

Indicator / Sources from cost report	Formulae
EBITD - Earnings Before Interest, Taxes, and Depreciation Net Income (before taxes) - G-3, line 32, col 1 Interest Expense - A, line 53, col 2 Depreciation Expense - S-2, line 26	net income + interest + depreciation
Operating Margin Total Operating Revenue - G-3, line 3, col 1 Total Operating Expense - G-3, line 4, col 1	$(\text{tot oper rev} - \text{tot oper exp}) / \text{tot oper rev} * 100$
Excess Margin Total Operating Revenue - G-3, line 3, col 1 Total Operating Expense - G-3, line 4, col 1 Non Operating Revenue - G-3, line 26, col 1	$(\text{tot oper rev} - \text{tot oper exp} + \text{non-oper rev}) / (\text{tot oper rev} + \text{non-oper rev}) * 100$
Personnel Expense as pct of Total Operating Revenue Salary Expense - A, line 75, col 1 Contract Labor - S-3, part 2, lines (9 + 9.01+ 9.02 + 10 + 10.01 + 11 + 12 + 12.01 + 17 + 18 + 19 + 20 + 21 + 24), col 3 Fringe Benefits - A, line 3, col 2 Total Operating Revenue - G-3, line 3, col 1	$(\text{salary expense} + \text{contract labor} + \text{fringe benefits}) / \text{total oper rev} * 100$
Return On Equity Net Income - G-3, line 32, col 1 Total Assets - G, line 33, col 1 Total Liabilities - G, line 50, col 1	$\text{net income} / (\text{total assets} - \text{total liabilities}) * 100$
Return On Assets (ROA) Net Income - G-3, line 32, col 1 Total assets - G, line 33, col 1	$\text{net income} / \text{total assets} * 100$
Current Ratio Total Current Assets - G, line 11, col 1 Total Current Liabilities - G, line 42, col 1	$\text{total current assets} / \text{total current liabilities}$
Quick Ratio Total Current Assets - G, line 11, col 1 Inventory - G, line 7, col 1 Total Current Liabilities - G, line 42, col 1	$(\text{total current assets} - \text{inventory}) / \text{total current liabilities}$
Days Cash on Hand Cash on Hand - G, line 1, col 1 Market Securities (Temporary Investments) - G, line 2, col 1 Total Operating Expense - G-3, line 4, col 1 Depreciation Expense - S-2, line 26	$((\text{cash on hand} + \text{market securities}) / [(\text{tot oper exp} - \text{depreciation expense}) / 365])$

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Days Cash on Hand - All Sources

$((\text{cash on hand} + \text{market securities} + \text{investments}) / [(\text{tot oper exp} - \text{depreciation expense}) / 365])$

Cash on Hand - G, line 1, col 1

Market Securities (Temporary Investments) - G, line 2, col 1

Investments - G, line 28, col 1

Total Operating Expense - G-3, line 4, col 1

Depreciation Expense - S-2, line 26

Days in Net Patient Accounts Receivable

$(\text{accounts receivable} - \text{allow for uncollectible}) / (\text{tot oper rev} / 365)$

Accounts Receivable - G, line 4, column 1

Allowances for uncollectable - G, line 6, column 1

Total operating revenue - G-3, line 3, col 1

Days in Net Total Receivable

$(\text{AR} + \text{notes receivable} + \text{oth receivables} - \text{allow for uncollectable}) / (\text{tot oper rev} / 365 \text{ days})$

Accounts Receivable - G, line 4, column 1

Notes Receivable - G, line 3, column 1

Other Receivables - G, line 5, column 1

Allowances for uncollectable - G, line 6, column 1

Total operating revenue - G-3, line 3, col 1

Average Payment Period (days)

$\text{total current liabilities} / [(\text{total operating expenses} + \text{total other expenses} - \text{depreciation}) / 365]$

Total Current Liabilities - G, line 42, col 1

Total Operating Expense - G-3, line 4, col 1

Total Other Expense - G-3, line 31, col 1

Depreciation Expense - S-2, line 26

Inventory Turnover

$(\text{total operating revenue} + \text{non-operating revenue}) / \text{inventory}$

Total operating revenue - G3, line 3, col 1

Non-operating revenue - G-3, line 26, col 1

Inventory - G, line 7, col 1

Total Asset Turnover

$(\text{total operating revenue} + \text{non-operating revenue}) / \text{total assets}$

Total operating revenue - G-3, line 3, col 1

Non-operating revenue - G-3, line 26, col 1

Total assets - G, line 33, col 1

Long Term Debt to Net Assets

$\text{total long term liabilities} / (\text{total assets} - \text{total liabilities})$

Total long term liabilities - G, line 49, col 1

Total assets - G, line 33, col 1

Total liabilities - G, line 50, col 1

Total Debt to Net Assets

$\text{total liabilities} / (\text{total assets} - \text{total liabilities})$

Total assets - G, line 33, col 1

Total liabilities - G, line 50, col 1

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Average Age of Plant

Accumulated Depreciation - G, lines (14 + 16 + 18 + 20 + 22 + 24), col 1
Depreciation Expense - S-2, line 26

accumulated depreciation / depreciation expense

Malpractice Premiums per Patient Day

Malpractice Premiums - S-2, line 45, col 1
Total Patient Days - S-3, part 1, line 9, col 7

malpractice premiums / total patient days

Malpractice Paid Losses per Patient Day

Malpractice Paid Losses - S-2, line 45, col 2
Total Patient Days - S-3, part 1, line 9, col 7

malpractice paid losses / total patient days

Malpractice Self-Insurance per Patient Day

Malpractice Self-Insurance - S-2, line 45, col 3
Total Patient Days - S-3, part 1, line 9, col 7

malpractice self-insurance / total patient days