419,171	\$ 134,388,122	\$ 132,740,310	\$ 135,040,548
Trustee Held Investments	†	†	3,340,690	†	†
Board Designated and Undesignated Investments	49,641,007	52,808,487	51,686,382	49,997,027	53,377,687
Due from Affiliates	1,198,895	1,064,419	1,179,917	1,111,882	1,105,269
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	11,427,603	13,310,392	15,018,807	17,259,076	18,046,439
Gross Property, Plant and Equipment (PP&E)	122,418,210	128,350,918	135,786,821	141,239,201	144,517,717
Accumulated Depreciation	63,457,138	69,115,045	72,624,495	76,866,876	82,006,564
Net Property, Plant and Equipment (PP&E)	58,961,072	59,235,873	63,162,326	64,372,325	62,511,153
Total Unrestricted Assets	\$ 159,450,561	\$ 165,193,590	\$ 177,167,805	\$ 181,667,180	\$ 190,085,916
Total Current Liabilities	\$ 20,129,824	\$ 20,308,880	\$ 20,938,033	\$ 20,943,582	\$ 21,695,625
Current Long Term Debt (LTD)	1,458,405	1,518,848	3,372,007	3,291,676	3,291,676
Accounts Payable and Accrued Expenses	14,930,286	15,657,105	15,883,344	16,158,622	18,054,569
Estimated Third Party Settlements	3,741,133	3,132,927	1,682,682	1,493,284	349,380
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-Current Liabilities	\$ 39,289,443	\$ 39,794,757	\$ 45,281,873	\$ 44,283,706	\$ 41,498,543
Long Term Debt	27,229,954	25,698,238	29,442,489	26,169,866	22,897,244
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	12,059,489	14,096,519	15,839,384	18,113,840	18,601,299
Fund Balance Unrestricted	\$ 100,031,294	\$ 105,089,953	\$ 110,947,899	\$ 116,439,892	\$ 126,891,748
Total Liabilities & Equity	\$ 159,450,561	\$ 165,193,590	\$ 177,167,805	\$ 181,667,180	\$ 190,085,916
Total Restricted Assets	\$ 18,128,679	\$ 19,231,175	\$ 21,497,218	\$ 23,024,539	\$ 22,663,138
Cash and Investments	18,128,679	19,231,175	21,264,125	22,454,566	22,546,407
Receivables	†	†	233,093	569,973	116,731
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	\$ 18,128,679	\$ 19,231,175	\$ 21,497,218	\$ 23,024,539	\$ 22,663,138
Total Restricted Fund Balance	\$ 18,128,679	\$ 19,231,175	\$ 21,497,218	\$ 23,024,539	\$ 22,663,138
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	10,036,160	11,076,041	13,284,181	14,763,496	14,353,422
Permanently Restricted Net Assets	8,092,519	8,155,134	8,213,037	8,261,043	8,309,716

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 65 of 111

DATA ELEMENTS	Mid Coast Hospital -- Brunswick, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	299,702,726	352,852,401	392,512,328	438,782,015	499,188,815
Gross Inpatient Service Revenue	80,427,856	88,057,518	94,998,613	171,151,403	207,088,549
Gross Outpatient Service Revenue	219,274,870	264,794,883	297,513,715	267,630,612	292,100,266
Free Care (Charity Care)	5,032,555	5,779,733	5,876,108	5,159,790	4,085,671
Bad Debt (Provision for Bad Debt)	10,087,708	12,592,376	14,732,594	18,865,445	24,604,243
Contractuals	137,977,144	165,031,672	193,463,470	229,633,992	265,316,966
Changes in Prior Year Estimated/Final Settlements	(768,000)	†	†	†	†
Net Patient Service Revenue	147,373,319	169,448,620	178,440,156	185,122,788	205,181,935
Other Operating Revenue	5,161,139	5,894,137	5,395,582	5,290,089	4,968,616
Total Operating Revenue	152,534,458	175,342,757	183,835,738	190,412,877	210,150,551
Total Operating Expenses	149,627,287	174,192,175	180,805,174	189,722,242	204,159,047
Depreciation and Amortization	5,658,751	5,907,252	6,157,076	6,729,248	6,965,855
Interest	1,611,095	1,553,364	1,179,739	923,371	910,164
Advertising Expenses	341,218	274,463	249,487	245,925	215,081
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	341,218	274,463	249,487	245,925	215,081
Salaries and Benefits	85,017,633	99,012,275	102,064,560	108,190,661	113,229,781
Other Operating Expenses	56,998,590	67,444,821	71,154,312	73,633,037	82,838,166
Net Operating Income	2,907,171	1,150,582	3,030,564	690,635	5,991,504
Total Non-Operating Revenue	2,888,273	2,163,445	2,050,388	3,282,648	3,718,489
Total Investment Income	2,713,675	1,903,248	1,810,028	3,048,993	3,186,640
Interest and Dividends	2,281,984	1,922,158	1,872,671	2,530,286	2,568,686
Realized Gains/Losses on Sales of Securities	431,691	(18,910)	(62,643)	518,707	617,954
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	174,598	260,197	240,360	233,655	531,849
Excess of Revenue over Expenses	5,795,444	3,314,027	5,080,952	3,973,283	9,709,993
Extraordinary Gains/Losses	593,865	242,890	(895,539)	†	†
Total Surplus/Deficit	6,389,309	3,556,917	4,185,413	3,973,283	9,709,993
Total Change in Unrestricted Net Assets	5,956,379	5,058,659	5,857,946	5,491,993	10,451,856
Net Assets Released for Restrictions - Capital	261,770	40,000	3,966	999,105	514,790
Unrealized Gains/Losses on Investments	(694,700)	1,461,742	1,668,567	519,605	227,073
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 Information Part III

Page 66 of 111

	Mid Coast Hospital -- Brunswick, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.365	4.510	4.512	4.723	4.997
Current Ratio without Board Designated and Undesignated Investments	1.899	1.909	2.043	2.336	2.537
Days in Accounts Receivable	61.993	53.001	55.019	68.581	68.806
Acid Test	.295	.315	.401	.277	.382
Days Cash on Hand, Current	15.079	13.887	17.536	11.581	15.344
Days Cash on Hand, Incl Board Designated & Undesignated Investments	140.933	128.425	125.557	111.305	114.145
Average Payment Period, Accounts Payable and Accrued Expenses	37.852	33.959	33.195	32.230	33.419
Average Payment Period, Current Liabilities	51.035	44.049	43.759	41.774	40.158
Capital Structure					
Equity Financing Ratio	.627	.636	.626	.641	.668
Fixed Asset Financing	.462	.434	.466	.407	.366
Cash Flow Divided by Total Debt	.193	.153	.170	.164	.264
Cash Flow Divided by Total Debt with Operating Income Only	.144	.117	.139	.114	.205
Debt Service Coverage	4.335	3.578	4.602	2.707	4.185
Debt Service Coverage with Operating Income Only	3.376	2.859	3.842	1.942	3.300
Profitability					
Total Margin	.037	.019	.027	.021	.045
Operating Margin	.019	.007	.016	.004	.029
Non Operating Revenue Margin	.498	.653	.404	.826	.383
Return on Assets	.036	.020	.029	.022	.051
Return on Equity	.058	.032	.046	.034	.077
Markup	2.037	2.059	2.201	2.341	2.469
Deductible	.460	.468	.493	.523	.531
Markup Adjustment for Deductible	1.115	1.112	1.131	1.130	1.170
Reported Income Index	.973	.655	.867	.723	.929
Asset Efficiency					
Total Asset Turnover	.975	1.075	1.049	1.066	1.125
Fixed Asset Turnover	2.587	2.960	2.911	2.958	3.362
Average Age of Plant Depreciation Only	11.214	11.700	11.795	11.423	11.773
Other Financial Ratios					
Total Operating Expense Growth	.127	.164	.038	.049	.076
Total Operating Revenue Growth	.120	.150	.048	.036	.104
Realized Gains Divided by NonOperating Revenue	.149	(.009)	(.031)	.158	.166
Realized Gains Divided by NetIncome	.074	(.006)	(.012)	.131	.064
Long Term Debt to Equity	.272	.245	.265	.225	.180

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 67 of 111

DATA ELEMENTS	Millinocket Regional Hospital -- Millinocket, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	5,469,493	8,186,772	12,747,199	6,900,742	8,250,482
Cash and Investment	303,888	480,312	249,516	324,194	406,822
Current Assets Whose Use is Limited	†	†	†	137,588	137,160
Net Patient Accounts Receivable	2,799,361	3,629,306	3,957,321	2,942,414	3,192,232
Due from Affiliates	†	†	†	92,604	(28,550)
Third Party Settlements Receivable	154,574	76,623	1,610,000	(758,561)	†
Other Accounts Receivable	166,241	185,924	4,453,943	3,272,922	235,496
Inventory	518,715	577,617	637,893	600,159	608,014
Other Current Assets	1,526,714	3,236,990	1,838,526	289,422	3,699,308
Total Non-Current Assets	18,538,230	15,467,954	12,292,803	9,899,155	8,106,094
Trustee Held Investments	369,496	220,122	220,122	220,122	220,122
Board Designated and Undesignated Investments	11,110,283	8,072,483	5,229,132	3,461,215	2,035,883
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	1,329,274	1,420,169	1,466,353	1,303,570	1,238,958
Other Non-Current Assets	12,632	11,229	9,825	36,385	211,945
Gross Property, Plant and Equipment (PP&E)	19,725,516	20,540,284	20,918,546	21,105,605	20,037,948
Accumulated Depreciation	14,008,971	14,796,333	15,551,175	16,227,742	15,638,762
Net Property, Plant and Equipment (PP&E)	5,716,545	5,743,951	5,367,371	4,877,863	4,399,186
Total Unrestricted Assets	24,007,723	23,654,726	25,040,002	16,799,897	16,356,576
Total Current Liabilities	5,407,725	6,383,080	9,627,049	7,260,154	8,685,548
Current Long Term Debt (LTD)	204,773	205,734	243,546	243,546	83,546
Accounts Payable and Accrued Expenses	2,303,927	4,018,865	5,017,510	4,954,339	6,994,219
Estimated Third Party Settlements	1,490,371	740,000	†	†	(75,978)
Due to Affiliates	†	†	†	(238)	†
Other Current Liabilities	1,408,654	1,418,481	4,365,993	2,062,507	1,683,761
Total Non-Current Liabilities	4,347,416	4,014,361	3,868,494	3,512,740	3,359,806
Long Term Debt	4,347,416	4,014,361	3,868,494	3,582,627	3,359,806
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	26,667	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	(96,554)	†
Fund Balance Unrestricted	14,252,582	13,257,285	11,544,459	6,027,003	4,311,222
Total Liabilities & Equity	24,007,723	23,654,726	25,040,002	16,799,897	16,356,576
Total Restricted Assets	129,052	5,000	5,000	415,661	340,826
Cash and Investments	124,052	†	5,000	415,661	335,962
Receivables	†	†	†	†	4,864
Other Assets	5,000	5,000	†	†	†
Total Restricted Liabilities and Equity	129,052	5,000	5,000	415,661	340,826
Total Restricted Fund Balance	113,899	5,000	5,000	410,261	339,348
Total Liabilities	15,153	†	†	5,400	1,478
Temporarily Restricted Net Assets	108,899	†	†	405,261	334,303
Permanently Restricted Net Assets	5,000	5,000	5,000	5,000	5,045

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 68 of 111

	Millinocket Regional Hospital -- Millinocket, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	42,466,562	45,220,271	49,793,640	52,254,707	50,535,638
Gross Inpatient Service Revenue	11,221,843	10,876,196	12,483,239	9,806,383	7,751,731
Gross Outpatient Service Revenue	31,244,719	34,344,075	37,310,401	42,448,324	42,783,907
Free Care (Charity Care)	1,111,288	1,153,713	884,496	879,589	704,422
Bad Debt (Provision for Bad Debt)	1,374,495	1,435,843	2,120,423	2,956,539	2,016,302
Contractuals	15,607,496	16,976,661	18,731,831	21,017,920	19,743,606
Changes in Prior Year Estimated/Final Settlements	(750,000)	(86,000)	16,000	237,203	†
Net Patient Service Revenue	25,123,283	25,740,054	28,040,890	27,163,456	28,071,308
Other Operating Revenue	190,190	431,160	398,071	698,895	836,764
Total Operating Revenue	25,313,473	26,171,214	28,438,961	27,862,351	28,908,072
Total Operating Expenses	26,103,114	27,044,172	30,763,937	33,681,910	30,939,340
Depreciation and Amortization	823,843	788,765	769,771	686,571	537,836
Interest	197,817	181,658	168,294	155,154	161,854
Advertising Expenses	32,508	15,541	18,329	15,893	13,576
Allowed Advertising Expenses	17,260	10,007	18,329	15,893	13,576
Non-Allowed Advertising Expenses	15,248	5,534	†	†	†
Salaries and Benefits	16,381,287	17,224,434	19,135,794	20,649,844	18,781,594
Other Operating Expenses	8,667,659	8,833,774	10,671,749	12,174,448	11,444,480
Net Operating Income	(789,641)	(872,958)	(2,324,976)	(5,819,559)	(2,031,268)
Total Non-Operating Revenue	634,354	439,313	941,220	797,498	391,677
Total Investment Income	648,231	430,185	967,985	1,020,042	518,683
Interest and Dividends	175,374	163,990	131,903	102,093	64,668
Realized Gains/Losses on Sales of Securities	472,857	266,195	836,082	917,949	454,015
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(33,467)	(27,406)	(73,816)	(220,175)	(80,447)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	19,590	36,534	47,051	(2,369)	(46,559)
Excess of Revenue over Expenses	(155,287)	(433,645)	(1,383,756)	(5,022,061)	(1,639,591)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(155,287)	(433,645)	(1,383,756)	(5,022,061)	(1,639,591)
Total Change in Unrestricted Net Assets	(135,859)	(995,301)	(1,712,827)	(5,517,456)	(1,107,155)
Net Assets Released for Restrictions - Capital	†	†	†	11,970	137,003
Unrealized Gains/Losses on Investments	19,428	(651,974)	(329,071)	(507,365)	395,433
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 Information Part III

Page 69 of 111

	Millinocket Regional Hospital -- Millinocket, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.066	2.547	1.867	1.427	1.184
Current Ratio without Board Designated and Undesignated Investments	1.011	1.283	1.324	.950	.950
Days in Accounts Receivable	40.670	51.464	51.511	39.538	41.507
Acid Test	.056	.075	.026	.064	.063
Days Cash on Hand, Current	4.388	6.677	3.036	5.108	6.531
Days Cash on Hand, Incl Board Designated & Undesignated Investments	164.806	118.900	66.670	43.397	30.974
Average Payment Period, Accounts Payable and Accrued Expenses	33.266	55.870	61.058	54.806	83.972
Average Payment Period, Current Liabilities	78.081	88.737	117.152	80.313	104.279
Capital Structure					
Equity Financing Ratio	.594	.560	.461	.359	.264
Fixed Asset Financing	.760	.699	.721	.734	.764
Cash Flow Divided by Total Debt	.069	.034	(.045)	(.402)	(.091)
Cash Flow Divided by Total Debt with Operating Income Only	.004	(.008)	(.115)	(.476)	(.124)
Debt Service Coverage	1.987	1.389	(1.192)	(10.485)	(2.318)
Debt Service Coverage with Operating Income Only	.532	.252	(3.708)	(12.485)	(3.285)
Profitability					
Total Margin	(.006)	(.016)	(.047)	(.175)	(.056)
Operating Margin	(.031)	(.033)	(.082)	(.209)	(.070)
Non Operating Revenue Margin	(4.085)	(1.013)	(.680)	(.159)	(.239)
Return on Assets	(.006)	(.018)	(.055)	(.299)	(.100)
Return on Equity	(.011)	(.033)	(.120)	(.833)	(.380)
Markup	1.634	1.688	1.632	1.572	1.660
Deductible	.368	.375	.376	.402	.391
Markup Adjustment for Deductible	1.036	1.060	1.023	.948	1.022
Reported Income Index	1.143	.436	.808	.910	.956
Asset Efficiency					
Total Asset Turnover	1.081	1.125	1.173	1.706	1.791
Fixed Asset Turnover	4.428	4.556	5.298	5.712	6.571
Average Age of Plant Depreciation Only	17.004	18.759	20.202	23.636	29.077
Other Financial Ratios					
Total Operating Expense Growth	(.042)	.036	.138	.095	(.081)
Total Operating Revenue Growth	.013	.034	.087	(.020)	.038
Realized Gains Divided by NonOperating Revenue	.745	.606	.888	1.151	1.159
Realized Gains Divided by NetIncome	(3.045)	(.614)	(.604)	(.183)	(.277)
Long Term Debt to Equity	.305	.303	.335	.594	.779

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 70 of 111

DATA ELEMENTS	Mount Desert Island Hospital -- Mount Desert Island, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	8,765,722	9,678,751	10,863,247	10,200,409	11,445,040
Cash and Investment	86,417	281,522	198,347	928,520	1,538,956
Current Assets Whose Use is Limited	509,432	532,152	449,444	144,641	316,917
Net Patient Accounts Receivable	6,791,636	7,700,678	6,579,530	6,624,513	6,792,206
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	1,713,222	881,593	†
Other Accounts Receivable	521,977	†	†	†	†
Inventory	609,760	711,591	719,180	609,208	569,901
Other Current Assets	246,500	452,808	1,203,524	1,011,934	2,227,060
Total Non-Current Assets	36,041,895	34,560,640	35,433,750	34,391,235	35,023,322
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	6,200,608	4,648,144	5,351,378	5,995,627	6,083,540
Due from Affiliates	4,688,321	4,811,698	4,405,406	4,026,795	3,499,850
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	2,491,873	3,531,165	4,181,633	3,748,148	3,765,952
Gross Property, Plant and Equipment (PP&E)	49,725,703	49,779,184	51,319,179	52,015,891	54,827,535
Accumulated Depreciation	27,064,610	28,209,551	29,823,846	31,395,226	33,153,555
Net Property, Plant and Equipment (PP&E)	22,661,093	21,569,633	21,495,333	20,620,665	21,673,980
Total Unrestricted Assets	44,807,617	44,239,391	46,296,997	44,591,644	46,468,362
Total Current Liabilities	16,841,584	17,313,891	14,361,142	11,147,754	12,236,079
Current Long Term Debt (LTD)	1,451,794	1,516,025	881,811	1,097,197	1,439,533
Accounts Payable and Accrued Expenses	7,327,256	9,158,634	7,769,563	7,946,655	9,150,080
Estimated Third Party Settlements	5,066,878	4,438,340	2,887,614	2,103,902	1,646,466
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	2,995,656	2,200,892	2,822,154	†	†
Total Non-Current Liabilities	11,492,789	10,223,009	11,824,894	12,265,238	11,646,659
Long Term Debt	8,656,521	7,227,499	7,360,944	8,598,808	7,844,685
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	399,807	400,146	399,807	399,807	399,807
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	2,436,461	2,595,364	4,064,143	3,266,623	3,402,167
Fund Balance Unrestricted	16,473,244	16,702,491	20,110,961	21,178,652	22,585,624
Total Liabilities & Equity	44,807,617	44,239,391	46,296,997	44,591,644	46,468,362
Total Restricted Assets	4,516,428	3,835,859	5,672,389	6,442,313	5,291,948
Cash and Investments	2,067,498	2,052,929	2,910,228	3,397,662	2,567,255
Receivables	545,819	154,775	1,011,501	483,581	207,368
Other Assets	1,903,111	1,628,155	1,750,660	2,561,070	2,517,325
Total Restricted Liabilities and Equity	4,516,428	3,835,859	5,672,389	6,442,314	5,291,948
Total Restricted Fund Balance	4,516,428	3,835,859	5,672,389	6,442,314	5,291,948
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,450,152	1,831,059	3,485,084	3,444,599	2,337,978
Permanently Restricted Net Assets	2,066,276	2,004,800	2,187,305	2,997,715	2,953,970

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 71 of 111

	Mount Desert Island Hospital -- Mount Desert Island, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	74,473,100	75,749,794	82,865,645	84,892,100	95,070,556
Gross Inpatient Service Revenue	17,040,326	16,784,426	17,386,723	16,560,308	17,759,857
Gross Outpatient Service Revenue	57,432,774	58,965,368	65,478,922	68,331,792	77,310,699
Free Care (Charity Care)	774,175	997,395	875,887	957,080	431,806
Bad Debt (Provision for Bad Debt)	3,369,535	3,702,221	3,735,577	3,072,221	5,118,529
Contractuals	23,871,962	24,373,693	26,462,202	29,047,095	32,773,017
Changes in Prior Year Estimated/Final Settlements	(347,000)	(30,000)	(627,000)	(729,000)	(350,000)
Net Patient Service Revenue	46,804,428	46,706,485	52,418,979	52,544,704	57,097,204
Other Operating Revenue	3,184,758	4,971,069	5,186,126	5,367,311	4,802,858
Total Operating Revenue	49,989,186	51,677,554	57,605,105	57,912,015	61,900,062
Total Operating Expenses	49,742,281	51,413,982	55,342,739	56,195,233	61,372,096
Depreciation and Amortization	1,737,456	1,610,958	1,624,206	1,736,813	1,737,596
Interest	655,348	751,700	525,578	534,262	555,884
Advertising Expenses	62,948	182,886	148,170	182,722	196,681
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	62,948	182,886	148,170	182,722	196,681
Salaries and Benefits	30,897,252	31,732,044	33,462,611	34,289,904	38,753,078
Other Operating Expenses	16,389,277	17,136,394	19,582,174	19,451,532	20,128,857
Net Operating Income	246,905	263,572	2,262,366	1,716,782	527,966
Total Non-Operating Revenue	353,965	(141,495)	(54,757)	(194,910)	(160,239)
Total Investment Income	155,981	71,654	76,683	208,259	59,660
Interest and Dividends	155,981	81,322	74,509	168,877	140,726
Realized Gains/Losses on Sales of Securities	†	(9,668)	2,174	39,382	(81,066)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	197,984	(213,149)	(131,440)	(403,169)	(219,899)
Excess of Revenue over Expenses	600,870	122,077	2,207,609	1,521,872	367,727
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	600,870	122,077	2,207,609	1,521,872	367,727
Total Change in Unrestricted Net Assets	1,607,656	229,247	3,408,470	1,067,691	1,406,972
Net Assets Released for Restrictions - Capital	1,320,033	624,015	609,989	†	1,039,245
Unrealized Gains/Losses on Investments	(313,247)	(516,845)	608,168	(454,181)	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	(17,296)	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 72 of 111

	Mount Desert Island Hospital -- Mount Desert Island, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	.889	.827	1.129	1.453	1.433
Current Ratio without Board Designated and Undesignated Investments	.520	.559	.756	.915	.935
Days in Accounts Receivable	52.964	60.179	45.814	46.017	43.420
Acid Test	.035	.047	.045	.096	.152
Days Cash on Hand, Current	4.530	5.963	4.402	7.193	11.359
Days Cash on Hand, Incl Board Designated & Undesignated Investments	51.676	40.029	40.762	47.378	48.594
Average Payment Period, Accounts Payable and Accrued Expenses	55.712	67.122	52.792	53.261	56.004
Average Payment Period, Current Liabilities	128.053	126.891	97.579	74.716	74.892
Capital Structure					
Equity Financing Ratio	.368	.378	.434	.475	.486
Fixed Asset Financing	.382	.335	.342	.417	.362
Cash Flow Divided by Total Debt	.083	.063	.146	.139	.088
Cash Flow Divided by Total Debt with Operating Income Only	.070	.068	.148	.148	.095
Debt Service Coverage	1.122	1.128	2.134	2.678	1.610
Debt Service Coverage with Operating Income Only	.989	1.192	2.161	2.816	1.707
Profitability					
Total Margin	.012	.002	.038	.026	.006
Operating Margin	.005	.005	.039	.030	.009
Non Operating Revenue Margin	.589	(1.159)	(.025)	(.128)	(.436)
Return on Assets	.013	.003	.048	.034	.008
Return on Equity	.036	.007	.110	.072	.016
Markup	1.561	1.570	1.591	1.606	1.627
Deductible	.321	.322	.319	.342	.345
Markup Adjustment for Deductible	1.081	1.096	1.113	1.089	1.093
Reported Income Index	.374	.533	.648	1.425	.261
Asset Efficiency					
Total Asset Turnover	1.124	1.165	1.243	1.294	1.329
Fixed Asset Turnover	2.206	2.396	2.680	2.808	2.856
Average Age of Plant Depreciation Only	15.577	17.511	18.362	18.076	19.080
Other Financial Ratios					
Total Operating Expense Growth	(.013)	.034	.076	.015	.092
Total Operating Revenue Growth	.022	.034	.115	.005	.069
Realized Gains Divided by NonOperating Revenue	†	.068	(.040)	(.202)	.506
Realized Gains Divided by NetIncome	†	(.079)	.001	.026	(.220)
Long Term Debt to Equity	.525	.433	.366	.406	.347

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 73 of 111

DATA ELEMENTS	New England Rehabilitation Hospital -- Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 13,428,229	\$ 11,706,870	\$ 12,905,743	\$ 11,400,397	\$ 10,534,469
Cash and Investment	5,757,111	4,240,947	6,290,560	5,014,568	4,138,870
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	6,135,729	5,893,007	6,172,594	5,946,893	5,994,812
Due from Affiliates	1,143,645	1,052,850	†	69,096	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	140,414	151,452	141,958	135,581	128,836
Other Current Assets	251,330	368,614	300,631	234,259	271,951
Total Non-Current Assets	7,479,941	6,663,347	5,690,740	5,547,276	4,822,977
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	†	†	†	†	†
Gross Property, Plant and Equipment (PP&E)	18,979,845	19,179,428	19,294,270	20,111,116	20,611,656
Accumulated Depreciation	11,499,904	12,516,081	13,603,530	14,563,840	15,788,679
Net Property, Plant and Equipment (PP&E)	7,479,941	6,663,347	5,690,740	5,547,276	4,822,977
Total Unrestricted Assets	20,908,170	18,370,217	18,596,483	16,947,673	15,357,446
Total Current Liabilities	3,769,366	3,677,553	6,073,411	5,195,357	4,631,007
Current Long Term Debt (LTD)	681,675	735,325	793,198	855,626	922,967
Accounts Payable and Accrued Expenses	1,439,583	1,519,529	1,670,244	1,607,112	1,737,048
Estimated Third Party Settlements	†	†	†	62,706	115,324
Due to Affiliates	†	†	11,124	2,642,000	1,758,000
Other Current Liabilities	1,648,108	1,422,699	3,598,845	27,913	97,668
Total Non-Current Liabilities	7,107,094	6,375,516	5,631,464	4,583,940	3,594,193
Long Term Debt	7,107,094	6,307,419	5,444,806	4,514,302	3,510,564
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	68,097	186,658	69,638	83,629
Fund Balance Unrestricted	10,031,710	8,317,148	6,891,608	7,168,376	7,132,246
Total Liabilities & Equity	20,908,170	18,370,217	18,596,483	16,947,673	15,357,446
Total Restricted Assets	†	†	†	†	†
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	†	†	†	†	†
Total Restricted Fund Balance	†	†	†	†	†
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 74 of 111

DATA ELEMENTS	New England Rehabilitation Hospital -- Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	53,518,873	52,446,432	53,963,882	50,951,293	53,241,909
Gross Inpatient Service Revenue	50,404,021	49,392,962	50,734,443	48,013,308	50,024,838
Gross Outpatient Service Revenue	3,114,852	3,053,470	3,229,439	2,937,985	3,217,071
Free Care (Charity Care)	218,593	469,418	183,380	170,124	42,360
Bad Debt (Provision for Bad Debt)	637,979	620,287	454,799	429,109	662,093
Contractuals	18,000,583	14,656,148	15,587,696	14,541,911	15,009,645
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	34,661,718	36,700,579	37,738,007	35,810,149	37,527,811
Other Operating Revenue	689,402	703,842	517,294	332,091	470,767
Total Operating Revenue	35,351,120	37,404,421	38,255,301	36,142,240	37,998,578
Total Operating Expenses	27,358,545	27,337,347	27,331,667	27,088,472	28,686,708
Depreciation and Amortization	1,185,854	1,166,921	1,105,577	1,138,798	1,291,975
Interest	626,955	569,116	501,142	464,262	394,827
Advertising Expenses	†	†	†	†	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	16,297,890	16,731,441	16,769,198	16,575,480	17,763,326
Other Operating Expenses	9,247,846	8,869,869	8,955,750	8,909,932	9,236,580
Net Operating Income	7,992,575	10,067,074	10,923,634	9,053,768	9,311,870
Total Non-Operating Revenue	5,897	13,438	16,826	†	†
Total Investment Income	5,897	13,438	16,826	†	†
Interest and Dividends	5,897	13,438	16,826	†	†
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	7,998,472	10,080,512	10,940,460	9,053,768	9,311,870
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	7,998,472	10,080,512	10,940,460	9,053,768	9,311,870
Total Change in Unrestricted Net Assets	7,998,472	10,080,512	10,940,460	9,053,768	9,311,870
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 Information Part III

Page 75 of 111

	New England Rehabilitation Hospital -- Portland, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.562	3.183	2.125	2.194	2.275
Current Ratio without Board Designated and Undesignated Investments	3.562	3.183	2.125	2.194	2.275
Days in Accounts Receivable	64.611	58.608	59.701	60.615	58.306
Acid Test	1.527	1.153	1.036	.965	.894
Days Cash on Hand, Current	80.288	59.149	87.548	70.533	55.145
Days Cash on Hand, Incl Board Designated & Undesignated Investments	80.288	59.149	87.548	70.533	55.145
Average Payment Period, Accounts Payable and Accrued Expenses	20.076	21.193	23.246	22.605	23.144
Average Payment Period, Current Liabilities	52.567	51.291	84.526	73.076	61.702
Capital Structure					
Equity Financing Ratio	.480	.453	.371	.423	.464
Fixed Asset Financing	.950	.947	.957	.814	.728
Cash Flow Divided by Total Debt	.844	1.119	1.029	1.042	1.289
Cash Flow Divided by Total Debt with Operating Income Only	.844	1.117	1.028	1.042	1.289
Debt Service Coverage	7.779	9.447	10.148	8.475	8.796
Debt Service Coverage with Operating Income Only	7.775	9.437	10.134	8.475	8.796
Profitability					
Total Margin	.226	.269	.286	.251	.245
Operating Margin	.226	.269	.286	.251	.245
Non Operating Revenue Margin	.001	.001	.002	†	†
Return on Assets	.383	.549	.588	.534	.606
Return on Equity	.797	1.212	1.588	1.263	1.306
Markup	1.981	1.944	1.993	1.893	1.872
Deductible	.336	.279	.289	.285	.282
Markup Adjustment for Deductible	1.323	1.408	1.423	1.356	1.349
Reported Income Index	7.500	(5.879)	(7.675)	32.712	(257.732)
Asset Efficiency					
Total Asset Turnover	1.691	2.037	2.058	2.133	2.474
Fixed Asset Turnover	4.726	5.613	6.722	6.515	7.879
Average Age of Plant Depreciation Only	9.698	10.726	12.304	12.789	12.221
Other Financial Ratios					
Total Operating Expense Growth	.004	(.001)	(.000)	(.009)	.059
Total Operating Revenue Growth	(.030)	.058	.023	(.055)	.051
Realized Gains Divided by NonOperating Revenue	†	†	†	†	†
Realized Gains Divided by NetIncome	†	†	†	†	†
Long Term Debt to Equity	.708	.758	.790	.630	.492

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 76 of 111

DATA ELEMENTS	Northern Maine Medical Center -- Fort Kent, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	20,166,883	19,339,667	23,832,778	27,109,511	26,227,955
Cash and Investment	6,432,770	7,962,082	13,340,044	16,684,867	16,721,315
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	6,347,046	5,520,442	5,851,437	5,879,455	6,368,592
Due from Affiliates	490,163	490,926	503,457	†	†
Third Party Settlements Receivable	2,511,219	3,401,987	2,232,675	2,445,443	728,735
Other Accounts Receivable	157,037	846,023	699,598	473,005	630,695
Inventory	831,013	751,903	796,540	1,190,113	1,280,226
Other Current Assets	3,397,635	366,304	409,027	436,628	498,392
Total Non-Current Assets	26,021,465	25,313,586	25,361,306	22,793,376	23,281,638
Trustee Held Investments	97,674	135,349	158,506	178,758	199,010
Board Designated and Undesignated Investments	2,939,743	3,141,055	3,208,935	1,043,069	1,029,469
Due from Affiliates	22,959	†	(1,500)	75,000	163,502
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	2,055,139	2,239,946	2,751,432	2,046,710	2,243,358
Gross Property, Plant and Equipment (PP&E)	45,860,827	47,424,973	49,386,311	52,069,348	54,103,511
Accumulated Depreciation	24,954,877	27,627,737	30,142,378	32,619,509	34,457,212
Net Property, Plant and Equipment (PP&E)	20,905,950	19,797,236	19,243,933	19,449,839	19,646,299
Total Unrestricted Assets	46,188,348	44,653,253	49,194,084	49,902,887	49,509,593
Total Current Liabilities	11,574,932	9,120,132	5,843,877	6,226,917	5,431,798
Current Long Term Debt (LTD)	727,141	644,758	656,929	744,734	378,015
Accounts Payable and Accrued Expenses	7,330,411	4,155,168	4,406,982	4,645,752	5,053,783
Estimated Third Party Settlements	3,517,380	4,320,206	779,966	836,431	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-Current Liabilities	8,310,713	8,808,686	8,376,139	8,125,307	7,956,857
Long Term Debt	7,512,453	7,909,344	7,281,083	6,867,575	6,513,976
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	798,260	899,342	1,095,056	1,257,732	1,442,881
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	26,302,703	26,724,435	34,974,068	35,550,663	36,120,938
Total Liabilities & Equity	46,188,348	44,653,253	49,194,084	49,902,887	49,509,593
Total Restricted Assets	346,407	453,573	480,812	605,526	734,182
Cash and Investments	346,407	453,573	480,812	605,526	734,182
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	346,407	453,573	480,812	605,526	734,182
Total Restricted Fund Balance	346,407	453,573	480,812	605,526	734,182
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	346,407	453,573	480,812	605,526	734,182
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 77 of 111

	Northern Maine Medical Center -- Fort Kent, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	77,578,327	78,556,870	86,101,456	86,828,565	92,247,713
Gross Inpatient Service Revenue	26,603,555	26,122,021	30,930,586	28,824,876	30,658,959
Gross Outpatient Service Revenue	50,974,772	52,434,849	55,170,870	58,003,689	61,588,754
Free Care (Charity Care)	700,171	766,200	729,173	805,474	313,650
Bad Debt (Provision for Bad Debt)	1,571,529	1,375,063	1,782,272	2,239,750	1,740,077
Contractuals	30,374,814	30,447,313	32,390,825	34,838,945	38,962,631
Changes in Prior Year Estimated/Final Settlements	67,000	(1,258,000)	(5,216,000)	(1,181,000)	(1,165,000)
Net Patient Service Revenue	44,864,813	47,226,294	56,415,186	50,125,396	52,396,355
Other Operating Revenue	2,599,697	2,258,699	2,960,866	4,944,345	6,590,324
Total Operating Revenue	47,464,510	49,484,993	59,376,052	55,069,741	58,986,679
Total Operating Expenses	46,351,625	49,046,018	51,457,066	54,675,136	58,503,070
Depreciation and Amortization	2,630,836	2,862,897	2,677,368	2,709,958	2,500,446
Interest	370,316	344,837	332,605	319,313	304,398
Advertising Expenses	67,023	48,797	37,250	56,690	54,715
Allowed Advertising Expenses	18,394	16,152	5,936	7,112	4,925
Non-Allowed Advertising Expenses	48,629	32,645	31,314	49,578	49,790
Salaries and Benefits	28,772,544	30,353,639	32,586,448	33,866,625	36,720,127
Other Operating Expenses	14,510,906	15,435,848	15,823,395	17,722,550	18,923,384
Net Operating Income	1,112,885	438,975	7,918,986	394,605	483,609
Total Non-Operating Revenue	540,102	180,939	382,556	194,391	86,666
Total Investment Income	64,021	43,801	43,528	27,489	345
Interest and Dividends	8,017	38,442	43,934	(21,510)	345
Realized Gains/Losses on Sales of Securities	56,004	5,359	(406)	48,999	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	234,770	37,607	205,800	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	241,311	99,531	133,228	166,902	86,321
Excess of Revenue over Expenses	1,652,987	619,914	8,301,542	588,996	570,275
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,652,987	619,914	8,301,542	588,996	570,275
Total Change in Unrestricted Net Assets	1,246,010	421,732	8,249,633	576,595	570,275
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(19,514)	42,587	(4,587)	(12,401)	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(387,463)	(240,769)	(47,322)	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 78 of 111

	Northern Maine Medical Center -- Fort Kent, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.996	2.465	4.627	4.521	5.018
Current Ratio without Board Designated and Undesignated Investments	1.742	2.121	4.078	4.354	4.829
Days in Accounts Receivable	51.637	42.666	37.858	42.813	44.364
Acid Test	.556	.873	2.283	2.679	3.078
Days Cash on Hand, Current	53.704	62.927	99.818	117.193	108.982
Days Cash on Hand, Incl Board Designated & Undesignated Investments	78.246	87.752	123.830	124.520	115.692
Average Payment Period, Accounts Payable and Accrued Expenses	61.197	32.840	32.976	32.631	32.938
Average Payment Period, Current Liabilities	96.633	72.079	43.728	43.737	35.402
Capital Structure					
Equity Financing Ratio	.569	.598	.711	.712	.730
Fixed Asset Financing	.359	.400	.378	.353	.332
Cash Flow Divided by Total Debt	.215	.194	.772	.230	.229
Cash Flow Divided by Total Debt with Operating Income Only	.188	.184	.745	.216	.223
Debt Service Coverage	4.816	3.571	11.574	3.706	3.217
Debt Service Coverage with Operating Income Only	4.257	3.402	11.182	3.507	3.134
Profitability					
Total Margin	.034	.012	.139	.011	.010
Operating Margin	.023	.009	.133	.007	.008
Non Operating Revenue Margin	.327	.292	.046	.330	.152
Return on Assets	.036	.014	.169	.012	.012
Return on Equity	.063	.023	.237	.017	.016
Markup	1.730	1.648	1.731	1.679	1.689
Deductible	.392	.388	.376	.401	.422
Markup Adjustment for Deductible	1.074	1.027	1.101	1.041	1.023
Reported Income Index	1.327	1.470	1.006	1.022	1.000
Asset Efficiency					
Total Asset Turnover	1.039	1.112	1.215	1.107	1.193
Fixed Asset Turnover	2.270	2.500	3.085	2.831	3.002
Average Age of Plant Depreciation Only	9.486	9.650	11.258	12.037	13.780
Other Financial Ratios					
Total Operating Expense Growth	.056	.058	.049	.063	.070
Total Operating Revenue Growth	.047	.043	.200	(.073)	.071
Realized Gains Divided by NonOperating Revenue	.104	.030	(.001)	.252	†
Realized Gains Divided by NetIncome	.034	.009	(.000)	.083	†
Long Term Debt to Equity	.286	.296	.208	.193	.180

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 79 of 111

DATA ELEMENTS	Penobscot Bay Medical Center -- Rockport, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	41,364,598	32,968,178	34,890,016	40,149,704	29,768,785
Cash and Investment	12,147,267	11,142,372	6,305,876	13,833,688	1,263,958
Current Assets Whose Use is Limited	639,818	652,437	538,962	514,196	474,678
Net Patient Accounts Receivable	16,280,591	18,403,934	18,238,476	16,649,718	16,796,446
Due from Affiliates	1,335,795	(537,152)	651,042	1,529,292	2,820,922
Third Party Settlements Receivable	6,217,345	†	6,566,523	4,111,730	4,843,516
Other Accounts Receivable	†	†	†	†	†
Inventory	1,717,792	1,661,169	1,658,861	1,876,247	2,045,316
Other Current Assets	3,025,990	1,645,418	930,276	1,634,833	1,523,949
Total Non-Current Assets	73,985,271	75,757,428	76,685,299	70,068,421	68,375,364
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	242,940
Due from Affiliates	†	†	†	†	81,752
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	17,842,138	20,965,127	24,194,019	19,751,842	18,363,137
Gross Property, Plant and Equipment (PP&E)	150,799,449	151,304,643	139,523,460	143,967,882	147,891,242
Accumulated Depreciation	94,656,316	96,512,342	87,032,180	93,651,303	98,203,707
Net Property, Plant and Equipment (PP&E)	56,143,133	54,792,301	52,491,280	50,316,579	49,687,535
Total Unrestricted Assets	115,349,869	108,725,606	111,575,315	110,218,125	98,144,149
Total Current Liabilities	21,809,183	45,441,486	46,681,589	47,248,955	19,347,352
Current Long Term Debt (LTD)	2,999,282	2,808,934	2,650,919	2,541,832	2,210,908
Accounts Payable and Accrued Expenses	10,643,468	9,525,860	9,577,794	9,872,836	10,321,153
Estimated Third Party Settlements	546,092	(2,818,207)	†	†	†
Due to Affiliates	7,620,341	35,044,899	34,452,876	34,791,660	6,781,898
Other Current Liabilities	†	880,000	†	42,627	33,393
Total Non-Current Liabilities	47,253,113	27,627,927	33,662,552	30,073,384	24,166,235
Long Term Debt	23,109,160	20,269,775	17,823,161	15,456,583	13,141,790
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	24,143,953	6,230,652	13,928,479	12,848,817	11,024,445
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	1,127,500	1,910,912	1,767,984	†
Fund Balance Unrestricted	46,287,573	35,656,193	31,231,174	32,895,786	54,630,562
Total Liabilities & Equity	115,349,869	108,725,606	111,575,315	110,218,125	98,144,149
Total Restricted Assets	8,566,682	8,834,098	9,733,779	10,399,630	17,246,060
Cash and Investments	8,385,279	5,656,360	6,293,920	6,819,388	11,806,958
Receivables	8,327	11,107	8,902	7,477	†
Other Assets	173,076	3,166,631	3,430,957	3,572,765	5,439,102
Total Restricted Liabilities and Equity	8,566,682	8,834,098	9,733,779	10,399,630	17,246,060
Total Restricted Fund Balance	8,558,355	8,822,991	9,724,877	10,392,153	17,246,060
Total Liabilities	8,327	11,107	8,902	7,477	†
Temporarily Restricted Net Assets	2,574,754	2,681,902	3,319,462	3,840,330	10,771,027
Permanently Restricted Net Assets	5,983,601	6,141,089	6,405,415	6,551,823	6,475,033

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 80 of 111

	Penobscot Bay Medical Center -- Rockport, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	226,923,377	238,740,430	260,493,748	303,418,305	355,817,301
Gross Inpatient Service Revenue	83,805,940	83,971,425	94,451,515	104,028,418	107,634,477
Gross Outpatient Service Revenue	143,117,437	154,769,005	166,042,233	199,389,887	248,182,824
Free Care (Charity Care)	4,717,075	6,628,249	7,137,814	6,267,988	3,416,299
Bad Debt (Provision for Bad Debt)	9,998,513	9,027,460	11,488,517	14,463,782	10,668,377
Contractuals	99,713,625	108,515,948	117,718,220	144,432,371	192,728,441
Changes in Prior Year Estimated/Final Settlements	724,000	†	†	†	†
Net Patient Service Revenue	111,770,164	114,568,773	124,149,197	138,254,164	149,004,184
Other Operating Revenue	10,669,792	9,300,738	10,192,808	10,472,733	13,130,189
Total Operating Revenue	122,439,956	123,869,511	134,342,005	148,726,897	162,134,373
Total Operating Expenses	126,771,046	131,968,744	139,654,275	147,621,811	158,977,794
Depreciation and Amortization	5,614,363	6,082,736	6,990,781	7,750,944	7,546,512
Interest	1,283,406	1,180,802	1,231,533	1,049,547	910,666
Advertising Expenses	†	†	†	†	5,846
Allowed Advertising Expenses	†	†	†	†	5,846
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	75,711,879	79,996,054	76,650,336	79,670,765	87,275,828
Other Operating Expenses	44,161,398	44,709,152	54,781,625	59,150,555	63,238,942
Net Operating Income	(4,331,090)	(8,099,233)	(5,312,270)	1,105,086	3,156,579
Total Non-Operating Revenue	(504,519)	750,165	174,559	146,744	214,163
Total Investment Income	(463,215)	761,040	179,016	(50,266)	31,414
Interest and Dividends	790,095	188,609	220,558	(11,487)	16,201
Realized Gains/Losses on Sales of Securities	(1,253,310)	572,431	(41,542)	(38,779)	15,213
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	127,113
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(41,304)	(10,875)	(4,457)	197,010	55,636
Excess of Revenue over Expenses	(4,835,609)	(7,349,068)	(5,137,711)	1,251,830	3,370,742
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(4,835,609)	(7,349,068)	(5,137,711)	1,251,830	3,370,742
Total Change in Unrestricted Net Assets	(3,536,303)	(7,354,458)	(4,425,019)	1,265,511	21,302,093
Net Assets Released for Restrictions - Capital	853,201	323,610	1,009,692	11,368	119,166
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	983,603	(329,000)	(297,000)	2,313	17,812,185
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(537,498)	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 81 of 111

	Penobscot Bay Medical Center -- Rockport, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.897	.726	.747	.850	1.551
Current Ratio without Board Designated and Undesignated Investments	1.897	.726	.747	.850	1.539
Days in Accounts Receivable	53.166	58.632	53.621	43.956	41.145
Acid Test	.586	.260	.147	.304	.090
Days Cash on Hand, Current	38.523	34.198	18.832	37.442	4.191
Days Cash on Hand, Incl Board Designated & Undesignated Investments	38.523	34.198	18.832	37.442	4.776
Average Payment Period, Accounts Payable and Accrued Expenses	32.065	27.620	26.352	25.764	24.877
Average Payment Period, Current Liabilities	65.703	131.755	128.436	123.299	46.634
Capital Structure					
Equity Financing Ratio	.401	.328	.280	.298	.557
Fixed Asset Financing	.412	.370	.340	.307	.264
Cash Flow Divided by Total Debt	.011	(.017)	.023	.116	.251
Cash Flow Divided by Total Debt with Operating Income Only	.019	(.028)	.021	.115	.246
Debt Service Coverage	.467	(.020)	.763	2.717	3.426
Debt Service Coverage with Operating Income Only	.581	(.200)	.720	2.677	3.364
Profitability					
Total Margin	(.040)	(.059)	(.038)	.008	.021
Operating Margin	(.035)	(.065)	(.040)	.007	.019
Non Operating Revenue Margin	.104	(.102)	(.034)	.117	.064
Return on Assets	(.042)	(.068)	(.046)	.011	.034
Return on Equity	(.104)	(.206)	(.165)	.038	.062
Markup	1.874	1.880	1.938	2.126	2.321
Deductible	.439	.455	.452	.476	.542
Markup Adjustment for Deductible	1.088	1.057	1.095	1.148	1.108
Reported Income Index	1.048	.691	1.161	.752	.155
Asset Efficiency					
Total Asset Turnover	1.057	1.146	1.206	1.351	1.654
Fixed Asset Turnover	2.181	2.261	2.559	2.956	3.263
Average Age of Plant Depreciation Only	16.860	15.867	12.450	12.083	13.013
Other Financial Ratios					
Total Operating Expense Growth	.002	.041	.058	.057	.077
Total Operating Revenue Growth	(.035)	.012	.085	.107	.090
Realized Gains Divided by NonOperating Revenue	2.484	.763	(.238)	(.264)	.071
Realized Gains Divided by NetIncome	.259	(.078)	.008	(.031)	.005
Long Term Debt to Equity	.499	.568	.571	.470	.241

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 82 of 111

DATA ELEMENTS	Penobscot Valley Hospital -- Lincoln, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	5,163,836	4,475,938	4,239,604	3,667,102	4,609,363
Cash and Investment	1,484,094	1,147,317	728,549	208,371	1,481,713
Current Assets Whose Use is Limited	62,023	62,023	62,436	63,644	62,378
Net Patient Accounts Receivable	2,637,986	2,553,474	2,768,271	2,753,701	2,476,321
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	708,900	484,182	440,578	426,352	356,709
Other Current Assets	270,833	228,942	239,770	215,034	232,242
Total Non-Current Assets	7,140,061	6,093,281	5,028,705	4,470,925	4,103,962
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,124,609	670,323	304,658	305,170	305,218
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	68,332	78,712	74,792	71,703	125,724
Other Non-Current Assets	88,330	161,019	31,848	28,828	30,032
Gross Property, Plant and Equipment (PP&E)	19,002,008	19,121,815	19,181,803	18,315,536	18,360,119
Accumulated Depreciation	13,143,218	13,938,588	14,564,396	14,250,312	14,717,131
Net Property, Plant and Equipment (PP&E)	5,858,790	5,183,227	4,617,407	4,065,224	3,642,988
Total Unrestricted Assets	12,303,897	10,569,219	9,268,309	8,138,027	8,713,325
Total Current Liabilities	5,389,835	4,762,804	6,463,343	8,421,834	3,299,817
Current Long Term Debt (LTD)	509,400	451,131	545,160	3,483,622	†
Accounts Payable and Accrued Expenses	1,984,531	2,810,790	2,687,050	2,143,886	2,067,925
Estimated Third Party Settlements	2,895,904	1,229,550	2,409,034	1,834,226	1,231,892
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	271,333	822,099	960,100	†
Total Non-Current Liabilities	4,877,422	5,765,768	4,337,028	2,247,107	9,387,519
Long Term Debt	4,805,189	4,344,528	3,913,022	665,288	†
Estimated Third Party Settlements	†	1,273,841	403,302	1,561,659	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	72,233	147,399	20,704	20,160	9,387,519
Fund Balance Unrestricted	2,036,640	40,647	(1,532,062)	(2,530,914)	(3,974,011)
Total Liabilities & Equity	12,303,897	10,569,219	9,268,309	8,138,027	8,713,325
Total Restricted Assets	241,136	238,996	160,998	176,015	193,574
Cash and Investments	241,136	238,996	160,998	176,015	193,574
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	241,136	238,996	160,998	176,015	193,574
Total Restricted Fund Balance	241,136	238,996	160,998	176,015	193,574
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	164,587	162,447	84,449	99,466	117,025
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 Information Part III

Page 83 of 111

DATA ELEMENTS	Penobscot Valley Hospital -- Lincoln, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	36,313,289	35,453,703	33,791,647	33,639,006	34,607,931
Gross Inpatient Service Revenue	7,404,192	5,665,846	4,168,922	2,588,647	3,044,419
Gross Outpatient Service Revenue	28,909,097	29,787,857	29,622,725	31,050,359	31,563,512
Free Care (Charity Care)	1,377,290	1,345,461	1,168,497	970,703	641,467
Bad Debt (Provision for Bad Debt)	1,559,983	1,686,079	1,607,042	1,875,117	2,122,642
Contractuals	10,691,218	11,009,964	10,986,692	12,469,628	14,340,671
Changes in Prior Year Estimated/Final Settlements	249,000	287,000	(89,000)	(66,000)	91,000
Net Patient Service Revenue	22,435,798	21,125,199	20,118,416	18,389,558	17,412,151
Other Operating Revenue	386,530	275,178	412,550	290,748	383,272
Total Operating Revenue	22,822,328	21,400,377	20,530,966	18,680,306	17,795,423
Total Operating Expenses	23,995,958	23,462,637	22,271,452	19,695,821	18,138,814
Depreciation and Amortization	830,793	831,408	696,110	603,610	472,274
Interest	258,367	246,075	295,103	269,967	35,077
Advertising Expenses	16,692	13,990	7,488	7,845	530
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	16,692	13,990	7,488	7,845	530
Salaries and Benefits	13,364,990	12,961,102	11,124,018	8,646,396	8,355,522
Other Operating Expenses	9,525,116	9,410,062	10,148,733	10,168,003	9,275,411
Net Operating Income	(1,173,630)	(2,062,260)	(1,740,486)	(1,015,515)	(343,391)
Total Non-Operating Revenue	77,193	69,783	48,479	(7,384)	38,885
Total Investment Income	59,669	76,030	37,281	10,003	11,789
Interest and Dividends	25,609	16,137	13,036	10,003	11,789
Realized Gains/Losses on Sales of Securities	34,060	59,893	24,245	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	17,524	(6,247)	11,198	(17,387)	27,096
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
Excess of Revenue over Expenses	(1,096,437)	(1,992,477)	(1,692,007)	(1,022,899)	(304,506)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(1,096,437)	(1,992,477)	(1,692,007)	(1,022,899)	(304,506)
Total Change in Unrestricted Net Assets	(1,101,777)	(1,995,989)	(1,572,709)	(998,852)	(688,097)
Net Assets Released for Restrictions - Capital	31,202	46,956	102,303	6,680	†
Unrealized Gains/Losses on Investments	(50,927)	(67,095)	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	14,385	16,627	16,995	17,367	26,925
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	(410,516)
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 84 of 111

	Penobscot Valley Hospital -- Lincoln, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.167	1.081	.703	.472	1.489
Current Ratio without Board Designated and Undesignated Investments	.958	.940	.656	.435	1.397
Days in Accounts Receivable	42.916	44.119	50.224	54.656	51.910
Acid Test	.287	.254	.122	.032	.468
Days Cash on Hand, Current	24.361	19.504	13.381	5.200	31.902
Days Cash on Hand, Incl Board Designated & Undesignated Investments	42.081	30.315	18.535	11.034	38.208
Average Payment Period, Accounts Payable and Accrued Expenses	31.269	45.333	45.458	40.986	42.724
Average Payment Period, Current Liabilities	84.924	76.815	109.343	161.006	68.176
Capital Structure					
Equity Financing Ratio	.166	.004	(.165)	(.311)	(.456)
Fixed Asset Financing	.820	.838	.847	.164	†
Cash Flow Divided by Total Debt	(.026)	(.110)	(.092)	(.039)	.013
Cash Flow Divided by Total Debt with Operating Income Only	(.033)	(.117)	(.097)	(.039)	.010
Debt Service Coverage	(.010)	(1.211)	(.939)	(.183)	.058
Debt Service Coverage with Operating Income Only	(.118)	(1.304)	(1.004)	(.174)	.047
Profitability					
Total Margin	(.048)	(.093)	(.082)	(.055)	(.017)
Operating Margin	(.051)	(.096)	(.085)	(.054)	(.019)
Non Operating Revenue Margin	(.070)	(.035)	(.029)	.007	(.128)
Return on Assets	(.089)	(.189)	(.183)	(.126)	(.035)
Return on Equity	(.538)	(49.019)	1.104	.404	.077
Markup	1.529	1.523	1.536	1.723	1.929
Deductible	.294	.311	.325	.371	.414
Markup Adjustment for Deductible	1.084	1.054	1.042	1.090	1.138
Reported Income Index	.995	.998	1.076	1.024	.211
Asset Efficiency					
Total Asset Turnover	1.861	2.031	2.220	2.295	2.047
Fixed Asset Turnover	3.895	4.129	4.446	4.595	4.885
Average Age of Plant Depreciation Only	15.820	16.765	20.923	23.608	31.162
Other Financial Ratios					
Total Operating Expense Growth	(.077)	(.022)	(.051)	(.116)	(.079)
Total Operating Revenue Growth	(.088)	(.062)	(.041)	(.090)	(.047)
Realized Gains Divided by NonOperating Revenue	.441	.858	.500	†	†
Realized Gains Divided by NetIncome	(.031)	(.030)	(.014)	†	†
Long Term Debt to Equity	2.359	106.884	(2.554)	(.263)	†

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 85 of 111

DATA ELEMENTS	Redington-Fairview General Hospital -- Skowhegan, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	54,360,856	53,294,254	55,774,726	61,107,833	64,116,080
Cash and Investment	40,506,832	36,957,338	40,563,193	45,247,212	46,653,781
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	11,813,893	14,235,574	13,130,090	13,483,447	14,764,286
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	326,821	400,488	382,350	529,096	865,588
Inventory	1,545,444	1,504,264	1,505,843	1,602,417	1,583,871
Other Current Assets	167,866	196,590	193,250	245,661	248,554
Total Non-Current Assets	48,864,656	55,970,092	55,321,856	53,158,895	52,853,282
Trustee Held Investments	141,062	2,246,311	788,657	†	†
Board Designated and Undesignated Investments	21,075,117	22,256,034	23,811,076	25,619,499	26,774,027
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	848,453	679,107	623,124	143,817	149,736
Gross Property, Plant and Equipment (PP&E)	75,096,612	82,907,231	86,330,445	87,595,503	89,882,205
Accumulated Depreciation	48,296,588	52,118,591	56,231,446	60,199,924	63,952,686
Net Property, Plant and Equipment (PP&E)	26,800,024	30,788,640	30,098,999	27,395,579	25,929,519
Total Unrestricted Assets	103,225,512	109,264,346	111,096,582	114,266,728	116,969,362
Total Current Liabilities	19,391,313	20,166,094	18,877,024	19,541,571	16,116,404
Current Long Term Debt (LTD)	810,000	1,335,000	1,375,000	1,340,000	1,380,000
Accounts Payable and Accrued Expenses	8,622,521	8,587,846	8,413,207	8,774,943	10,152,263
Estimated Third Party Settlements	8,282,992	8,419,361	7,084,738	7,217,360	4,538,238
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	1,675,800	1,823,887	2,004,079	2,209,268	45,903
Total Non-Current Liabilities	27,268,154	31,438,541	28,420,523	24,932,847	21,983,711
Long Term Debt	20,726,246	26,851,775	25,437,304	23,422,257	21,983,711
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	6,541,908	4,586,766	2,983,219	1,510,590	†
Other Non-Current Liabilities	†	†	†	†	†
Fund Balance Unrestricted	56,566,045	57,659,711	63,799,035	69,792,310	78,869,247
Total Liabilities & Equity	103,225,512	109,264,346	111,096,582	114,266,728	116,969,362
Total Restricted Assets	1,077,667	862,928	1,144,892	928,452	1,143,519
Cash and Investments	1,077,667	862,928	1,144,892	928,452	1,143,519
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,077,667	862,928	1,144,892	928,452	1,143,519
Total Restricted Fund Balance	1,077,667	862,928	1,144,892	928,452	1,143,519
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,077,667	862,928	1,144,892	928,452	1,143,519
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 86 of 111

	Redington-Fairview General Hospital -- Skowhegan, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	120,180,687	131,710,753	140,654,411	147,165,284	156,127,255
Gross Inpatient Service Revenue	26,263,128	27,349,091	26,849,681	26,481,305	26,194,134
Gross Outpatient Service Revenue	93,917,559	104,361,662	113,804,730	120,683,979	129,933,121
Free Care (Charity Care)	2,285,208	3,364,712	3,690,747	3,311,366	2,113,626
Bad Debt (Provision for Bad Debt)	8,321,678	9,526,662	9,089,395	11,687,358	12,731,281
Contractuals	35,477,474	37,333,630	42,746,397	44,100,294	48,620,843
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	(1,532,000)
Net Patient Service Revenue	74,096,327	81,485,749	85,127,872	88,066,266	94,193,505
Other Operating Revenue	2,290,302	3,893,520	3,655,397	4,556,849	5,010,305
Total Operating Revenue	76,386,629	85,379,269	88,783,269	92,623,115	99,203,810
Total Operating Expenses	79,175,026	85,369,744	88,674,167	92,465,558	96,579,394
Depreciation and Amortization	3,565,095	3,822,002	4,112,854	3,968,480	3,752,759
Interest	1,060,844	1,028,052	1,142,781	985,493	936,379
Advertising Expenses	424,156	385,577	288,488	297,458	280,276
Allowed Advertising Expenses	355,897	308,237	222,550	178,001	185,710
Non-Allowed Advertising Expenses	68,259	77,340	65,938	119,457	94,566
Salaries and Benefits	40,644,558	45,016,475	47,242,985	49,966,082	53,373,374
Other Operating Expenses	33,480,373	35,117,638	35,887,059	37,248,045	38,236,606
Net Operating Income	(2,788,397)	9,525	109,102	157,557	2,624,416
Total Non-Operating Revenue	4,055,937	2,597,238	1,315,586	1,921,186	1,968,966
Total Investment Income	3,413,735	1,614,730	611,125	1,208,258	1,225,381
Interest and Dividends	3,413,735	1,614,730	611,125	1,208,258	1,225,381
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(69,029)	(85,935)	4,207	(19,936)	(93,942)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	711,231	1,068,443	700,254	732,864	837,527
Excess of Revenue over Expenses	1,267,540	2,606,763	1,424,688	2,078,743	4,593,382
Extraordinary Gains/Losses	†	†	†	261,305	†
Total Surplus/Deficit	1,267,540	2,606,763	1,424,688	2,340,048	4,593,382
Total Change in Unrestricted Net Assets	(7,550,649)	1,093,666	6,139,325	5,993,275	9,076,937
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(2,852,910)	(2,494,979)	4,222,344	4,008,128	2,954,848
Minimum Pension Liability Adjustment	(5,965,279)	981,882	492,293	(354,901)	1,528,707
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 87 of 111

	Redington-Fairview General Hospital -- Skowhegan, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.890	3.746	4.216	4.438	5.640
Current Ratio without Board Designated and Undesignated Investments	2.803	2.643	2.955	3.127	3.978
Days in Accounts Receivable	58.195	63.766	56.297	55.884	57.212
Acid Test	2.089	1.833	2.149	2.315	2.895
Days Cash on Hand, Current	195.543	165.418	175.087	186.619	183.446
Days Cash on Hand, Incl Board Designated & Undesignated Investments	297.281	265.033	277.865	292.285	288.723
Average Payment Period, Accounts Payable and Accrued Expenses	41.624	38.438	36.315	36.192	39.919
Average Payment Period, Current Liabilities	93.610	90.262	81.481	80.598	63.371
Capital Structure					
Equity Financing Ratio	.548	.528	.574	.611	.674
Fixed Asset Financing	.773	.872	.845	.855	.848
Cash Flow Divided by Total Debt	.104	.125	.117	.136	.219
Cash Flow Divided by Total Debt with Operating Income Only	.017	.074	.089	.093	.167
Debt Service Coverage	3.210	4.057	2.696	2.979	4.078
Debt Service Coverage with Operating Income Only	1.001	2.644	2.165	2.165	3.213
Profitability					
Total Margin	.016	.030	.016	.022	.045
Operating Margin	(.037)	.000	.001	.002	.026
Non Operating Revenue Margin	3.200	.996	.923	.924	.429
Return on Assets	.012	.024	.013	.018	.039
Return on Equity	.022	.045	.022	.030	.058
Markup	1.547	1.588	1.627	1.641	1.668
Deductible	.295	.283	.304	.300	.311
Markup Adjustment for Deductible	1.099	1.151	1.145	1.164	1.165
Reported Income Index	(.168)	2.384	.232	.347	.506
Asset Efficiency					
Total Asset Turnover	.779	.805	.811	.827	.865
Fixed Asset Turnover	2.850	2.773	2.950	3.381	3.826
Average Age of Plant Depreciation Only	13.547	13.636	13.672	15.170	17.042
Other Financial Ratios					
Total Operating Expense Growth	.056	.078	.039	.043	.044
Total Operating Revenue Growth	.056	.118	.040	.043	.071
Realized Gains Divided by NonOperating Revenue	†	†	†	†	†
Realized Gains Divided by NetIncome	†	†	†	†	†
Long Term Debt to Equity	.366	.466	.399	.336	.279

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 88 of 111

DATA ELEMENTS	Rumford Community Hospital -- Rumford, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	9,600,573	9,197,479	11,078,643	8,829,117	8,666,486
Cash and Investment	4,425,790	3,719,539	4,314,334	2,079,290	2,533,716
Current Assets Whose Use is Limited	48,522	48,531	48,541	48,543	48,543
Net Patient Accounts Receivable	5,877,789	4,915,770	4,157,450	3,846,115	3,811,038
Due from Affiliates	650	†	†	†	†
Third Party Settlements Receivable	(1,398,932)	(253,038)	2,004,901	2,027,376	1,556,450
Other Accounts Receivable	161,886	15,409	14,506	17,513	†
Inventory	339,970	442,980	434,404	559,047	448,409
Other Current Assets	144,898	308,288	104,507	251,233	268,330
Total Non-Current Assets	15,172,825	16,645,362	16,121,113	15,911,973	16,873,165
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	2,470,201	2,501,604	2,753,966	3,027,824	3,224,741
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	530,597	540,469	954,434	670,385	1,380,745
Gross Property, Plant and Equipment (PP&E)	32,972,504	35,562,989	35,430,394	36,502,190	38,063,150
Accumulated Depreciation	20,800,477	21,959,700	23,017,681	24,288,426	25,795,471
Net Property, Plant and Equipment (PP&E)	12,172,027	13,603,289	12,412,713	12,213,764	12,267,679
Total Unrestricted Assets	24,773,398	25,842,841	27,199,756	24,741,090	25,539,651
Total Current Liabilities	2,773,848	4,633,853	6,135,340	5,350,263	6,153,379
Current Long Term Debt (LTD)	209,238	261,820	181,760	65,599	118,367
Accounts Payable and Accrued Expenses	2,534,328	2,152,444	1,852,841	2,874,030	4,761,153
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	30,282	2,219,589	4,100,739	2,410,634	1,273,859
Total Non-Current Liabilities	3,682,971	3,686,914	4,071,361	3,002,191	3,725,338
Long Term Debt	1,012,666	1,110,931	764,812	819,136	817,565
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	2,855,643	2,797,413	2,876,451	2,564,563	2,475,400
Other Non-Current Liabilities	(185,338)	(221,430)	430,098	(381,508)	432,373
Fund Balance Unrestricted	18,316,579	17,522,074	16,993,055	16,388,636	15,660,934
Total Liabilities & Equity	24,773,398	25,842,841	27,199,756	24,741,090	25,539,651
Total Restricted Assets	1,154,930	1,178,913	1,308,713	1,386,628	591,558
Cash and Investments	1,154,930	1,178,913	1,308,713	1,386,628	591,558
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,154,930	1,178,913	1,308,713	1,386,628	591,558
Total Restricted Fund Balance	508,032	504,309	575,743	586,193	591,558
Total Liabilities	646,898	674,604	732,970	800,435	†
Temporarily Restricted Net Assets	251,404	251,434	321,715	331,071	402,110
Permanently Restricted Net Assets	256,628	252,875	254,028	255,122	189,448

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 89 of 111

DATA ELEMENTS	Rumford Community Hospital -- Rumford, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	72,578,268	76,813,223	84,079,222	81,430,820	83,971,968
Gross Inpatient Service Revenue	17,048,550	17,055,368	17,580,443	13,776,586	16,057,306
Gross Outpatient Service Revenue	55,529,718	59,757,855	66,498,779	67,654,234	67,914,662
Free Care (Charity Care)	919,539	1,158,279	1,321,027	847,895	562,028
Bad Debt (Provision for Bad Debt)	2,709,819	4,091,135	4,028,904	4,066,104	4,282,739
Contractuals	32,959,264	33,883,271	39,938,766	39,544,010	38,431,138
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	35,989,646	37,680,538	38,790,525	36,972,811	40,696,063
Other Operating Revenue	1,499,329	2,157,937	1,870,837	1,986,928	2,406,828
Total Operating Revenue	37,488,975	39,838,475	40,661,362	38,959,739	43,102,891
Total Operating Expenses	37,950,768	40,809,406	40,778,685	40,604,263	44,095,746
Depreciation and Amortization	1,411,307	1,361,016	1,448,892	1,753,504	1,884,884
Interest	68,756	58,233	48,281	42,128	62,072
Advertising Expenses	119,966	118,844	47,366	2,907	(1,418)
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	119,966	118,844	47,366	2,907	(1,418)
Salaries and Benefits	25,342,417	27,300,710	26,901,346	25,646,501	24,810,321
Other Operating Expenses	11,008,322	11,970,603	12,332,800	13,159,223	17,339,887
Net Operating Income	(461,793)	(970,931)	(117,323)	(1,644,524)	(992,855)
Total Non-Operating Revenue	(77,198)	(9,129)	155,177	331,520	149,895
Total Investment Income	85,552	49,063	125,107	295,578	185,053
Interest and Dividends	101,184	100,780	96,434	109,288	119,524
Realized Gains/Losses on Sales of Securities	(15,632)	(51,717)	28,673	186,290	65,529
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	(162,750)	(62,192)	30,070	35,942	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	4,000	†	†	(35,158)
Excess of Revenue over Expenses	(538,991)	(980,060)	37,854	(1,313,004)	(842,960)
Extraordinary Gains/Losses	†	†	†	†	(19,604)
Total Surplus/Deficit	(538,991)	(980,060)	37,854	(1,313,004)	(862,564)
Total Change in Unrestricted Net Assets	(620,329)	(1,059,198)	204,040	(1,299,399)	(772,387)
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(81,338)	(79,138)	166,186	13,605	90,177
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 Information Part III

Page 90 of 111

	Rumford Community Hospital -- Rumford, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.352	2.525	2.255	2.216	1.932
Current Ratio without Board Designated and Undesignated Investments	3.461	1.985	1.806	1.650	1.408
Days in Accounts Receivable	59.611	47.618	39.120	37.969	34.181
Acid Test	1.613	.813	.711	.398	.420
Days Cash on Hand, Current	44.695	34.864	40.490	19.991	22.329
Days Cash on Hand, Incl Board Designated & Undesignated Investments	69.370	58.011	66.048	48.437	50.213
Average Payment Period, Accounts Payable and Accrued Expenses	25.316	19.916	17.195	27.001	41.170
Average Payment Period, Current Liabilities	27.709	42.875	56.939	50.265	53.209
Capital Structure					
Equity Financing Ratio	.739	.678	.625	.662	.613
Fixed Asset Financing	.083	.082	.062	.067	.067
Cash Flow Divided by Total Debt	.135	.046	.146	.053	.105
Cash Flow Divided by Total Debt with Operating Income Only	.147	.047	.130	.013	.090
Debt Service Coverage	3.429	1.642	4.950	2.156	8.647
Debt Service Coverage with Operating Income Only	3.710	1.676	4.450	.675	7.473
Profitability					
Total Margin	(.014)	(.025)	.001	(.033)	(.019)
Operating Margin	(.012)	(.024)	(.003)	(.042)	(.023)
Non Operating Revenue Margin	.143	.009	4.099	(.252)	(.178)
Return on Assets	(.022)	(.038)	.001	(.053)	(.033)
Return on Equity	(.029)	(.056)	.002	(.080)	(.054)
Markup	1.952	1.935	2.108	2.054	1.959
Deductible	.454	.441	.475	.486	.458
Markup Adjustment for Deductible	1.083	1.105	1.128	1.081	1.087
Reported Income Index	1.281	1.234	(.072)	2.172	1.158
Asset Efficiency					
Total Asset Turnover	1.510	1.541	1.501	1.588	1.694
Fixed Asset Turnover	3.080	2.929	3.276	3.190	3.514
Average Age of Plant Depreciation Only	14.738	16.135	15.886	13.851	13.685
Other Financial Ratios					
Total Operating Expense Growth	.066	.075	(.001)	(.004)	.086
Total Operating Revenue Growth	.043	.063	.021	(.042)	.106
Realized Gains Divided by NonOperating Revenue	.202	5.665	.185	.562	.437
Realized Gains Divided by NetIncome	.029	.053	.757	(.142)	(.078)
Long Term Debt to Equity	.055	.063	.045	.050	.052

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 91 of 111

DATA ELEMENTS	Sebasticook Valley Hospital -- Pittsfield, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	11,599,514	12,415,031	16,246,451	20,282,284	24,355,546
Cash and Investment	6,057,496	6,372,169	9,612,304	15,413,488	16,415,366
Current Assets Whose Use is Limited	†	18,774	19,477	17,568	20,738
Net Patient Accounts Receivable	3,226,547	3,157,225	2,842,456	2,870,756	4,205,990
Due from Affiliates	141,073	43,009	50,345	37,917	192,138
Third Party Settlements Receivable	1,632,276	2,110,713	3,011,303	1,218,070	2,836,440
Other Accounts Receivable	127,798	224,185	131,527	204,551	241,770
Inventory	249,683	289,404	290,651	274,336	255,960
Other Current Assets	164,641	199,552	288,388	245,598	187,144
Total Non-Current Assets	32,057,654	30,517,823	20,245,648	19,639,736	18,838,759
Trustee Held Investments	390,579	494,569	†	†	†
Board Designated and Undesignated Investments	8,145,997	8,939,111	529,594	797,776	769,196
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	2,147,219	802,918	494,533	60,454	25,244
Gross Property, Plant and Equipment (PP&E)	43,114,403	43,648,307	40,058,929	40,649,204	40,746,090
Accumulated Depreciation	21,740,544	23,367,082	20,837,408	21,867,698	22,701,771
Net Property, Plant and Equipment (PP&E)	21,373,859	20,281,225	19,221,521	18,781,506	18,044,319
Total Unrestricted Assets	43,657,168	42,932,854	36,492,099	39,922,020	43,194,305
Total Current Liabilities	7,223,233	5,937,263	7,233,034	5,886,822	5,629,330
Current Long Term Debt (LTD)	673,472	700,524	730,372	784,740	786,633
Accounts Payable and Accrued Expenses	3,261,078	2,937,118	2,550,549	2,557,390	2,534,151
Estimated Third Party Settlements	2,805,221	1,913,371	3,532,958	1,430,393	137,661
Due to Affiliates	483,462	386,250	419,255	1,114,299	2,170,885
Other Current Liabilities	†	†	†	†	†
Total Non-Current Liabilities	12,065,277	10,799,431	8,095,612	6,563,087	5,755,021
Long Term Debt	8,391,374	7,614,428	6,896,684	6,140,616	5,365,377
Estimated Third Party Settlements	1,997,961	2,690,434	724,957	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	389,644
Other Non-Current Liabilities	1,675,942	494,569	473,971	422,471	†
Fund Balance Unrestricted	24,368,658	26,196,160	21,163,453	27,472,111	31,809,954
Total Liabilities & Equity	43,657,168	42,932,854	36,492,099	39,922,020	43,194,305
Total Restricted Assets	885,867	780,917	790,688	630,407	617,407
Cash and Investments	885,867	780,917	790,688	630,407	617,407
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	885,867	780,917	790,688	630,407	617,407
Total Restricted Fund Balance	885,867	780,917	790,688	630,407	617,407
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	527,320	409,871	401,432	234,936	203,971
Permanently Restricted Net Assets	358,547	371,046	389,256	395,471	413,436

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 92 of 111

DATA ELEMENTS	Sebasticook Valley Hospital -- Pittsfield, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	61,849,523	65,361,672	66,155,660	70,026,406	74,617,051
Gross Inpatient Service Revenue	9,795,209	10,893,034	11,075,871	11,434,773	10,983,114
Gross Outpatient Service Revenue	52,054,314	54,468,638	55,079,789	58,591,633	63,633,937
Free Care (Charity Care)	1,965,577	1,551,711	1,721,551	2,073,551	1,149,131
Bad Debt (Provision for Bad Debt)	3,202,919	2,941,270	3,075,607	2,972,921	3,438,158
Contractuals	21,434,667	22,720,696	24,044,068	24,795,595	29,681,681
Changes in Prior Year Estimated/Final Settlements	(407,633)	482,949	(2,962,615)	(3,915,747)	(1,209,165)
Net Patient Service Revenue	35,653,993	37,665,046	40,277,049	44,100,086	41,557,246
Other Operating Revenue	1,952,452	2,207,658	1,903,501	1,591,969	2,622,461
Total Operating Revenue	37,606,445	39,872,704	42,180,550	45,692,055	44,179,707
Total Operating Expenses	36,360,618	38,296,244	37,795,486	39,372,562	39,762,298
Depreciation and Amortization	1,869,714	1,928,559	1,233,063	1,199,361	1,145,137
Interest	306,207	294,360	272,529	250,787	227,489
Advertising Expenses	169,304	189,219	173,355	99,957	142,030
Allowed Advertising Expenses	1,506	1,195	5,173	395	1,020
Non-Allowed Advertising Expenses	167,798	188,024	168,182	99,562	141,010
Salaries and Benefits	20,836,694	21,785,207	22,485,778	22,544,179	21,372,663
Other Operating Expenses	13,178,699	14,098,899	13,630,761	15,278,278	16,874,979
Net Operating Income	1,245,827	1,576,460	4,385,064	6,319,493	4,417,409
Total Non-Operating Revenue	684,367	440,137	1,478,185	62,684	770
Total Investment Income	468,755	517,079	1,478,185	62,684	770
Interest and Dividends	246,045	250,085	83,316	10,484	770
Realized Gains/Losses on Sales of Securities	222,710	266,994	1,394,869	52,200	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(59,922)	(67,089)	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	275,534	(9,853)	†	†	†
Excess of Revenue over Expenses	1,930,194	2,016,597	5,863,249	6,382,177	4,418,179
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	1,930,194	2,016,597	5,863,249	6,382,177	4,418,179
Total Change in Unrestricted Net Assets	995,186	1,827,502	(5,032,707)	6,308,658	4,337,844
Net Assets Released for Restrictions - Capital	221,389	184,579	123,480	232,817	92,712
Unrealized Gains/Losses on Investments	(445,391)	400,839	(1,236,163)	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(711,006)	(774,513)	(9,783,439)	(625,119)	(176,524)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	166	318,783	3,477
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 93 of 111

	Sebasticook Valley Hospital -- Pittsfield, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.734	3.597	2.319	3.581	4.463
Current Ratio without Board Designated and Undesignated Investments	1.606	2.091	2.246	3.445	4.327
Days in Accounts Receivable	33.031	30.596	25.759	23.760	36.941
Acid Test	.839	1.076	1.332	2.621	2.920
Days Cash on Hand, Current	64.103	64.142	96.153	147.547	155.350
Days Cash on Hand, Incl Board Designated & Undesignated Investments	150.308	153.858	101.440	155.175	162.620
Average Payment Period, Accounts Payable and Accrued Expenses	34.510	29.478	25.462	24.453	23.952
Average Payment Period, Current Liabilities	76.440	59.589	72.207	56.288	53.207
Capital Structure					
Equity Financing Ratio	.558	.610	.580	.688	.736
Fixed Asset Financing	.393	.375	.359	.327	.297
Cash Flow Divided by Total Debt	.197	.236	.463	.609	.489
Cash Flow Divided by Total Debt with Operating Income Only	.162	.209	.367	.604	.489
Debt Service Coverage	4.134	4.380	7.573	7.983	5.721
Debt Service Coverage with Operating Income Only	3.445	3.926	6.054	7.919	5.720
Profitability					
Total Margin	.050	.050	.134	.139	.100
Operating Margin	.033	.040	.104	.138	.100
Non Operating Revenue Margin	.355	.218	.252	.010	.000
Return on Assets	.044	.047	.161	.160	.102
Return on Equity	.079	.077	.277	.232	.139
Markup	1.755	1.764	1.801	1.819	1.943
Deductible	.347	.348	.363	.354	.398
Markup Adjustment for Deductible	1.165	1.171	1.165	1.189	1.196
Reported Income Index	1.940	1.103	(1.165)	1.012	1.019
Asset Efficiency					
Total Asset Turnover	.877	.939	1.196	1.146	1.023
Fixed Asset Turnover	1.759	1.966	2.194	2.433	2.448
Average Age of Plant Depreciation Only	11.628	12.116	16.899	18.233	19.825
Other Financial Ratios					
Total Operating Expense Growth	.070	.053	(.013)	.042	.010
Total Operating Revenue Growth	.035	.060	.058	.083	(.033)
Realized Gains Divided by NonOperating Revenue	.325	.607	.944	.833	†
Realized Gains Divided by NetIncome	.115	.132	.238	.008	†
Long Term Debt to Equity	.344	.291	.326	.224	.169

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 94 of 111

DATA ELEMENTS	Southern Maine Health Care -- Biddeford, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	\$ 49,951,011	\$ 50,363,373	\$ 58,676,057	\$ 65,441,443	\$ 40,295,669
Cash and Investment	2,200,871	5,004,707	5,122,596	18,559,555	1,703,840
Current Assets Whose Use is Limited	757,200	755,638	1,372,872	1,367,210	523,939
Net Patient Accounts Receivable	39,502,187	36,582,509	39,313,344	33,977,536	32,280,116
Due from Affiliates	190,966	852,342	286,718	268,709	138,066
Third Party Settlements Receivable	†	†	4,716,441	3,520,258	†
Other Accounts Receivable	1,312,139	1,009,309	2,009,219	1,640,319	1,575,488
Inventory	4,069,680	3,969,761	3,889,564	3,743,186	3,842,311
Other Current Assets	1,917,968	2,189,107	1,965,303	2,364,670	231,909
Total Non-Current Assets	200,338,355	199,520,127	201,234,608	183,672,912	127,490,622
Trustee Held Investments	†	†	†	†	7,735,984
Board Designated and Undesignated Investments	75,228,476	70,876,400	65,555,992	60,798,954	†
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	26,085,033	33,254,958	44,269,093	39,677,961	37,508,527
Gross Property, Plant and Equipment (PP&E)	273,621,745	281,204,501	289,090,686	284,126,856	278,594,559
Accumulated Depreciation	174,596,899	185,815,732	197,681,163	200,930,859	196,348,448
Net Property, Plant and Equipment (PP&E)	99,024,846	95,388,769	91,409,523	83,195,997	82,246,111
Total Unrestricted Assets	250,289,366	249,883,500	259,910,665	249,114,355	167,786,291
Total Current Liabilities	65,280,777	65,448,394	56,123,767	57,330,749	29,161,094
Current Long Term Debt (LTD)	4,002,627	4,899,001	5,293,517	5,041,873	4,884,873
Accounts Payable and Accrued Expenses	21,127,162	16,965,701	21,866,915	20,707,739	20,286,533
Estimated Third Party Settlements	6,208,632	2,690,831	†	†	†
Due to Affiliates	27,733,616	30,726,809	23,782,335	26,763,636	3,989,688
Other Current Liabilities	6,208,740	10,166,052	5,181,000	4,817,501	†
Total Non-Current Liabilities	61,724,554	61,887,422	71,463,700	63,516,634	53,915,864
Long Term Debt	48,663,273	43,699,053	43,155,106	37,793,302	30,433,460
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	12,949,911	18,188,369	28,308,594	25,723,332	23,482,404
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	111,370	†	†	†	†
Fund Balance Unrestricted	123,284,035	122,547,684	132,323,198	128,266,972	84,709,333
Total Liabilities & Equity	250,289,366	249,883,500	259,910,665	249,114,355	167,786,291
Total Restricted Assets	14,254,162	14,791,466	16,373,372	17,703,821	18,243,897
Cash and Investments	14,254,162	14,791,466	16,373,372	17,703,821	18,243,897
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	14,254,162	14,791,466	16,373,372	17,703,821	18,243,897
Total Restricted Fund Balance	14,254,162	14,791,466	16,373,372	17,703,821	18,243,897
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,075,869	2,284,471	2,893,180	3,434,288	4,062,772
Permanently Restricted Net Assets	12,178,293	12,506,995	13,480,192	14,269,533	14,181,125

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 95 of 111

	Southern Maine Health Care -- Biddeford, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	555,310,345	580,059,913	606,234,800	662,545,208	725,164,557
Gross Inpatient Service Revenue	151,771,830	156,484,325	175,062,749	198,848,181	208,896,635
Gross Outpatient Service Revenue	403,538,515	423,575,588	431,172,051	463,697,027	516,267,922
Free Care (Charity Care)	17,470,944	16,129,634	14,756,408	16,118,041	9,140,331
Bad Debt (Provision for Bad Debt)	11,171,535	19,266,253	22,225,355	35,746,221	31,082,272
Contractuals	286,872,285	293,085,204	300,634,253	332,413,782	384,227,869
Changes in Prior Year Estimated/Final Settlements	(5,500,000)	(3,775,000)	(5,117,000)	(3,545,000)	†
Net Patient Service Revenue	245,295,581	255,353,822	273,735,784	281,812,164	300,714,085
Other Operating Revenue	8,891,384	7,470,041	7,494,336	8,035,795	7,935,772
Total Operating Revenue	254,186,965	262,823,863	281,230,120	289,847,959	308,649,857
Total Operating Expenses	262,854,168	270,257,583	281,716,453	296,410,749	302,931,326
Depreciation and Amortization	11,857,216	11,802,301	13,420,423	15,420,669	15,023,908
Interest	2,650,493	2,584,059	2,531,123	2,610,106	2,232,436
Advertising Expenses	657,791	597,727	469,465	553,620	43,186
Allowed Advertising Expenses	68,738	55,579	113,371	35,092	3,059
Non-Allowed Advertising Expenses	589,053	542,148	356,094	518,528	40,127
Salaries and Benefits	113,614,630	114,757,018	151,643,670	169,687,705	175,575,118
Other Operating Expenses	134,074,038	140,516,478	113,651,772	108,138,649	110,056,678
Net Operating Income	(8,667,203)	(7,433,720)	(486,333)	(6,562,790)	5,718,531
Total Non-Operating Revenue	2,717,378	3,039,063	4,551,371	1,626,850	51,753
Total Investment Income	2,498,325	2,099,588	3,691,788	1,139,913	(23,374)
Interest and Dividends	1,407,949	1,271,176	1,341,814	1,425,759	927,758
Realized Gains/Losses on Sales of Securities	1,090,376	828,412	2,349,974	(285,846)	(951,132)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	209,013	606,975	689,643	295,046	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	10,040	332,500	169,940	191,891	75,127
Excess of Revenue over Expenses	(5,949,825)	(4,394,657)	4,065,038	(4,935,940)	5,770,284
Extraordinary Gains/Losses	†	213,367	†	†	†
Total Surplus/Deficit	(5,949,825)	(4,181,290)	4,065,038	(4,935,940)	5,770,284
Total Change in Unrestricted Net Assets	(11,862,161)	(736,323)	9,086,962	(4,056,230)	(43,557,611)
Net Assets Released for Restrictions - Capital	219,907	191,163	†	138,818	10,000
Unrealized Gains/Losses on Investments	(5,356,243)	4,016,804	5,719,924	1,433,293	(4,197,793)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(776,000)	(763,000)	(698,000)	(692,401)	(45,140,102)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 96 of 111

	Southern Maine Health Care -- Biddeford, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	1.918	1.852	2.214	2.202	1.382
Current Ratio without Board Designated and Undesignated Investments	.765	.770	1.045	1.141	1.382
Days in Accounts Receivable	58.779	52.291	52.421	44.007	39.181
Acid Test	.045	.088	.116	.348	.076
Days Cash on Hand, Current	4.302	8.135	8.837	25.884	2.824
Days Cash on Hand, Incl Board Designated & Undesignated Investments	113.699	108.229	98.022	104.861	2.824
Average Payment Period, Accounts Payable and Accrued Expenses	30.723	23.960	29.749	26.899	25.719
Average Payment Period, Current Liabilities	94.931	92.429	76.353	74.471	36.970
Capital Structure					
Equity Financing Ratio	.493	.490	.509	.515	.505
Fixed Asset Financing	.491	.458	.472	.454	.370
Cash Flow Divided by Total Debt	.047	.058	.137	.087	.250
Cash Flow Divided by Total Debt with Operating Income Only	.025	.034	.101	.073	.250
Debt Service Coverage	1.212	1.517	2.694	1.657	3.165
Debt Service Coverage with Operating Income Only	.827	1.056	2.081	1.451	3.158
Profitability					
Total Margin	(0.023)	(0.017)	.014	(0.017)	.019
Operating Margin	(0.034)	(0.028)	(0.002)	(0.023)	.019
Non Operating Revenue Margin	(0.457)	(0.692)	1.120	(0.330)	.009
Return on Assets	(0.024)	(0.018)	.016	(0.020)	.034
Return on Equity	(0.048)	(0.036)	.031	(0.038)	.068
Markup	2.146	2.174	2.179	2.262	2.420
Deductible	.517	.505	.496	.502	.530
Markup Adjustment for Deductible	1.055	1.089	1.111	1.141	1.152
Reported Income Index	.502	5.968	.416	1.217	(0.132)
Asset Efficiency					
Total Asset Turnover	1.026	1.064	1.100	1.170	1.840
Fixed Asset Turnover	2.567	2.755	3.077	3.484	3.753
Average Age of Plant Depreciation Only	14.725	15.744	14.730	13.030	13.069
Other Financial Ratios					
Total Operating Expense Growth	.042	.028	.042	.052	.022
Total Operating Revenue Growth	.032	.034	.070	.031	.065
Realized Gains Divided by NonOperating Revenue	.401	.273	.516	(0.176)	(18.378)
Realized Gains Divided by NetIncome	(0.183)	(0.189)	.578	.058	(0.165)
Long Term Debt to Equity	.395	.357	.326	.295	.359

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 97 of 111

DATA ELEMENTS	St. Joseph Hospital -- Bangor, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	29,653,000	35,454,000	28,161,000	23,964,000	31,441,000
Cash and Investment	10,932,000	12,336,000	9,057,000	4,872,000	4,987,000
Current Assets Whose Use is Limited	693,000	687,000	710,000	700,000	697,000
Net Patient Accounts Receivable	15,754,000	19,517,000	16,581,000	16,338,000	19,112,000
Due from Affiliates	†	†	†	†	3,090,000
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	110,000	†	†	†	874,000
Inventory	720,000	1,094,000	1,146,000	1,300,000	2,323,000
Other Current Assets	1,444,000	1,820,000	667,000	754,000	358,000
Total Non-Current Assets	39,107,000	37,261,000	46,474,000	38,634,000	36,952,000
Trustee Held Investments	†	†	3,260,000	†	†
Board Designated and Undesignated Investments	7,802,000	8,199,000	15,826,000	9,323,000	8,956,000
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	301,000	301,000	301,000	301,000	301,000
Other Non-Current Assets	1,062,000	1,482,000	576,000	576,000	†
Gross Property, Plant and Equipment (PP&E)	81,082,000	82,523,000	84,844,000	90,277,000	92,303,000
Accumulated Depreciation	51,140,000	55,244,000	58,333,000	61,843,000	64,608,000
Net Property, Plant and Equipment (PP&E)	29,942,000	27,279,000	26,511,000	28,434,000	27,695,000
Total Unrestricted Assets	68,760,000	72,715,000	74,635,000	62,598,000	68,393,000
Total Current Liabilities	17,287,000	18,280,000	13,838,000	22,269,000	22,434,000
Current Long Term Debt (LTD)	1,571,000	1,571,000	1,571,000	7,143,000	1,715,000
Accounts Payable and Accrued Expenses	9,745,000	11,090,000	12,606,000	14,603,000	15,322,000
Estimated Third Party Settlements	5,971,000	5,619,000	(959,000)	1,063,000	5,066,000
Due to Affiliates	†	†	620,000	(540,000)	†
Other Current Liabilities	†	†	†	†	331,000
Total Non-Current Liabilities	27,531,000	25,214,000	24,417,000	17,435,000	19,091,000
Long Term Debt	20,264,000	18,726,000	20,490,000	13,292,000	17,006,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	7,267,000	6,488,000	3,927,000	4,143,000	1,780,000
Other Non-Current Liabilities	†	†	†	†	305,000
Fund Balance Unrestricted	23,942,000	29,221,000	36,380,000	22,894,000	26,868,000
Total Liabilities & Equity	68,760,000	72,715,000	74,635,000	62,598,000	68,393,000
Total Restricted Assets	2,235,000	2,247,000	2,446,000	2,113,000	2,514,000
Cash and Investments	2,235,000	2,247,000	2,446,000	2,113,000	2,514,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	2,235,000	2,247,000	2,446,000	2,113,000	2,514,000
Total Restricted Fund Balance	2,235,000	2,247,000	2,446,000	2,113,000	2,514,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	2,235,000	2,247,000	2,446,000	2,113,000	2,514,000

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 98 of 111

DATA ELEMENTS	St. Joseph Hospital -- Bangor, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	278,683,000	300,091,000	317,576,000	344,542,000	402,881,000
Gross Inpatient Service Revenue	93,464,000	93,453,000	103,511,000	111,922,000	127,462,000
Gross Outpatient Service Revenue	185,219,000	206,638,000	214,065,000	232,620,000	275,419,000
Free Care (Charity Care)	4,173,000	4,751,000	4,471,000	5,767,000	3,427,000
Bad Debt (Provision for Bad Debt)	11,198,000	13,125,000	8,864,000	9,787,000	8,131,000
Contractuals	143,195,000	148,396,000	167,208,000	192,651,000	240,791,000
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	120,117,000	133,819,000	137,033,000	136,337,000	150,532,000
Other Operating Revenue	3,243,000	1,837,000	2,211,000	3,429,000	4,396,000
Total Operating Revenue	123,360,000	135,656,000	139,244,000	139,766,000	154,928,000
Total Operating Expenses	121,714,000	131,802,000	138,371,000	152,933,000	153,468,000
Depreciation and Amortization	4,052,000	4,109,000	3,907,000	3,472,000	3,304,000
Interest	948,000	908,000	849,000	948,000	831,000
Advertising Expenses	43,000	190,000	†	†	†
Allowed Advertising Expenses	43,000	190,000	†	†	†
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	63,332,000	69,287,000	69,333,000	68,375,000	73,702,000
Other Operating Expenses	53,339,000	57,308,000	64,282,000	80,138,000	75,631,000
Net Operating Income	1,646,000	3,854,000	873,000	(13,167,000)	1,460,000
Total Non-Operating Revenue	915,000	427,000	2,116,000	(223,000)	661,000
Total Investment Income	867,000	342,000	2,046,000	(168,000)	294,000
Interest and Dividends	533,000	407,000	2,046,000	(168,000)	294,000
Realized Gains/Losses on Sales of Securities	334,000	(65,000)	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	35,000	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	13,000	85,000	70,000	(55,000)	367,000
Excess of Revenue over Expenses	2,561,000	4,281,000	2,989,000	(13,390,000)	2,121,000
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	2,561,000	4,281,000	2,989,000	(13,390,000)	2,121,000
Total Change in Unrestricted Net Assets	(3,232,000)	5,279,000	7,159,000	(13,486,000)	3,974,000
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(716,000)	508,000	†	†	†
Minimum Pension Liability Adjustment	(112,000)	372,000	1,091,000	(861,000)	†
Transfers From/To Affiliates	(4,965,000)	118,000	3,079,000	765,000	1,853,000
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 99 of 111

	St. Joseph Hospital -- Bangor, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.167	2.388	3.179	1.495	1.801
Current Ratio without Board Designated and Undesignated Investments	1.715	1.939	2.035	1.076	1.401
Days in Accounts Receivable	47.872	53.234	44.165	43.740	46.342
Acid Test	.672	.712	.706	.250	.253
Days Cash on Hand, Current	36.062	37.225	26.512	13.607	13.816
Days Cash on Hand, Incl Board Designated & Undesignated Investments	60.265	60.661	69.472	36.375	35.585
Average Payment Period, Accounts Payable and Accrued Expenses	30.230	31.700	34.219	35.662	37.243
Average Payment Period, Current Liabilities	53.626	52.252	37.563	54.383	54.530
Capital Structure					
Equity Financing Ratio	.348	.402	.487	.366	.393
Fixed Asset Financing	.677	.686	.773	.467	.614
Cash Flow Divided by Total Debt	.148	.193	.180	(.250)	.131
Cash Flow Divided by Total Debt with Operating Income Only	.127	.183	.125	(.244)	.115
Debt Service Coverage	3.054	3.751	3.200	(3.561)	.785
Debt Service Coverage with Operating Income Only	2.684	3.578	2.326	(3.472)	.702
Profitability					
Total Margin	.021	.031	.021	(.096)	.014
Operating Margin	.013	.028	.006	(.094)	.009
Non Operating Revenue Margin	.357	.100	.708	.017	.312
Return on Assets	.037	.059	.040	(.214)	.031
Return on Equity	.107	.147	.082	(.585)	.079
Markup	2.316	2.291	2.311	2.275	2.654
Deductible	.514	.495	.527	.559	.598
Markup Adjustment for Deductible	1.140	1.165	1.103	1.016	1.085
Reported Income Index	(.792)	.811	.418	.993	.534
Asset Efficiency					
Total Asset Turnover	1.807	1.871	1.894	2.229	2.275
Fixed Asset Turnover	4.120	4.973	5.252	4.915	5.594
Average Age of Plant Depreciation Only	12.621	13.445	14.930	17.812	19.554
Other Financial Ratios					
Total Operating Expense Growth	.196	.083	.050	.105	.003
Total Operating Revenue Growth	.104	.100	.026	.004	.108
Realized Gains Divided by NonOperating Revenue	.365	(.152)	†	†	†
Realized Gains Divided by NetIncome	.130	(.015)	†	†	†
Long Term Debt to Equity	.846	.641	.563	.581	.633

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 100 of 111

DATA ELEMENTS	St. Mary's Regional Medical Center -- Lewiston, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	44,492,000	52,681,000	54,520,000	47,505,000	64,276,000
Cash and Investment	3,541,000	6,605,000	2,860,000	11,789,000	8,831,000
Current Assets Whose Use is Limited	†	†	2,549,000	3,787,000	1,437,000
Net Patient Accounts Receivable	17,893,000	18,805,000	20,935,000	27,201,000	30,196,000
Due from Affiliates	18,678,000	21,109,000	22,363,000	†	19,112,000
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	1,608,000
Inventory	1,501,000	1,446,000	1,825,000	1,633,000	1,735,000
Other Current Assets	2,879,000	4,716,000	3,988,000	3,095,000	1,357,000
Total Non-Current Assets	103,491,000	98,379,000	97,909,000	71,892,000	73,797,000
Trustee Held Investments	2,099,000	†	5,466,000	5,400,000	4,073,000
Board Designated and Undesignated Investments	36,490,000	33,151,000	30,232,000	4,992,000	4,954,000
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	2,463,000	2,544,000	2,680,000	2,680,000	2,546,000
Other Non-Current Assets	2,591,000	5,037,000	21,000	†	(12,000)
Gross Property, Plant and Equipment (PP&E)	137,545,000	140,633,000	147,946,000	152,602,000	161,555,000
Accumulated Depreciation	77,697,000	82,986,000	88,436,000	93,782,000	99,319,000
Net Property, Plant and Equipment (PP&E)	59,848,000	57,647,000	59,510,000	58,820,000	62,236,000
Total Unrestricted Assets	147,983,000	151,060,000	152,429,000	119,397,000	138,073,000
Total Current Liabilities	20,925,000	21,339,000	23,383,000	23,844,000	32,077,000
Current Long Term Debt (LTD)	2,643,000	2,770,000	2,655,000	16,300,000	2,236,000
Accounts Payable and Accrued Expenses	17,140,000	17,875,000	17,125,000	23,741,000	27,566,000
Estimated Third Party Settlements	342,000	694,000	3,603,000	5,173,000	1,198,000
Due to Affiliates	†	†	†	(21,370,000)	†
Other Current Liabilities	800,000	†	†	†	1,077,000
Total Non-Current Liabilities	42,025,000	42,702,000	40,462,000	32,983,000	38,451,000
Long Term Debt	39,350,000	36,470,000	40,424,000	24,958,000	34,973,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	8,000,000	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	2,675,000	6,232,000	38,000	25,000	3,478,000
Fund Balance Unrestricted	85,033,000	87,019,000	88,584,000	62,570,000	67,545,000
Total Liabilities & Equity	147,983,000	151,060,000	152,429,000	119,397,000	138,073,000
Total Restricted Assets	2,036,000	5,847,000	29,998,000	7,806,000	9,070,000
Cash and Investments	2,036,000	5,847,000	29,998,000	7,806,000	9,070,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	2,036,000	5,847,000	29,998,000	7,806,000	9,070,000
Total Restricted Fund Balance	2,036,000	5,847,000	29,998,000	7,806,000	9,070,000
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,329,000	5,140,000	6,201,000	7,099,000	8,351,000
Permanently Restricted Net Assets	707,000	707,000	23,797,000	707,000	719,000

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 101 of 111

DATA ELEMENTS	St. Mary's Regional Medical Center -- Lewiston, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	419,311,000	455,790,000	485,206,000	527,714,000	576,277,000
Gross Inpatient Service Revenue	157,510,000	164,460,000	156,840,000	173,204,000	189,378,000
Gross Outpatient Service Revenue	261,801,000	291,330,000	328,366,000	354,510,000	386,899,000
Free Care (Charity Care)	10,237,000	10,295,000	12,290,000	13,770,000	9,624,000
Bad Debt (Provision for Bad Debt)	8,606,000	10,150,000	10,827,000	12,547,000	11,260,000
Contractuals	243,225,000	267,690,000	283,149,000	323,275,000	349,648,000
Changes in Prior Year Estimated/Final Settlements	(1,350,000)	(3,200,000)	†	†	†
Net Patient Service Revenue	158,593,000	170,855,000	178,940,000	178,122,000	205,745,000
Other Operating Revenue	17,275,000	11,716,000	13,609,000	16,423,000	16,017,000
Total Operating Revenue	175,868,000	182,571,000	192,549,000	194,545,000	221,762,000
Total Operating Expenses	177,990,000	180,722,000	193,544,000	217,761,000	222,682,000
Depreciation and Amortization	5,455,000	5,361,000	5,353,000	5,529,000	5,657,000
Interest	1,906,000	1,870,000	1,691,000	1,392,000	1,875,000
Advertising Expenses	507,000	350,000	293,000	11,000	†
Allowed Advertising Expenses	55,000	41,000	3,000	†	†
Non-Allowed Advertising Expenses	452,000	309,000	290,000	11,000	†
Salaries and Benefits	94,696,000	98,126,000	105,009,000	107,612,000	110,763,000
Other Operating Expenses	75,426,000	75,015,000	81,198,000	103,217,000	104,387,000
Net Operating Income	(2,122,000)	1,849,000	(995,000)	(23,216,000)	(920,000)
Total Non-Operating Revenue	(460,000)	1,849,000	2,588,000	(1,679,000)	104,000
Total Investment Income	(481,000)	1,247,000	3,842,000	(305,000)	339,000
Interest and Dividends	(481,000)	1,247,000	3,842,000	(305,000)	339,000
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.)	21,000	602,000	(1,254,000)	(1,374,000)	(235,000)
Excess of Revenue over Expenses	(2,582,000)	3,698,000	1,593,000	(24,895,000)	(816,000)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	(2,582,000)	3,698,000	1,593,000	(24,895,000)	(816,000)
Total Change in Unrestricted Net Assets	(4,319,000)	1,986,000	1,565,000	(26,014,000)	4,975,000
Net Assets Released for Restrictions - Capital	168,000	191,000	1,237,000	140,000	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,905,000)	(1,903,000)	(1,265,000)	(1,259,000)	5,791,000
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 102 of 111

	St. Mary's Regional Medical Center -- Lewiston, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.870	4.022	3.625	2.202	2.158
Current Ratio without Board Designated and Undesignated Investments	2.126	2.469	2.332	1.992	2.004
Days in Accounts Receivable	41.181	40.173	42.703	55.739	53.569
Acid Test	.169	.310	.231	.653	.320
Days Cash on Hand, Current	7.491	13.748	10.491	26.788	17.269
Days Cash on Hand, Incl Board Designated & Undesignated Investments	84.686	82.749	69.126	35.373	25.601
Average Payment Period, Accounts Payable and Accrued Expenses	36.260	37.205	33.214	40.830	46.361
Average Payment Period, Current Liabilities	44.267	44.415	45.352	41.007	53.948
Capital Structure					
Equity Financing Ratio	.575	.576	.581	.524	.489
Fixed Asset Financing	.657	.633	.679	.424	.562
Cash Flow Divided by Total Debt	.046	.141	.109	(.341)	.069
Cash Flow Divided by Total Debt with Operating Income Only	.053	.113	.068	(.311)	.067
Debt Service Coverage	1.188	2.422	1.936	(4.441)	.370
Debt Service Coverage with Operating Income Only	1.302	2.012	1.356	(4.026)	.364
Profitability					
Total Margin	(.015)	.020	.008	(.129)	(.004)
Operating Margin	(.012)	.010	(.005)	(.119)	(.004)
Non Operating Revenue Margin	.178	.500	1.625	.067	(.127)
Return on Assets	(.017)	.024	.010	(.209)	(.006)
Return on Equity	(.030)	.042	.018	(.398)	(.012)
Markup	2.453	2.587	2.577	2.499	2.660
Deductible	.580	.587	.584	.613	.607
Markup Adjustment for Deductible	1.086	1.106	1.114	1.014	1.090
Reported Income Index	(.768)	1.862	1.018	.957	(.164)
Asset Efficiency					
Total Asset Turnover	1.185	1.221	1.280	1.615	1.607
Fixed Asset Turnover	2.939	3.167	3.236	3.307	3.563
Average Age of Plant Depreciation Only	14.243	15.480	16.521	16.962	17.557
Other Financial Ratios					
Total Operating Expense Growth	.190	.015	.071	.125	.023
Total Operating Revenue Growth	.195	.038	.055	.010	.140
Realized Gains Divided by NonOperating Revenue	†	†	†	†	†
Realized Gains Divided by NetIncome	†	†	†	†	†
Long Term Debt to Equity	.463	.419	.456	.399	.518

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 103 of 111

DATA ELEMENTS	Stephens Memorial Hospital -- Norway, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	24,983,793	22,821,601	22,487,141	27,497,694	10,627,574
Cash and Investment	15,333,609	13,579,927	13,699,915	19,157,937	344,098
Current Assets Whose Use is Limited	1,871,561	1,020,383	1,049,345	1,062,996	†
Net Patient Accounts Receivable	6,038,657	6,417,310	5,834,722	5,391,345	6,798,647
Due from Affiliates	†	†	†	†	146,199
Third Party Settlements Receivable	†	†	†	†	1,589,337
Other Accounts Receivable	†	†	†	13,504	10,590
Inventory	1,189,093	1,253,915	1,386,744	1,340,188	1,440,699
Other Current Assets	550,873	550,066	516,415	531,724	298,004
Total Non-Current Assets	40,387,882	39,418,756	40,573,998	40,993,182	29,912,059
Trustee Held Investments	3,472,631	15,411	94,280	†	†
Board Designated and Undesignated Investments	7,550,976	7,171,507	6,422,306	6,406,629	407,262
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	4,792,689	5,116,221	5,748,278	6,109,245	†
Other Non-Current Assets	9,286,223	6,909,505	6,919,337	6,560,518	6,021,496
Gross Property, Plant and Equipment (PP&E)	47,828,684	54,459,392	57,343,408	60,103,213	63,824,816
Accumulated Depreciation	32,543,321	34,253,280	35,953,611	38,186,423	40,341,515
Net Property, Plant and Equipment (PP&E)	15,285,363	20,206,112	21,389,797	21,916,790	23,483,301
Total Unrestricted Assets	65,371,675	62,240,357	63,061,139	68,490,876	40,539,633
Total Current Liabilities	14,009,472	11,772,173	10,407,827	14,589,944	18,301,166
Current Long Term Debt (LTD)	361,547	322,785	327,782	366,589	371,468
Accounts Payable and Accrued Expenses	4,970,708	4,914,965	4,449,436	5,264,599	5,873,186
Estimated Third Party Settlements	7,258,294	5,511,455	3,774,424	5,716,543	8,585,430
Due to Affiliates	1,266,264	919,186	1,774,148	3,181,186	916,815
Other Current Liabilities	152,659	103,782	82,037	61,027	2,554,267
Total Non-Current Liabilities	11,736,927	9,005,491	8,789,552	8,128,147	6,586,710
Long Term Debt	5,562,324	5,239,182	4,917,967	4,549,492	4,185,868
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	1,940,377	2,725,293	3,019,020	2,755,843	2,331,862
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	4,234,226	1,041,016	852,565	822,812	68,980
Fund Balance Unrestricted	39,625,276	41,462,693	43,863,760	45,772,785	15,651,757
Total Liabilities & Equity	65,371,675	62,240,357	63,061,139	68,490,876	40,539,633
Total Restricted Assets	1,304,827	1,332,567	1,513,944	1,301,895	2,336,043
Cash and Investments	1,304,827	1,332,567	1,513,944	1,301,895	2,336,043
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	1,304,827	1,332,567	1,513,944	1,301,895	2,336,043
Total Restricted Fund Balance	1,304,827	1,332,567	1,513,944	1,301,895	2,336,043
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	746,416	774,156	955,533	743,484	1,757,836
Permanently Restricted Net Assets	558,411	558,411	558,411	558,411	578,207

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 104 of 111

	Stephens Memorial Hospital -- Norway, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
DATA ELEMENTS	\$	\$	\$	\$	\$
Total Gross Patient Service Revenue (GPSR)	99,220,072	105,653,334	113,502,664	125,946,061	139,690,102
Gross Inpatient Service Revenue	20,634,088	22,316,422	22,716,578	23,768,445	26,409,605
Gross Outpatient Service Revenue	78,585,984	83,336,912	90,786,086	102,177,616	113,280,497
Free Care (Charity Care)	2,423,300	2,258,915	2,369,820	2,332,859	1,516,274
Bad Debt (Provision for Bad Debt)	4,371,650	5,114,879	5,936,087	6,520,250	7,720,123
Contractuals	34,833,815	36,219,944	39,938,636	47,330,138	54,179,174
Changes in Prior Year Estimated/Final Settlements	(1,729,000)	(242,000)	(400,000)	(655,000)	†
Net Patient Service Revenue	59,320,307	62,301,596	65,658,121	70,417,814	76,274,531
Other Operating Revenue	1,178,664	1,397,718	1,956,053	2,473,696	3,421,653
Total Operating Revenue	60,498,971	63,699,314	67,614,174	72,891,510	79,696,184
Total Operating Expenses	56,650,928	60,599,381	64,167,435	70,832,100	76,351,134
Depreciation and Amortization	2,015,631	2,441,293	2,841,214	3,135,744	3,575,300
Interest	178,046	205,112	270,617	270,439	226,617
Advertising Expenses	59,770	61,985	62,618	57,761	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	59,770	61,985	62,618	57,761	†
Salaries and Benefits	31,029,476	32,382,594	34,369,517	38,939,585	41,625,349
Other Operating Expenses	23,368,005	25,508,397	26,623,469	28,428,571	30,923,868
Net Operating Income	3,848,043	3,099,933	3,446,739	2,059,410	3,345,050
Total Non-Operating Revenue	(244,357)	346,493	356,122	41,282	(427,383)
Total Investment Income	47,243	67,010	61,139	77,709	27,778
Interest and Dividends	47,243	67,010	61,139	77,709	27,778
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.)	(291,600)	279,483	294,983	(36,427)	(455,161)
Excess of Revenue over Expenses	3,603,686	3,446,426	3,802,861	2,100,692	2,917,667
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	3,603,686	3,446,426	3,802,861	2,100,692	2,917,667
Total Change in Unrestricted Net Assets	3,280,632	1,837,417	2,401,067	1,909,025	(22,702,511)
Net Assets Released for Restrictions - Capital	†	†	†	†	83,664
Unrealized Gains/Losses on Investments	(370,853)	243,036	519,454	260,907	(443,558)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	27,799	(1,868,718)	(1,925,000)	(466,375)	(25,260,284)
Mergers	†	†	†	†	†
Consolidations with Support	20,000	16,673	3,752	13,801	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 105 of 111

	Stephens Memorial Hospital -- Norway, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	2.322	2.548	2.778	2.324	.603
Current Ratio without Board Designated and Undesignated Investments	1.783	1.939	2.161	1.885	.581
Days in Accounts Receivable	37.156	37.596	32.436	27.945	32.534
Acid Test	1.228	1.240	1.417	1.386	.019
Days Cash on Hand, Current	114.942	91.632	87.784	109.026	1.726
Days Cash on Hand, Incl Board Designated & Undesignated Investments	165.387	136.640	126.008	143.568	3.768
Average Payment Period, Accounts Payable and Accrued Expenses	33.208	30.846	26.482	28.385	29.456
Average Payment Period, Current Liabilities	93.593	73.882	61.945	78.665	91.788
Capital Structure					
Equity Financing Ratio	.606	.666	.696	.668	.386
Fixed Asset Financing	.364	.259	.230	.208	.178
Cash Flow Divided by Total Debt	.218	.283	.346	.230	.261
Cash Flow Divided by Total Debt with Operating Income Only	.228	.267	.328	.229	.278
Debt Service Coverage	19.997	10.752	11.653	9.205	11.328
Debt Service Coverage with Operating Income Only	20.840	10.141	11.052	9.136	12.048
Profitability					
Total Margin	.060	.054	.056	.029	.037
Operating Margin	.064	.049	.051	.028	.042
Non Operating Revenue Margin	(.068)	.101	.094	.020	(.146)
Return on Assets	.055	.055	.060	.031	.072
Return on Equity	.091	.083	.087	.046	.186
Markup	1.772	1.767	1.799	1.813	1.874
Deductible	.351	.343	.352	.376	.388
Markup Adjustment for Deductible	1.157	1.169	1.177	1.145	1.165
Reported Income Index	1.098	1.876	1.584	1.100	(.097)
Asset Efficiency					
Total Asset Turnover	.922	1.029	1.078	1.065	1.955
Fixed Asset Turnover	3.958	3.152	3.161	3.326	3.394
Average Age of Plant Depreciation Only	16.145	14.031	12.654	12.178	11.283
Other Financial Ratios					
Total Operating Expense Growth	.064	.070	.059	.104	.078
Total Operating Revenue Growth	.053	.053	.061	.078	.093
Realized Gains Divided by NonOperating Revenue	†	†	†	†	†
Realized Gains Divided by NetIncome	†	†	†	†	†
Long Term Debt to Equity	.140	.126	.112	.099	.267

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 106 of 111

DATA ELEMENTS	Waldo County General Hospital -- Belfast, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	19,040,734	19,236,283	78,806,300	90,780,635	25,119,987
Cash and Investment	7,735,031	7,053,727	69,306,700	71,409,115	319,531
Current Assets Whose Use is Limited	150,005	146,791	150,117	148,118	†
Net Patient Accounts Receivable	7,696,777	8,932,377	10,024,912	8,999,940	9,384,221
Due from Affiliates	†	†	3,317,406	9,105,318	7,126,815
Third Party Settlements Receivable	†	†	(6,162,002)	(1,664,276)	6,307,727
Other Accounts Receivable	†	†	†	†	†
Inventory	2,982,447	2,910,375	1,910,209	1,369,481	1,489,809
Other Current Assets	476,474	193,013	258,958	1,412,939	491,884
Total Non-Current Assets	92,820,602	105,634,415	49,344,416	50,667,210	76,101,169
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	56,153,459	60,292,845	5,144,665	5,333,549	25,447,850
Due from Affiliates	†	†	205,063	205,063	205,063
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	11,573,294	15,419,861	12,010,554	10,510,410	8,467,537
Gross Property, Plant and Equipment (PP&E)	70,636,717	77,651,099	80,707,464	87,287,469	99,627,281
Accumulated Depreciation	45,542,868	47,729,390	48,723,330	52,669,281	57,646,562
Net Property, Plant and Equipment (PP&E)	25,093,849	29,921,709	31,984,134	34,618,188	41,980,719
Total Unrestricted Assets	111,861,336	124,870,698	128,150,716	141,447,845	101,221,156
Total Current Liabilities	19,790,724	17,727,761	9,874,394	12,751,172	8,143,136
Current Long Term Debt (LTD)	457,183	432,314	423,624	395,000	241,762
Accounts Payable and Accrued Expenses	6,952,461	7,901,096	6,496,516	7,804,301	6,716,174
Estimated Third Party Settlements	9,893,090	7,730,617	†	†	†
Due to Affiliates	2,393,954	1,663,734	2,856,129	4,511,671	1,119,766
Other Current Liabilities	94,036	†	98,125	40,200	65,434
Total Non-Current Liabilities	11,995,735	15,863,303	12,477,907	11,155,297	7,501,919
Long Term Debt	5,583,378	5,037,783	4,589,681	4,147,702	3,708,224
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	3,325,357	4,670,520	4,955,597	4,476,858	3,793,695
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	3,087,000	6,155,000	2,932,629	2,530,737	†
Fund Balance Unrestricted	80,074,877	91,279,634	105,798,415	117,541,376	85,576,101
Total Liabilities & Equity	111,861,336	124,870,698	128,150,716	141,447,845	101,221,156
Total Restricted Assets	19,521,498	20,286,269	22,674,918	24,787,990	23,893,217
Cash and Investments	19,521,498	20,286,269	22,674,918	2,590,089	1,504,663
Receivables	†	†	†	†	†
Other Assets	†	†	†	22,197,901	22,388,554
Total Restricted Liabilities and Equity	19,521,498	20,286,269	22,674,918	24,787,990	23,893,217
Total Restricted Fund Balance	19,521,498	20,286,269	22,674,918	24,787,990	23,893,217
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,702,855	1,829,229	2,036,036	2,177,538	2,224,462
Permanently Restricted Net Assets	17,818,643	18,457,040	20,638,882	22,610,452	21,668,755

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 107 of 111

DATA ELEMENTS	Waldo County General Hospital -- Belfast, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	134,257,478	145,865,101	155,961,875	160,021,056	172,162,878
Gross Inpatient Service Revenue	29,180,381	32,301,588	33,912,901	30,578,889	30,234,838
Gross Outpatient Service Revenue	105,077,097	113,563,513	122,048,974	129,442,167	141,928,040
Free Care (Charity Care)	5,095,049	5,201,743	5,587,668	5,619,998	2,189,285
Bad Debt (Provision for Bad Debt)	5,630,152	5,235,162	3,438,983	5,778,788	5,858,679
Contractuals	44,391,672	48,273,104	52,211,278	52,627,364	60,684,547
Changes in Prior Year Estimated/Final Settlements	(2,200,000)	†	†	†	†
Net Patient Service Revenue	81,340,605	87,155,092	94,723,946	95,994,906	103,430,367
Other Operating Revenue	3,091,711	4,249,725	5,543,608	7,074,019	6,757,990
Total Operating Revenue	84,432,316	91,404,817	100,267,554	103,068,925	110,188,357
Total Operating Expenses	77,647,540	85,192,030	92,617,562	98,403,356	104,262,398
Depreciation and Amortization	4,181,834	4,262,905	4,822,171	5,268,887	5,636,489
Interest	199,865	114,518	258,484	291,440	276,766
Advertising Expenses	29,802	13,743	31,074	20,242	3,685
Allowed Advertising Expenses	29,802	13,743	31,074	20,242	3,685
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	46,809,542	50,561,744	53,133,188	54,916,121	59,810,447
Other Operating Expenses	26,426,497	30,239,120	34,372,645	37,906,666	38,535,011
Net Operating Income	6,784,776	6,212,787	7,649,992	4,665,569	5,925,959
Total Non-Operating Revenue	537,822	5,981,577	7,430,796	7,779,346	2,719,660
Total Investment Income	438,489	5,925,117	7,346,534	6,268,842	2,748,371
Interest and Dividends	1,536,675	1,897,546	1,730,910	2,129,624	2,082,998
Realized Gains/Losses on Sales of Securities	(1,098,186)	4,027,571	5,615,624	4,139,218	665,373
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(19,207)	(22,645)	35,302	(21,473)	37,033
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	118,540	79,105	48,960	1,531,977	(65,744)
Excess of Revenue over Expenses	7,322,598	12,194,364	15,080,788	12,444,915	8,645,619
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	7,322,598	12,194,364	15,080,788	12,444,915	8,645,619
Total Change in Unrestricted Net Assets	6,677,543	11,204,757	14,518,788	11,841,069	(32,052,234)
Net Assets Released for Restrictions - Capital	†	†	†	†	102,094
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(645,055)	(989,607)	(562,000)	(591,780)	(40,799,947)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	(12,066)	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 108 of 111

	Waldo County General Hospital -- Belfast, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	3.799	4.486	8.502	7.538	6.210
Current Ratio without Board Designated and Undesignated Investments	.962	1.085	7.981	7.119	3.085
Days in Accounts Receivable	34.538	37.408	38.629	34.220	33.116
Acid Test	.398	.406	7.034	5.612	.039
Days Cash on Hand, Current	39.175	32.475	288.759	280.437	1.183
Days Cash on Hand, Incl Board Designated & Undesignated Investments	318.163	304.403	310.148	301.340	95.361
Average Payment Period, Accounts Payable and Accrued Expenses	34.542	35.635	27.009	30.586	24.856
Average Payment Period, Current Liabilities	98.326	79.954	41.052	49.973	30.137
Capital Structure					
Equity Financing Ratio	.716	.731	.826	.831	.845
Fixed Asset Financing	.222	.168	.143	.120	.088
Cash Flow Divided by Total Debt	.362	.490	.890	.741	.913
Cash Flow Divided by Total Debt with Operating Income Only	.345	.312	.558	.416	.739
Debt Service Coverage	18.382	28.987	29.186	25.180	21.673
Debt Service Coverage with Operating Income Only	17.537	18.524	18.429	14.301	17.624
Profitability					
Total Margin	.086	.125	.140	.112	.077
Operating Margin	.080	.068	.076	.045	.054
Non Operating Revenue Margin	.073	.491	.493	.625	.315
Return on Assets	.065	.098	.118	.088	.085
Return on Equity	.091	.134	.143	.106	.101
Markup	1.769	1.762	1.744	1.698	1.716
Deductible	.331	.331	.335	.329	.352
Markup Adjustment for Deductible	1.197	1.195	1.180	1.163	1.134
Reported Income Index	1.097	1.088	1.039	1.060	(2.270)
Asset Efficiency					
Total Asset Turnover	.760	.780	.840	.784	1.115
Fixed Asset Turnover	3.365	3.055	3.135	2.977	2.625
Average Age of Plant Depreciation Only	10.891	11.196	10.104	9.996	10.227
Other Financial Ratios					
Total Operating Expense Growth	.039	.097	.087	.062	.060
Total Operating Revenue Growth	.133	.083	.097	.028	.069
Realized Gains Divided by NonOperating Revenue	(2.042)	.673	.756	.532	.245
Realized Gains Divided by NetIncome	(.150)	.330	.372	.333	.077
Long Term Debt to Equity	.070	.055	.043	.035	.043

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 109 of 111

DATA ELEMENTS	York Hospital -- York, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Current Assets	28,809,236	32,092,026	29,938,102	32,080,619	35,406,117
Cash and Investment	841,340	4,209,245	619,967	889,397	926,921
Current Assets Whose Use is Limited	823,036	816,189	785,562	699,563	672,493
Net Patient Accounts Receivable	22,268,214	21,866,724	22,024,268	23,733,608	23,219,856
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	2,780,524
Other Accounts Receivable	267,721	512,010	849,082	614,739	689,050
Inventory	3,622,457	3,700,051	4,568,888	4,971,473	5,745,350
Other Current Assets	986,468	987,807	1,090,335	1,171,839	1,371,923
Total Non-Current Assets	80,029,724	96,338,203	100,546,643	87,533,652	76,845,419
Trustee Held Investments	†	†	†	†	2,315,146
Board Designated and Undesignated Investments	32,523,790	33,830,257	35,446,422	28,950,395	21,931,868
Due from Affiliates	†	†	†	†	†
Investment in Affiliates	†	†	†	†	†
Other Non-Current Assets	1,387,742	12,344,984	11,811,704	7,585,798	2,962,816
Gross Property, Plant and Equipment (PP&E)	119,663,102	126,900,057	134,119,158	134,949,765	136,950,963
Accumulated Depreciation	73,544,910	76,737,095	80,830,641	83,952,306	87,315,374
Net Property, Plant and Equipment (PP&E)	46,118,192	50,162,962	53,288,517	50,997,459	49,635,589
Total Unrestricted Assets	108,838,960	128,430,229	130,484,745	119,614,271	112,251,536
Total Current Liabilities	13,290,938	14,557,602	16,969,375	17,741,655	18,912,967
Current Long Term Debt (LTD)	1,431,702	1,530,941	1,593,941	1,413,479	1,425,628
Accounts Payable and Accrued Expenses	11,859,236	13,026,661	15,375,434	16,328,176	17,487,339
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
Total Non-Current Liabilities	25,186,604	44,542,680	41,385,580	34,802,201	33,838,028
Long Term Debt	14,541,202	15,920,567	14,560,714	13,029,410	15,492,312
Estimated Third Party Settlements	897,258	5,664,735	2,023,079	977,936	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	8,768,536	10,442,828	12,999,696	13,144,118	15,052,606
Other Non-Current Liabilities	979,608	12,514,550	11,802,091	7,650,737	3,293,110
Fund Balance Unrestricted	70,361,418	69,329,947	72,129,790	67,070,415	59,500,541
Total Liabilities & Equity	108,838,960	128,430,229	130,484,745	119,614,271	112,251,536
Total Restricted Assets	11,395,935	11,703,343	13,337,701	12,558,375	16,116,712
Cash and Investments	11,395,935	11,703,343	13,337,701	12,558,375	16,116,712
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
Total Restricted Liabilities and Equity	11,395,935	11,703,343	13,337,701	12,558,375	16,116,712
Total Restricted Fund Balance	11,395,935	11,703,343	13,337,701	12,558,375	16,116,712
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	8,193,544	8,354,947	9,573,340	9,001,785	11,885,705
Permanently Restricted Net Assets	3,202,391	3,348,396	3,764,361	3,556,590	4,231,007

† Data not available or not applicable

Maine Health Data Organization
Hospital Financial Information Part III

Page 110 of 111

DATA ELEMENTS	York Hospital -- York, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Gross Patient Service Revenue (GPSR)	357,634,220	363,395,355	375,801,795	398,032,326	423,713,518
Gross Inpatient Service Revenue	90,337,615	81,871,618	91,979,232	90,192,472	96,112,749
Gross Outpatient Service Revenue	267,296,605	281,523,737	283,822,563	307,839,854	327,600,769
Free Care (Charity Care)	6,676,023	6,330,293	6,605,956	4,046,744	1,937,823
Bad Debt (Provision for Bad Debt)	8,743,359	10,462,890	10,387,180	9,416,903	9,027,739
Contractuals	183,044,785	185,936,794	197,897,958	213,345,303	233,026,776
Changes in Prior Year Estimated/Final Settlements	†	†	(2,000,000)	(600,000)	(700,000)
Net Patient Service Revenue	159,170,053	160,665,378	162,910,701	171,823,376	180,421,180
Other Operating Revenue	3,307,804	3,342,019	3,044,916	3,422,472	3,806,953
Total Operating Revenue	162,477,857	164,007,397	165,955,617	175,245,848	184,228,133
Total Operating Expenses	163,300,129	166,383,741	168,610,124	177,289,438	191,385,645
Depreciation and Amortization	4,446,750	4,439,822	4,754,793	4,891,674	4,388,403
Interest	806,974	696,182	663,364	599,274	495,619
Advertising Expenses	464,000	907,930	763,057	976,872	1,246,012
Allowed Advertising Expenses	84,968	84,200	100,484	852,314	143,249
Non-Allowed Advertising Expenses	379,032	823,730	662,573	124,558	1,102,763
Salaries and Benefits	93,023,329	95,930,928	98,689,407	101,760,094	109,313,075
Other Operating Expenses	64,559,076	64,408,879	63,739,503	69,061,524	75,942,536
Net Operating Income	(822,272)	(2,376,344)	(2,654,507)	(2,043,590)	(7,157,512)
Total Non-Operating Revenue	990,386	1,891,864	7,022,902	(3,072,724)	3,234,048
Total Investment Income	(786,291)	1,785,540	4,821,359	(1,924,333)	4,123,623
Interest and Dividends	163,980	137,471	201,040	180,008	74,877
Realized Gains/Losses on Sales of Securities	(950,271)	1,648,069	4,620,319	(2,104,341)	4,048,746
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	(28,912)
Permanently Impaired Writedowns of Other Assets	11,600	75,085	1,566,358	(7,828)	(257,094)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	1,765,077	31,239	635,185	(1,140,563)	(603,569)
Excess of Revenue over Expenses	168,114	(484,480)	4,368,395	(5,116,314)	(3,923,464)
Extraordinary Gains/Losses	†	†	†	†	†
Total Surplus/Deficit	168,114	(484,480)	4,368,395	(5,116,314)	(3,923,464)
Total Change in Unrestricted Net Assets	2,135,137	(1,031,471)	2,799,843	(5,059,375)	(7,569,874)
Net Assets Released for Restrictions - Capital	488,023	348,946	193,104	83,448	78,735
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	1,479,000	(895,937)	(1,761,656)	(26,509)	(3,725,145)
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Information Part III

Page 111 of 111

	York Hospital -- York, Me.				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
RATIOS					
Liquidity					
Current Ratio with Board Designated and Undesignated Investments	4.615	4.528	3.853	3.440	3.032
Current Ratio without Board Designated and Undesignated Investments	2.168	2.204	1.764	1.808	1.872
Days in Accounts Receivable	51.064	49.677	49.345	50.417	46.975
Acid Test	.125	.345	.083	.090	.085
Days Cash on Hand, Current	3.824	11.327	3.131	3.364	3.122
Days Cash on Hand, Incl Board Designated & Undesignated Investments	78.555	87.576	82.090	64.658	45.931
Average Payment Period, Accounts Payable and Accrued Expenses	27.249	29.360	34.250	34.570	34.134
Average Payment Period, Current Liabilities	30.539	32.811	37.801	37.563	36.916
Capital Structure					
Equity Financing Ratio	.646	.540	.553	.561	.530
Fixed Asset Financing	.315	.317	.273	.255	.312
Cash Flow Divided by Total Debt	.120	.067	.156	(.004)	.009
Cash Flow Divided by Total Debt with Operating Income Only	.094	.035	.036	.054	(.052)
Debt Service Coverage	2.308	2.186	4.460	.171	.503
Debt Service Coverage with Operating Income Only	1.886	1.297	1.259	1.572	(1.191)
Profitability					
Total Margin	.001	(.003)	.025	(.030)	(.021)
Operating Margin	(.005)	(.014)	(.016)	(.012)	(.039)
Non Operating Revenue Margin	5.891	(3.905)	1.608	.601	(.824)
Return on Assets	.002	(.004)	.033	(.043)	(.035)
Return on Equity	.002	(.007)	.061	(.076)	(.066)
Markup	2.210	2.204	2.247	2.264	2.234
Deductible	.512	.512	.527	.536	.550
Markup Adjustment for Deductible	1.089	1.087	1.073	1.061	1.016
Reported Income Index	.060	.470	1.560	1.011	.518
Asset Efficiency					
Total Asset Turnover	1.502	1.292	1.326	1.439	1.670
Fixed Asset Turnover	3.523	3.269	3.114	3.436	3.712
Average Age of Plant Depreciation Only	16.539	17.284	17.000	17.162	19.897
Other Financial Ratios					
Total Operating Expense Growth	.077	.019	.013	.051	.080
Total Operating Revenue Growth	.092	.009	.012	.056	.051
Realized Gains Divided by NonOperating Revenue	(.959)	.871	.658	.685	1.252
Realized Gains Divided by NetIncome	(5.653)	(3.402)	1.058	.411	(1.032)
Long Term Debt to Equity	.207	.230	.202	.194	.260

† Data not available or not applicable