

B03 (462003) Shriners Hospital for Children

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	17	34				37	39	
Total Discharges, Acute	119	75	33	75			98	100
Occupancy Rate, Accute	98.7%	100.9%	95.0%	90.5%	100.3%	82.2%	83.0%	80.9%
ALOS, Acute	51.48	166.93	357.39	149.81	165.92	147.93	120.52	115.12
ALOS, Acute CM Adj							-1	
ALOS, Acute, Medicare	8.61	10.45	9.00	4.75	3.67	3.00	4.50	2.74
ALOS, Acute, Non-Medicare	83.63	231.89	508.87	157.99	172.68	153.97	130.83	148.69
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	42.9%	29.3%	30.3%	5.3%	4.0%		8.2%	23.0%
M-Caid Disch/Tot Acute Disch	28.6%	57.3%	39.4%	57.3%	0.0%			
M-care Days/Tot Acute Days	7.2%	1.8%	0.8%	0.2%	0.1%		0.3%	0.6%
M-Caid Days/Tot Acute Days	8.3%	63.2%	86.8%	88.7%	0.0%			
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index							-1.0000	
O/P Gr Rev/Pat Rev	0.0%		0.5%	0.0%		0.3%	1.8%	7.0%
CAPITAL STRUCTURE								
Ave Age of Plant	11.50	12.52	13.50	15.25	13.48	6.39	4.58	4.62
Net PPE/Bed, Tot Facility	\$14,611	\$17,398	\$17,193	\$18,033	\$20,316	\$84,678	\$44,755	\$71,622
Debt/Bed, Tot Facility	\$9,082	\$14,385	\$12,104	\$12,618	\$135,750	\$107,178	\$60,185	\$104,314
Cap Costs/Oper Exp	3.5%	3.4%	3.1%	2.4%	2.0%	8.6%	11.6%	9.7%
Cap Costs/Adj Disch	\$774	\$1,348	\$3,064	\$907	\$973	\$4,864	\$6,206	\$4,775
L-T Debt/Tot Assets	18.2%	14.9%	15.5%	12.9%	76.3%	73.5%	71.1%	73.6%
L-T Debt/Fixed Assets	36.0%	30.0%	29.0%	26.0%	623.0%	111.0%	114.0%	133.0%
L-T Debt Capitalization	21.0%	20.0%		17.0%	81.0%	82.0%		79.0%
Cash Flow/Total Debt	30.0%	22.0%	9.0%	27.0%	1.0%	5.0%	14.0%	19.0%
Debt Service Coverage Ratio	2.68	0.56	0.32	0.97	7.75	1.09	1.70	2.31
LIQUIDITY								
Current Ratio	3.79	1.97	2.14	2.31	3.09	2.25	2.20	5.10
Acid Test Ratio	0.79	0.24	0.31	0.79	1.13	0.73	0.60	2.29
Days in Net Acc Rec	74.91	92.49	73.65	62.40	62.55	85.59	79.95	65.22
Ave Payment Period	27.12	57.90	42.48	46.59	39.38	59.51	55.26	27.52
Days Cash on Hand	21.40	14.07	13.33	36.98	44.42	43.53	33.33	63.09
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$34,819	\$69,278		\$66,427	\$72,226	\$74,337	\$77,029	\$77,013
GR Pat Rev/Adj Dich, CM Adj							(\$1)	
Oper Rev/Adj Disch	\$22,421	\$40,875	\$98,680	\$38,844	\$49,208	\$54,143	\$53,148	\$50,760
Oper Exp/Adj Disch	\$22,016	\$39,997	\$99,777	\$37,749	\$49,843	\$56,568	\$53,471	\$49,263
Oper Exp/Adj Disch, CM and WA							(\$1)	
Deductions/GR Pat Rev	36.3%	41.6%	31.6%	42.2%	31.9%	27.8%	31.5%	34.5%
Oper Profit Margin	1.8%	2.1%	-1.1%	2.8%	-1.3%	-4.5%		3.0%
Total Profit Margin	1.8%	2.1%	-1.1%	2.8%	-0.2%	-3.5%	0.4%	4.0%
Return on Assets	3.3%	3.6%	-2.1%	5.0%	-0.1%	-2.2%	0.3%	4.2%
Cash Flow/Bed Tot Facility	\$2,759	\$3,126	\$1,122	\$3,445	\$1,797	\$4,925	\$8,428	\$19,337

Medicare Cost Reporting Period (Year shown is year at the end of the period):

B03

(462003) Shriners Hospital for Children

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	3.17	1.66	1.74	1.63	1.81	1.83	1.64	1.45
FTEs/100 Adj Disch							54.24	45.78
FTEs/100 Adj Disch, CM Adj							-1	
Salary and Ben Exp/FTE		\$32,852	\$36,857	\$35,943	\$37,147	\$41,030	\$49,100	\$52,818
Salary and Ben Exp/Oper Exp		62.5%	63.1%	63.5%	61.0%	53.8%	49.8%	49.1%
Overhead Exp/Oper Exp	43.0%	43.3%	45.2%	45.3%	46.4%	49.7%	47.7%	43.5%
Disch Per Bed, Acute	7	2.21	0.97	2.21	2.21	2.03	2.51	2.56
Total Asset Turnover Ratio	1.81	1.68	1.88	1.77	0.52	0.63	0.89	1.02
PRICING STRATEGIES								
Markup Ratio, All Ancillary	2.33	2.00	2.10	1.88	1.96	1.61	1.60	1.60
Markup Ratio, Med Sup Sold					1.48	1.95	1.75	1.48
Markup Ratio, Drugs Sold	1.17	1.78	1.22	1.14	1.11	1.18	1.13	1.17
Markup Ratio, Laboratory				2.30	2.33	1.27	1.36	1.23
Markup Ratio, Diag Radiology				1.57			-1.00	
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$73,956	\$99,256	(\$52,641)	\$141,211	(\$47,384)	(\$229,107)	\$35,938	\$461,795
Add: Depreciation	\$92,209	\$92,209	\$92,209	\$87,292	\$106,635	\$261,009	\$468,608	\$479,870
Chng: Accounts Receivable	(\$132,807)	(\$272,661)	\$136,163	\$98,673	(\$23,995)	(\$491,701)	(\$728,382)	(\$137,071)
Chng: Allowable for A/R	\$0	\$0	\$0	\$0	\$15,713	\$46,630	\$36,819	\$103,856
Chng: Other Receivables	(\$24,863)	(\$53,189)	\$77,167	\$450	(\$29,710)	(\$181,138)	\$156,282	\$52,917
Chng: Other Current Assets	(\$3,615)	(\$8,756)	\$81	(\$25,618)	(\$121,695)	\$92,096	(\$19,972)	(\$92,060)
Chng: Current Liabilities	(\$18,037)	\$409,837	(\$155,755)	\$63,876	(\$57,281)	\$511,061	\$297,721	(\$562,465)
Operating Activity Cash	(\$13,157)	\$266,696	\$97,224	\$365,884	(\$157,717)	\$8,850	\$247,014	\$306,842
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$103,876)	(\$306,764)	(\$76,461)	(\$151,944)	\$62,969	(\$5,816,284)	(\$228,661)	(\$105,070)
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$101,629)
Chng: Other Non-Cur Assets	\$0	\$4,825	\$0	\$0	(\$7,025,280)	\$5,976,708	\$128,583	(\$52,909)
Investing Activity Cash	(\$103,876)	(\$301,939)	(\$76,461)	(\$151,944)	(\$6,962,311)	\$160,424	(\$100,078)	(\$259,608)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$15,968)	(\$1,495)	(\$19,910)	(\$24,303)	\$7,230,707	(\$81,824)	(\$85,000)	\$746,472
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$30,843	(\$23,411)	\$0	\$123,438	\$28,743	\$66,992	(\$18,878)	\$14,506
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,629
Financing Activity Cash	\$14,875	(\$24,906)	(\$19,910)	\$99,135	\$7,259,450	(\$14,832)	(\$103,878)	\$862,607
Change in Cash and Temp Inv	(\$102,158)	(\$60,149)	\$853	\$313,075	\$139,422	\$154,442	\$43,058	\$909,841

Medicare Cost Reporting Period (Year shown is year at the end of the period):

C25**(463025) Health Sound Rehab of Utah**

	1989	1990	1991	1992
CAPACITY AND UTILIZATION				
Beds in Service	80			
Total Discharges, Acute	454	570	593	648
Occupancy Rate, Accute	43.1%	56.4%	73.3%	62.0%
ALOS, Acute	27.72	28.87	36.07	27.96
ALOS, Acute CM Adj				
ALOS, Acute, Medicare	26.24	25.47	33.72	23.64
ALOS, Acute, Non-Medicare	30.87	35.95	39.93	37.70
PATIENT AND PAYOR MIX				
M-care Dich/Tot Acute Disch	68.1%	67.5%	62.2%	69.3%
M-Caid Disch/Tot Acute Disch	0.0%			
M-care Days/Tot Acute Days	64.4%	59.6%	58.2%	58.6%
M-Caid Days/Tot Acute Days	0.0%			
Sp-Care Days/Tot Acute Days	0.0%			
M-Care Case Mix Index				
O/P Gr Rev/Pat Rev	9.3%	8.1%	4.9%	7.6%
CAPITAL STRUCTURE				
Ave Age of Plant	0.48	1.88	3.03	0.55
Net PPE/Bed, Tot Facility	\$22,739	\$23,084	\$22,731	\$21,302
Debt/Bed, Tot Facility	\$6,240	\$14,051	\$21,816	\$18,107
Cap Costs/Oper Exp	18.4%	19.5%	13.3%	11.5%
Cap Costs/Adj Disch	\$3,848	\$4,033	\$3,736	\$2,671
L-T Debt/Tot Assets	0.0%	120.7%	0.0%	
L-T Debt/Fixed Assets	0.0%			
L-T Debt Capitalization	-1.0%			
Cash Flow/Total Debt	132.0%	128.0%	77.0%	85.0%
Debt Service Coverage Ratio			4.97	4.26
LIQUIDITY				
Current Ratio	5.18	3.19	2.22	1.04
Acid Test Ratio	0.13	0.24	0.22	-0.09
Days in Net Acc Rec	82.13	80.60	61.37	31.39
Ave Payment Period	18.07	32.76	36.85	37.63
Days Cash on Hand	2.37	8.02	8.21	-3.20
REV EXP AND PROFITABILITY				
GR Pat Rev/Adj Disch	\$22,553	\$29,999	\$44,663	\$36,806
GR Pat Rev/Adj Dich, CM Adj				
Oper Rev/Adj Disch	\$13,673	\$11,694	\$29,434	\$21,434
Oper Exp/Adj Disch	\$14,565	\$13,430	\$28,177	\$23,192
Oper Exp/Adj Disch, CM and WA				
Deductions/GR Pat Rev	13.9%	28.3%	33.9%	42.5%
Oper Profit Margin	-6.5%	-14.8%	4.3%	-8.2%
Total Profit Margin	-6.5%	-14.8%	4.3%	-8.6%
Return on Assets	175.9%	54.2%	28.7%	2414.6%
Cash Flow/Bed Tot Facility	\$8,210	\$17,991	\$16,902	\$15,332

Medicare Cost Reporting Period (Year shown is year at the end of the period):

C25

(463025) Health Sound Rehab of Utah

	1989	1990	1991	1992
PRODUCTIVITY AND EFFICIENCY				
FTEs/Adj Ave Daily Census	2.87	3.77	3.94	4.15
FTEs/100 Adj Disch				
FTEs/100 Adj Disch, CM Adj				
Salary and Ben Exp/FTE	\$38,363	\$32,004	\$32,941	\$36,230
Salary and Ben Exp/Oper Exp	39.9%	46.1%	45.5%	49.6%
Overhead Exp/Oper Exp	50.8%	46.1%	46.9%	48.6%
Disch Per Bed, Acute	5.68	7.13	7.41	8.1
Total Asset Turnover Ratio	-27.09	12.53	6.74	-277.85
PRICING STRATEGIES				
Markup Ratio, All Ancillary	1.51	2.44	2.48	2.56
Markup Ratio, Med Sup Sold				
Markup Ratio, Drugs Sold	2.53	3.19		
Markup Ratio, Laboratory	1.41	1.54		
Markup Ratio, Diag Radiology	0.41	0.57		
STATEMENT OF CASH FLOW				
	1989	1990	1991	1992
OPERATING ACTIVITY				
Net Income	(\$446,898)	(\$1,076,599)	\$784,065	(\$1,234,237)
Add: Depreciation	\$590,563	\$308,217	\$294,001	\$2,230,897
Chng: Accounts Receivable		(\$640,484)	(\$2,193,000)	\$1,355,125
Chng: Allowable for A/R		\$331,701	\$944,754	\$415,337
Chng: Other Receivables		(\$25,032)	\$89,276	\$48,992
Chng: Other Current Assets		\$228,456	(\$280,966)	\$43,696
Chng: Current Liabilities		(\$25,282)	\$1,165,615	(\$296,734)
Operating Activity Cash		(\$899,023)	\$803,745	\$2,563,076
INVESTING ACTIVITY				
Chng: Prop Plant and Equip		(\$71,647)	\$3,461,362	(\$2,116,575)
Chng: Deprec Fund Cash		\$0	\$0	\$0
Chng: Other Non-Cur Assets		(\$13,555)	\$2,975,710	\$299,245
Investing Activity Cash		(\$85,202)	\$6,437,072	(\$1,817,330)
FINANCING ACTIVITY				
Chng: Long Term Liabilities		\$9,338,170	(\$9,338,170)	\$0
Chng: Other Liabilities		\$0	\$0	\$0
Chng: Fund Balance/Equity		(\$8,269,460)	\$2,386,692	(\$1,258,045)
Chng: Depreciation Fund		\$0	\$0	\$0
Financing Activity Cash		\$1,068,710	(\$6,951,478)	(\$1,258,045)
Change in Cash and Temp Inv		\$84,485	\$289,339	(\$512,299)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D01 (464001) Utah State Hospital

	1995
CAPACITY AND UTILIZATION	
Beds in Service	343
Total Discharges, Acute	377
Occupancy Rate, Accute	92.3%
ALOS, Acute	306.55
ALOS, Acute CM Adj	
ALOS, Acute, Medicare	49.26
ALOS, Acute, Non-Medicare	380.31

PATIENT AND PAYOR MIX

M-care Dich/Tot Acute Disch	22.3%
M-Caid Disch/Tot Acute Disch	19.1%
M-care Days/Tot Acute Days	3.6%
M-Caid Days/Tot Acute Days	26.7%
Sp-Care Days/Tot Acute Days	0.0%
M-Care Case Mix Index	
O/P Gr Rev/Pat Rev	

CAPITAL STRUCTURE

Ave Age of Plant	
Net PPE/Bed, Tot Facility	
Debt/Bed, Tot Facility	
Cap Costs/Oper Exp	3.2%
Cap Costs/Adj Disch	\$1,755
L-T Debt/Tot Assets	#Num!
L-T Debt/Fixed Assets	
L-T Debt Capitalization	
Cash Flow/Total Debt	
Debt Service Coverage Ratio	

LIQUIDITY

Current Ratio	
Acid Test Ratio	
Days in Net Acc Rec	
Ave Payment Period	
Days Cash on Hand	

REV EXP AND PROFITABILITY

GR Pat Rev/Adj Disch	\$0
GR Pat Rev/Adj Dich, CM Adj	
Oper Rev/Adj Disch	\$0
Oper Exp/Adj Disch	\$54,644
Oper Exp/Adj Disch, CM and WA	
Deductions/GR Pat Rev	
Oper Profit Margin	
Total Profit Margin	
Return on Assets	
Cash Flow/Bed Tot Facility	\$2,539

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D01

(464001) Utah State Hospital

1995

PRODUCTIVITY AND EFFICIENCY

FTEs/Adj Ave Daily Census	1.53
FTEs/100 Adj Disch	128.63
FTEs/100 Adj Disch, CM Adj	
Salary and Ben Exp/FTE	\$23,983
Salary and Ben Exp/Oper Exp	56.5%
Overhead Exp/Oper Exp	40.0%
Disch Per Bed, Acute	1.1
Total Asset Turnover Ratio	

PRICING STRATEGIES

Markup Ratio, All Ancillary	0.79
Markup Ratio, Med Sup Sold	0
Markup Ratio, Drugs Sold	0.80
Markup Ratio, Laboratory	0.78
Markup Ratio, Diag Radiology	0.56

STATEMENT OF CASH FLOW

1995

OPERATING ACTIVITY

Net Income	(\$27,103,248)
Add: Depreciation	\$870,806
Chng: Accounts Receivable	
Chng: Allowable for A/R	
Chng: Other Receivables	
Chng: Other Current Assets	
Chng: Current Liabilities	

Operating Activity Cash

INVESTING ACTIVITY

Chng: Prop Plant and Equip	
Chng: Deprec Fund Cash	
Chng: Other Non-Cur Assets	

Investing Activity Cash

FINANCING ACTIVITY

Chng: Long Term Liabilities	
Chng: Other Liabilities	
Chng: Fund Balance/Equity	
Chng: Depreciation Fund	

Financing Activity Cash

Change in Cash and Temp Inv

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D03

(464003) Benchmark South

	1988	1989	1990	1991	1992	1993	1995
CAPACITY AND UTILIZATION							
Beds in Service	62					80	62
Total Discharges, Acute	585	669	686	696	681	592	413
Occupancy Rate, Accute	54.9%	61.0%	61.8%	55.8%	44.1%	23.9%	14.3%
ALOS, Acute	21.24	20.63	20.39	18.16	14.66	11.78	7.81
ALOS, Acute CM Adj							
ALOS, Acute, Medicare	17.59	14.26	13.94	13.50	11.60	10.87	8.78
ALOS, Acute, Non-Medicare	21.58	21.33	20.94	18.66	14.92	11.91	7.61
PATIENT AND PAYOR MIX							
M-care Dich/Tot Acute Disch	8.7%	9.9%	7.9%	9.8%	7.6%	12.8%	16.7%
M-Caid Disch/Tot Acute Disch	0.0%						
M-care Days/Tot Acute Days	7.2%	6.8%	5.4%	7.3%	6.0%	11.8%	18.8%
M-Caid Days/Tot Acute Days	0.0%						
Sp-Care Days/Tot Acute Days	0.0%						
M-Care Case Mix Index							
O/P Gr Rev/Pat Rev	1.2%	6.5%	5.5%	6.0%	7.3%	6.0%	11.7%
CAPITAL STRUCTURE							
Ave Age of Plant	2.52	2.36	4.18	5.12	5.96	0.53	2.20
Net PPE/Bed, Tot Facility	\$96,076	\$93,717	\$89,901	\$86,078	\$84,241	\$31,285	\$33,360
Debt/Bed, Tot Facility	\$4,580	\$9,757	\$159,965	\$161,746	\$159,857	\$19,762	\$32,883
Cap Costs/Oper Exp	25.3%	8.4%	14.1%	7.8%	6.5%	8.6%	12.1%
Cap Costs/Adj Disch	\$2,155	\$856	\$1,616	\$837	\$706	\$921	\$841
L-T Debt/Tot Assets	0.0%	93.9%	98.3%	129.4%	145.3%	24.4%	35.9%
L-T Debt/Fixed Assets			168.0%	176.0%	180.0%	40.0%	46.0%
L-T Debt Capitalization			130.0%	141.0%	158.0%	28.0%	61.0%
Cash Flow/Total Debt	159.0%	-15.0%	1.0%	4.0%	-14.0%	-122.0%	-32.0%
Debt Service Coverage Ratio				0.40	-5.54		-3.86
LIQUIDITY							
Current Ratio	7.96	3.24	3.71	3.12	2.34	2.55	0.53
Acid Test Ratio	2.73	0.03	0.17	0.13	0.05	1.02	0.05
Days in Net Acc Rec	98.10	85.80	98.03	85.66	62.43	64.58	87.38
Ave Payment Period	21.54	31.82	26.25	29.42	24.70	32.87	130.99
Days Cash on Hand	58.85	0.80	4.51	3.90	1.26	33.53	6.50
REV EXP AND PROFITABILITY							
GR Pat Rev/Adj Disch	\$10,253	\$11,235	\$12,444	\$12,946	\$11,069	\$9,892	\$8,669
GR Pat Rev/Adj Dich, CM Adj							
Oper Rev/Adj Disch	\$9,029	\$8,994	\$6,778	\$9,866	\$8,331	\$6,727	\$4,749
Oper Exp/Adj Disch	\$10,475	\$10,555	\$10,208	\$10,742	\$10,859	\$10,705	\$6,969
Oper Exp/Adj Disch, CM and WA							
Deductions/GR Pat Rev	13.5%	15.0%	20.1%	24.0%	25.1%	32.3%	46.6%
Oper Profit Margin	-16.0%	-17.4%	-50.6%	-8.9%	-30.3%	-59.1%	-46.7%
Total Profit Margin	-15.9%	-17.4%	-50.6%	-8.9%	-30.3%	-59.1%	-46.7%
Return on Assets	120.0%	-5.8%	-13.9%	-8.9%	-28.7%	-60.7%	-39.3%
Cash Flow/Bed Tot Facility	\$7,277	(\$1,436)	\$1,569	\$6,032	(\$21,598)	(\$24,073)	(\$10,404)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D03

(464003) Benchmark South

	1988	1989	1990	1991	1992	1993	1995
PRODUCTIVITY AND EFFICIENCY							
FTEs/Adj Ave Daily Census	2.53	1.98	2.66	3.77	2.91	3.94	5.39
FTEs/100 Adj Disch							11.54
FTEs/100 Adj Disch, CM Adj							
Salary and Ben Exp/FTE	\$27,333	\$36,459	\$28,966	\$21,703	\$35,789	\$36,463	\$29,620
Salary and Ben Exp/Oper Exp	47.1%	40.0%	37.6%	38.0%	38.6%	43.3%	49.0%
Overhead Exp/Oper Exp	64.9%	55.1%	25.3%	50.5%	53.9%	53.7%	90.5%
Disch Per Bed, Acute	9.44	10.79	11.06	11.23	10.98	7.4	6.66
Total Asset Turnover Ratio	29.18	0.88	0.93	1	0.94	1.02	0.82
PRICING STRATEGIES							
Markup Ratio, All Ancillary	1.35	0.97	0.64	2.04		1.24	1.04
Markup Ratio, Med Sup Sold						.66	0
Markup Ratio, Drugs Sold	1.78	1.22	2.15	2.63		1.30	0.67
Markup Ratio, Laboratory	1.98	1.61	1.71	1.85		1.64	1.55
Markup Ratio, Diag Radiology	0.83	0.96	1.56	1.81		0.11	0.35
STATEMENT OF CASH FLOW							
	1988	1989	1990	1991	1992	1993	1995
OPERATING ACTIVITY							
Net Income	(\$852,126)	(\$1,116,286)	(\$2,489,961)	(\$648,209)	(\$1,858,357)	(\$2,505,899)	(\$1,038,739)
Add: Depreciation	\$235,279	\$357,882	\$265,475	\$269,418	\$277,636	\$385,167	\$226,538
Chng: Accounts Receivable	(\$455,810)	\$175,883	(\$48,169)	(\$612,621)	\$895,589	(\$358,014)	
Chng: Allowable for A/R		\$12,007	(\$45,848)	\$362,516	(\$492,345)	\$675,059	
Chng: Other Receivables	(\$8,528)	(\$42,074)	\$132,892	(\$271,433)	\$263,832	(\$21,610)	
Chng: Other Current Assets				(\$30,693)	(\$9,268)	\$19,779	
Chng: Current Liabilities	(\$10,184,974)	\$317,981	(\$254,577)	\$316,684	(\$97,603)	\$51,345	
Operating Activity Cash				(\$614,338)	(\$1,020,516)	(\$1,754,173)	
INVESTING ACTIVITY							
Chng: Prop Plant and Equip	(\$126,724)	(\$33,122)	\$14,029	\$1,433,884	(\$163,756)	\$2,335,002	
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0			
Chng: Other Non-Cur Assets	\$9,383,481	(\$8,913,061)	(\$44,043)	\$41,843	(\$21,079)	(\$143,499)	
Investing Activity Cash	\$9,256,757	(\$8,946,183)	(\$30,014)	\$1,475,727			
FINANCING ACTIVITY							
Chng: Long Term Liabilities	\$674,250	\$8,551,987	(\$441,288)	\$1,298,616	(\$19,484)	(\$8,381,543)	
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	
Chng: Fund Balance/Equity	\$604,573	\$1,366,345	\$2,328,547	(\$1,951,537)	\$1,169,360	\$8,501,600	
Chng: Depreciation Fund	\$0	\$0	\$0	\$0			
Financing Activity Cash	\$1,278,823	\$9,918,332	\$1,887,259	(\$652,921)			
Change in Cash and Temp Inv				\$208,468			

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D05

(464005) Charter Summit Hospital (closed 1993)

	1988	1989	1990	1991	1992	1993
CAPACITY AND UTILIZATION						
Beds in Service	80					
Total Discharges, Acute	615	649	575	602	691	456
Occupancy Rate, Accute	40.3%	49.8%	35.5%	33.8%	35.4%	
ALOS, Acute	19.11	22.40	18.03	16.40	14.94	10.37
ALOS, Acute CM Adj						
ALOS, Acute, Medicare	18.27	13.67	14.62	14.95	11.38	9.73
ALOS, Acute, Non-Medicare	19.19	23.06	18.56	16.56	15.39	10.43
PATIENT AND PAYOR MIX						
M-care Dich/Tot Acute Disch	9.1%	7.1%	13.4%	10.5%	11.3%	9.0%
M-Caid Disch/Tot Acute Disch	0.0%					
M-care Days/Tot Acute Days	8.7%	4.3%	10.9%	9.5%	8.6%	8.4%
M-Caid Days/Tot Acute Days	0.0%					
Sp-Care Days/Tot Acute Days	0.0%					
M-Care Case Mix Index						
O/P Gr Rev/Pat Rev	0.0%	2.5%	4.2%	2.7%	3.2%	4.2%
CAPITAL STRUCTURE						
Ave Age of Plant	1.58	2.19	4.08	5.28	0.37	
Net PPE/Bed, Tot Facility	\$95,555	\$91,495	\$88,002	\$84,995	\$32,133	
Debt/Bed, Tot Facility	\$2,985	\$113,860	\$105,162	\$102,273	\$68,031	\$13,903
Cap Costs/Oper Exp	26.0%	24.8%	9.5%	10.0%	5.9%	7.9%
Cap Costs/Adj Disch	\$2,622	\$2,811	\$1,170	\$1,130	\$1,010	\$751
L-T Debt/Tot Assets	0.0%			93.3%	89.1%	0.0%
L-T Debt/Fixed Assets		117.0%	115.0%	108.0%	173.0%	
L-T Debt Capitalization		100.0%	102.0%	104.0%	111.0%	
Cash Flow/Total Debt	-183.0%	0.0%	-18.0%	-7.0%	-89.0%	-76.0%
Debt Service Coverage Ratio		0.88	-2.20	-0.78	-11.11	-4.88
LIQUIDITY						
Current Ratio	5.28	3.22	3.87	1.30	1.71	0.36
Acid Test Ratio		0.43	-0.42	-0.09	0.23	0.11
Days in Net Acc Rec	94.28	70.09	88.49	67.03	74.85	
Ave Payment Period	15.07	28.58	15.53	45.07	30.21	
Days Cash on Hand		12.21	-6.49	-4.19	6.84	
REV EXP AND PROFITABILITY						
GR Pat Rev/Adj Disch	\$10,122	\$11,356	\$11,598	\$12,792	\$13,220	\$10,053
GR Pat Rev/Adj Dich, CM Adj						
Oper Rev/Adj Disch	\$6,226	\$6,240	\$9,171	\$8,994	\$9,245	\$7,011
Oper Exp/Adj Disch	\$7,044	\$6,028	\$8,333	\$11,348	\$17,029	\$9,545
Oper Exp/Adj Disch, CM and WA						
Deductions/GR Pat Rev	14.7%	15.6%	29.6%	30.1%	30.4%	30.6%
Oper Profit Margin	-13.1%	3.4%	9.1%	-26.2%	-84.2%	-36.1%
Total Profit Margin	-13.1%	3.4%	9.1%	-26.2%	-84.2%	-36.1%
Return on Assets	9760.9%	-12.3%	-30.2%	-18.5%	-111.1%	226.6%
Cash Flow/Bed Tot Facility	(\$5,464)	\$46	(\$19,144)	(\$7,146)	(\$60,447)	(\$10,608)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D05

(464005) Charter Summit Hospital (closed 1993)

	1988	1989	1990	1991	1992	1993
PRODUCTIVITY AND EFFICIENCY						
FTEs/Adj Ave Daily Census	2.95	2.37	3.27	3.38	2.84	
FTEs/100 Adj Disch						
FTEs/100 Adj Disch, CM Adj						
Salary and Ben Exp/FTE	\$32,008	\$35,899	\$37,176	\$30,955	\$35,273	\$24,704
Salary and Ben Exp/Oper Exp	49.0%	46.1%	48.7%	41.5%	24.1%	45.1%
Overhead Exp/Oper Exp	69.0%	66.2%	62.9%	58.9%	33.5%	60.2%
Disch Per Bed, Acute	7.69	8.11	7.19	7.53	8.64	5.7
Total Asset Turnover Ratio	-608.56	0.7	0.59	0.7	1.31	-6.24
PRICING STRATEGIES						
Markup Ratio, All Ancillary	1.34		0.63	1.07	1.84	1.08
Markup Ratio, Med Sup Sold					1.23	.65
Markup Ratio, Drugs Sold	0.57		1.37	1.34	1.27	0.57
Markup Ratio, Laboratory	1.86		1.33	2.03	2.03	1.81
Markup Ratio, Diag Radiology	8.12		0.62	0.17	0.56	
STATEMENT OF CASH FLOW						
	1988	1989	1990	1991	1992	1993
OPERATING ACTIVITY						
Net Income	(\$503,060)	\$141,366	\$502,918	(\$1,455,036)	(\$5,557,436)	(\$1,206,296)
Add: Depreciation	\$415,005	\$435,824	\$309,577	\$295,189	\$286,236	\$183,886
Chng: Accounts Receivable	\$37,887	(\$269,926)	(\$609,798)	\$373,689	(\$208,675)	\$840,544
Chng: Allowable for A/R	(\$180,852)	\$322,734	\$226,901	\$6,542	(\$286,529)	\$244,196
Chng: Other Receivables	(\$3,599)	\$33,405	\$24,634	(\$111,504)	\$162,252	\$0
Chng: Other Current Assets	(\$3,745,466)	(\$160,075)	(\$505,299)	\$472,573	\$28,896	\$91,917
Chng: Current Liabilities	\$28,823	(\$86,509)	\$130,538	\$530,331	\$153,014	\$129,655
Operating Activity Cash	(\$3,951,262)	\$416,819	\$79,471	\$111,784	(\$5,422,242)	\$283,902
INVESTING ACTIVITY						
Chng: Prop Plant and Equip	(\$321,901)	(\$375,045)	(\$180,837)	(\$2,433,963)	\$3,942,720	
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$124,181	\$62,090	\$114,179	\$160,121	(\$749,542)	
Investing Activity Cash	(\$197,720)	(\$312,955)	(\$66,658)	(\$2,273,842)	\$3,193,178	
FINANCING ACTIVITY						
Chng: Long Term Liabilities	(\$2,269,722)	\$0	\$0	\$7,352,311	(\$2,892,376)	(\$4,459,935)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$6,684,051	(\$77,754)	(\$11,097)	(\$5,239,835)	\$5,421,068	\$696
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	\$4,414,329	(\$77,754)	(\$11,097)	\$2,112,476	\$2,528,692	(\$4,459,239)
Change in Cash and Temp Inv	\$265,347	\$26,110	\$1,716	(\$49,582)	\$299,628	

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D07 (464007) Benchmark Regional Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	56					32		20
Total Discharges, Acute	364	498	575	684	687	692	756	559
Occupancy Rate, Accute	43.4%	43.5%	49.4%	43.7%	42.9%	56.4%	58.3%	93.8%
ALOS, Acute	24.37	17.85	17.57	13.05	12.77	9.52	9.00	12.25
ALOS, Acute CM Adj							-1	
ALOS, Acute, Medicare	17.50	16.86	20.67	21.60	12.29	10.98	10.50	12.00
ALOS, Acute, Non-Medicare	24.56	17.88	17.49	12.66	12.79	9.42	8.97	12.28
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	2.8%		2.6%	4.4%	4.1%	6.1%	2.4%	12.0%
M-Caid Disch/Tot Acute Disch	0.0%							
M-care Days/Tot Acute Days	2.0%	2.7%	3.1%	7.3%	3.9%	7.0%	2.8%	11.7%
M-Caid Days/Tot Acute Days	0.0%							
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index							-1.0000	
O/P Gr Rev/Pat Rev	3.3%	2.4%	2.1%	2.6%		4.2%	4.8%	5.9%
CAPITAL STRUCTURE								
Ave Age of Plant	2.30	2.70	3.63	4.51	5.60	5.86	5.65	5.79
Net PPE/Bed, Tot Facility	\$86,613	\$85,527	\$83,228	\$81,690	\$80,224	\$79,539	\$79,811	\$78,707
Debt/Bed, Tot Facility	\$4,557	\$3,012	\$5,343	\$5,454	\$4,242	\$6,302	\$18,274	\$59,203
Cap Costs/Oper Exp	26.4%	22.6%	20.6%	14.4%	11.2%	11.3%	13.9%	13.3%
Cap Costs/Adj Disch	\$3,036	\$1,777	\$1,752	\$1,073	\$875	\$763	\$823	\$909
L-T Debt/Tot Assets	105.7%	104.2%	109.6%	0.0%				
L-T Debt/Fixed Assets							-100.0%	
L-T Debt Capitalization							-100.0%	
Cash Flow/Total Debt	134.0%	281.0%	422.0%	184.0%	202.0%	144.0%	71.0%	46.0%
Debt Service Coverage Ratio				1.06	1.17	0.99	1.10	1.84
LIQUIDITY								
Current Ratio	3.55	5.96	6.25	-5.07	-6.61	-4.54	-1.57	0.41
Acid Test Ratio	-0.22	-0.17	-0.09	-0.74	-0.18	0.26	-0.02	-0.01
Days in Net Acc Rec	96.90	85.29	96.15	85.82	61.60	-110.95	-85.78	58.43
Ave Payment Period	22.14	15.85	22.44	21.91	16.11	22.43	54.59	156.24
Days Cash on Hand	-4.80	-2.74	-2.06	-16.32	-2.83	5.79	-1.32	-1.71
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$12,041	\$9,974	\$10,718	\$11,172	\$11,685	\$9,860	\$10,141	\$11,272
GR Pat Rev/Adj Dich, CM Adj							(\$1)	
Oper Rev/Adj Disch	\$15,865	\$11,289	\$10,563	\$7,292	\$7,730	\$6,575	\$5,842	\$7,254
Oper Exp/Adj Disch	\$18,855	\$15,697	\$14,479	\$7,441	\$7,822	\$6,754	\$5,941	\$6,845
Oper Exp/Adj Disch, CM and WA							(\$1)	
Deductions/GR Pat Rev	16.1%	22.2%	22.6%	35.3%	34.1%	33.9%	42.7%	35.9%
Oper Profit Margin	-18.8%	-39.0%	-37.1%	-2.0%	-1.2%	-2.7%		5.6%
Total Profit Margin	-18.8%	-38.9%	-36.9%	-2.0%	-1.2%	-2.7%	-1.7%	5.6%
Return on Assets	-8.3%	2.3%	7.5%	-1.8%	-1.1%	-2.8%	-2.1%	5.5%
Cash Flow/Bed Tot Facility	\$6,116	\$8,460	\$22,528	\$10,043	\$8,565	\$9,092	\$13,022	\$27,404

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D07

(464007) Benchmark Regional Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	2.55	2.57	2.33	2.71	3.04	2.9	2.57	2.25
FTEs/100 Adj Disch							6.34	7.56
FTEs/100 Adj Disch, CM Adj							-1	
Salary and Ben Exp/FTE	\$28,622	\$28,429	\$30,652	\$32,361	\$31,035	\$36,304	\$46,823	\$47,793
Salary and Ben Exp/Oper Exp	42.3%	45.3%	40.5%	42.1%	42.2%	40.6%	50.0%	52.8%
Overhead Exp/Oper Exp	62.1%	62.3%	54.3%	48.6%	46.0%	46.3%	47.5%	46.0%
Disch Per Bed, Acute	6.5	8.89	10.27	12.21	12.27	21.63	23.63	27.95
Total Asset Turnover Ratio	0.63	0.65	0.73	0.87	0.95	1	1.21	0.98
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.09	2.11	1.86	1.62	1.50	1.08	1.14	0.83
Markup Ratio, Med Sup Sold					1.84	2.2	1.86	.07
Markup Ratio, Drugs Sold	1.23	1.25	1.46	1.45	1.23	1.47	2.15	2.42
Markup Ratio, Laboratory	1.73	2.06	2.17	2.19	2.02	2.52	3.42	3.45
Markup Ratio, Diag Radiology	1.16	0.32	0.63	1.24	0.99	1.90	0.86	2.57
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$1,126,708)	(\$2,241,106)	(\$2,292,079)	(\$104,555)	(\$64,268)	(\$156,902)	(\$117,014)	\$476,078
Add: Depreciation	\$125,174	\$131,106	\$131,759	\$136,309	\$133,734	\$153,713	\$185,202	\$222,863
Chng: Accounts Receivable	(\$31,090)	(\$603,252)	(\$247,458)	(\$557,538)	\$625,000	(\$410,550)	(\$869,785)	(\$90,842)
Chng: Allowable for A/R	\$5,884	\$57,926	\$252,074	\$395,018	(\$280,856)	\$241,001	\$831,846	(\$212,858)
Chng: Other Receivables	(\$30,869)	(\$11,873)	(\$1,229)	\$36,909	(\$68,224)	\$2,815,624	(\$77,253)	(\$2,658,007)
Chng: Other Current Assets	(\$29,601)	\$25,627	\$4,231	\$2,780,808	(\$67,329)	(\$2,480,788)	(\$1,494)	(\$24,081)
Chng: Current Liabilities	\$115,701	(\$387,222)	(\$56,304)	(\$13,734)	(\$67,895)	\$115,402	\$670,400	\$2,292,021
Operating Activity Cash	(\$971,509)	(\$3,028,794)	(\$2,209,006)	\$2,673,217	\$210,162	\$277,500	\$621,902	\$5,174
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	\$260,888	\$258,523	\$361,570	\$3,783,842	(\$51,672)	(\$115,325)	(\$200,445)	(\$161,034)
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	(\$2,810,053)	\$27,291	(\$29,446)	\$2,447	(\$2,142)
Investing Activity Cash	\$260,888	\$258,523	\$361,570	\$973,789	(\$24,381)	(\$144,771)	(\$197,998)	(\$163,176)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$756,000)	\$0	\$0	(\$1,770,000)	\$0	\$0	\$0	\$0
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$1,466,777	\$2,770,471	\$1,847,636	\$6,894,017	\$0	(\$1)	(\$539,649)	\$146,383
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	\$710,777	\$2,770,471	\$1,847,636	(\$3,875,983)	\$0	(\$1)	(\$539,649)	\$146,383
Change in Cash and Temp Inv	\$156	\$200	\$200	(\$228,977)	\$185,781	\$132,728	(\$115,745)	(\$11,619)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D08 (464008) Wasatch Canyons Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	64			46	44			
Total Discharges, Acute	430	415	463	445	381	618	662	495
Occupancy Rate, Acute	25.2%	20.4%	24.2%	28.7%	23.0%	32.6%	29.9%	22.1%
ALOS, Acute	13.70	11.50	12.24	10.84	9.68	8.48	7.26	7.18
ALOS, Acute CM Adj							-1	
ALOS, Acute, Medicare	18.92	10.49	12.94	12.43	9.28	10.78	9.33	9.56
ALOS, Acute, Non-Medicare	13.37	11.60	12.15	10.56	9.75	8.18	7.02	6.85
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	6.0%	8.9%	11.2%	14.6%	13.9%	11.7%	10.4%	12.3%
M-Caid Disch/Tot Acute Disch	0.0%							
M-care Days/Tot Acute Days	8.3%	8.1%	11.9%	16.8%	13.3%	14.8%	13.4%	16.4%
M-Caid Days/Tot Acute Days	0.0%							
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index							-1.0000	
O/P Gr Rev/Pat Rev	17.5%	31.0%	29.5%	29.6%	32.9%	29.6%	36.0%	34.5%
CAPITAL STRUCTURE								
Ave Age of Plant	2.36	2.95	4.00	5.02	6.49	7.46	8.42	10.88
Net PPE/Bed, Tot Facility	\$146,527	\$140,439	\$132,731	\$173,302	\$170,501	\$160,027	\$148,573	\$137,834
Debt/Bed, Tot Facility	\$180,198	\$174,148	\$173,268	\$276,313	\$288,883	\$289,123	\$289,760	\$6,150
Cap Costs/Oper Exp	17.3%	14.8%	14.3%	14.2%	14.5%	12.1%	13.0%	0.4%
Cap Costs/Adj Disch	\$2,362	\$1,975	\$1,854	\$1,797	\$1,971	\$1,024	\$901	\$27
L-T Debt/Tot Assets	116.2%	0.0%		134.7%	146.9%	151.9%	165.0%	0.0%
L-T Debt/Fixed Assets	115.0%	120.0%	127.0%	152.0%	162.0%	172.0%	185.0%	
L-T Debt Capitalization	114.0%	108.0%	113.0%	144.0%	158.0%	164.0%	181.0%	
Cash Flow/Total Debt	2.0%	-7.0%	-8.0%	-5.0%	-12.0%	-13.0%	-9.0%	-263.0%
Debt Service Coverage Ratio	0.09	-0.98		-0.50	-2.63		-2.72	
LIQUIDITY								
Current Ratio	1.45	4.08	4.63	1.72	1.25	1.55	1.27	1.32
Acid Test Ratio	0.39	0.51	0.45	0.00				
Days in Net Acc Rec	32.77	70.10	64.58	39.67	31.80	49.99	37.96	40.37
Ave Payment Period	42.16	18.50	14.71	29.15	30.18	32.11	34.69	22.94
Days Cash on Hand	16.37	9.41	6.57	0.07	0.06	0.05		
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$13,087	\$11,354	\$12,269	\$12,508	\$10,346	\$6,880	\$6,218	\$6,674
GR Pat Rev/Adj Dich, CM Adj							(\$1)	
Oper Rev/Adj Disch	\$16,737	\$18,642	\$18,655	\$9,276	\$8,807	\$5,563	\$4,939	\$4,754
Oper Exp/Adj Disch	\$20,167	\$19,581	\$20,483	\$12,671	\$13,571	\$8,434	\$6,936	\$6,258
Oper Exp/Adj Disch, CM and WA							(\$1)	
Deductions/GR Pat Rev	16.2%	18.4%	25.2%	28.7%	29.3%	32.4%	33.7%	39.0%
Oper Profit Margin	-20.5%	-5.0%	-9.8%	-36.6%	-54.1%	-51.6%		-31.6%
Total Profit Margin	-20.5%	-5.0%	-9.8%	-36.6%	-54.0%	-51.6%	-40.5%	-31.6%
Return on Assets	-11.1%	-21.7%	-23.3%	-23.9%	-32.8%	-31.6%	-28.2%	-17.7%
Cash Flow/Bed Tot Facility	\$3,754	(\$12,199)	(\$13,291)	(\$13,187)	(\$36,005)	(\$36,807)	(\$25,784)	(\$16,171)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D08

(464008) Wasatch Canyons Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.21	6.92	5.91	6.77	7.57	5.69	5.25	5.85
FTEs/100 Adj Disch							10.43	11.51
FTEs/100 Adj Disch, CM Adj							-1	
Salary and Ben Exp/FTE	\$36,298	\$34,367	\$38,368	\$40,291	\$45,243	\$44,494	\$47,904	\$36,196
Salary and Ben Exp/Oper Exp	52.1%	56.2%	58.7%	63.9%	66.9%	69.8%	72.1%	66.6%
Overhead Exp/Oper Exp	45.2%	43.2%	41.3%	36.2%	56.9%	37.8%	39.0%	19.7%
Disch Per Bed, Acute	6.72	6.48	7.23	9.67	8.66	14.05	15.05	11.25
Total Asset Turnover Ratio	0.56	0.54	0.61	0.63	0.5	0.51	0.58	0.48
PRICING STRATEGIES								
Markup Ratio, All Ancillary	0.79	0.85	0.99	6.60	1.60	1.63	1.46	2.16
Markup Ratio, Med Sup Sold						2.29	1.27	2.33
Markup Ratio, Drugs Sold	1.00	0.92	1.16	1.30	1.48	1.85	1.43	1.68
Markup Ratio, Laboratory	1.92	1.94	2.09	2.04	1.91	1.39	1.56	3.31
Markup Ratio, Diag Radiology	1.65	1.81	1.16	2.83	0.89	1.41	1.18	1.32
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$1,786,947)	(\$563,866)	(\$1,200,984)	(\$2,145,342)	(\$2,704,182)	(\$2,517,736)	(\$2,067,572)	(\$1,136,542)
Add: Depreciation	\$505,340	\$598,776	\$579,882	\$569,442	\$517,075	\$516,877	\$516,759	\$425,030
Chng: Accounts Receivable	(\$273,282)	(\$422,678)	(\$785,629)	\$3,687,143	\$230,646	\$139,347	\$115,203	\$103,398
Chng: Allowable for A/R	(\$29,178)	\$741,747	\$771,394	(\$1,498,632)	(\$30,500)	(\$342,500)	\$0	\$0
Chng: Other Receivables	\$1,437	(\$134,719)	\$87,772	(\$9,920)	\$50,849	\$6,283	\$0	\$0
Chng: Other Current Assets	(\$61,671)	(\$137,391)			\$31,630	\$1,627	\$15,313	\$343,131
Chng: Current Liabilities	\$51,966	\$7,065	\$1,229,086	(\$1,043,782)	\$457	\$10,570	\$28,005	(\$362,588)
Operating Activity Cash	(\$1,592,335)	\$88,934			(\$1,904,025)	(\$2,185,532)	(\$1,392,292)	(\$627,571)
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$261,063)	(\$1,069,649)	\$68,410	\$1,291,681	(\$47,236)	(\$56,003)	(\$12,770)	\$47,460
Chng: Deprec Fund Cash	(\$195,147)	\$105,387	\$48,788	\$140,972	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$234,901	\$17,439,245	(\$957,752)	(\$15,667,091)	(\$6,829)	\$6,797	\$32	\$0
Investing Activity Cash	(\$221,309)	\$16,474,983	(\$840,554)	(\$14,234,438)	(\$54,065)	(\$49,206)	(\$12,738)	\$47,460
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$1,878,964	(\$16,730,446)	\$0	\$12,116,250	\$0	\$0	\$0	(\$12,116,250)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$21)	(\$2)	\$4	\$2,932,359	\$1,957,840	\$2,234,613	\$1,404,982	\$12,695,365
Chng: Depreciation Fund	\$195,147	(\$105,387)	(\$48,788)	(\$140,972)	\$0	\$0	\$0	\$0
Financing Activity Cash	\$2,074,090	(\$16,835,835)	(\$48,784)	\$14,907,637	\$1,957,840	\$2,234,613	\$1,404,982	\$579,115
Change in Cash and Temp Inv	\$260,446	(\$271,918)			(\$250)	(\$125)	(\$48)	(\$996)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D09**(464009) University Neuro Institute**

	1988	1989	1990	1991	1992	1993
CAPACITY AND UTILIZATION						
Beds in Service	90					
Total Discharges, Acute	1,164	1,208	1,279	1,378	1,388	1,232
Occupancy Rate, Accute	62.3%	70.7%	67.0%	65.6%	59.9%	47.6%
ALOS, Acute	17.57	19.23	17.22	15.63	14.16	12.70
ALOS, Acute CM Adj						
ALOS, Acute, Medicare	19.25	18.57	17.78	15.72	15.62	13.68
ALOS, Acute, Non-Medicare	17.29	19.35	17.01	15.61	13.66	12.24
PATIENT AND PAYOR MIX						
M-care Dich/Tot Acute Disch	14.3%	16.1%	26.1%	25.3%	25.8%	31.9%
M-Caid Disch/Tot Acute Disch	0.0%					
M-care Days/Tot Acute Days	15.6%	15.5%	27.0%	25.4%	28.4%	34.4%
M-Caid Days/Tot Acute Days	0.0%					
Sp-Care Days/Tot Acute Days	0.0%					
M-Care Case Mix Index						
O/P Gr Rev/Pat Rev	0.0%	2.9%	3.0%	1.7%	5.4%	10.5%
CAPITAL STRUCTURE						
Ave Age of Plant	1.49	2.41	3.28	4.01	4.68	5.60
Net PPE/Bed, Tot Facility	\$111,227	\$116,459	\$109,256	\$107,410	\$105,239	\$102,065
Debt/Bed, Tot Facility	\$190,358	\$4,543	\$18,199	\$202,371	\$192,674	\$189,766
Cap Costs/Oper Exp	6.7%	7.7%	7.6%	6.3%	7.7%	8.2%
Cap Costs/Adj Disch	\$599	\$732	\$774	\$599	\$647	\$658
L-T Debt/Tot Assets	3.3%	10.0%	5.5%	128.2%	123.6%	141.0%
L-T Debt/Fixed Assets	167.0%			171.0%	157.0%	169.0%
L-T Debt Capitalization	120.0%			148.0%	155.0%	164.0%
Cash Flow/Total Debt	-6.0%	310.0%	49.0%	6.0%	9.0%	10.0%
Debt Service Coverage Ratio	-0.65			0.72	1.03	1.13
LIQUIDITY						
Current Ratio	8.89	7.95	1.81	1.73	0.95	1.05
Acid Test Ratio	0.94	0.26	0.01	0.16	-0.06	-0.09
Days in Net Acc Rec	129.98	94.82	84.05	73.37	71.02	57.14
Ave Payment Period	14.41	13.07	45.69	47.99	74.99	53.36
Days Cash on Hand	13.56	3.39	0.29	7.62	-4.66	-4.98
REV EXP AND PROFITABILITY						
GR Pat Rev/Adj Disch	\$9,610	\$11,711	\$14,701	\$16,096	\$16,388	\$15,939
GR Pat Rev/Adj Dich, CM Adj						
Oper Rev/Adj Disch	\$2,640	\$2,832	\$4,554	\$8,875	\$8,122	\$7,837
Oper Exp/Adj Disch	\$3,371	\$3,711	\$4,281	\$9,536	\$8,394	\$8,024
Oper Exp/Adj Disch, CM and WA						
Deductions/GR Pat Rev	23.4%	24.3%	37.5%	45.1%	51.0%	51.5%
Oper Profit Margin	-27.7%	-31.1%	6.0%	-7.4%	-3.4%	-2.4%
Total Profit Margin	-27.5%	-30.5%	6.2%	-6.7%	-3.4%	-2.4%
Return on Assets	-12.4%	19.5%	41.9%	-6.5%	-3.3%	-2.3%
Cash Flow/Bed Tot Facility	(\$12,096)	\$14,077	\$8,956	\$12,659	\$17,958	\$18,982

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D09

(464009) University Neuro Institute

	1988	1989	1990	1991	1992	1993
PRODUCTIVITY AND EFFICIENCY						
FTEs/Adj Ave Daily Census	2.93	2.67	2.94	2.48	2.65	2.65
FTEs/100 Adj Disch						
FTEs/100 Adj Disch, CM Adj						
Salary and Ben Exp/FTE	\$22,507	\$25,501	\$28,069	\$33,612	\$35,361	\$40,705
Salary and Ben Exp/Oper Exp	35.1%	37.9%	38.2%	37.5%	43.4%	46.8%
Overhead Exp/Oper Exp	39.6%	38.9%	39.8%	42.8%	45.8%	52.0%
Disch Per Bed, Acute	12.93	13.42	14.21	15.31	15.42	13.69
Total Asset Turnover Ratio	0.59	-3.81	-4.23	0.96	0.98	0.97
PRICING STRATEGIES						
Markup Ratio, All Ancillary	2.09	1.87		2.30	1.45	1.64
Markup Ratio, Med Sup Sold					.84	.26
Markup Ratio, Drugs Sold	1.85	2.14			2.23	2.17
Markup Ratio, Laboratory	1.76	1.69			1.16	1.82
Markup Ratio, Diag Radiology	0.91	1.46			0.87	0.87

STATEMENT OF CASH FLOW

	1988	1989	1990	1991	1992	1993
OPERATING ACTIVITY						
Net Income	(\$846,605)	(\$1,077,971)	\$370,602	(\$927,434)	(\$399,037)	(\$256,422)
Add: Depreciation	\$332,864	\$352,969	\$372,483	\$405,259	\$441,834	\$449,243
Chng: Accounts Receivable	(\$203,582)	(\$738,603)	(\$830,402)	(\$3,169,139)	\$309,173	\$1,767,333
Chng: Allowable for A/R	(\$4,600)	\$165,600	\$31,200	\$2,796,036	(\$103,769)	(\$1,039,578)
Chng: Other Receivables	(\$19,073)	(\$4,873)	(\$30,588)	\$63,554	(\$8,567)	(\$99,301)
Chng: Other Current Assets	(\$104,417)	\$62,511	(\$5,304)	(\$119,134)	\$2,901	\$78,007
Chng: Current Liabilities	\$834,207	(\$157,970)	\$711,726	(\$1,456,335)	\$734,446	(\$889,654)
Operating Activity Cash	(\$11,206)	(\$1,398,337)	\$619,717	(\$2,407,193)	\$976,981	\$9,628
INVESTING ACTIVITY						
Chng: Prop Plant and Equip	(\$270,469)	(\$302,612)	(\$358,843)	(\$9,652,378)	(\$246,450)	(\$163,603)
Chng: Deprec Fund Cash	\$0	\$0			\$0	\$0
Chng: Other Non-Cur Assets	\$29,057	\$29,056	\$29,048	(\$240,288)	(\$1,588)	\$55,184
Investing Activity Cash	(\$241,412)	(\$273,556)			(\$248,038)	(\$108,419)
FINANCING ACTIVITY						
Chng: Long Term Liabilities	\$28,980	\$23,871	\$20,370	\$16,412,117	(\$1,607,224)	\$627,912
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$315,800	\$402,100	(\$116,200)	(\$2,906,913)	\$455,979	(\$522,259)
Chng: Depreciation Fund	\$0	\$0			\$0	\$0
Financing Activity Cash	\$344,780	\$425,971			(\$1,151,245)	\$105,653
Change in Cash and Temp Inv	\$92,162	(\$1,245,922)			(\$422,302)	\$6,862

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D10 (464010) CPC Olympus View Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	102					45		
Total Discharges, Acute	408	454	607	559	607	625	681	771
Occupancy Rate, Accute	20.3%	22.0%	28.9%	30.5%	26.0%	46.9%	33.4%	34.3%
ALOS, Acute	18.50	18.04	17.72	20.28	15.97	12.32	8.07	7.30
ALOS, Acute CM Adj							-1	
ALOS, Acute, Medicare	19.36	19.43	14.70	16.53	13.66	12.45	7.04	7.88
ALOS, Acute, Non-Medicare	18.15	17.19	18.09	21.09	16.35	12.30	8.20	7.21
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	28.4%	38.1%	10.9%	17.7%	14.0%	12.8%	11.7%	12.7%
M-Caid Disch/Tot Acute Disch	0.0%			0.2%			0.0%	
M-care Days/Tot Acute Days	29.8%	41.0%	9.0%	14.4%	12.0%	12.9%	10.2%	13.7%
M-Caid Days/Tot Acute Days	0.0%							
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index							-1.0000	
O/P Gr Rev/Pat Rev	0.4%	2.9%	7.2%	9.1%	5.3%	3.5%	3.4%	7.4%
CAPITAL STRUCTURE								
Ave Age of Plant	0.87	1.22	1.58	1.94	2.23	2.57	2.76	2.48
Net PPE/Bed, Tot Facility	\$4,743	\$4,249	\$4,115	\$4,098	\$4,350	\$3,755	\$3,059	\$3,069
Debt/Bed, Tot Facility	\$26,075	\$24,760	\$31,938	\$45,672	\$53,765	\$67,243	\$71,924	\$89,953
Cap Costs/Oper Exp	6.9%	8.4%	5.7%	4.9%	5.2%	5.0%	4.2%	4.0%
Cap Costs/Adj Disch	\$658	\$826	\$492	\$596	\$535	\$527	\$275	\$289
L-T Debt/Tot Assets				5.9%	6.5%	3.8%		0.5%
L-T Debt/Fixed Assets	11.0%	18.0%	23.0%	27.0%	22.0%	25.0%	31.0%	4.0%
L-T Debt Capitalization	-5.0%		-7.0%	-4.0%	-3.0%	-2.0%		0.0%
Cash Flow/Total Debt	-22.0%	-27.0%	21.0%	-33.0%	-31.0%	0.0%	3.0%	-23.0%
Debt Service Coverage Ratio	-0.21	-0.25	0.21	-9.35	-0.39	-0.10	0.92	-0.21
LIQUIDITY								
Current Ratio	0.39	0.12	0.42	0.34	0.20	0.32	0.30	
Acid Test Ratio	0.05	-0.46	-0.30				-1.00	0.08
Days in Net Acc Rec	93.21	141.38	133.36	94.75	82.30	116.04	83.29	92.46
Ave Payment Period	255.11	202.15	211.69	226.95	307.25	374.72	349.01	325.40
Days Cash on Hand	11.48	-93.15	-62.58				-1.00	26.16
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$8,962	\$10,236	\$13,017	\$16,491	\$13,366	\$16,863	\$12,096	\$11,173
GR Pat Rev/Adj Dich, CM Adj							(\$1)	
Oper Rev/Adj Disch				\$9,078	\$7,142	\$9,961	\$6,300	\$5,694
Oper Exp/Adj Disch				\$12,210	\$10,315	\$10,506	\$6,515	\$7,339
Oper Exp/Adj Disch, CM and WA							(\$1)	
Deductions/GR Pat Rev	17.5%	27.0%	29.9%	45.6%	50.8%	46.8%	49.6%	50.9%
Oper Profit Margin				-34.5%	-44.4%	-5.5%		-28.9%
Total Profit Margin				-34.5%	-44.4%	-5.5%	-3.4%	-28.9%
Return on Assets	-53.7%	-140.8%	21.2%	-99.0%	-136.0%	-13.9%	-10.4%	-76.4%
Cash Flow/Bed Tot Facility	(\$5,653)	(\$6,784)	\$6,789	(\$15,289)	(\$16,574)	(\$115)	\$2,112	(\$20,255)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

D10

(464010) CPC Olympus View Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	2.46	2.29	1.98	1.99	2.42	3.29	3.02	2.67
FTEs/100 Adj Disch							6.67	5.34
FTEs/100 Adj Disch, CM Adj							-1	
Salary and Ben Exp/FTE	\$24,430	\$30,435	\$34,090	\$35,793	\$40,358	\$44,928	\$47,828	\$55,005
Salary and Ben Exp/Oper Exp	31.8%	34.9%	38.0%	32.4%	41.5%	47.5%	49.0%	40.0%
Overhead Exp/Oper Exp	35.0%	37.1%	31.8%	28.2%	36.0%	40.2%	36.6%	31.8%
Disch Per Bed, Acute	4	4.45	5.95	5.48	5.95	13.89	15.13	17.13
Total Asset Turnover Ratio	1.92	4.56	3.41	2.84	2.82	2.29	2.94	2.55
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.45	1.44	2.29	2.76	2.35	2.89	2.91	2.86
Markup Ratio, Med Sup Sold							-1	0
Markup Ratio, Drugs Sold	1.73	1.81	2.00	2.11	1.79	2.06	2.35	3.13
Markup Ratio, Laboratory	1.46	2.52	5.28	8.04	3.94	2.49	2.13	1.67
Markup Ratio, Diag Radiology	1.10	0.99	1.16	0.94	0.63	1.06	6.60	0.84
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income				(\$1,926,160)	(\$2,033,937)	(\$353,378)	(\$258,688)	(\$2,372,718)
Add: Depreciation	\$193,167	\$194,504	\$196,816	\$200,032	\$213,636	\$219,855	\$239,687	\$306,758
Chng: Accounts Receivable					\$384,277	(\$834,888)	\$166,270	\$55,699
Chng: Allowable for A/R					\$22,800	(\$56,500)	\$138,173	(\$432,673)
Chng: Other Receivables					\$74,605	(\$7,552)	(\$123,332)	\$40,647
Chng: Other Current Assets					(\$6,335)	(\$202,449)	(\$207,199)	\$458,213
Chng: Current Liabilities					\$841,601	\$1,377,526	\$476,967	\$1,920,576
Operating Activity Cash					(\$503,353)	\$142,614	\$431,878	(\$23,498)
INVESTING ACTIVITY								
Chng: Prop Plant and Equip					(\$239,337)	(\$159,123)	(\$168,695)	(\$307,814)
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets					\$100	(\$100)	\$0	\$630
Investing Activity Cash					(\$239,237)	(\$159,223)	(\$168,695)	(\$307,184)
FINANCING ACTIVITY								
Chng: Long Term Liabilities					(\$16,111)	(\$2,725)	\$467	(\$81,587)
Chng: Other Liabilities					\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity					\$758,701	\$19,334	(\$263,650)	\$1,148,629
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash					\$742,590	\$16,609	(\$263,183)	\$1,067,042
Change in Cash and Temp Inv					\$0	\$0	\$0	\$736,360

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H01

(460001) Utah Valley Regional Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	321	334	324	224	216	226	235	237
Total Discharges, Acute	17,122	17,425	14,965	19,098	18,532	18,933	15,355	14,707
Occupancy Rate, Accute	51.0%	48.5%	50.6%	73.0%	72.1%	70.3%	64.1%	65.5%
ALOS, Acute	3.49	3.39	4.00	3.13	3.07	3.06	3.58	3.86
ALOS, Acute CM Adj	2.23	2.21	2.58	1.95	1.84	1.86	2.07	2.16
ALOS, Acute, Medicare	6.58	6.70	6.33	6.34	6.31	6.21	5.80	5.75
ALOS, Acute, Non-Medicare	2.76	2.63	3.27	2.43	2.27	2.18	2.78	3.06
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	19.0%	18.8%	23.8%	17.9%	19.7%	21.9%	26.6%	29.5%
M-Caid Disch/Tot Acute Disch	9.2%	9.1%	15.4%	16.3%	18.2%	18.0%	14.9%	12.6%
M-care Days/Tot Acute Days	35.9%	37.1%	37.7%	36.3%	40.5%	44.5%	43.0%	44.0%
M-Caid Days/Tot Acute Days	19.6%	13.6%	17.9%	14.5%	16.5%	16.8%	16.2%	11.6%
Sp-Care Days/Tot Acute Days	10.1%	15.1%	14.2%	14.7%	13.6%	15.2%	15.7%	16.3%
M-Care Case Mix Index	1.5623	1.5337	1.5494	1.6016	1.6653	1.6500	1.7301	1.7866
O/P Gr Rev/Pat Rev	19.8%	20.6%		21.7%	23.9%	24.6%	24.8%	25.3%
CAPITAL STRUCTURE								
Ave Age of Plant	7.29	7.43	8.32	8.61	7.93	7.92	7.96	8.17
Net PPE/Bed, Tot Facility	\$78,313	\$75,022	\$83,643	\$96,021	\$96,973	\$106,294	\$105,092	\$101,041
Debt/Bed, Tot Facility	\$63,364	\$61,003	\$70,947	\$75,211	\$86,661	\$82,633	\$82,845	\$94,852
Cap Costs/Oper Exp	2.6%	2.4%	2.2%	2.0%		2.2%	1.9%	
Cap Costs/Adj Disch	\$83	\$80	\$93	\$76	\$84	\$104	\$113	\$119
L-T Debt/Tot Assets	41.2%	38.4%	38.8%	33.7%	29.5%	19.4%	19.0%	16.9%
L-T Debt/Fixed Assets	58.0%	56.0%	57.0%	52.0%	49.0%	31.0%	30.0%	29.0%
L-T Debt Capitalization	49.0%	46.0%	48.0%	41.0%	39.0%	27.0%	28.0%	27.0%
Cash Flow/Total Debt	31.0%	36.0%	49.0%	61.0%	58.0%	47.0%	66.0%	68.0%
Debt Service Coverage Ratio	2.51	3.28	5.54	8.72	9.71	8.25	12.51	15.20
LIQUIDITY								
Current Ratio	2.48	2.47	1.92	2.04	1.50	1.29	1.16	1.01
Acid Test Ratio	0.71	0.65	0.20	0.00				
Days in Net Acc Rec	61.76	62.89	54.99	58.94	60.84	62.92	55.06	56.74
Ave Payment Period	43.48	42.69	40.88	37.02	50.15	57.11	59.27	72.87
Days Cash on Hand	30.79	27.69	8.13	0.03				
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$3,948	\$4,477	\$6,012	\$5,337	\$5,966	\$6,490	\$8,276	\$9,435
GR Pat Rev/Adj Dich, CM Adj	\$2,656	\$3,067	\$4,077	\$3,501	\$3,764	\$3,855	\$4,819	\$5,234
Oper Rev/Adj Disch	\$3,371	\$3,575	\$4,692	\$4,174	\$4,728	\$4,999	\$6,481	\$7,219
Oper Exp/Adj Disch	\$3,224	\$3,387	\$4,284	\$3,754	\$4,280	\$4,755	\$5,896	\$6,427
Oper Exp/Adj Disch, CM and WA	\$2,168	\$2,321	\$2,905	\$2,463	\$2,701	\$2,817	\$3,433	\$3,565
Deductions/GR Pat Rev	17.6%	22.7%	24.7%	24.5%	25.5%	27.6%	26.6%	27.7%
Oper Profit Margin	4.4%	5.2%	8.7%	10.1%	9.5%	5.4%		11.0%
Total Profit Margin	4.5%	5.4%	8.8%	10.1%	9.7%	5.7%	9.2%	11.2%
Return on Assets	6.9%	9.0%	17.0%	20.0%	19.6%	11.7%	20.6%	25.4%
Cash Flow/Bed Tot Facility	\$19,344	\$22,061	\$35,102	\$45,758	\$50,162	\$39,179	\$54,624	\$64,719

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H01

(460001) Utah Valley Regional Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	6.35	6.08	6.47	6.81	7.01	7.33	7.53	7.42
FTEs/100 Adj Disch							7.39	7.84
FTEs/100 Adj Disch, CM Adj							4.27	4.39
Salary and Ben Exp/FTE	\$29,811	\$33,159	\$35,477	\$37,758	\$45,472	\$42,019	\$42,694	\$39,810
Salary and Ben Exp/Oper Exp	56.1%	55.3%	58.7%	58.7%	62.6%	54.5%	53.5%	48.5%
Overhead Exp/Oper Exp	25.9%	23.6%	23.3%	23.6%	21.7%	21.9%	23.6%	23.9%
Disch Per Bed, Acute	53.34	52.17	46.19	85.26	85.8	83.77	65.34	62.05
Total Asset Turnover Ratio	1.46	1.59	1.86	1.91	1.9	1.92	2.09	2.14
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.55	1.72	1.80	1.72	1.72	1.79	1.83	1.62
Markup Ratio, Med Sup Sold					1.95	1.94	1.92	1.85
Markup Ratio, Drugs Sold	2.51	0.00	3.11	3.08	2.47	2.70	2.43	1.98
Markup Ratio, Laboratory	1.54	1.78	2.11	1.90	1.61	1.75	2.01	1.86
Markup Ratio, Diag Radiology	1.73	1.97	2.08	2.23	2.04	2.12	2.17	2.13
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$3,505,665	\$4,710,663	\$8,594,155	\$11,279,314	\$12,187,297	\$6,996,425	\$13,164,707	\$16,977,196
Add: Depreciation	\$3,959,545	\$4,319,171	\$4,388,017	\$4,705,365	\$5,670,159	\$6,401,491	\$6,997,178	\$7,270,077
Chng: Accounts Receivable	(\$2,096,850)	(\$2,550,290)	(\$173,625)	(\$3,729,580)	(\$1,610,400)	(\$2,334,979)	\$1,068,279	(\$2,523,738)
Chng: Allowable for A/R	\$305,000	\$575,000	\$620,000	\$300,000	(\$300,000)	\$500,000	\$0	\$125,000
Chng: Other Receivables	(\$447,289)	\$149,015	(\$148,905)	\$222,631	(\$493,088)	(\$409,314)	\$775,535	\$255,474
Chng: Other Current Assets	\$27,009			(\$245,141)	(\$194,235)	(\$180,103)	(\$141,371)	(\$661,302)
Chng: Current Liabilities	\$1,344,369	\$762,876	\$367,333	\$228,490	\$5,202,755	\$4,261,650	\$750,651	\$5,603,630
Operating Activity Cash	\$6,597,449			\$12,761,079	\$20,462,488	\$15,235,170	\$22,614,979	\$27,046,337
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$6,298,163)	(\$4,074,360)	(\$2,662,089)	(\$7,079,581)	(\$6,323,686)	(\$10,299,661)	(\$6,426,998)	(\$5,908,427)
Chng: Deprec Fund Cash	\$1,027,622	\$0	\$4,007,135	\$1,871,118	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	(\$2,810,185)	\$2,414,658	\$182,275	(\$1,690,566)
Investing Activity Cash	(\$5,270,541)	(\$4,074,360)	\$1,345,046	(\$5,208,463)	(\$9,133,871)	(\$7,885,003)	(\$6,244,723)	(\$7,598,993)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$654,945)	(\$816,619)	(\$570,271)	(\$590,638)	(\$580,000)	(\$5,560,656)	(\$751,667)	(\$778,903)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$355,906	(\$3,070,072)	(\$10,404,785)	(\$5,088,540)	(\$10,747,850)	(\$1,789,341)	(\$15,618,641)	(\$18,667,045)
Chng: Depreciation Fund	(\$1,027,622)	\$0	(\$4,007,135)	(\$1,871,118)	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$1,326,661)	(\$3,886,691)	(\$14,982,191)	(\$7,550,296)	(\$11,327,850)	(\$7,349,997)	(\$16,370,308)	(\$19,445,948)
Change in Cash and Temp Inv	\$247			\$2,320	\$767	\$170	(\$52)	\$1,396
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H03 (460003) Salt Lake Regional Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	262	214	207	213		187		138
Total Discharges, Acute	13,134	13,219	13,655	13,910	11,290	11,091	10,172	5,307
Occupancy Rate, Accute	57.3%	57.9%	60.2%	59.1%	48.2%	54.8%	51.0%	34.6%
ALOS, Acute	4.17	3.42	3.33	3.30	3.32	3.37	3.42	3.28
ALOS, Acute CM Adj	2.83	2.39	2.33	2.34	2.25	2.13	2.15	1.91
ALOS, Acute, Medicare	5.78	5.72	5.43	5.31	5.35	5.31	5.14	4.83
ALOS, Acute, Non-Medicare	3.63	2.73	2.70	2.65	2.59	2.68		2.65
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	25.3%	23.0%	23.2%	24.7%	26.4%	26.5%	30.0%	28.9%
M-Caid Disch/Tot Acute Disch	8.8%	9.9%	11.8%	8.8%	14.2%	13.3%	9.1%	7.7%
M-care Days/Tot Acute Days	35.0%	38.4%	37.7%	39.7%	42.5%	41.7%	45.1%	42.5%
M-Caid Days/Tot Acute Days	7.8%	9.6%	12.1%	10.7%	13.3%	11.9%	12.1%	7.7%
Sp-Care Days/Tot Acute Days	30.9%	10.1%	10.8%	10.9%	11.4%	15.1%	27.8%	17.3%
M-Care Case Mix Index	1.4735	1.4297	1.4277	1.4090	1.4737	1.5800	1.5902	1.7210
O/P Gr Rev/Pat Rev	26.5%	29.0%	30.6%	32.6%	38.4%	40.7%	44.0%	41.0%
CAPITAL STRUCTURE								
Ave Age of Plant	7.97	8.29	8.25	8.09	7.97	8.48	8.72	16.29
Net PPE/Bed, Tot Facility	\$115,862	\$129,341	\$135,286	\$147,551	\$153,534	\$204,764	\$202,402	\$179,267
Debt/Bed, Tot Facility	\$115,293	\$113,781	\$113,599	\$128,284	\$137,875	\$192,748	\$199,470	\$74,990
Cap Costs/Oper Exp	5.4%	5.8%	5.1%	6.1%	4.0%	3.8%	4.7%	10.6%
Cap Costs/Adj Disch	\$184	\$199	\$192	\$256	\$193	\$209	\$280	\$533
L-T Debt/Tot Assets	36.1%	32.6%	30.8%	32.7%	33.5%	37.2%	38.7%	0.5%
L-T Debt/Fixed Assets	66.0%	59.0%	57.0%	62.0%	64.0%	66.0%	69.0%	0.0%
L-T Debt Capitalization	44.0%	39.0%	36.0%	38.0%	39.0%	44.0%	46.0%	2.0%
Cash Flow/Total Debt	4.0%	19.0%	22.0%	30.0%	19.0%	7.0%	15.0%	34.0%
Debt Service Coverage Ratio	1.45	8.55	19.09	3.76	3.19	1.50	3.29	13.86
LIQUIDITY								
Current Ratio	2.32	2.01	2.60	3.18	2.90	2.15	2.12	1.15
Acid Test Ratio	1.07	0.68	1.03	1.38	1.21	0.66	0.74	0.04
Days in Net Acc Rec	72.50	76.04	74.54	71.85	72.40	75.10	63.24	105.93
Ave Payment Period	68.64	66.01	55.40	46.01	47.88	53.64	50.96	111.32
Days Cash on Hand	73.48	44.83	57.27	63.41	58.02	35.41	37.79	4.46
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$3,849	\$4,210	\$4,836	\$5,466	\$6,154	\$6,723	\$7,438	\$7,284
GR Pat Rev/Adj Dich, CM Adj	\$2,746	\$3,095	\$3,560	\$4,078	\$4,389	\$4,346	\$4,790	\$4,324
Oper Rev/Adj Disch	\$3,241	\$3,541	\$3,903	\$4,330	\$4,831	\$5,205	\$5,933	\$5,211
Oper Exp/Adj Disch	\$3,414	\$3,478	\$3,799	\$4,215	\$4,890	\$5,456	\$5,934	\$5,042
Oper Exp/Adj Disch, CM and WA	\$2,436	\$2,557	\$2,797	\$3,144	\$3,488	\$3,540	\$3,822	\$2,993
Deductions/GR Pat Rev	17.4%	17.7%	20.9%	22.7%	23.4%	24.7%	23.3%	31.4%
Oper Profit Margin	-5.3%	1.8%	2.6%	2.7%	-1.2%	-5.2%		3.3%
Total Profit Margin	-3.1%	3.7%	4.4%	4.3%	0.7%	-3.6%	0.0%	3.3%
Return on Assets	-3.1%	3.6%	4.7%	4.9%	0.7%	-3.9%	0.0%	9.2%
Cash Flow/Bed Tot Facility	\$5,106	\$21,052	\$24,667	\$38,087	\$25,718	\$12,724	\$29,608	\$25,289

June-May

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H03

(460003) Salt Lake Regional Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	4.94	5.63	5.95	6.12	6.63	6.39	6.97	9.57
FTEs/100 Adj Disch							6.53	8.6
FTEs/100 Adj Disch, CM Adj							4.11	5
Salary and Ben Exp/FTE	\$26,230	\$27,482	\$28,298	\$29,979	\$31,341	\$33,572	\$34,318	\$24,777
Salary and Ben Exp/Oper Exp	43.4%	41.7%	40.4%	39.4%	38.6%	36.2%	37.8%	42.3%
Overhead Exp/Oper Exp	38.6%	40.7%	39.7%	39.1%	38.7%	28.6%	29.4%	32.6%
Disch Per Bed, Acute	50.13	61.77	65.97	65.31	53	59.31	54.4	38.46
Total Asset Turnover Ratio	0.94	0.94	1.03	1.08	1.02	1.05	1.18	2.72

PRICING STRATEGIES

Markup Ratio, All Ancillary	1.55	1.60	1.72	1.73	1.63	1.64	1.68	1.87
Markup Ratio, Med Sup Sold					1.92	1.35	1.95	1.90
Markup Ratio, Drugs Sold	1.83	1.94	2.30	2.45	2.26	6.07	2.19	2.31
Markup Ratio, Laboratory	1.69	1.85	1.97	2.07	1.95	1.69	1.70	2.10
Markup Ratio, Diag Radiology	1.47	1.47	1.55	1.41	1.31	1.45	1.49	1.62

STATEMENT OF CASH FLOW

	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$2,029,921)	\$2,609,733	\$3,549,769	\$4,048,740	\$648,000	(\$3,314,647)	\$40,000	\$1,559,372
Add: Depreciation	\$3,231,764	\$3,446,952	\$3,861,116	\$4,462,000	\$4,925,000	\$5,219,469	\$5,549,080	\$2,640,643
Chng: Accounts Receivable	(\$4,422,000)	(\$2,522,000)	(\$3,657,000)	(\$2,068,000)	(\$331,000)	\$3,783,000	\$1,751,000	\$6,238,952
Chng: Allowable for A/R	\$2,215,000	\$597,000	\$2,013,000	\$587,000	\$627,000	(\$5,616,000)	(\$463,000)	(\$1,965,050)
Chng: Other Receivables	(\$146,000)	\$72,000	(\$125,000)	(\$284,000)	(\$277,000)	(\$684,000)	\$525,000	\$831,921
Chng: Other Current Assets	(\$1,183,377)	\$1,148,000	(\$125,000)	(\$40,000)	(\$24,000)	(\$240,000)	\$149,000	\$342,979
Chng: Current Liabilities	\$1,862,954	(\$195,000)	(\$547,000)	(\$444,000)	\$752,000	\$3,338,000	(\$180,000)	(\$1,347,452)
Operating Activity Cash	(\$471,580)	\$5,156,685	\$4,969,885	\$6,261,740	\$6,320,000	\$2,485,822	\$7,371,080	\$8,301,365
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$9,505,474)	(\$7,638,952)	(\$4,763,116)	(\$7,010,000)	(\$6,696,000)	(\$12,602,469)	(\$3,118,080)	\$15,668,486
Chng: Deprec Fund Cash	\$3,840,075	\$1,041,056	(\$313,905)	(\$187,828)	(\$238,167)	(\$221,713)	(\$186,713)	\$4,730,144
Chng: Other Non-Cur Assets	\$6,280,000	(\$4,993,000)	\$2,753,000	(\$28,000)	(\$3,492,000)	(\$626,000)	(\$207,000)	\$44,093,771
Investing Activity Cash	\$614,601	(\$11,590,896)	(\$2,324,021)	(\$7,225,828)	(\$10,426,167)	(\$13,450,182)	(\$3,511,793)	\$64,492,401
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$2,250,000)	(\$275,000)	(\$305,000)	\$3,882,000	\$2,087,000	\$5,580,000	\$119,000	(\$34,897,399)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$1,330,184	\$3,978,267	\$639,231	(\$40,740)	\$662,000	\$783,647	(\$3,276,000)	(\$38,790,834)
Chng: Depreciation Fund	(\$3,840,075)	(\$1,041,056)	\$313,905	\$187,828	\$238,167	\$221,713	\$186,713	(\$4,730,144)
Financing Activity Cash	(\$4,759,891)	\$2,662,211	\$648,136	\$4,029,088	\$2,987,167	\$6,585,360	(\$2,970,287)	(\$78,418,377)
Change in Cash and Temp Inv	(\$4,616,870)	(\$3,772,000)	\$3,294,000 June-May	\$3,065,000	(\$1,119,000)	(\$4,379,000)	\$889,000	(\$5,624,611)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H04

(460004) McKay-Dee Hospital Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	278			234	244		237	187
Total Discharges, Acute	13,792	11,693	15,680	14,684	14,583	13,823	10,874	10,795
Occupancy Rate, Accute	59.2%	56.2%	52.5%	55.9%	50.2%	52.4%	46.0%	57.2%
ALOS, Acute	4.36	4.88	3.40	3.25	3.07	3.38	3.66	3.61
ALOS, Acute CM Adj	2.89	3.11	2.15	1.9	1.74	1.97	2.13	2.04
ALOS, Acute, Medicare	6.17	6.43	6.09	6.17	6.02	5.41	4.70	4.56
ALOS, Acute, Non-Medicare	3.80	4.30	2.73	2.51	2.39	2.82	3.24	3.25
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	23.7%	27.4%	20.0%	20.2%	18.7%	21.4%	28.3%	28.1%
M-Caid Disch/Tot Acute Disch	16.4%	19.3%	15.8%	16.0%	20.7%	17.2%	14.0%	13.0%
M-care Days/Tot Acute Days	33.5%	36.1%	35.8%	38.4%	36.6%	34.3%	36.4%	35.5%
M-Caid Days/Tot Acute Days	13.6%	10.0%	19.1%	10.3%	17.4%	17.9%	15.5%	14.0%
Sp-Care Days/Tot Acute Days	22.5%	21.6%	22.9%	25.7%	26.1%	34.4%	35.4%	29.1%
M-Care Case Mix Index	1.5081	1.5710	1.5815	1.7064	1.7614	1.7200	1.7189	1.7712
O/P Gr Rev/Pat Rev	19.9%	21.9%	23.5%	25.1%	30.6%	34.7%	39.6%	40.2%
CAPITAL STRUCTURE								
Ave Age of Plant	6.39	7.34	8.09	8.43	8.11	8.39	7.85	7.87
Net PPE/Bed, Tot Facility	\$72,794	\$72,610	\$72,064	\$94,542	\$98,749	\$110,400	\$136,056	\$145,284
Debt/Bed, Tot Facility	\$15,803	\$18,067	\$14,473	\$27,717	\$28,898	\$34,434	\$59,691	\$73,521
Cap Costs/Oper Exp	5.6%	5.3%	7.6%	4.8%		4.5%	5.0%	5.3%
Cap Costs/Adj Disch	\$225	\$258	\$292	\$190	\$194	\$224	\$293	\$311
L-T Debt/Tot Assets	1.2%	0.4%	0.1%	0.0%			6.1%	6.4%
L-T Debt/Fixed Assets	2.0%	1.0%	0.0%				8.0%	9.0%
L-T Debt Capitalization	1.0%	0.0%					8.0%	9.0%
Cash Flow/Total Debt	93.0%	94.0%	159.0%	123.0%	78.0%	71.0%	34.0%	62.0%
Debt Service Coverage Ratio	114.16		4.45	1113.72			153.01	83.02
LIQUIDITY								
Current Ratio	2.37	2.26	2.34	1.51	1.45	1.33	0.90	0.81
Acid Test Ratio	0.02	0.00						
Days in Net Acc Rec	69.70	75.37	57.60	58.06	51.71	53.96	54.22	55.09
Ave Payment Period	34.77	39.49	29.94	45.99	42.31	43.66	59.73	65.60
Days Cash on Hand	0.53	0.02						
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$4,860	\$6,122	\$5,112	\$5,521	\$5,490	\$6,591	\$7,844	\$8,047
GR Pat Rev/Adj Dich, CM Adj	\$3,388	\$4,096	\$3,397	\$3,401	\$3,276	\$3,928	\$4,673	\$4,642
Oper Rev/Adj Disch	\$4,174	\$5,109	\$4,049	\$4,331	\$4,222	\$5,159	\$5,943	\$6,253
Oper Exp/Adj Disch	\$4,037	\$4,885	\$3,862	\$3,947	\$4,069	\$4,981	\$5,856	\$5,823
Oper Exp/Adj Disch, CM and WA	\$2,813	\$3,268	\$2,567	\$2,431	\$2,428	\$2,956	\$3,489	\$3,359
Deductions/GR Pat Rev	17.2%	19.9%	23.8%	25.8%	26.8%	26.0%	29.4%	27.8%
Oper Profit Margin	3.3%	4.4%	4.6%	8.9%	3.6%	3.5%		6.9%
Total Profit Margin	3.3%	4.4%	4.7%	8.9%	3.6%	3.5%	1.5%	6.9%
Return on Assets	5.1%	7.0%	8.6%	16.6%	6.7%	6.8%	2.6%	13.4%
Cash Flow/Bed Tot Facility	\$14,744	\$16,949	\$23,018	\$33,954	\$22,659	\$24,419	\$20,340	\$45,349

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H04

(460004) McKay-Dee Hospital Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.52	5.56	5.89	5.5	5.71	6.52	6.98	6.77
FTEs/100 Adj Disch							6.99	6.7
FTEs/100 Adj Disch, CM Adj							4.07	3.78
Salary and Ben Exp/FTE	\$31,068	\$36,003	\$37,431	\$45,530	\$56,020	\$47,211	\$48,626	\$48,329
Salary and Ben Exp/Oper Exp	50.7%	54.8%	53.1%	56.5%	66.0%	57.5%	58.1%	55.6%
Overhead Exp/Oper Exp	26.2%	23.4%	24.8%	22.6%	22.2%	21.5%	21.3%	21.5%
Disch Per Bed, Acute	49.61	42.06	56.4	62.75	59.77	56.65	45.88	57.73
Total Asset Turnover Ratio	1.51	1.53	1.76	1.76	1.75	1.83	1.62	1.82
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.43	1.55	1.62	1.79	1.64	1.76	1.82	1.95
Markup Ratio, Med Sup Sold					1.30	1.30	1.28	1.31
Markup Ratio, Drugs Sold	2.23	2.49	2.27	2.29	2.06	2.30	2.28	2.32
Markup Ratio, Laboratory	1.41	1.57	1.97	1.98	1.89	2.11	1.98	1.93
Markup Ratio, Diag Radiology	1.68	1.92	2.08	2.42	2.33	2.51	2.52	2.75
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$2,572,343	\$3,687,154	\$4,234,549	\$8,780,717	\$3,841,675	\$4,187,748	\$1,732,675	\$8,393,901
Add: Depreciation	\$4,282,283	\$4,180,975	\$4,280,904	\$4,381,660	\$4,887,245	\$5,133,864	\$5,764,066	\$5,953,293
Chng: Accounts Receivable	(\$1,826,975)	(\$2,144,095)	\$3,084,388	(\$2,211,937)	\$611,656	(\$2,688,392)	\$862,049	(\$1,309,498)
Chng: Allowable for A/R	\$1,225,000	\$275,333	\$333,667	\$290,000	\$187,000	\$1,357,000	\$102,000	(\$83,000)
Chng: Other Receivables	(\$261,354)	(\$380,172)	(\$485,204)	\$819,629	(\$157,888)	(\$1,425,032)	(\$330,464)	\$561,820
Chng: Other Current Assets	\$333,817			\$604,755	(\$634,156)	\$1,174,250	\$869,222	\$1,473,272
Chng: Current Liabilities	\$1,814,571	\$1,437,486	(\$1,519,380)	\$4,035,372	\$429,446	\$2,142,107	\$4,719,629	\$1,334,376
Operating Activity Cash	\$8,139,685			\$16,700,196	\$9,164,978	\$9,881,545	\$13,719,177	\$16,324,164
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$5,442,093)	(\$4,094,607)	(\$4,025,691)	(\$7,337,949)	(\$6,420,693)	(\$9,642,715)	(\$13,516,375)	(\$1,676,639)
Chng: Deprec Fund Cash	\$1,429,805	\$101,001	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	(\$60,330)	(\$2,831,788)	\$911,589	\$1,020,035	\$317,833
Investing Activity Cash	(\$4,012,288)	(\$3,993,606)	(\$4,025,691)	(\$7,398,279)	(\$9,252,481)	(\$8,731,126)	(\$12,496,340)	(\$1,358,806)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$323,575)	(\$378,313)	(\$162,194)	(\$54,736)	\$0	\$0	\$4,100,000	(\$100,000)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$2,373,582)	(\$2,203,086)	(\$5,717,854)	(\$9,246,845)	\$89,238	(\$1,149,409)	(\$5,322,787)	(\$14,866,508)
Chng: Depreciation Fund	(\$1,429,805)	(\$101,001)	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$4,126,962)	(\$2,682,400)	(\$5,880,048)	(\$9,301,581)	\$89,238	(\$1,149,409)	(\$1,222,787)	(\$14,966,508)
Change in Cash and Temp Inv	\$435			\$336	\$1,735	\$1,010	\$50	(\$1,150)
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H05 (460005) Ogden Regional Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	149	159	206			168	190	149
Total Discharges, Acute	7,219	7,052	7,529	7,676	7,143	7,084	8,693	5,502
Occupancy Rate, Accute	54.7%	52.3%	49.6%	48.0%	43.1%	41.0%	40.1%	38.6%
ALOS, Acute	4.12	4.30	4.96	4.70	4.53	3.55	3.20	3.82
ALOS, Acute CM Adj	3.27	3.28	3.87	3.77	3.47	2.58	2.01	2.46
ALOS, Acute, Medicare	5.89	5.95	6.32	6.21	5.73	5.39	5.51	4.26
ALOS, Acute, Non-Medicare	3.44	3.66	4.50	4.18	4.16	2.97	2.65	3.66
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	27.9%	28.2%	25.2%	25.6%	23.9%	23.8%	19.2%	27.1%
M-Caid Disch/Tot Acute Disch	6.2%	6.3%	7.5%	9.9%	17.1%	15.9%		10.8%
M-care Days/Tot Acute Days	39.9%	38.9%	32.1%	33.8%	30.2%	36.2%	33.0%	30.3%
M-Caid Days/Tot Acute Days	7.4%	6.3%	5.6%	7.9%	10.9%	15.3%		13.5%
Sp-Care Days/Tot Acute Days	15.0%	15.5%	13.5%	14.2%	22.2%	23.5%	20.8%	22.8%
M-Care Case Mix Index	1.2591	1.3126	1.2808	1.2454	1.3051	1.3800	1.5945	1.5499
O/P Gr Rev/Pat Rev	25.5%	26.6%	29.2%	33.0%	36.3%	37.7%	37.5%	38.9%
CAPITAL STRUCTURE								
Ave Age of Plant	5.94	7.27	7.90	6.57	7.43	6.69	7.08	1.00
Net PPE/Bed, Tot Facility	\$87,561	\$95,942	\$93,000	\$97,950	\$118,787	\$136,319	\$128,014	\$215,607
Debt/Bed, Tot Facility	\$99,278	\$118,659	\$115,757	\$122,678	\$120,883	\$210,103	\$190,285	\$266,339
Cap Costs/Oper Exp	7.7%		10.9%	7.6%	3.7%	2.3%	12.1%	17.2%
Cap Costs/Adj Disch	\$308	\$334	\$470	\$330	\$171	\$115	\$506	\$797
L-T Debt/Tot Assets	50.9%	49.5%	56.1%	47.8%	41.7%	61.1%	55.9%	77.6%
L-T Debt/Fixed Assets	78.0%	73.0%	86.0%	78.0%	62.0%	126.0%	120.0%	106.0%
L-T Debt Capitalization	66.0%	76.0%	75.0%	67.0%	57.0%	71.0%	65.0%	89.0%
Cash Flow/Total Debt	17.0%	16.0%	28.0%	24.0%	31.0%	20.0%	27.0%	30.0%
Debt Service Coverage Ratio	4.15	1.45	2.41	3.89	4.32	3.63	3.77	3.82
LIQUIDITY								
Current Ratio	1.15	0.90	1.35	1.09	1.19	1.79	1.72	1.98
Acid Test Ratio	0.03	0.02	0.14	0.04		0.18	0.24	0.07
Days in Net Acc Rec	65.30	77.70	71.25	92.57	74.03	65.85	60.74	84.59
Ave Payment Period	66.42	98.47	71.40	81.92	80.78	51.16	53.38	68.40
Days Cash on Hand	1.90	1.65	10.19	3.65	3.55	9.12	12.88	4.50
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$4,242	\$4,887	\$5,298	\$5,596	\$6,247	\$6,742	\$5,884	\$7,398
GR Pat Rev/Adj Dich, CM Adj	\$3,541	\$3,914	\$4,348	\$4,723	\$5,031	\$5,012	\$3,779	\$4,877
Oper Rev/Adj Disch	\$4,044	\$4,297	\$4,524	\$4,590	\$4,996	\$5,225	\$4,549	\$5,526
Oper Exp/Adj Disch	\$4,022	\$4,353	\$4,301	\$4,351	\$4,623	\$4,998	\$4,182	\$4,635
Oper Exp/Adj Disch, CM and WA	\$3,357	\$3,486	\$3,530	\$3,673	\$3,724	\$3,715	\$2,686	\$3,055
Deductions/GR Pat Rev	11.7%	16.9%	19.7%	21.8%	23.7%	25.5%	25.6%	26.5%
Oper Profit Margin	0.6%	-1.3%	4.9%	5.2%	7.5%	4.3%		16.1%
Total Profit Margin	1.5%	2.2%	5.5%	5.7%	8.1%	6.1%	9.4%	16.1%
Return on Assets	2.1%	3.1%	8.0%	8.3%	11.2%	6.6%	10.2%	14.3%
Cash Flow/Bed Tot Facility	\$16,752	\$19,170	\$32,961	\$29,732	\$37,279	\$42,263	\$50,620	\$80,162

June-May

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H05 (460005) Ogden Regional Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	7.82	6.12	4.84	5.09	5.12	6.62	5.94	6.43
FTEs/100 Adj Disch							5.2	6.73
FTEs/100 Adj Disch, CM Adj							3.26	4.34
Salary and Ben Exp/FTE	\$20,524	\$28,530	\$30,084	\$31,021	\$33,455	\$29,531	\$30,777	\$33,336
Salary and Ben Exp/Oper Exp	45.1%	47.3%	45.9%	46.8%	46.0%	38.0%	38.3%	48.4%
Overhead Exp/Oper Exp	28.4%	27.1%	30.1%	27.6%	26.3%	29.0%	35.8%	36.6%
Disch Per Bed, Acute	48.45	44.35	36.55	37.26	34.67	42.17	45.75	36.93
Total Asset Turnover Ratio	1.26	1.29	1.38	1.37	1.31	1.03	1.03	0.88

PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.37	1.51	1.61	1.74	1.69	1.72	2.00	2.03
Markup Ratio, Med Sup Sold					1.0	2.15	2.57	.88
Markup Ratio, Drugs Sold	4.71	4.28	4.40	2.55	2.58	2.92	2.66	3.26
Markup Ratio, Laboratory	1.25	1.34	1.60	1.42	1.48	1.57	1.67	2.16
Markup Ratio, Diag Radiology	1.19	1.43	1.40	1.74	1.68	1.60	2.14	2.41

STATEMENT OF CASH FLOW

	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$632,700	\$959,448	\$2,723,625	\$3,162,549	\$4,735,000	\$3,789,341	\$6,171,000	\$8,588,888
Add: Depreciation	\$2,564,846	\$2,573,655	\$2,905,000	\$2,551,320	\$2,831,000	\$3,212,220	\$3,380,435	\$3,884,556
Chng: Accounts Receivable	(\$1,949,866)	(\$2,554,000)	(\$614,000)	(\$4,050,000)	\$291,000	\$4,322,000	\$65,000	(\$2,503,978)
Chng: Allowable for A/R	\$422,774	\$885,000	\$179,000	\$318,000	\$1,266,000	(\$3,746,000)	\$388,000	\$151,749
Chng: Other Receivables	\$28,407	(\$177,000)	(\$99,000)	(\$391,000)	\$422,000	\$28,000	(\$172,000)	\$563,000
Chng: Other Current Assets	(\$402,810)	(\$140,000)	(\$184,000)	\$2,934,000	(\$3,293,000)	(\$223,000)	\$130,000	(\$693,025)
Chng: Current Liabilities	\$1,151,964	\$4,062,000	(\$2,292,000)	\$2,418,000	\$206,000	(\$3,499,000)	\$425,000	(\$560,527)
Operating Activity Cash	\$2,448,015	\$5,609,103	\$2,618,625	\$6,942,869	\$6,458,000	\$3,883,561	\$10,387,435	\$9,430,663
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$2,680,855)	(\$4,442,655)	(\$3,737,000)	(\$3,734,320)	(\$7,811,000)	(\$2,631,220)	(\$3,862,435)	(\$19,361,774)
Chng: Deprec Fund Cash		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	(\$2,519,000)	\$2,465,000	\$39,000	(\$2,677,000)	\$2,273,000	(\$15,218,000)	(\$2,538,000)	\$17,218,019
Investing Activity Cash		(\$1,977,655)	(\$3,698,000)			(\$17,849,220)	(\$6,400,435)	(\$2,143,755)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$2,719,707	\$260,000	\$3,497,000	(\$764,000)	(\$635,000)	\$17,469,000	(\$1,233,000)	\$12,574,304
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$1,040,341	(\$3,905,448)	(\$1,364,625)	(\$510,549)	(\$282,000)	(\$2,612,341)	(\$2,161,000)	(\$21,337,763)
Chng: Depreciation Fund		\$0	\$0			\$0	\$0	\$0
Financing Activity Cash		(\$3,645,448)	\$2,132,375			\$14,856,659	(\$3,394,000)	(\$8,763,459)
Change in Cash and Temp Inv		(\$14,000)	\$1,053,000			\$891,000	\$593,000	(\$1,476,551)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H06

(460006) Cottonwood Hospital Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	227			222	213			
Total Discharges, Acute	9,318	9,525	9,547	10,004	12,979	12,772	9,552	8,388
Occupancy Rate, Accute	46.2%	42.2%	41.3%	40.1%	38.0%	37.0%	36.1%	35.6%
ALOS, Acute	4.11	3.67	3.58	3.25	2.28	2.25	2.94	3.30
ALOS, Acute CM Adj	3.27	2.84	2.67	2.42	1.84	1.77	2.12	2.3
ALOS, Acute, Medicare	5.48	5.74	5.33	5.03	4.67	4.54	4.51	5.03
ALOS, Acute, Non-Medicare	3.72	3.20	3.17	2.80	1.87	1.89	2.54	2.78
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	22.1%	18.6%	19.1%	19.9%	14.4%	13.8%	20.4%	23.2%
M-Caid Disch/Tot Acute Disch	7.0%	8.4%	9.1%	9.8%	11.7%	10.4%	8.7%	9.1%
M-care Days/Tot Acute Days	29.4%	29.0%	28.4%	30.8%	29.6%	27.7%	31.2%	35.4%
M-Caid Days/Tot Acute Days	5.0%	7.3%	5.5%	6.0%	8.7%	7.8%	7.4%	6.6%
Sp-Care Days/Tot Acute Days	5.6%	5.1%	6.4%	6.5%	6.3%	6.6%	7.5%	8.0%
M-Care Case Mix Index	1.2581	1.2908	1.3422	1.3409	1.2413	1.2700	1.3884	1.4322
O/P Gr Rev/Pat Rev	31.2%	36.2%	39.6%	40.5%	43.7%	45.2%	46.2%	46.5%
CAPITAL STRUCTURE								
Ave Age of Plant	5.29	7.21	6.58	7.35	6.72	6.98	6.47	18.56
Net PPE/Bed, Tot Facility	\$106,438	\$119,909	\$118,315	\$120,875	\$113,717	\$149,278	\$142,311	\$149,541
Debt/Bed, Tot Facility	\$99,625	\$94,952	\$99,327	\$102,655	\$81,848	\$77,715	\$74,512	\$55,725
Cap Costs/Oper Exp	2.9%	2.4%	2.6%	2.5%	2.7%	3.7%	3.4%	2.9%
Cap Costs/Adj Disch	\$97	\$79	\$90	\$76	\$114	\$114	\$143	\$138
L-T Debt/Tot Assets	48.2%	47.1%	45.8%	44.1%	41.9%	27.2%	26.2%	12.2%
L-T Debt/Fixed Assets	75.0%	63.0%	62.0%	64.0%	58.0%	36.0%	37.0%	17.0%
L-T Debt Capitalization	55.0%	54.0%		52.0%	46.0%	31.0%	29.0%	14.0%
Cash Flow/Total Debt	25.0%	17.0%	28.0%	39.0%	47.0%	45.0%	70.0%	77.0%
Debt Service Coverage Ratio	1.06	0.51	1.69	5.50	6.04	5.80	9.19	64.14
LIQUIDITY								
Current Ratio	2.94	1.96	1.66	2.13	2.93	2.13	2.65	1.78
Acid Test Ratio	1.12	0.00						
Days in Net Acc Rec	59.38	60.60	57.96	61.30	53.93	58.43	59.16	56.00
Ave Payment Period	40.14	36.23	42.22	36.64	22.97	32.36	29.09	38.57
Days Cash on Hand	45.00	0.05	0.04		0.03			
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$3,576	\$3,637	\$3,908	\$4,324	\$3,387	\$3,621	\$5,490	\$6,574
GR Pat Rev/Adj Dich, CM Adj	\$2,988	\$2,961	\$3,061	\$3,390	\$2,868	\$2,923	\$4,049	\$4,690
Oper Rev/Adj Disch	\$3,361	\$3,228	\$3,488	\$3,783	\$3,036	\$3,204	\$4,606	\$5,363
Oper Exp/Adj Disch	\$3,311	\$3,257	\$3,419	\$3,576	\$2,856	\$3,068	\$4,225	\$4,822
Oper Exp/Adj Disch, CM and WA	\$2,767	\$2,652	\$2,678	\$2,803	\$2,418	\$2,477	\$3,116	\$3,440
Deductions/GR Pat Rev	13.5%	19.0%	18.5%	20.7%	21.2%	23.9%	24.6%	27.5%
Oper Profit Margin	1.5%	-0.9%	2.0%	5.5%	5.9%	4.3%		
Total Profit Margin	1.5%	-0.9%	2.2%	5.9%	6.3%	4.6%	8.6%	10.4%
Return on Assets	1.8%	-1.2%	3.3%	9.6%	11.0%	6.8%	13.8%	16.9%
Cash Flow/Bed Tot Facility	\$25,038	\$16,266	\$27,446	\$40,048	\$38,417	\$34,965	\$52,305	\$42,963

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H06

(460006) Cottonwood Hospital Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	4.8	5.44	5.37	5.83	6.42	6.6	6.59	6.45
FTEs/100 Adj Disch							5.31	5.83
FTEs/100 Adj Disch, CM Adj							3.82	4.07
Salary and Ben Exp/FTE	\$29,545	\$31,269	\$30,747	\$35,955	\$40,493	\$35,234	\$37,209	\$36,851
Salary and Ben Exp/Oper Exp	48.2%	52.6%	47.4%	52.2%	56.8%	46.8%	46.8%	44.6%
Overhead Exp/Oper Exp	24.3%	17.4%	23.7%	19.4%	22.4%	23.9%	23.0%	24.1%
Disch Per Bed, Acute	41.05	41.96	42.06	45.06	60.93	59.96	44.85	39.38
Total Asset Turnover Ratio	1.12	1.22	1.38	1.48	1.53	1.27	1.45	1.45
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.40	1.47	1.49	1.51	1.43	1.56	1.71	1.69
Markup Ratio, Med Sup Sold					1.97	1.84	1.9	1.53
Markup Ratio, Drugs Sold	2.01	2.51	2.35	2.63	2.17	2.22	2.41	1.98
Markup Ratio, Laboratory	1.44	1.61	1.56	1.53	1.36	1.55	1.77	1.81
Markup Ratio, Diag Radiology	1.30	1.36	1.42	1.53	1.39	1.61	1.65	1.86

STATEMENT OF CASH FLOW

	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$679,410	(\$429,828)	\$1,208,243	\$3,742,566	\$4,432,250	\$3,424,800	\$7,009,655	\$8,746,532
Add: Depreciation	\$3,558,321	\$2,927,825	\$3,745,888	\$3,840,203	\$4,004,293	\$4,375,241	\$5,209,295	\$1,953,695
Chng: Accounts Receivable	(\$2,497,909)	(\$1,551,276)	(\$359,817)	(\$1,656,729)	\$595,254	(\$1,118,155)	(\$1,878,843)	\$674,537
Chng: Allowable for A/R	\$420,000	\$1,190,001	(\$259,001)	\$41,000	\$191,000	(\$43,000)	\$192,000	(\$24,000)
Chng: Other Receivables	(\$91,810)	(\$132,721)	(\$71,794)	(\$72,174)	(\$190,461)	(\$29,261)	\$70,427	(\$214,139)
Chng: Other Current Assets	\$2,524,366			(\$670,572)	\$43,451	(\$86,228)	(\$414,558)	\$448,821
Chng: Current Liabilities	\$1,439,192	(\$1,780)	\$1,283,190	(\$174,079)	(\$1,756,865)	\$2,059,442	(\$390,770)	\$2,218,061
Operating Activity Cash	\$6,031,570			\$5,050,215	\$7,318,922	\$8,582,839	\$9,797,206	\$13,803,507
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$4,701,153)	(\$5,985,637)	(\$3,384,092)	(\$3,817,096)	(\$5,940,335)	(\$13,372,218)	(\$3,446,586)	(\$3,782,971)
Chng: Deprec Fund Cash	\$1,150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	(\$3,460,413)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Investing Activity Cash	(\$7,011,566)	(\$5,985,637)	(\$3,384,092)	(\$3,817,096)	(\$5,940,335)	(\$13,372,218)	(\$3,446,586)	(\$3,782,971)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$5,761,554	(\$1,059,014)	(\$290,000)	\$416,250	(\$325,000)	(\$3,105,154)	(\$419,718)	(\$6,971,176)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$1,144,856	\$60,769	(\$1,763,031)	(\$1,649,419)	(\$1,053,757)	\$7,894,858	(\$5,931,077)	(\$3,049,428)
Chng: Depreciation Fund	(\$1,150,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	\$5,756,410	(\$998,245)	(\$2,053,031)	(\$1,233,169)	(\$1,378,757)	\$4,789,704	(\$6,350,795)	(\$10,020,604)
Change in Cash and Temp Inv	\$4,776,414			(\$50)	(\$170)	\$325	(\$175)	(\$68)
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H07 (460007) Valley View Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	68		64	40	46			44
Total Discharges, Acute	1,487	1,495	1,402	1,400	1,430	2,019	1,495	1,550
Occupancy Rate, Accute	17.8%	18.8%	16.2%	31.6%	24.9%	22.5%	16.6%	22.4%
ALOS, Acute	2.97	3.12	2.70	3.29	2.92	1.87		2.32
ALOS, Acute CM Adj	2.52	2.48	2.19	2.39	2	1.43		1.5
ALOS, Acute, Medicare	4.58	5.28	4.04	5.33	4.49	3.26	3.07	3.56
ALOS, Acute, Non-Medicare	2.55	2.57	2.32	2.73	2.35	1.51	1.57	1.99
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	20.4%	20.3%	22.0%	21.7%	26.6%	20.7%	19.9%	20.7%
M-Caid Disch/Tot Acute Disch	11.2%	18.7%	19.9%	20.1%	36.6%	19.0%	29.4%	27.8%
M-care Days/Tot Acute Days	31.5%	34.3%	32.9%	35.1%	40.9%	36.0%	32.7%	31.9%
M-Caid Days/Tot Acute Days	10.7%	13.9%	17.3%	13.5%	19.3%	23.4%	32.6%	25.7%
Sp-Care Days/Tot Acute Days	6.6%		7.7%	7.1%	7.3%	13.3%	15.2%	15.8%
M-Care Case Mix Index	1.1767	1.2560	1.2330	1.3771	1.4567	1.3000	1.3090	1.5450
O/P Gr Rev/Pat Rev	39.6%	40.4%	43.7%	42.2%	46.0%	48.7%	59.5%	60.2%
CAPITAL STRUCTURE								
Ave Age of Plant	7.63	9.06	9.99	10.52	7.48	8.57	8.00	6.72
Net PPE/Bed, Tot Facility	\$40,851	\$38,088	\$38,549	\$63,260	\$60,422	\$95,794	\$96,296	\$103,232
Debt/Bed, Tot Facility	\$4,589	\$6,351	\$5,170	\$14,084	\$17,490	\$16,201	\$18,170	\$21,514
Cap Costs/Oper Exp	2.3%	2.6%	2.3%	2.1%	3.6%	2.8%	3.5%	
Cap Costs/Adj Disch	\$54	\$64	\$61	\$63	\$115	\$66	\$92	\$104
L-T Debt/Tot Assets	1.5%	0.0%						
L-T Debt/Fixed Assets	2.0%						-100.0%	
L-T Debt Capitalization	2.0%						-100.0%	
Cash Flow/Total Debt	172.0%	179.0%	234.0%	171.0%	169.0%	206.0%	122.0%	171.0%
Debt Service Coverage Ratio	55.46						-1.00	
LIQUIDITY								
Current Ratio	6.10	3.59	4.09	1.61	1.52	1.85	1.90	1.74
Acid Test Ratio	1.97	1.09	0.88	0.00				
Days in Net Acc Rec	60.58	56.01	50.24	36.54	42.95	42.39	49.73	-15.82
Ave Payment Period	19.98	32.23	23.06	37.67	45.04	37.52	40.85	38.79
Days Cash on Hand	39.43	35.02	20.22	0.04				0.03
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,948	\$3,309	\$3,520	\$4,308	\$4,373	\$3,355	\$3,491	\$4,140
GR Pat Rev/Adj Dich, CM Adj	\$2,768	\$2,910	\$3,154	\$3,456	\$3,316	\$2,793	\$2,926	\$2,905
Oper Rev/Adj Disch	\$2,473	\$2,659	\$2,866	\$3,446	\$3,623	\$2,720	\$2,801	\$3,318
Oper Exp/Adj Disch	\$2,374	\$2,441	\$2,644	\$3,088	\$3,211	\$2,392	\$2,657	\$3,000
Oper Exp/Adj Disch, CM and WA	\$2,229	\$2,147	\$2,369	\$2,477	\$2,435	\$1,991	\$2,227	\$2,105
Deductions/GR Pat Rev	18.2%	21.0%	19.8%	21.1%	18.4%	20.2%	21.3%	21.5%
Oper Profit Margin	4.0%	8.2%	7.7%	10.4%	11.3%	12.1%		9.6%
Total Profit Margin	4.0%	8.2%	7.7%	10.4%	11.3%	12.1%	5.2%	9.6%
Return on Assets	5.4%	12.7%	13.1%	19.4%	15.5%	17.8%	7.2%	16.3%
Cash Flow/Bed Tot Facility	\$7,902	\$11,388	\$12,083	\$24,033	\$29,632	\$33,435	\$22,213	\$36,712

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H07

(460007) Valley View Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.04	5	5.66	4.99	5.56	5.81	6.82	5.91
FTEs/100 Adj Disch							3.5	3.75
FTEs/100 Adj Disch, CM Adj							2.67	2.43
Salary and Ben Exp/FTE	\$26,048	\$26,818	\$30,721	\$33,252	\$42,362	\$40,208	\$41,612	\$42,594
Salary and Ben Exp/Oper Exp	45.0%	46.9%	48.5%	48.5%	58.8%	50.0%	54.8%	53.3%
Overhead Exp/Oper Exp	30.1%	31.1%	30.2%	29.6%	28.9%	28.9%	28.4%	30.0%
Disch Per Bed, Acute	21.87	21.99	21.91	35	31.09	43.89	32.5	35.23
Total Asset Turnover Ratio	1.32	1.52	1.68	1.84	1.34	1.46	1.38	1.67
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.68	1.85	1.81	1.82	1.74	1.91	1.91	1.89
Markup Ratio, Med Sup Sold					1.60	1.70	1.98	1.51
Markup Ratio, Drugs Sold	3.00	3.33	3.04	3.39	3.09	3.24	2.94	3.22
Markup Ratio, Laboratory	1.60	1.78	1.79	1.71	1.53	1.72	1.72	1.80
Markup Ratio, Diag Radiology	1.42	1.61	1.64	1.69	1.69	1.77	1.90	2.10
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$243,367	\$546,603	\$551,008	\$867,673	\$1,089,635	\$1,290,619	\$533,017	\$1,239,455
Add: Depreciation	\$384,577	\$364,424	\$367,262	\$382,066	\$569,746	\$581,718	\$710,886	\$742,998
Chng: Accounts Receivable	(\$52,525)	(\$157,894)	\$130,720	(\$212,517)	(\$193,033)	(\$169,370)	(\$10,318)	\$1,117,363
Chng: Allowable for A/R	\$35,000	\$45,000	(\$10,000)	\$100,000	\$50,000	\$0	(\$40,000)	(\$360,000)
Chng: Other Receivables	\$9,207	\$93,637	(\$83,338)	\$255,984	(\$144,779)	\$58,149	(\$106,647)	\$1,171,308
Chng: Other Current Assets	(\$26,506)			(\$62,196)	(\$19,959)	(\$73,755)	(\$98,329)	(\$2,018,848)
Chng: Current Liabilities	(\$9,609)	\$208,983	(\$115,169)	\$339,420	\$247,072	(\$72,183)	\$110,257	\$144,227
Operating Activity Cash	\$583,511			\$1,670,430	\$1,598,682	\$1,615,178	\$1,098,866	\$2,036,503
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$492,056)	(\$143,443)	(\$249,886)	(\$741,885)	(\$663,850)	(\$2,562,562)	(\$738,967)	(\$925,003)
Chng: Deprec Fund Cash	(\$50,726)	\$38,204	\$207,500	\$343,985	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	(\$2,176,369)	\$1,978,592	\$153,502	\$44,275
Investing Activity Cash	(\$542,782)	(\$105,239)	(\$42,386)	(\$397,900)	(\$2,840,219)	(\$583,970)	(\$585,465)	(\$880,728)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$68,000	(\$68,000)	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$159,408)	(\$872,083)	(\$561,941)	(\$928,295)	\$1,241,537	(\$1,031,208)	(\$513,251)	(\$1,155,775)
Chng: Depreciation Fund	\$50,726	(\$38,204)	(\$207,500)	(\$343,985)	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$40,682)	(\$978,287)	(\$769,441)	(\$1,272,280)	\$1,241,537	(\$1,031,208)	(\$513,251)	(\$1,155,775)
Change in Cash and Temp Inv	\$47			\$250	\$0	\$0	\$150	\$0
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H08 (460008) Pioneer Valley Hospital

	1988	1989	1990	1991	1992	1993	1995
CAPACITY AND UTILIZATION							
Beds in Service	97				86		
Total Discharges, Acute	4,505	4,471	4,605	5,091	4,339		3,970
Occupancy Rate, Accute	46.8%	47.4%	45.1%	45.8%			40.3%
ALOS, Acute	3.67	3.75	3.47	3.19	3.31		3.19
ALOS, Acute CM Adj	2.86	2.9	2.76	2.42	2.54		2.19
ALOS, Acute, Medicare	5.68	6.06	5.33	5.52	5.04		4.96
ALOS, Acute, Non-Medicare	3.14	3.08	2.95	2.61	2.73		2.64
PATIENT AND PAYOR MIX							
M-care Dich/Tot Acute Disch	21.1%	22.6%	21.9%	19.9%	25.3%		23.6%
M-Caid Disch/Tot Acute Disch	11.8%	12.2%	15.6%	15.5%	26.8%		15.2%
M-care Days/Tot Acute Days	32.6%	36.4%	33.6%	34.5%	38.6%		36.7%
M-Caid Days/Tot Acute Days	8.6%	5.0%	12.2%	14.9%	15.4%		14.5%
Sp-Care Days/Tot Acute Days	11.5%	10.7%	9.8%	11.1%	11.5%		13.3%
M-Care Case Mix Index	1.2851	1.2934	1.2583	1.3177	1.3049		1.4600
O/P Gr Rev/Pat Rev	27.7%		30.6%	34.1%	39.3%		47.9%
CAPITAL STRUCTURE							
Ave Age of Plant		1.68	2.82	3.15	3.64		3.98
Net PPE/Bed, Tot Facility		\$169,122	\$167,514	\$179,874	\$177,321		\$198,040
Debt/Bed, Tot Facility	\$140,017	\$230,745	\$234,209	\$246,762	\$346,880		\$238,469
Cap Costs/Oper Exp	22.1%	18.8%	12.4%	8.3%	8.6%		8.8%
Cap Costs/Adj Disch	\$596	\$593	\$397	\$300	\$342		\$401
L-T Debt/Tot Assets	91.6%	95.4%	96.1%	94.1%	133.8%		80.3%
L-T Debt/Fixed Assets		133.0%	136.0%	132.0%	190.0%		111.0%
L-T Debt Capitalization	95.0%	98.0%	99.0%	98.0%	139.0%		86.0%
Cash Flow/Total Debt	20.0%	14.0%		-2.0%	12.0%		17.0%
Debt Service Coverage Ratio	2.50	1.92	1.12	-0.24	1.21		17.14
LIQUIDITY							
Current Ratio	6.36	5.82	5.87	4.28	4.91		2.74
Acid Test Ratio	0.00			0.06	0.00		
Days in Net Acc Rec	71.66	73.74	82.59	88.86	69.05		70.88
Ave Payment Period	17.72	18.66	18.90	21.14	18.73		31.50
Days Cash on Hand	0.04		0.02	1.31	0.01		0.03
REV EXP AND PROFITABILITY							
GR Pat Rev/Adj Disch	\$3,415	\$3,872	\$3,959	\$4,107	\$5,751		\$6,718
GR Pat Rev/Adj Dich, CM Adj	\$2,793	\$3,146	\$3,307	\$3,276	\$4,632		\$4,720
Oper Rev/Adj Disch	\$2,938	\$3,296	\$3,344	\$3,208	\$4,449		\$5,009
Oper Exp/Adj Disch	\$2,699	\$3,165	\$3,195	\$3,621	\$3,971		\$4,579
Oper Exp/Adj Disch, CM and WA	\$2,207	\$2,572	\$2,669	\$2,888	\$3,199		\$3,217
Deductions/GR Pat Rev	14.9%	17.1%	19.5%	25.2%	25.8%		27.8%
Oper Profit Margin	8.2%	4.0%	4.4%	-12.9%	10.7%		8.6%
Total Profit Margin	8.2%	4.2%	4.7%	-12.9%	10.7%		8.6%
Return on Assets	6.6%	2.6%	3.1%	-8.2%	9.5%		7.7%
Cash Flow/Bed Tot Facility	\$28,567	\$32,949	\$33,348	(\$5,607)	\$40,990		\$41,110

March-February

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H08 (460008) Pioneer Valley Hospital

	1988	1989	1990	1991	1992	1993	1995
PRODUCTIVITY AND EFFICIENCY							
FTEs/Adj Ave Daily Census	5.01	4.74	4.77	5.3	5.57	6.12	
FTEs/100 Adj Disch							
FTEs/100 Adj Disch, CM Adj							
Salary and Ben Exp/FTE	\$25,692	\$29,625	\$35,766	\$34,201	\$35,692	\$36,487	
Salary and Ben Exp/Oper Exp	48.0%	45.6%	50.8%	43.8%	45.4%	42.6%	
Overhead Exp/Oper Exp	47.0%	39.6%	33.7%	26.6%	27.5%	34.7%	
Disch Per Bed, Acute	46.44	46.09	47.47	52.48	50.45	46.16	
Total Asset Turnover Ratio	0.8	0.59	0.62	0.61	0.85	0.87	
PRICING STRATEGIES							
Markup Ratio, All Ancillary	1.66	1.79	1.67	1.90	2.02	2.15	
Markup Ratio, Med Sup Sold					2.19	2.49	0
Markup Ratio, Drugs Sold	2.53	2.72	2.73	3.01	3.30	3.59	
Markup Ratio, Laboratory	1.79	1.86	1.82	2.26	2.46	2.20	
Markup Ratio, Diag Radiology	1.62	1.68	1.91	2.32	2.12	1.93	

STATEMENT OF CASH FLOW

	1988	1989	1990	1991	1992	1993	1995
OPERATING ACTIVITY							
Net Income	\$1,493,705	\$926,248	\$1,120,221	(\$3,189,200)	\$3,675,783	\$3,275,167	
Add: Depreciation	\$1,433,020	\$1,663,429	\$1,650,862	\$1,984,179	\$2,342,291	\$2,686,491	
Chng: Accounts Receivable	(\$697,084)	(\$928,461)	(\$824,155)	(\$1,131,070)	(\$979,719)	(\$1,151,683)	
Chng: Allowable for A/R	\$186,871	\$39,069	\$357,601	\$173,769	\$442,635	\$702,353	
Chng: Other Receivables	(\$26,571)	\$127,526	(\$300,141)	\$263,831	\$96,559	(\$508,753)	
Chng: Other Current Assets	(\$308,080)	(\$258,646)	\$188,202	\$677,760	(\$316,456)	\$476,478	
Chng: Current Liabilities	(\$387,032)	\$245,290	\$89,641	\$424,698	(\$57,391)	\$1,328,763	
Operating Activity Cash	\$1,694,829	\$1,814,455	\$2,282,231	(\$796,033)	\$5,203,702	\$6,808,816	
INVESTING ACTIVITY							
Chng: Prop Plant and Equip			(\$1,403,244)	(\$3,887,491)	(\$1,949,145)	(\$5,877,222)	
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	
Chng: Other Non-Cur Assets			\$130,175	(\$378,334)	\$234,854	\$223,493	
Investing Activity Cash			(\$1,273,069)	(\$4,265,825)	(\$1,714,291)		
FINANCING ACTIVITY							
Chng: Long Term Liabilities	\$1,633,330	\$13,726,856	\$443,914	\$1,508,340	\$15,475,556	(\$18,023,955)	
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	
Chng: Fund Balance/Equity	(\$3,127,282)	(\$1,404,147)	(\$1,454,076)	\$3,645,393	(\$19,056,903)	\$16,820,297	
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	
Financing Activity Cash	(\$1,493,952)	\$12,322,709	(\$1,010,162)	\$5,153,733	(\$3,581,347)		
Change in Cash and Temp Inv			(\$1,000)	\$91,875	(\$91,936)		
			March-February				

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H09

(460009) University of Utah Hospital & Clinics

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	253	292			308	312	315	316
Total Discharges, Acute	13,257	13,898	13,196	14,065		15,693	16,096	16,512
Occupancy Rate, Acute	92.0%	78.3%	80.3%	80.9%	77.9%	76.0%	77.6%	72.7%
ALOS, Acute	6.41	6.01	6.49	6.13	6.22	5.51	5.54	5.08
ALOS, Acute CM Adj	4.22	3.79	3.78	3.48	3.47	3.27	3.45	2.69
ALOS, Acute, Medicare	8.65	7.67	8.36	7.95	7.79	6.54	7.36	
ALOS, Acute, Non-Medicare	5.87	5.61	6.05	5.76	5.85	5.25	5.04	4.47
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	19.3%	19.1%	18.9%	16.9%	19.5%	20.1%	21.7%	21.2%
M-Caid Disch/Tot Acute Disch	15.2%	12.6%	15.3%	17.5%	19.6%	6.5%	6.3%	18.2%
M-care Days/Tot Acute Days	26.1%	24.4%		21.9%	24.4%	23.8%	28.9%	30.7%
M-Caid Days/Tot Acute Days	11.7%	10.4%	17.0%	18.1%	18.7%	19.2%	16.0%	23.6%
Sp-Care Days/Tot Acute Days	27.0%	26.2%	26.6%	24.5%	24.9%	27.2%	26.6%	28.6%
M-Care Case Mix Index	1.5178	1.5872	1.7190	1.7617	1.7904	1.6800	1.6049	1.8852
O/P Gr Rev/Pat Rev	15.4%	16.7%	18.4%	18.9%	20.3%	21.3%	23.4%	24.0%
CAPITAL STRUCTURE								
Ave Age of Plant	7.01	6.59	6.83	7.07	8.41		6.76	7.46
Net PPE/Bed, Tot Facility	\$180,770	\$179,445	\$190,422	\$179,539	\$175,545	\$224,856	\$222,198	\$214,326
Debt/Bed, Tot Facility	\$90,258	\$95,613	\$112,893	\$107,208	\$151,949	\$185,201	\$188,609	\$199,119
Cap Costs/Oper Exp	4.5%		5.0%	5.1%	4.2%	4.4%	4.6%	5.5%
Cap Costs/Adj Disch	\$312	\$325	\$420	\$463	\$439	\$458	\$492	\$556
L-T Debt/Tot Assets	15.2%	17.0%	15.6%	14.8%	25.5%	25.8%	23.1%	19.5%
L-T Debt/Fixed Assets	28.0%	31.0%	30.0%	29.0%	59.0%	53.0%	50.0%	47.0%
L-T Debt Capitalization	17.0%	19.0%	18.0%		29.0%	30.0%	28.0%	24.0%
Cash Flow/Total Debt	19.0%	24.0%	25.0%	27.0%	12.0%	22.0%	21.0%	30.0%
Debt Service Coverage Ratio	1.64	3.88	2.88	3.07	1.42	2.34	2.09	2.40
LIQUIDITY								
Current Ratio	3.38		2.82	2.93	4.36	3.37	3.05	2.93
Acid Test Ratio	0.52	0.33	0.05	0.08	0.88	0.19	0.04	0.79
Days in Net Acc Rec	126.30	121.90	132.04	122.39	117.06	117.07	126.65	117.06
Ave Payment Period	48.92	45.54	54.45	47.77	37.88	44.65	50.02	65.33
Days Cash on Hand	25.43	14.95	2.78	3.60	33.47	8.54	1.85	51.62
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$7,699	\$8,715	\$10,630	\$12,064	\$14,124	\$14,005	\$14,711	\$15,147
GR Pat Rev/Adj Dich, CM Adj	\$5,331	\$5,772	\$6,500	\$7,198	\$8,292	\$8,512	\$9,387	\$8,209
Oper Rev/Adj Disch	\$6,582	\$7,189	\$8,571	\$9,161	\$10,243	\$10,845	\$11,038	\$10,656
Oper Exp/Adj Disch	\$6,865	\$7,227	\$8,446	\$9,082	\$10,443	\$10,524	\$10,803	\$10,208
Oper Exp/Adj Disch, CM and WA	\$4,754	\$4,786	\$5,164	\$5,419	\$6,131	\$6,394	\$6,893	\$5,532
Deductions/GR Pat Rev	16.8%	19.6%	22.9%	27.1%	30.3%	25.5%	27.8%	32.2%
Oper Profit Margin	-4.3%	-0.5%	1.5%	0.9%	-2.0%	3.0%		4.2%
Total Profit Margin	-0.3%	2.3%	2.0%	1.6%	-1.0%	3.0%	2.1%	4.6%
Return on Assets	-0.3%	2.4%	2.2%	2.0%	-1.2%	3.6%	2.7%	5.3%
Cash Flow/Bed Tot Facility	\$17,562	\$22,934	\$27,752	\$29,161	\$18,215	\$40,767	\$39,898	\$58,897

July-June

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H09

(460009) University of Utah Hospital & Clinics

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	7.06	7.49	7.1	7.9	8.02	8.59	8.62	8.88
FTEs/100 Adj Disch							13.09	12.36
FTEs/100 Adj Disch, CM Adj							8.16	6.56
Salary and Ben Exp/FTE	\$21,965	\$23,005	\$25,752	\$26,676	\$28,349	\$30,106	\$31,367	\$30,920
Salary and Ben Exp/Oper Exp	39.7%	39.2%	38.5%	39.0%	37.1%	37.1%	38.0%	37.4%
Overhead Exp/Oper Exp	25.1%	23.6%	23.0%	21.5%	19.6%	20.4%	20.9%	23.2%
Disch Per Bed, Acute	52.4	47.6	45.19	48.17	45.67	50.3	51.1	52.25
Total Asset Turnover Ratio	0.9	0.98	1.05	1.18	1.13	1.17	1.21	1.11
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.30	1.32	1.35	1.50	1.76	1.72	1.68	1.92
Markup Ratio, Med Sup Sold					2.15	2.05	1.87	2.12
Markup Ratio, Drugs Sold	1.78	1.94	2.15	2.34	2.19	2.02	1.74	2.01
Markup Ratio, Laboratory	1.21	1.29	1.30	1.48	1.58	1.51	1.50	1.51
Markup Ratio, Diag Radiology	1.43	1.47	1.65	1.82	1.84	1.63	1.64	1.78
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$302,375)	\$3,081,074	\$3,044,820	\$2,725,687	(\$1,907,138)	\$6,819,481	\$5,302,268	\$11,386,527
Add: Depreciation	\$5,313,954	\$5,801,482	\$6,372,195	\$6,775,889	\$6,339,713	\$7,118,349	\$9,789,973	\$10,120,780
Chng: Accounts Receivable	(\$6,424,951)	(\$7,269,858)	(\$5,968,718)	(\$6,604,029)	(\$8,125,534)	(\$12,686,621)	(\$17,909,057)	\$13,314,359
Chng: Allowable for A/R	\$1,244,998	\$829,502	(\$72,210)	\$487,456	\$2,456,927	\$3,324,664	\$864,109	(\$2,115,181)
Chng: Other Receivables	(\$224,662)	\$2,271,078	(\$3,452,536)	\$2,775,249	\$1,061,190	(\$2,511,042)	\$5,248,896	(\$4,395,584)
Chng: Other Current Assets	\$742,494	(\$245,805)	(\$1,145,031)	\$688,034	(\$3,526,523)	(\$4,029,273)	(\$419,028)	\$3,166,077
Chng: Current Liabilities	\$1,096,669	\$463,345	\$5,471,833	\$280,619	(\$1,461,522)	\$6,818,148	\$5,503,709	\$8,449,978
Operating Activity Cash	\$1,446,127	\$4,930,818	\$4,250,353	\$7,128,905	(\$5,162,887)	\$4,853,706	\$8,380,870	\$39,926,956
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$9,361,682)	(\$8,722,266)	(\$7,584,617)	(\$5,599,902)	(\$7,598,580)	(\$28,302,091)	(\$53,428,564)	\$37,319,248
Chng: Deprec Fund Cash	\$3,076,529	\$567,663	\$289,694	\$975,716	(\$293,470)	(\$326,060)	(\$329,495)	(\$696,255)
Chng: Other Non-Cur Assets	(\$827,724)	(\$1,683,088)	\$206,786	\$653,771	(\$939,332)	(\$1,913,296)	\$44,424,226	(\$43,219,269)
Investing Activity Cash	(\$7,112,877)	(\$9,837,691)	(\$7,088,137)	(\$3,970,415)	(\$8,831,382)	(\$30,541,447)	(\$9,333,833)	(\$6,596,276)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$1,005,558)	\$3,329,115	(\$573,507)	(\$679,893)	\$21,252,168	\$7,356,499	(\$3,547,510)	(\$3,931,105)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$4,131,796	\$0	\$1	\$0	\$7,968,863	\$5,905,254	(\$606,008)	\$0
Chng: Depreciation Fund	(\$3,076,529)	(\$567,663)	(\$289,694)	(\$975,716)	\$293,470	\$326,060	\$329,495	\$696,255
Financing Activity Cash	\$49,709	\$2,761,452	(\$863,200)	(\$1,655,609)	\$29,514,501	\$13,587,813	(\$3,824,023)	(\$3,234,850)
Change in Cash and Temp Inv	(\$5,617,041)	(\$2,145,421)	(\$3,700,984) July-June	\$1,502,881	\$15,520,232	(\$12,099,928)	(\$4,776,986)	\$30,095,830

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H10 (460010) LDS Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	399	401	338	353	349	331	366	
Total Discharges, Acute	24,481	23,027	19,028	17,041	17,680	16,956	13,020	13,534
Occupancy Rate, Accute	70.2%	69.1%	76.8%	65.6%	64.9%	62.4%	57.3%	59.8%
ALOS, Acute	4.17	4.39	4.98	4.96	4.68	4.44	5.88	5.90
ALOS, Acute CM Adj	2.38	2.31	2.55	2.5	2.37	2.15	2.91	3.08
ALOS, Acute, Medicare	6.37	6.94	6.84	6.20	5.18	5.79	5.85	5.51
ALOS, Acute, Non-Medicare	3.46	3.58	4.18	4.38	4.45	3.81	5.89	6.18
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	24.6%	24.1%	30.0%	32.1%	31.5%	32.0%	40.4%	41.7%
M-Caid Disch/Tot Acute Disch	6.7%	6.8%	10.5%	12.8%	12.2%	11.8%	14.1%	9.4%
M-care Days/Tot Acute Days	37.5%	38.2%	41.3%	40.1%	34.9%	41.7%	40.3%	38.9%
M-Caid Days/Tot Acute Days	5.5%	5.6%	6.5%	6.2%	5.2%	6.0%	7.0%	7.6%
Sp-Care Days/Tot Acute Days	13.1%	13.8%	14.2%	16.4%	17.6%	19.5%	25.0%	25.1%
M-Care Case Mix Index	1.7501	1.9022	1.9523	1.9808	1.9713	2.0600	2.0199	1.9161
O/P Gr Rev/Pat Rev	19.6%	22.1%	21.7%	24.7%	24.8%	27.4%	30.0%	30.2%
CAPITAL STRUCTURE								
Ave Age of Plant	5.98	6.29	6.93	7.83	8.52	8.42	8.83	32.48
Net PPE/Bed, Tot Facility	\$173,513	\$169,849	\$169,783	\$169,367	\$174,644	\$188,999	\$184,685	\$161,626
Debt/Bed, Tot Facility	\$151,433	\$148,143	\$151,063	\$36,417	\$41,429	\$50,700	\$58,216	\$62,858
Cap Costs/Oper Exp	11.1%	9.8%	9.7%	7.9%	10.1%	7.2%	2.0%	1.7%
Cap Costs/Adj Disch	\$494	\$498	\$641	\$590	\$767	\$613	\$217	\$189
L-T Debt/Tot Assets	56.2%	51.8%	53.6%	0.0%				
L-T Debt/Fixed Assets	74.0%	73.0%	75.0%				-100.0%	
L-T Debt Capitalization	62.0%	58.0%	60.0%				-100.0%	
Cash Flow/Total Debt	23.0%		18.0%	108.0%	153.0%	91.0%	87.0%	61.0%
Debt Service Coverage Ratio	2.51	3.33	2.17	5.60	4.26	7.67	-1.00	
LIQUIDITY								
Current Ratio	2.58	2.99	2.73	1.78	1.49	1.47	1.36	1.50
Acid Test Ratio	0.42	0.12	0.00	0.01	0.00			0.01
Days in Net Acc Rec	63.01	72.55	63.96	58.74	53.53	59.41	62.86	69.44
Ave Payment Period	36.08	34.89	31.55	42.29	46.78	47.33	53.18	52.65
Days Cash on Hand	15.28	4.05	0.04	0.41	0.14	0.16		0.55
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$5,283	\$6,166	\$8,015	\$9,500	\$10,147	\$10,732	\$14,761	\$15,406
GR Pat Rev/Adj Dich, CM Adj	\$3,173	\$3,407	\$4,316	\$5,041	\$5,410	\$5,325	\$7,484	\$8,215
Oper Rev/Adj Disch	\$4,605	\$5,236	\$6,528	\$7,729	\$8,221	\$8,909	\$11,654	\$11,797
Oper Exp/Adj Disch	\$4,466	\$5,094	\$6,589	\$7,443	\$7,599	\$8,566	\$11,005	\$11,039
Oper Exp/Adj Disch, CM and WA	\$2,682	\$2,815	\$3,548	\$3,949	\$4,052	\$4,249	\$5,579	\$5,886
Deductions/GR Pat Rev	15.5%	17.5%	21.3%	21.4%	22.7%	22.6%	26.7%	29.2%
Oper Profit Margin	3.0%	2.7%	-1.0%	3.7%	7.6%	3.7%		6.4%
Total Profit Margin	3.0%	2.7%	-1.0%	3.7%	7.7%	3.8%	5.8%	6.6%
Return on Assets	3.3%	3.1%	-1.2%	5.5%	12.1%	6.3%	9.8%	11.7%
Cash Flow/Bed Tot Facility	\$34,721	\$34,028	\$26,442	\$39,317	\$63,297	\$46,200	\$50,796	\$38,401

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H10 (460010) LDS Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.8	5.86	6.38	6.05	6.65	6.87	7.35	6.97
FTEs/100 Adj Disch							11.83	11.26
FTEs/100 Adj Disch, CM Adj							5.86	5.88
Salary and Ben Exp/FTE	\$31,622	\$34,579	\$36,658	\$43,165	\$51,622	\$48,631	\$44,550	\$45,669
Salary and Ben Exp/Oper Exp	47.0%	47.8%	48.5%	47.7%	57.9%	47.5%	47.9%	46.6%
Overhead Exp/Oper Exp	28.3%	26.1%	25.8%	23.5%	24.7%	22.2%	18.8%	19.3%
Disch Per Bed, Acute	61.36	57.42	56.3	48.27	50.66	51.23	35.57	36.98
Total Asset Turnover Ratio	1.07	1.13	1.22	1.43	1.5	1.53	1.58	1.65
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.44	1.49	1.51	1.83	1.63	1.72	1.81	1.79
Markup Ratio, Med Sup Sold					1.32	1.44	1.54	1.56
Markup Ratio, Drugs Sold	2.30	2.41	2.30	2.30	2.30	2.46	2.46	2.27
Markup Ratio, Laboratory	1.69	1.85	1.87	3.24	2.06	1.90	1.92	1.73
Markup Ratio, Diag Radiology	1.42	1.45	1.50	1.73	1.61	1.67	1.97	1.96
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$4,294,433	\$4,269,787	(\$1,549,306)	\$6,790,301	\$15,403,643	\$8,509,016	\$12,921,869	\$15,669,510
Add: Depreciation	\$9,176,039	\$10,098,665	\$10,297,366	\$10,297,366	\$10,651,254	\$11,812,896	\$12,425,407	\$3,681,640
Chng: Accounts Receivable	(\$2,871,385)	(\$7,923,017)	\$3,330,704	(\$518,879)	\$1,725,698	(\$6,542,405)	(\$4,295,500)	(\$8,385,711)
Chng: Allowable for A/R	\$1,075,000	\$1,725,000	(\$93,000)	\$646,000	(\$766,000)	\$2,092,600	\$1,362,400	\$1,201,000
Chng: Other Receivables	\$356,300	(\$356,463)	(\$423,549)	(\$969,814)	(\$409,669)	(\$261,864)	(\$254,877)	\$1,061,192
Chng: Other Current Assets	\$2,976,390	(\$5,253,641)	\$161,023	\$3,164,061	\$377,411	\$902,074	\$862,835	(\$1,754,385)
Chng: Current Liabilities	\$575,394	\$918,444	(\$356,022)	\$5,908,231	\$3,024,355	\$3,010,494	\$3,750,477	\$2,630,517
Operating Activity Cash	\$15,582,171	\$3,478,775	\$11,367,216	\$25,317,266	\$30,006,692	\$19,522,811	\$26,772,611	\$14,103,763
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$13,643,351)	(\$8,194,648)	(\$7,034,148)	(\$6,851,495)	(\$15,014,107)	(\$12,350,475)	\$177,326,027	(\$180,396,810)
Chng: Deprec Fund Cash	\$1,774,202	\$3,824,483	\$1,576,493	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	(\$3,768,435)	\$3,768,435	\$0	\$0	\$0	(\$371,673)	(\$187,041,988)	\$182,855,064
Investing Activity Cash	(\$15,637,584)	(\$601,730)	(\$5,457,655)	(\$6,851,495)	(\$15,014,107)	(\$12,722,148)	(\$9,715,961)	\$2,458,254
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$1,586,172)	(\$2,632,310)	(\$858,436)	(\$69,426,272)	\$0	\$0	\$0	\$0
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$3,419,437	\$3,580,798	(\$3,472,794)	\$51,129,804	(\$15,115,319)	(\$7,478,662)	(\$16,354,694)	(\$16,315,464)
Chng: Depreciation Fund	(\$1,774,202)	(\$3,824,483)	(\$1,576,493)	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	\$59,063	(\$2,875,995)	(\$5,907,723)	(\$18,296,468)	(\$15,115,319)	(\$7,478,662)	(\$16,354,694)	(\$16,315,464)
Change in Cash and Temp Inv	\$3,650	\$1,050	\$1,838	\$169,303	(\$122,734)	(\$677,999)	\$701,956	\$246,553
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H11 (460011) Castleview Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	88					78		
Total Discharges, Acute	3,548	3,288	2,652	2,594	2,436	2,016	2,212	2,732
Occupancy Rate, Accute	41.2%	34.7%	30.2%	30.0%	28.4%	24.0%	20.4%	21.2%
ALOS, Acute	3.73	3.39	3.66	3.72	3.74	3.39	2.63	2.21
ALOS, Acute CM Adj	3.1	2.81	2.93	2.83	2.69	2.4	1.87	1.59
ALOS, Acute, Medicare	5.12	4.13	5.10	5.02	5.31	4.12	3.39	3.48
ALOS, Acute, Non-Medicare	3.38	3.16	3.21	3.28	3.13	3.06	2.33	1.82
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	20.4%	24.2%	23.9%	24.9%	28.3%	31.6%	28.4%	23.8%
M-Caid Disch/Tot Acute Disch	14.6%	19.2%	13.8%	18.9%	18.5%	22.8%	10.7%	27.0%
M-care Days/Tot Acute Days	27.9%	29.5%	33.3%	33.7%	40.1%	38.3%	36.5%	37.4%
M-Caid Days/Tot Acute Days	11.2%	14.8%	16.1%	17.0%	16.3%	19.2%	21.9%	29.1%
Sp-Care Days/Tot Acute Days	7.6%	9.3%	9.9%	9.6%	10.0%	11.6%	10.6%	13.2%
M-Care Case Mix Index	1.2045	1.2083	1.2512	1.3147	1.3922	1.4100	1.4033	1.3884
O/P Gr Rev/Pat Rev	27.9%	32.0%	38.5%	41.4%	44.6%	49.2%	53.0%	51.2%
CAPITAL STRUCTURE								
Ave Age of Plant	1.35	2.11	3.13	4.25	5.63	6.08	4.43	5.75
Net PPE/Bed, Tot Facility	\$117,103	\$108,940	\$106,946	\$107,730	\$103,663	\$108,807	\$104,607	\$113,051
Debt/Bed, Tot Facility	\$156,405	\$155,073	\$142,200	\$135,802	\$113,766	\$101,657	\$68,860	\$20,304
Cap Costs/Oper Exp	19.1%	13.5%	8.3%	7.4%		6.7%	6.3%	5.2%
Cap Costs/Adj Disch	\$429	\$352	\$244	\$232	\$263	\$261	\$222	\$163
L-T Debt/Tot Assets	89.1%	88.8%	82.2%	73.6%	63.1%	50.5%	31.1%	1.1%
L-T Debt/Fixed Assets	130.0%	138.0%	128.0%	120.0%	99.0%	79.0%	52.0%	2.0%
L-T Debt Capitalization	91.0%	92.0%	85.0%	77.0%	68.0%	56.0%	34.0%	1.0%
Cash Flow/Total Debt	18.0%	12.0%	14.0%	21.0%	33.0%	36.0%	87.0%	304.0%
Debt Service Coverage Ratio	1.88	1.22	1.42	37.02	13.24	27.17	20.03	28.18
LIQUIDITY								
Current Ratio	6.80	6.42	6.06	5.88	3.12	2.43	3.29	2.68
Acid Test Ratio	0.00		0.05	0.03		0.01	0.00	0.05
Days in Net Acc Rec	69.73	74.03	66.38	78.33	51.10	56.66	62.11	60.49
Ave Payment Period	14.30	16.75	17.04	20.40	27.92	38.87	31.53	37.18
Days Cash on Hand	0.04	0.03	0.83	0.65	0.71	0.30	0.02	1.91
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,921	\$3,227	\$3,961	\$4,367	\$4,978	\$5,644	\$5,616	\$5,175
GR Pat Rev/Adj Dich, CM Adj	\$2,679	\$2,950	\$3,497	\$3,670	\$3,950	\$4,333	\$4,391	\$4,041
Oper Rev/Adj Disch	\$2,419	\$2,655	\$3,183	\$3,557	\$4,176	\$4,540	\$4,487	\$4,025
Oper Exp/Adj Disch	\$2,253	\$2,616	\$2,963	\$3,125	\$3,566	\$3,878	\$3,509	\$3,151
Oper Exp/Adj Disch, CM and WA	\$2,066	\$2,392	\$2,616	\$2,625	\$2,829	\$2,977	\$2,744	\$2,461
Deductions/GR Pat Rev	18.2%	19.2%	21.2%	20.3%	17.4%	20.8%	21.2%	23.0%
Oper Profit Margin	6.9%	1.4%	6.9%	12.2%	14.6%			21.7%
Total Profit Margin	7.0%	1.4%	6.9%	12.2%	14.6%		21.8%	21.7%
Return on Assets	4.7%	1.1%	5.5%	10.6%	16.0%	15.6%	28.0%	27.9%
Cash Flow/Bed Tot Facility	\$28,633	\$18,343	\$19,450	\$28,560	\$37,294	\$37,098	\$60,008	\$61,678

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H11

(460011) Castleview Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	4.28	4.76	5.04	5.15	5.57	6.31	5.98	5.98
FTEs/100 Adj Disch							4.31	3.62
FTEs/100 Adj Disch, CM Adj							3.07	2.61
Salary and Ben Exp/FTE	\$25,870	\$33,011	\$33,880	\$29,593	\$30,601	\$33,125	\$36,721	\$39,533
Salary and Ben Exp/Oper Exp	50.2%	55.9%	57.8%	49.6%	49.0%	50.2%	45.1%	45.4%
Overhead Exp/Oper Exp	44.3%	37.4%	31.0%	31.2%	36.2%	31.4%	29.5%	36.6%
Disch Per Bed, Acute	40.32	37.36	30.14	29.48	27.68	25.85	28.36	35.03
Total Asset Turnover Ratio	0.67	0.73	0.79	0.86	1.08	1.05	1.27	1.27
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.65	1.63	1.74	1.87	1.90	1.95	2.30	2.29
Markup Ratio, Med Sup Sold					1.81	2.47	2.47	2.42
Markup Ratio, Drugs Sold	2.60	2.38	2.55	2.80	2.84	2.86	3.54	3.47
Markup Ratio, Laboratory	1.31	1.35	1.48	1.61	1.62	1.80	1.99	1.89
Markup Ratio, Diag Radiology	1.72	1.56	1.64	1.81	1.60	1.92	1.92	1.86
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$836,476	\$185,058	\$949,088	\$1,912,516	\$2,681,228	\$2,740,002	\$5,035,765	\$5,352,358
Add: Depreciation	\$931,969	\$1,102,534	\$1,039,503	\$957,812	\$869,921	\$940,415	\$836,395	\$775,060
Chng: Accounts Receivable	(\$197,373)	(\$323,888)	(\$77,317)	(\$353,873)	\$11,291	(\$387,114)	(\$370,904)	(\$201,070)
Chng: Allowable for A/R	\$25,911	(\$23,776)	\$37,808	\$248,397	(\$61,645)	(\$142,124)	\$139,717	\$95,942
Chng: Other Receivables	(\$199,782)	\$36,376	\$147,423	(\$753,570)	\$828,312	\$188,648	(\$778,214)	(\$62,774)
Chng: Other Current Assets	(\$153,212)			(\$57,203)	(\$72,922)	(\$51,866)	\$7,917	\$94,507
Chng: Current Liabilities	(\$68,578)	\$131,993	\$18,230	\$171,601	\$412,978	\$476,522	(\$119,283)	\$398,524
Operating Activity Cash	\$1,175,411			\$2,125,680	\$4,669,163	\$3,764,483	\$4,751,393	\$6,452,547
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$1,867,143)	(\$261,739)	(\$834,124)	(\$1,038,600)	(\$451,056)	(\$1,470,226)	(\$403,796)	(\$1,644,763)
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	(\$2,873,234)	\$105,532	(\$40,146)	\$121,464	\$121,464	\$121,464	\$121,464	(\$130,277)
Investing Activity Cash	(\$4,740,377)	(\$156,207)	(\$874,270)	(\$917,136)	(\$329,592)	(\$1,348,762)	(\$282,332)	(\$1,775,040)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$3,646,086	(\$269,279)	(\$1,344,111)	(\$830,599)	(\$2,682,630)	(\$1,723,818)	(\$3,258,794)	(\$5,399,809)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$82,485)	(\$298,850)	\$133,258	(\$381,677)	(\$1,650,994)	(\$708,467)	(\$1,221,402)	\$818,113
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	\$3,563,601	(\$568,129)	(\$1,210,853)	(\$1,212,276)	(\$4,333,624)	(\$2,432,285)	(\$4,480,196)	(\$4,581,696)
Change in Cash and Temp Inv	(\$1,365)			(\$3,732)	\$5,947	(\$16,564)	(\$11,135)	\$95,811
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H13 (460013) Mountain View Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	118						115	103
Total Discharges, Acute	3,781	4,137	4,470	4,469	4,630	3,844	4,376	
Occupancy Rate, Accute	36.7%	40.4%	43.2%	40.8%	40.7%	31.7%	30.2%	44.2%
ALOS, Acute	4.18	4.21	4.16	3.93	3.78	3.55	2.90	3.79
ALOS, Acute CM Adj	2.93	3.11		2.75	2.55	2.34	1.95	2.52
ALOS, Acute, Medicare	6.54	5.86	6.12	6.09	5.70	5.31	4.89	4.42
ALOS, Acute, Non-Medicare	3.34	3.68	3.56	3.24	3.23	2.98	2.35	3.62
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	26.3%	24.1%	23.3%	24.1%	22.5%	24.3%	21.5%	
M-Caid Disch/Tot Acute Disch	10.6%	13.1%	18.0%	14.2%	15.6%	26.5%	12.2%	19.2%
M-care Days/Tot Acute Days	41.2%	33.6%	34.2%	37.4%	33.8%	36.4%	36.3%	25.1%
M-Caid Days/Tot Acute Days	10.3%	11.3%	12.3%	14.0%	12.2%	14.7%	15.2%	9.6%
Sp-Care Days/Tot Acute Days	6.3%	6.6%	7.7%	7.2%	8.8%	10.0%	10.1%	10.2%
M-Care Case Mix Index	1.4276	1.3525	1.3396	1.4278	1.4799	1.5200	1.4875	1.5056
O/P Gr Rev/Pat Rev	23.8%	25.1%	25.5%	23.4%	30.4%	41.9%	39.4%	13.7%
CAPITAL STRUCTURE								
Ave Age of Plant	0.97	1.89	2.80	3.43	3.31	3.93	3.79	5.05
Net PPE/Bed, Tot Facility	\$92,771	\$98,516	\$61,486	\$141,396	\$156,073	\$161,546	\$140,566	\$136,506
Debt/Bed, Tot Facility	\$104,580	\$125,249	\$65,208	\$127,910	\$132,424	\$96,950	\$57,368	\$1,587
Cap Costs/Oper Exp	11.1%	9.6%	8.1%	7.0%	7.9%	8.6%	8.1%	9.2%
Cap Costs/Adj Disch	\$268		\$251		\$307	\$320	\$277	\$442
L-T Debt/Tot Assets	79.5%	79.4%	62.5%	59.8%	55.0%	34.3%	19.5%	-14.4%
L-T Debt/Fixed Assets	108.0%	121.0%	95.0%	84.0%	76.0%	47.0%	28.0%	-23.0%
L-T Debt Capitalization	83.0%		68.0%	63.0%	59.0%	38.0%	22.0%	-17.0%
Cash Flow/Total Debt	30.0%	29.0%	39.0%	83.0%	31.0%	72.0%	85.0%	4833.0%
Debt Service Coverage Ratio	5.49	2.52		59.84	16.50		24.49	34.61
LIQUIDITY								
Current Ratio	4.55	4.51	2.68	3.64	2.81	1.99	2.21	1.86
Acid Test Ratio	-0.07	0.00			0.22	0.06	0.00	0.55
Days in Net Acc Rec	56.53	67.81	57.35	45.17	52.67	52.06	59.36	44.26
Ave Payment Period	18.92	21.40	30.55	23.84	27.88	43.89	40.11	68.16
Days Cash on Hand	-1.42	0.03	0.02		6.13	2.76	0.02	37.46
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$3,438	\$3,975	\$4,901	\$7,210	\$5,913	\$6,346	\$5,676	\$8,927
GR Pat Rev/Adj Dich, CM Adj	\$2,531	\$3,088	\$3,845	\$5,306	\$4,199	\$4,096	\$3,844	\$5,877
Oper Rev/Adj Disch	\$2,931	\$3,262	\$3,626	\$5,748	\$4,381	\$4,775	\$4,084	\$6,283
Oper Exp/Adj Disch	\$2,425	\$2,816	\$3,090	\$3,594	\$3,883	\$3,706	\$3,443	\$4,785
Oper Exp/Adj Disch, CM and WA	\$1,785	\$2,188	\$2,424	\$2,645	\$2,757	\$2,392	\$2,332	\$3,150
Deductions/GR Pat Rev	16.1%	19.2%	27.3%	21.2%	26.8%	25.9%	28.0%	29.7%
Oper Profit Margin	17.3%	13.7%	14.8%		11.4%	22.4%		23.9%
Total Profit Margin	17.3%	13.7%	14.8%		11.4%	22.4%	15.7%	23.9%
Return on Assets	16.2%	12.5%	16.3%	48.1%	11.7%	24.1%	17.1%	27.6%
Cash Flow/Bed Tot Facility	\$31,121	\$36,215	\$25,469	\$106,240	\$40,603	\$69,574	\$48,632	\$76,690

September-August

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H13

(460013) Mountain View Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	4.16	4.13	4.35	4.81	4.77	4.7	5.11	3.73
FTEs/100 Adj Disch							4.06	3.88
FTEs/100 Adj Disch, CM Adj							2.73	2.58
Salary and Ben Exp/FTE	\$25,111	\$30,186	\$35,795	\$34,053	\$35,049	\$37,849	\$38,761	\$58,703
Salary and Ben Exp/Oper Exp	49.3%	51.1%	57.4%	49.1%	44.7%	46.6%	45.7%	47.6%
Overhead Exp/Oper Exp	36.0%	32.5%	26.9%	26.3%	33.1%	30.5%	29.0%	30.3%
Disch Per Bed, Acute	32.04	35.06	22.58	37.87	39.24	32.58	38.05	42.49
Total Asset Turnover Ratio	0.92	0.9	1.08	1.27	1.01	1.06	1.09	1.16
PRICING STRATEGIES								
Markup Ratio, All Ancillary	2.02	2.03	2.14	2.28	2.18	2.35	2.39	2.48
Markup Ratio, Med Sup Sold					1.80	1.86	2.12	2.23
Markup Ratio, Drugs Sold	3.55	3.70	3.85	3.86	3.49	3.35	3.13	3.27
Markup Ratio, Laboratory	1.71	1.65	1.82	2.05	2.25	2.17	2.16	2.21
Markup Ratio, Diag Radiology	2.48	2.49	2.09	2.08	1.62	1.85	1.88	1.90
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$2,684,805	\$2,462,522	\$3,217,797	\$12,556,838	\$3,312,373	\$7,069,057	\$4,990,540	\$7,991,859
Add: Depreciation	\$987,430	\$1,087,287	\$1,085,513	\$1,232,492	\$1,722,476	\$1,804,134	\$1,866,424	\$2,062,066
Chng: Accounts Receivable	(\$225,946)	(\$1,055,577)	(\$203,564)	(\$684,189)	(\$11,806)	(\$560,076)	(\$566,351)	\$426,254
Chng: Allowable for A/R	\$33,873	\$227,277	\$184,002	(\$163,978)	(\$3,020)	\$28,043	\$38,327	\$802,027
Chng: Other Receivables	\$441,802	(\$95,578)	(\$42,349)	\$107,042	(\$39,098)	\$243,939	(\$198,968)	(\$121,114)
Chng: Other Current Assets	(\$18,350)			(\$42,755)	(\$31,306)	(\$212,662)	(\$44,586)	(\$779,905)
Chng: Current Liabilities	(\$21,181)	\$231,601	\$612,203	(\$171,700)	\$552,994	\$890,190	\$6,726	\$1,642,859
Operating Activity Cash	\$3,882,433			\$12,833,750	\$5,502,613	\$9,262,625	\$6,092,112	\$12,024,046
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$1,538,033)	(\$1,845,606)	(\$1,116,470)	(\$6,861,703)	(\$3,659,930)	(\$2,526,489)	(\$1,205,553)	\$172,778
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	(\$1,290,443)	(\$1,394,642)	\$101,592	\$93,126	\$101,592	\$83,592	\$101,592	\$80,832
Investing Activity Cash	(\$2,828,476)	(\$3,240,248)	(\$1,014,878)	(\$6,768,577)	(\$3,558,338)	(\$2,442,897)	(\$1,103,961)	\$253,610
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$3,915,565	\$2,496,646	(\$3,320,883)	\$3,231,633	\$42,927	(\$5,572,795)	(\$4,371,021)	(\$9,861,774)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$5,016,527)	(\$2,019,699)	(\$492,429)	(\$9,296,756)	(\$1,583,436)	(\$1,479,890)	(\$787,637)	(\$9,432)
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$1,100,962)	\$476,947	(\$3,813,312)	(\$6,065,123)	(\$1,540,509)	(\$7,052,685)	(\$5,158,658)	(\$9,871,206)
Change in Cash and Temp Inv	(\$47,005)			\$50	\$403,766	(\$232,957)	(\$170,507)	\$2,406,450
			September-August					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H14

(460014) Tooele Valley Regional Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	38							35
Total Discharges, Acute	1,037	1,071	845	659	885	1,102	461	276
Occupancy Rate, Accute	20.6%	19.1%	16.6%	17.0%	23.0%	16.1%	9.7%	6.2%
ALOS, Acute	2.75	2.47	2.72	3.57	3.61	2.03	2.90	2.87
ALOS, Acute CM Adj	2.55	2.39	2.71	3.38	3.43	1.99	2.64	2.77
ALOS, Acute, Medicare	3.72	3.05	3.82	3.52	4.17	2.88	4.01	3.37
ALOS, Acute, Non-Medicare	2.41	2.26		3.60	3.37	1.80	2.47	2.51
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	26.3%	26.8%	29.2%	35.8%	30.1%	21.3%	28.0%	42.0%
M-Caid Disch/Tot Acute Disch	10.3%	8.2%	14.2%	11.1%	16.4%	17.6%	16.7%	12.0%
M-care Days/Tot Acute Days	35.6%	33.1%	41.1%	35.3%	34.7%	30.3%	38.6%	49.4%
M-Caid Days/Tot Acute Days	8.6%	7.1%	11.1%	8.2%	12.3%	16.3%	15.0%	9.6%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	1.0781	1.0328	1.0043	1.0575	1.0515	1.0200	1.0971	1.0358
O/P Gr Rev/Pat Rev	38.6%	34.1%	40.6%	54.0%	51.4%	57.2%	56.9%	62.7%
CAPITAL STRUCTURE								
Ave Age of Plant	6.41	6.56	7.64	6.96	10.46	8.26	8.05	10.11
Net PPE/Bed, Tot Facility	\$47,530	\$25,868	\$35,400	\$32,152	\$28,901	\$37,829	\$34,307	\$29,339
Debt/Bed, Tot Facility	\$30,669	\$10,109	\$18,420	\$19,952	\$26,839	\$52,785	\$43,948	\$40,756
Cap Costs/Oper Exp	7.8%	8.0%	7.2%	6.5%	3.4%	5.5%	7.0%	6.4%
Cap Costs/Adj Disch	\$198	\$196	\$263	\$264	\$159	\$169	\$316	\$284
L-T Debt/Tot Assets	18.6%	11.2%	22.6%	18.1%	25.6%	7.6%	17.8%	0.0%
L-T Debt/Fixed Assets	33.0%	19.0%	40.0%	34.0%	53.0%	11.0%	32.0%	
L-T Debt Capitalization	23.0%	13.0%	24.0%	21.0%	32.0%	71.0%	38.0%	
Cash Flow/Total Debt	35.0%	63.0%	26.0%	33.0%	-12.0%	-15.0%	0.0%	4.0%
Debt Service Coverage Ratio	1.20	3.55	4.32	1.81		-7.41	0.84	
LIQUIDITY								
Current Ratio	2.33	3.48	5.52	2.88	2.29	0.33	0.82	0.56
Acid Test Ratio	0.96	1.10		0.42	-0.32	0.10	0.32	-0.04
Days in Net Acc Rec	80.14	84.06	108.90	100.85	103.66	37.80	77.53	123.75
Ave Payment Period	73.69	42.98	26.38	46.17	43.71	176.59	156.08	206.43
Days Cash on Hand	70.52	47.13	29.06	19.56	-14.03	17.54	49.42	-7.69
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$3,308	\$3,004	\$4,478	\$4,998	\$5,858	\$3,277	\$5,101	\$4,742
GR Pat Rev/Adj Dich, CM Adj	\$3,389	\$3,213	\$4,926	\$5,221	\$6,154	\$3,479	\$5,102	\$4,964
Oper Rev/Adj Disch	\$2,626	\$2,580	\$3,676	\$3,986	\$4,416	\$2,705	\$4,196	\$4,232
Oper Exp/Adj Disch	\$2,543	\$2,471	\$3,653	\$4,053	\$4,734	\$3,099	\$4,510	\$4,448
Oper Exp/Adj Disch, CM and WA	\$2,606	\$2,643	\$4,018	\$4,234	\$4,973	\$3,290	\$4,511	\$4,656
Deductions/GR Pat Rev	23.3%	17.1%	23.2%	23.4%	27.4%	22.9%	30.7%	26.0%
Oper Profit Margin	3.2%	4.2%	0.6%	-1.7%	-7.2%	-14.6%		-5.1%
Total Profit Margin	4.5%	5.6%	0.9%	0.8%	-6.9%	-14.6%	-7.5%	-4.5%
Return on Assets	4.4%	6.2%	1.0%		-10.8%	-24.6%	-9.3%	-6.4%
Cash Flow/Bed Tot Facility	\$10,709	\$6,405	\$4,803	\$6,499	(\$3,088)	(\$7,656)	\$40	\$1,609

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H14

(460014) Tooele Valley Regional Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	8.32	6.12	7.29	5.25	4.6	6.85	6.43	6.12
FTEs/100 Adj Disch							5.12	4.81
FTEs/100 Adj Disch, CM Adj							4.67	4.64
Salary and Ben Exp/FTE	\$20,999	\$29,930	\$34,433	\$38,176	\$52,270	\$36,171	\$39,857	\$44,650
Salary and Ben Exp/Oper Exp	51.8%	50.1%	51.2%	48.4%	50.2%	44.4%	45.2%	48.3%
Overhead Exp/Oper Exp	36.0%	35.0%	33.9%	33.0%	24.6%	30.8%	38.1%	33.8%
Disch Per Bed, Acute	27.29	28.18	22.24	17.34	23.29	29	12.13	7.89
Total Asset Turnover Ratio	0.94	1.05	0.98	1.18	1.5	1.57	1.05	1.16
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.62	1.82	1.22	1.96	2.05	1.79	1.63	1.52
Markup Ratio, Med Sup Sold					3.42	9.3	3.67	3.53
Markup Ratio, Drugs Sold	3.60	4.20	2.95	2.62	2.87	3.89	3.49	2.60
Markup Ratio, Laboratory	1.36	2.29	1.95	1.66	1.36	1.36	1.32	1.16
Markup Ratio, Diag Radiology	1.93	1.98	1.70	1.73	1.52	1.67	1.77	2.03
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$201,359	\$376,287	\$71,736	\$74,500	(\$773,622)	(\$1,606,540)	(\$663,266)	(\$398,069)
Add: Depreciation	\$304,872	\$427,336	\$426,509	\$574,518	\$391,701	\$563,897	\$662,401	\$591,188
Chng: Accounts Receivable	(\$419,742)	(\$964,109)	(\$747,050)	(\$160,003)	(\$1,093,959)	\$314,837	\$1,889,308	(\$788,127)
Chng: Allowable for A/R	\$323,786	\$581,500	\$51,972	(\$94,522)	\$354,028	\$1,527,783	(\$2,318,477)	\$70,631
Chng: Other Receivables	(\$93,581)	(\$144,412)	(\$6,687)	\$56,881	\$53,700	\$146,144	(\$90,417)	(\$167,563)
Chng: Other Current Assets	(\$18,806)	(\$24,325)	\$25,505	(\$112,453)	(\$288,245)	\$273,132	(\$14,038)	(\$156,258)
Chng: Current Liabilities	(\$1,080,937)	(\$111,371)	(\$166,954)	\$546,908	\$312,089	\$4,447,349	(\$2,048,379)	\$1,104,929
Operating Activity Cash	(\$783,049)	\$140,906	(\$344,969)	\$885,829	(\$1,044,308)	\$5,666,602	(\$2,582,868)	\$256,731
INVESTING ACTIVITY								
Chng: Prop Plant and Equip		(\$1,378,693)	(\$1,156,463)	(\$184,872)	(\$1,514)	(\$1,635,307)	(\$68,181)	(\$166,582)
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets		\$4,371	(\$151,231)	(\$47,488)	(\$195,839)	\$450,129	(\$34,758)	\$101,826
Investing Activity Cash		(\$1,374,322)	(\$1,307,694)	(\$232,360)	(\$197,353)	(\$1,185,178)	(\$102,939)	(\$64,756)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$380,000	(\$170,000)	\$1,002,546	(\$363,026)	\$514,377	(\$1,333,897)	\$768,288	(\$1,268,288)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$547,243	\$1,393,867	\$469,820	(\$416,592)	(\$173,327)	(\$2,122,789)	\$2,536,590	(\$304,425)
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	\$927,243	\$1,223,867	\$1,472,366	(\$779,618)	\$341,050	(\$3,456,686)	\$3,304,878	(\$1,572,713)
Change in Cash and Temp Inv		(\$9,549)	(\$180,297)	(\$126,149)	(\$900,611)	\$1,024,738	\$619,071	(\$1,380,738)
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H15 (460015) Logan Regional Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	133		117					
Total Discharges, Acute	6,389	6,664	5,968	6,955	8,452	7,937	5,811	6,034
Occupancy Rate, Accute	46.9%	42.8%	47.8%	47.9%	43.2%	35.7%	34.3%	32.0%
ALOS, Acute	3.57	3.12	3.42	2.94	2.18	1.92	2.52	2.26
ALOS, Acute CM Adj	3	2.51	2.76	2.35	1.76	1.52	1.98	1.79
ALOS, Acute, Medicare	4.66	4.52	4.76	4.27	4.28	4.19	4.04	3.68
ALOS, Acute, Non-Medicare	3.23	2.66	2.93	2.50	1.70	1.41	2.03	1.80
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	23.7%	24.5%	26.7%	24.8%	18.9%	18.4%	24.3%	24.8%
M-Caid Disch/Tot Acute Disch	8.8%	12.1%	11.1%	10.6%	15.7%	18.9%	19.6%	17.2%
M-care Days/Tot Acute Days	30.9%	35.6%	37.2%	36.0%	37.0%	40.1%	39.1%	40.4%
M-Caid Days/Tot Acute Days	7.8%	9.2%	8.6%	10.7%	15.2%	15.3%	14.6%	15.3%
Sp-Care Days/Tot Acute Days	8.8%	10.5%	10.4%	10.9%		12.8%	12.4%	13.9%
M-Care Case Mix Index	1.1917	1.2421	1.2411	1.2503	1.2376	1.2600	1.2749	1.2592
O/P Gr Rev/Pat Rev	29.5%	30.9%	33.5%		37.0%	39.2%	42.6%	41.2%
CAPITAL STRUCTURE								
Ave Age of Plant	6.36	7.45	7.93	6.77	6.78	6.90	7.75	9.61
Net PPE/Bed, Tot Facility	\$103,519	\$116,392	\$127,429	\$121,543	\$117,851	\$111,126	\$101,276	\$92,894
Debt/Bed, Tot Facility	\$98,369	\$93,689	\$87,904	\$94,799	\$91,357	\$77,017	\$81,559	\$80,348
Cap Costs/Oper Exp	4.3%	2.8%	3.2%	2.5%	2.4%	3.2%	2.9%	2.4%
Cap Costs/Adj Disch	\$105	\$71	\$102	\$74	\$60	\$87	\$103	\$78
L-T Debt/Tot Assets	54.8%	48.6%	45.8%	38.8%	45.9%	33.2%	29.4%	32.6%
L-T Debt/Fixed Assets	78.0%	66.0%	59.0%	61.0%	60.0%	44.0%	46.0%	47.0%
L-T Debt Capitalization	62.0%	54.0%	50.0%	44.0%	53.0%	41.0%	38.0%	45.0%
Cash Flow/Total Debt	28.0%			36.0%	35.0%	41.0%	42.0%	45.0%
Debt Service Coverage Ratio	1.76	1.86	1.87	4.28	4.13	5.99	5.28	5.78
LIQUIDITY								
Current Ratio	2.82	2.36	2.57	3.19	1.65	1.54	1.86	0.95
Acid Test Ratio	1.14	0.24	-0.35	1.38	0.14	0.32	0.78	0.01
Days in Net Acc Rec	66.54	75.20	69.12	63.34	43.80	41.89	48.51	48.54
Ave Payment Period	54.07	44.92	29.91	44.54	41.28	52.28	64.23	69.98
Days Cash on Hand	61.84	10.81	-10.57	61.67	5.87	16.65	50.20	0.61
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$3,173	\$3,328	\$4,148	\$3,969	\$3,271	\$3,478	\$4,665	\$4,505
GR Pat Rev/Adj Dich, CM Adj	\$2,941	\$2,960	\$3,692	\$3,506	\$2,920	\$2,997	\$4,015	\$3,878
Oper Rev/Adj Disch	\$2,696	\$2,746	\$3,388	\$3,199	\$2,669	\$2,889	\$3,809	\$3,633
Oper Exp/Adj Disch	\$2,465	\$2,539	\$3,203	\$2,941	\$2,497	\$2,695	\$3,553	\$3,312
Oper Exp/Adj Disch, CM and WA	\$2,285	\$2,258	\$2,851	\$2,599	\$2,229	\$2,321	\$3,058	\$2,852
Deductions/GR Pat Rev	16.0%	18.5%	21.1%	22.2%	21.6%	20.1%	21.9%	23.6%
Oper Profit Margin	8.6%	7.6%	5.5%	8.1%	6.4%	6.7%	8.8%	
Total Profit Margin	8.6%	7.6%	5.5%	8.1%	6.4%	6.9%		9.1%
Return on Assets	8.3%	7.3%	5.8%	8.4%	9.0%	10.5%	10.2%	15.5%
Cash Flow/Bed Tot Facility	\$27,679	\$26,285	\$24,342	\$34,160	\$32,336	\$31,873	\$33,977	\$36,491

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H15 (460015) Logan Regional Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	4.74	5.02	4.56	4.65	5.43	5.89	6.38	6.79
FTEs/100 Adj Disch							4.4	4.21
FTEs/100 Adj Disch, CM Adj							3.45	3.34
Salary and Ben Exp/FTE	\$27,671	\$31,060	\$39,593	\$41,158	\$46,089	\$46,679	\$43,216	\$44,572
Salary and Ben Exp/Oper Exp	52.0%	52.4%	52.9%	52.4%	60.0%	53.7%	53.6%	56.7%
Overhead Exp/Oper Exp	31.2%	27.0%	25.5%	26.1%	23.7%	25.0%	24.7%	25.6%
Disch Per Bed, Acute	48.04	50.11	51.01	59.44	72.24	67.84	49.67	51.57
Total Asset Turnover Ratio	0.96	0.95	1.03	1.01	1.34	1.46	1.4	1.62

PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.69	1.82	1.80	1.78	1.62	1.68	1.78	1.81
Markup Ratio, Med Sup Sold					1.61	1.66	2	2.05
Markup Ratio, Drugs Sold	2.95	3.37	3.45	3.19	2.93	2.87	3.10	2.21
Markup Ratio, Laboratory	1.77	2.02	2.44	2.15	1.86	2.11	2.26	2.84
Markup Ratio, Diag Radiology	1.80	1.93	1.80	1.68	1.72	1.72	1.84	1.97

STATEMENT OF CASH FLOW

	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$2,167,574	\$2,060,503	\$1,698,547	\$2,856,393	\$2,440,766	\$2,753,273	\$2,851,222	\$3,658,019
Add: Depreciation	\$1,614,266	\$1,517,101	\$1,614,266	\$2,219,554	\$2,360,198	\$2,556,903	\$2,569,272	\$2,250,307
Chng: Accounts Receivable	(\$411,422)	(\$1,044,914)	\$115,034	(\$427,016)	\$1,086,607	(\$263,071)	(\$622,324)	\$158,437
Chng: Allowable for A/R	\$30,000	\$236,423	(\$16,423)	\$66,000	\$184,000	\$98,000	(\$66,000)	\$13,000
Chng: Other Receivables	(\$104,962)	(\$160,599)	(\$243,426)	\$109,346	\$295,651	\$124,073	(\$121,390)	(\$25,004)
Chng: Other Current Assets	\$30,168			\$215,205	(\$534,787)	(\$402,148)	\$153,152	\$403,341
Chng: Current Liabilities	\$1,064,929	(\$285,252)	(\$634,807)	\$1,432,545	\$37,038	\$1,227,808	\$1,319,371	\$313,917
Operating Activity Cash	\$4,390,553			\$6,472,027	\$5,869,473	\$6,094,838	\$6,083,303	\$6,772,017
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$2,701,700)	(\$3,808,498)	(\$3,578,918)	(\$1,171,790)	(\$1,703,040)	(\$1,359,955)	(\$815,843)	(\$758,303)
Chng: Deprec Fund Cash	\$1,087,068	\$1,752,932	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	(\$273,408)	\$73,408	\$172,950	\$387,540	\$1,200,763	\$590,911	(\$2,534,363)
Investing Activity Cash	(\$1,614,632)	(\$2,328,974)	(\$3,505,510)	(\$998,840)	(\$1,315,500)	(\$159,192)	(\$224,932)	(\$3,292,666)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$444,848)	(\$547,771)	(\$395,000)	(\$205,163)	(\$649,837)	(\$3,780,202)	(\$510,972)	(\$529,487)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$1,145,158	\$952,142	\$192,390	\$672,095	(\$8,506,613)	(\$1,103,692)	(\$2,012,767)	(\$7,812,217)
Chng: Depreciation Fund	(\$1,087,068)	(\$1,752,932)	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$386,758)	(\$1,348,561)	(\$202,610)	\$466,932	(\$9,156,450)	(\$4,883,894)	(\$2,523,739)	(\$8,341,704)
Change in Cash and Temp Inv	\$2,389,163		January-December	\$5,940,119	(\$4,602,477)	\$1,051,752	\$3,334,632	(\$4,862,353)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H16 (460016) Allen Memorial Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	38						13	
Total Discharges, Acute	306	522	523	448	313	191	252	496
Occupancy Rate, Acute	7.2%	9.4%	7.0%	9.1%	7.2%	3.9%	14.2%	40.1%
ALOS, Acute	3.27	2.50	1.85	2.81	3.18	2.83	2.67	3.84
ALOS, Acute CM Adj	3.48	2.67	2.04	2.88	3.43	3.24	2.81	4.28
ALOS, Acute, Medicare	3.50	3.41	3.30	4.76	3.63	3.67	4.11	4.15
ALOS, Acute, Non-Medicare	3.14	2.17	1.49	2.27	2.98	2.49	2.21	3.77
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	36.0%	26.6%	19.5%	21.7%	30.0%	28.8%	24.2%	20.2%
M-Caid Disch/Tot Acute Disch	21.2%	18.8%	17.0%	20.3%	29.7%	25.7%	17.9%	21.6%
M-care Days/Tot Acute Days	38.5%	36.3%	34.9%	36.7%	34.3%	37.4%	37.3%	21.8%
M-Caid Days/Tot Acute Days	13.6%	17.0%	19.8%	27.8%	20.9%	20.7%	17.7%	9.4%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	0.9409	0.9365	0.9062	0.9768	0.9275	0.8700	0.9499	0.8970
O/P Gr Rev/Pat Rev	35.7%	41.2%	41.4%	44.8%	55.1%	55.9%	64.9%	51.9%
CAPITAL STRUCTURE								
Ave Age of Plant	12.57	13.15	14.28	14.53	14.20	14.17	14.80	13.87
Net PPE/Bed, Tot Facility	\$17,664	\$16,237	\$11,048	\$14,438	\$16,681	\$32,973	\$34,020	\$37,390
Debt/Bed, Tot Facility	\$3,850	\$3,662	\$4,486	\$4,446	\$19,680	\$20,932	\$24,985	\$25,975
Cap Costs/Oper Exp	5.5%	5.1%	5.6%	3.8%	4.7%	4.8%	4.2%	3.4%
Cap Costs/Adj Disch	\$184	\$106	\$135	\$106	\$117	\$174	\$131	\$129
L-T Debt/Tot Assets	0.0%				28.5%	30.2%	27.7%	24.2%
L-T Debt/Fixed Assets					90.0%	45.0%	43.0%	41.0%
L-T Debt Capitalization					31.0%	34.0%		29.0%
Cash Flow/Total Debt	-155.0%	-37.0%	-73.0%	53.0%	35.0%	-12.0%	10.0%	51.0%
Debt Service Coverage Ratio				62.87	10.96	-1.66	3.71	11.76
LIQUIDITY								
Current Ratio	6.49	6.64	2.82	5.58	5.81	2.68	1.88	2.38
Acid Test Ratio	3.47	2.49	0.32	1.78	2.30	0.46	0.16	0.01
Days in Net Acc Rec	87.94	91.78	87.64	96.51	67.74	58.34	67.24	64.63
Ave Payment Period	35.22	28.67	39.61	28.29	25.20	29.70	44.37	33.32
Days Cash on Hand	122.34	71.38	12.57	50.33	57.88	13.64	7.19	0.21
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,779	\$2,189	\$2,270	\$3,001	\$2,694	\$2,902	\$3,099	\$4,668
GR Pat Rev/Adj Dich, CM Adj	\$3,263	\$2,582	\$2,767	\$3,393	\$3,208	\$3,606	\$3,593	\$5,642
Oper Rev/Adj Disch	\$2,703	\$1,915	\$2,114	\$2,431	\$2,665	\$3,349	\$3,108	\$4,146
Oper Exp/Adj Disch	\$3,377	\$2,101	\$2,419	\$2,804	\$2,536	\$3,653	\$3,158	\$3,862
Oper Exp/Adj Disch, CM and WA	\$3,964	\$2,479	\$2,949	\$3,171	\$3,020	\$4,538	\$3,661	\$4,667
Deductions/GR Pat Rev	6.6%	12.6%	15.7%	22.0%	14.8%	1.2%	10.3%	15.5%
Oper Profit Margin	-24.9%	-9.7%	-14.4%	-15.4%	4.9%	-9.1%		6.9%
Total Profit Margin	-24.7%	-8.5%	-13.7%	-0.4%	4.9%	-8.7%	-1.3%	7.1%
Return on Assets	-23.2%	-10.4%	-21.9%	-0.7%	6.7%	-12.4%	-2.0%	14.4%
Cash Flow/Bed Tot Facility	(\$5,960)	(\$1,346)	(\$3,291)	\$2,346	\$6,799	(\$2,481)	\$2,555	\$13,178

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H16 (460016) Allen Memorial Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	6.33	4.6	6.19	4.8	4.96	9.21	9.3	6.59
FTEs/100 Adj Disch							6.79	6.94
FTEs/100 Adj Disch, CM Adj							7.15	7.74
Salary and Ben Exp/FTE	\$34,908	\$38,272	\$42,273	\$43,362	\$33,290	\$28,679	\$24,160	\$29,072
Salary and Ben Exp/Oper Exp	58.6%	57.4%	54.8%	57.1%	56.6%	56.0%	52.0%	52.2%
Overhead Exp/Oper Exp	39.1%	41.0%	42.3%	35.7%	33.1%	32.8%	31.2%	29.8%
Disch Per Bed, Acute	8.05	13.74	13.76	11.79	8.24	5.03	19.38	38.15
Total Asset Turnover Ratio	0.9	1.21	1.44	1.39	1.19	1.22	1.44	1.93

PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.27	1.46	1.48	1.59	1.45	1.19	1.35	1.61
Markup Ratio, Med Sup Sold					2.43	2.54	1.28	.87
Markup Ratio, Drugs Sold	2.25	2.90	3.68	3.33	2.79	2.58	1.63	1.88
Markup Ratio, Laboratory	0.87	1.30	1.17	0.95	0.86	0.76	0.99	1.33
Markup Ratio, Diag Radiology	1.54	1.66	1.45	1.79	1.70	1.29	1.80	1.82

STATEMENT OF CASH FLOW

	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$317,962)	(\$145,512)	(\$259,685)	(\$8,979)	\$135,343	(\$233,155)	(\$43,452)	\$366,215
Add: Depreciation	\$91,070	\$94,341	\$93,380	\$96,704	\$106,452	\$115,175	\$118,085	\$133,118
Chng: Accounts Receivable	(\$227,590)	\$40,806	\$126,666	(\$154,424)	\$36,373	(\$56,655)	(\$400,667)	(\$659,605)
Chng: Allowable for A/R	\$260,935	(\$170,408)	(\$90,527)	\$269,210	(\$36,403)	\$79,543	\$102,088	\$359,874
Chng: Other Receivables	\$0	\$0	(\$19,057)	(\$207,135)	\$57,807	\$55,805	\$99,099	(\$260)
Chng: Other Current Assets	(\$51,897)	(\$6,856)	(\$275)	\$10,769	(\$31,828)	\$30,706	\$4,118	(\$5,998)
Chng: Current Liabilities	\$43,571	(\$7,134)	\$85,156	(\$55,358)	\$6,427	\$52,678	\$181,424	\$15,530
Operating Activity Cash	(\$201,873)	(\$194,763)	(\$64,342)	(\$49,213)	\$274,171	\$44,097	\$60,695	\$208,874
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$91,525)	(\$40,122)	(\$28,759)	(\$92,975)	(\$191,675)	(\$734,273)	(\$225,901)	(\$267,910)
Chng: Deprec Fund Cash	\$58,585	\$108,178	\$101,735	(\$86,294)	\$50,161	\$75,833	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	(\$40,662)	\$40,662	(\$430,088)	\$419,482	\$12,884	(\$29,905)
Investing Activity Cash	(\$32,940)	\$68,056	\$32,314	(\$138,607)	(\$571,602)	(\$238,958)	(\$213,017)	(\$297,815)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$5,983)	\$0	\$0	\$0	\$572,450	(\$5,111)	\$22,556	\$24,091
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$231,947	\$181,299	(\$39,772)	\$244,625	(\$72,386)	\$53,470	\$91,377	\$1,165
Chng: Depreciation Fund	(\$58,585)	(\$108,178)	(\$101,735)	\$86,294	(\$50,161)	(\$75,833)	\$0	\$0
Financing Activity Cash	\$167,379	\$73,121	(\$141,507)	\$330,919	\$449,903	(\$27,474)	\$113,933	\$25,256
Change in Cash and Temp Inv	(\$67,434)	(\$53,586)	(\$173,535)	\$143,099	\$152,472	(\$222,335)	(\$38,389)	(\$63,685)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H17

(460017) Brigham City Community Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	50				50	47	46	48
Total Discharges, Acute	1,722	1,672	1,539		1,652	1,688	1,723	1,665
Occupancy Rate, Accute	33.0%	33.3%	26.4%		26.8%	29.3%	28.4%	24.1%
ALOS, Acute	3.50	3.63	3.13		2.96	2.98	2.76	2.53
ALOS, Acute CM Adj	2.71	2.91	2.59		2.21	2.27	1.91	1.74
ALOS, Acute, Medicare	4.62	4.77	4.25		3.77	3.68	3.61	2.65
ALOS, Acute, Non-Medicare	3.17	3.33	2.79		2.68	2.76	2.46	2.49
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	22.9%	21.2%	23.5%		26.1%	24.0%	26.8%	27.7%
M-Caid Disch/Tot Acute Disch	5.8%	6.3%	8.6%		7.7%	10.8%	12.1%	11.5%
M-care Days/Tot Acute Days	30.2%	27.8%	31.9%		33.2%	29.7%	34.9%	29.0%
M-Caid Days/Tot Acute Days	5.1%		8.6%		4.2%	9.1%	15.2%	13.1%
Sp-Care Days/Tot Acute Days	6.5%	8.4%	9.7%		11.5%	10.2%	10.7%	9.2%
M-Care Case Mix Index	1.2914	1.2489	1.2066		1.3393	1.3100	1.4421	1.4549
O/P Gr Rev/Pat Rev	30.0%	33.5%	37.6%		41.8%	43.0%	49.5%	52.2%
CAPITAL STRUCTURE								
Ave Age of Plant	1.08	2.18	2.71		4.10	6.15	6.99	7.42
Net PPE/Bed, Tot Facility	\$115,050	\$110,624	\$107,161		\$134,283	\$101,620	\$132,335	\$130,046
Debt/Bed, Tot Facility	\$134,946	\$142,875	\$136,202		\$168,013	\$145,175	\$138,372	\$86,405
Cap Costs/Oper Exp	10.3%	9.7%	7.8%		7.4%	6.2%	8.0%	10.6%
Cap Costs/Adj Disch	\$239	\$267	\$228		\$252	\$207	\$269	\$342
L-T Debt/Tot Assets	88.8%	93.1%	90.0%		87.5%	68.6%	56.4%	37.9%
L-T Debt/Fixed Assets	114.0%	125.0%	122.0%		119.0%	129.0%	91.0%	55.0%
L-T Debt Capitalization	92.0%	96.0%	93.0%		92.0%	74.0%	61.0%	41.0%
Cash Flow/Total Debt	17.0%	13.0%	17.0%		13.0%	31.0%	42.0%	65.0%
Debt Service Coverage Ratio	1.51	0.72	0.87		2.27		10.09	5.79
LIQUIDITY								
Current Ratio	4.26	3.43	3.23		3.32	2.24	3.43	2.37
Acid Test Ratio	-0.01	0.00			-0.03	0.00	0.16	-0.14
Days in Net Acc Rec	60.53	43.33	44.63		58.90	42.95	73.78	31.73
Ave Payment Period	19.37	16.01	17.93		21.68	32.27	34.24	29.21
Days Cash on Hand	-0.23	0.03			-0.70	0.02	5.65	-4.23
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,674	\$2,971	\$3,350		\$4,203	\$4,991	\$5,336	\$5,138
GR Pat Rev/Adj Dich, CM Adj	\$2,288	\$2,628	\$3,067		\$3,467	\$4,125	\$4,060	\$3,829
Oper Rev/Adj Disch	\$2,604	\$2,734	\$2,991		\$3,428	\$4,104	\$4,092	\$3,805
Oper Exp/Adj Disch	\$2,330	\$2,749	\$2,925		\$3,401	\$3,353	\$3,371	\$3,238
Oper Exp/Adj Disch, CM and WA	\$1,993	\$2,432	\$2,678		\$2,806	\$2,771	\$2,565	\$2,413
Deductions/GR Pat Rev	6.3%	10.8%	13.8%		21.3%	19.8%	24.6%	27.6%
Oper Profit Margin	10.5%	-0.5%	2.2%		0.8%	18.3%		14.9%
Total Profit Margin	10.5%	-0.5%	2.3%		0.8%	18.3%	17.7%	15.0%
Return on Assets	7.2%	-0.4%	1.8%		0.6%	19.8%	19.9%	18.5%
Cash Flow/Bed Tot Facility	\$23,368	\$18,170	\$22,755		\$21,542	\$45,511	\$58,462	\$55,833

September-August

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H17

(460017) Brigham City Community Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.13	4.64	5.48		5.81	5.67	5.58	3.76
FTEs/100 Adj Disch							4.22	2.61
FTEs/100 Adj Disch, CM Adj							2.93	1.79
Salary and Ben Exp/FTE	\$21,475	\$26,711	\$31,787		\$31,017	\$32,927	\$34,572	\$50,632
Salary and Ben Exp/Oper Exp	45.3%	44.8%	51.1%		43.0%	45.4%	43.3%	40.8%
Overhead Exp/Oper Exp	34.7%	32.1%	29.9%		33.6%	29.7%	30.1%	34.2%
Disch Per Bed, Acute	34.44	33.44	30.78		33.04	35.91	37.46	34.69
Total Asset Turnover Ratio	0.66	0.7	0.76		0.8	1.05	1.11	1.2
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.81	1.75	1.68		1.84	2.29	2.35	2.26
Markup Ratio, Med Sup Sold						2.95	3.19	2.82
Markup Ratio, Drugs Sold	2.01	2.60	1.98		2.52	2.78	2.73	2.83
Markup Ratio, Laboratory	1.62	1.48	1.39		1.70	2.09	1.81	1.80
Markup Ratio, Diag Radiology	2.20	2.19	1.67		1.43	1.89	1.93	1.95
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$674,749	(\$35,375)	\$169,587		\$75,057	\$2,225,000	\$2,471,204	\$1,989,967
Add: Depreciation	\$485,858	\$506,950	\$615,280		\$697,242	\$456,317	\$587,470	\$643,344
Chng: Accounts Receivable	\$186,366	(\$556,105)	(\$144,120)			\$87,974	(\$2,360,717)	\$2,672,785
Chng: Allowable for A/R	(\$10,744)	\$82,121	\$138,516			(\$72,901)	\$160,014	(\$42,248)
Chng: Other Receivables	\$30,399	\$705,485	(\$74,417)			\$106,999	\$821,296	(\$983,703)
Chng: Other Current Assets	(\$41,905)	(\$3,426)	(\$2,321)				(\$84,814)	(\$443,472)
Chng: Current Liabilities	\$4,583	\$2,542	\$43,073			\$305,215	\$185,071	(\$171,088)
Operating Activity Cash	\$1,329,306	\$702,192	\$745,598				\$1,779,524	\$3,665,585
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$2,138,739)	(\$223,664)	(\$393,641)			\$2,142,220	(\$2,267,297)	(\$380,561)
Chng: Deprec Fund Cash	\$0	\$0	\$0				\$0	\$0
Chng: Other Non-Cur Assets	(\$853,265)	(\$613,174)	\$52,656			(\$2,075,055)	\$2,166,508	(\$103,620)
Investing Activity Cash	(\$2,992,004)	(\$836,838)	(\$340,985)				(\$100,789)	(\$484,181)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$2,908,896	\$504,870	(\$470,147)			(\$2,492,754)	(\$724,774)	(\$2,929,401)
Chng: Other Liabilities	\$0	\$0	\$0			\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$1,248,900)	(\$366,434)	\$65,584			(\$452,155)	(\$785,878)	(\$543,912)
Chng: Depreciation Fund	\$0	\$0	\$0				\$0	\$0
Financing Activity Cash	\$1,659,996	\$138,436	(\$404,563)				(\$1,510,652)	(\$3,473,313)
Change in Cash and Temp Inv	(\$2,702)	\$3,790	\$50				\$168,083	(\$291,909)
			September-August					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H18 (460018) Kane County Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	33							
Total Discharges, Acute	576	426	435	445	431	456	322	438
Occupancy Rate, Accute	8.9%	7.2%	8.3%	8.2%	8.0%	7.7%	6.2%	7.2%
ALOS, Acute	1.86	2.04	2.31	2.23	2.24	2.03	2.31	1.99
ALOS, Acute CM Adj	2.05	2.37	2.49	2.36	2.37	2.15	2.41	2.04
ALOS, Acute, Medicare	5.89	2.56	3.66	3.56	5.89	0.66	2.94	2.16
ALOS, Acute, Non-Medicare	1.43	1.88	1.95	1.82	1.17	2.50	2.00	1.89
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	9.7%	23.9%	20.9%	23.8%	22.7%	25.4%	32.6%	38.4%
M-Caid Disch/Tot Acute Disch	6.9%	9.9%	11.3%	16.6%	16.2%	17.3%	22.1%	14.6%
M-care Days/Tot Acute Days	30.8%	30.0%	33.2%	37.9%	59.7%	8.2%	41.6%	
M-Caid Days/Tot Acute Days	10.9%	11.0%	14.7%	13.0%	15.9%	16.3%	16.8%	10.8%
Sp-Care Days/Tot Acute Days	0.0%	2.3%	0.0%					
M-Care Case Mix Index	0.9071	0.8608	0.9287	0.9469	0.9454	0.9400	0.9594	0.9760
O/P Gr Rev/Pat Rev	37.2%	34.2%	27.0%	28.2%	32.1%	41.9%	51.2%	56.0%
CAPITAL STRUCTURE								
Ave Age of Plant	10.83	9.03	9.80	11.09	13.47	13.40	1.82	7.35
Net PPE/Bed, Tot Facility	\$19,272	\$19,740	\$18,451	\$18,138	\$17,459	\$19,379	\$44,324	\$25,344
Debt/Bed, Tot Facility	\$7,043	\$4,348	\$4,890	\$5,585	\$6,344	\$6,568	\$42,135	\$13,792
Cap Costs/Oper Exp	5.0%	5.4%	5.0%		3.9%	4.4%	5.1%	4.5%
Cap Costs/Adj Disch	\$89	\$138	\$146	\$153	\$132	\$118	\$191	\$124
L-T Debt/Tot Assets	1.6%	0.0%		0.8%	0.5%	0.1%	0.0%	
L-T Debt/Fixed Assets	3.0%			1.0%		0.0%	-100.0%	
L-T Debt Capitalization	2.0%			1.0%		0.0%	-100.0%	
Cash Flow/Total Debt	-56.0%	-120.0%	83.0%	-6.0%	-42.0%	266.0%	53.0%	174.0%
Debt Service Coverage Ratio			15.05	-2.38	-19.24		-1.00	
LIQUIDITY								
Current Ratio	2.45	2.67	3.19	2.74	2.03	3.80	0.57	2.24
Acid Test Ratio	0.05	0.57	0.25	0.58	0.31	0.66	0.08	0.57
Days in Net Acc Rec	129.74	99.76	127.18	96.09	73.01	98.86	117.52	121.47
Ave Payment Period	59.01	38.68	41.75	41.12	42.52	45.77	256.71	74.06
Days Cash on Hand	3.04	22.13	10.26	23.65	13.30	30.42	20.78	42.26
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$1,775	\$2,298	\$3,145	\$3,298	\$3,491	\$3,439	\$4,539	\$3,366
GR Pat Rev/Adj Dich, CM Adj	\$2,161	\$2,948	\$3,741	\$3,847	\$4,079	\$3,956	\$5,192	\$3,687
Oper Rev/Adj Disch	\$1,522	\$1,937	\$2,945	\$2,912	\$3,456	\$3,442	\$4,816	\$3,600
Oper Exp/Adj Disch	\$1,780	\$2,590	\$2,927	\$3,093	\$3,367	\$2,681	\$3,731	\$2,786
Oper Exp/Adj Disch, CM and WA	\$2,168	\$3,324	\$3,481	\$3,609	\$3,934	\$3,085	\$4,268	\$3,052
Deductions/GR Pat Rev	15.5%	21.7%	21.9%	23.3%	21.5%	21.8%	22.8%	25.5%
Oper Profit Margin	-16.9%	-33.7%	0.6%	-6.2%	2.6%	22.1%		22.6%
Total Profit Margin	-16.9%	-21.2%	3.9%	-4.9%	-8.7%	22.5%	23.1%	22.6%
Return on Assets	-17.2%	-24.0%	5.4%	-7.0%	-14.4%	32.0%	21.3%	21.9%
Cash Flow/Bed Tot Facility	(\$3,958)	(\$5,211)	\$4,065	(\$335)	(\$2,646)	\$17,491	\$22,183	\$23,969

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H18 (460018) Kane County Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	8.11	10.74	10.61	11.08	10.76	10.07	11.01	8.65
FTEs/100 Adj Disch							6.97	4.72
FTEs/100 Adj Disch, CM Adj							7.26	4.84
Salary and Ben Exp/FTE	\$23,351	\$23,882	\$23,092	\$23,587	\$26,083	\$28,566	\$33,915	\$37,089
Salary and Ben Exp/Oper Exp	54.3%	55.6%	53.0%	51.7%	51.2%	59.8%	63.4%	62.8%
Overhead Exp/Oper Exp	41.5%	54.8%	39.3%	41.6%	40.5%	40.0%	39.8%	35.9%
Disch Per Bed, Acute	17.45	12.91	13.18	13.48	13.06	13.82	9.76	13.27
Total Asset Turnover Ratio	1	0.95	1.1	1.23	1.55	1.11	0.67	0.67
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.34	1.19	1.46	1.61	1.55	1.93	1.83	1.76
Markup Ratio, Med Sup Sold					2.84	4.04	7.22	3.31
Markup Ratio, Drugs Sold	3.44	3.76	3.89	3.54	3.37	5.30	3.94	3.41
Markup Ratio, Laboratory	0.85	0.73	0.84	0.89	0.94	1.31	1.29	1.43
Markup Ratio, Diag Radiology	1.49	1.37	1.63	1.12	1.26	1.44	1.50	1.59
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$236,337)	(\$292,990)	\$71,158	(\$89,072)	\$68,989	\$609,688	\$738,943	\$811,166
Add: Depreciation	\$68,000	\$75,436	\$76,836	\$74,332	\$66,065	\$71,775	\$126,194	\$123,629
Chng: Accounts Receivable	(\$64,756)	\$205,490	(\$340,853)	\$144,028	(\$44,245)	(\$359,488)	\$95,763	\$45,655
Chng: Allowable for A/R	\$17,629			(\$10,416)	\$11,822	\$154,671	(\$76,359)	(\$32,609)
Chng: Other Receivables	(\$52,478)			(\$36,462)	\$78,494	\$474	(\$193,005)	(\$99,123)
Chng: Other Current Assets	\$40,613			\$14,002	(\$10,953)	(\$178,083)	\$160,374	(\$851)
Chng: Current Liabilities	\$113,145	(\$83,605)	\$21,171	\$16,942	\$33,719	\$13,204	\$1,388,668	(\$1,105,357)
Operating Activity Cash	(\$114,184)			\$113,354	\$203,891	\$312,241	\$2,240,578	(\$257,490)
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$26,036)	(\$93,683)	(\$26,577)	(\$62,106)	(\$39,595)	(\$146,650)	(\$1,099,062)	\$616,598
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	(\$28,204)	\$28,204	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	(\$11,227)	(\$197,139)	(\$586,012)	(\$715,285)
Investing Activity Cash	(\$26,036)	(\$93,683)	(\$26,577)	(\$62,106)	(\$50,822)	(\$371,993)	(\$1,656,870)	(\$98,687)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$6,452)	(\$21,509)	\$0	\$10,156	(\$4,130)	(\$4,460)	(\$1,566)	\$0
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$141,859	\$249,424	\$12,595	\$11,179	(\$192,887)	\$101,535	(\$561,975)	\$530,126
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$28,204	(\$28,204)	\$0
Financing Activity Cash	\$135,407	\$227,915	\$12,595	\$21,335	(\$197,017)	\$125,279	(\$591,745)	\$530,126
Change in Cash and Temp Inv	(\$4,813)			\$72,583	(\$43,948)	\$65,527	(\$8,037)	\$173,949
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H19 (460019) Duchesne County Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	46	42		46			37	
Total Discharges, Acute	1,860	1,449	2,245	2,597	2,343	2,334	2,257	2,190
Occupancy Rate, Accute	30.2%	33.3%	39.3%	34.0%	31.9%	30.4%	39.5%	39.3%
ALOS, Acute	2.73	3.52	2.68	2.20	2.28	2.19	2.37	2.42
ALOS, Acute CM Adj	2.53	3.26	2.73	2.23	2.37	2.35	2.28	2.1
ALOS, Acute, Medicare	3.92	3.96	3.32	4.24	3.69	3.51	4.01	4.68
ALOS, Acute, Non-Medicare	2.52	3.43	2.60	1.90	2.05	1.99	2.05	1.97
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	14.8%	17.0%	11.6%	12.7%	14.5%	13.1%	16.2%	16.7%
M-Caid Disch/Tot Acute Disch	20.7%	34.0%	29.8%	27.3%	33.8%	34.2%	33.9%	32.9%
M-care Days/Tot Acute Days	21.3%	19.1%	14.3%	24.5%	23.4%	21.1%	27.5%	32.3%
M-Caid Days/Tot Acute Days	13.9%	23.8%	17.8%	21.9%	26.4%	18.2%	26.1%	23.4%
Sp-Care Days/Tot Acute Days	6.7%	4.4%	3.8%	7.2%	8.3%	7.2%	10.8%	8.3%
M-Care Case Mix Index	1.0779	1.0803	0.9800	0.9871	0.9605	0.9300	1.0413	1.1515
O/P Gr Rev/Pat Rev	39.8%	32.0%	39.9%	43.4%	53.1%	61.6%	63.7%	58.9%
CAPITAL STRUCTURE								
Ave Age of Plant	4.72	5.36	5.93	5.64	31.11	6.27	5.36	6.70
Net PPE/Bed, Tot Facility	\$105,312	\$114,471	\$116,269	\$108,802	\$112,244	\$140,544	\$179,743	\$162,455
Debt/Bed, Tot Facility	\$18,146	\$29,838	\$32,193	\$35,594	\$23,669	\$40,644	\$54,197	\$50,814
Cap Costs/Oper Exp	2.8%	1.7%	4.4%	3.6%	1.5%	6.1%	7.4%	6.8%
Cap Costs/Adj Disch	\$56	\$59	\$89	\$83	\$32	\$128	\$176	\$185
L-T Debt/Tot Assets	6.6%	10.5%	9.9%		4.4%	10.7%	10.5%	6.1%
L-T Debt/Fixed Assets	9.0%	14.0%		15.0%	7.0%	15.0%	16.0%	11.0%
L-T Debt Capitalization	7.0%	12.0%	11.0%		5.0%	12.0%		7.0%
Cash Flow/Total Debt	41.0%	202.0%	55.0%	64.0%	66.0%	60.0%	48.0%	81.0%
Debt Service Coverage Ratio	1.40	10.06	2.09	16.56	26.60	3.41	2.06	3.66
LIQUIDITY								
Current Ratio	3.37	2.85	3.07	3.14	3.45	2.78	3.41	3.65
Acid Test Ratio	0.16	0.32	0.83	0.71	0.89	0.29	1.42	2.08
Days in Net Acc Rec	85.14	60.41	78.61	71.52	59.96	70.35	46.65	47.67
Ave Payment Period	31.38	37.44	41.44	38.96	29.72	33.01	29.08	37.64
Days Cash on Hand	4.91	12.15	34.58	27.49	26.42	9.64	41.43	78.11
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,225	\$5,088	\$2,326	\$2,648	\$2,671	\$2,417	\$2,866	\$3,458
GR Pat Rev/Adj Dich, CM Adj	\$2,280	\$5,202	\$2,622	\$2,963	\$3,072	\$2,810	\$3,020	\$3,255
Oper Rev/Adj Disch	\$1,996	\$4,613	\$2,127	\$2,389	\$2,347	\$2,178	\$2,362	\$2,870
Oper Exp/Adj Disch	\$2,041	\$3,427	\$2,049	\$2,272	\$2,217	\$2,096	\$2,376	\$2,733
Oper Exp/Adj Disch, CM and WA	\$2,092	\$3,504	\$2,310	\$2,543	\$2,550	\$2,437	\$2,504	\$2,573
Deductions/GR Pat Rev	11.2%	10.0%	13.2%	13.5%	16.3%	12.7%	19.0%	20.3%
Oper Profit Margin	-2.3%	25.7%	3.6%	4.9%	5.6%	3.8%		4.8%
Total Profit Margin	-1.7%	25.7%	3.7%	4.9%	5.9%	4.3%	-0.1%	4.8%
Return on Assets	-1.4%	32.3%	3.5%	5.8%	7.5%	5.3%	-0.2%	6.1%
Cash Flow/Bed Tot Facility	\$7,373	\$60,348	\$17,606	\$22,644	\$15,675	\$24,455	\$25,761	\$40,950

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H19

(460019) Duchesne County Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.89	6.52	6.71	5.51	6.87	6.1	5.55	5.6
FTEs/100 Adj Disch							3.6	3.71
FTEs/100 Adj Disch, CM Adj							3.46	3.22
Salary and Ben Exp/FTE	\$24,178	\$24,790	\$19,391	\$28,797	\$24,060	\$27,511	\$29,647	\$34,567
Salary and Ben Exp/Oper Exp	52.2%	45.5%	46.6%	42.0%	46.7%	47.9%	44.9%	47.0%
Overhead Exp/Oper Exp	27.3%	29.6%	30.6%	18.7%	24.0%	27.9%	25.8%	22.2%
Disch Per Bed, Acute	40.43	34.5	53.45	56.46	50.93	50.74	61	59.19
Total Asset Turnover Ratio	0.81	1.25	0.9	1.13	1.21	1.19	1.28	1.23
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.32	1.26	1.23	1.22	1.49	1.35	1.40	1.53
Markup Ratio, Med Sup Sold					2.01	1.88	3.28	2.24
Markup Ratio, Drugs Sold	2.50	1.79	1.78	1.83	1.66	1.94	1.48	2.18
Markup Ratio, Laboratory	1.70	1.63	1.47	1.66	1.43	1.58	1.54	1.58
Markup Ratio, Diag Radiology	1.29	0.97	1.14	1.16	0.99	1.23	1.14	1.22
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$103,809)	\$2,526,663	\$297,468	\$537,786	\$697,945	\$566,654	(\$18,533)	\$731,375
Add: Depreciation	\$469,596	\$492,856	\$532,745	\$632,403	\$131,767	\$734,004	\$1,031,106	\$968,667
Chng: Accounts Receivable	(\$251,553)	(\$575,704)	(\$32,552)	(\$775,713)	\$1,355,501	(\$1,688,698)	\$782,063	(\$305,372)
Chng: Allowable for A/R	\$162,940	\$333,397	(\$10,852)	\$339,499	(\$1,133,364)	\$1,050,381	(\$153,552)	\$234,552
Chng: Other Receivables	(\$84,754)	\$49,754	\$35,000	\$0	\$0	\$0	\$0	\$0
Chng: Other Current Assets	(\$92,885)	\$44,794	(\$38,918)	(\$299,997)	\$38,281	\$219,222	(\$101,037)	\$35,446
Chng: Current Liabilities	(\$29,106)	\$196,743	\$109,933	\$236,607	(\$153,001)	\$194,998	\$9,239	\$306,017
Operating Activity Cash	\$70,429	\$3,068,503	\$892,824	\$670,585	\$937,129	\$1,076,561	\$1,549,286	\$1,970,685
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$399,695)	(\$538,684)	(\$624,452)	(\$686,820)	(\$321,048)	(\$2,290,498)	(\$850,398)	(\$242,598)
Chng: Deprec Fund Cash	(\$666)	\$666	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Investing Activity Cash	(\$400,361)	(\$538,018)	(\$624,452)	(\$686,820)	(\$321,048)	(\$2,290,498)	(\$850,398)	(\$242,598)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$365,120)	\$326,966	\$10,199	\$79,226	(\$502,886)	\$738,648	\$31,591	(\$448,083)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$292,610	(\$2,707,967)	\$169,121	(\$1)	(\$57,712)	\$0	\$513,511	\$68,336
Chng: Depreciation Fund	\$666	(\$666)	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$71,844)	(\$2,381,667)	\$179,320	\$79,225	(\$560,598)	\$738,648	\$545,102	(\$379,747)
Change in Cash and Temp Inv	(\$401,776)	\$148,818	\$447,692	\$62,990	\$55,483	(\$475,289)	\$1,243,990	\$1,348,340
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H20

(460020) San Juan Hospital

	1988	1989	1991	1992	1993	1995
CAPACITY AND UTILIZATION						
Beds in Service	36	22	25			
Total Discharges, Acute	768	578	874	659	738	653
Occupancy Rate, Accute	16.0%	17.3%	20.7%	19.2%	20.0%	
ALOS, Acute	2.74	2.41	2.16	2.66	2.48	2.79
ALOS, Acute CM Adj	3.06	2.29		2.58	2.7	2.63
ALOS, Acute, Medicare	3.27	3.37	3.90	3.87	3.86	4.91
ALOS, Acute, Non-Medicare	2.64	2.11	1.87	2.42	2.15	2.09
PATIENT AND PAYOR MIX						
M-care Dich/Tot Acute Disch	15.6%	23.7%	14.3%	17.2%	18.8%	24.8%
M-Caid Disch/Tot Acute Disch	35.6%	31.8%	15.3%	46.9%	40.8%	30.3%
M-care Days/Tot Acute Days	18.7%	33.2%	25.8%	24.9%	29.4%	43.7%
M-Caid Days/Tot Acute Days	32.2%	26.1%	43.4%	48.5%	41.7%	28.1%
Sp-Care Days/Tot Acute Days	0.0%					
M-Care Case Mix Index	0.8948	1.0515	0.9421	1.0310	0.9200	1.0589
O/P Gr Rev/Pat Rev	35.4%	35.5%	24.9%	40.0%	45.8%	59.7%
CAPITAL STRUCTURE						
Ave Age of Plant	9.22	10.58	13.27	9.72	10.85	9.07
Net PPE/Bed, Tot Facility	\$43,512	\$61,470	\$66,782	\$76,867	\$96,865	\$119,649
Debt/Bed, Tot Facility	\$6,433	\$14,063	\$16,354	\$15,395	\$38,853	\$33,009
Cap Costs/Oper Exp	10.8%	7.2%	7.0%	9.0%	7.6%	8.5%
Cap Costs/Adj Disch	\$176	\$184	\$187	\$296	\$230	\$248
L-T Debt/Tot Assets	1.3%	0.0%	5.1%	4.0%	5.9%	2.8%
L-T Debt/Fixed Assets	2.0%		8.0%	6.0%	10.0%	4.0%
L-T Debt Capitalization	1.0%		6.0%	4.0%	7.0%	3.0%
Cash Flow/Total Debt	115.0%	-91.0%	100.0%	18.0%	16.0%	79.0%
Debt Service Coverage Ratio	5.69	-1.87	7.66	1.05	1.80	6.15
LIQUIDITY						
Current Ratio	4.42	1.83	3.58	3.37	2.13	2.21
Acid Test Ratio	0.21		0.45	0.40	0.85	0.61
Days in Net Acc Rec	184.54	98.55	127.49	100.62	94.74	97.93
Ave Payment Period	41.57	52.30	40.69	35.34	83.42	69.76
Days Cash on Hand	8.84	11.08	18.49	14.00	71.21	42.46
REV EXP AND PROFITABILITY						
GR Pat Rev/Adj Disch	\$1,643	\$2,048	\$2,392	\$2,799	\$2,657	\$3,134
GR Pat Rev/Adj Dich, CM Adj	\$2,028	\$2,152	\$2,805	\$2,999	\$3,138	\$3,208
Oper Rev/Adj Disch	\$1,683	\$2,086	\$2,885	\$2,629	\$2,890	\$3,112
Oper Exp/Adj Disch	\$1,636	\$2,585	\$2,683	\$3,308	\$3,041	\$2,935
Oper Exp/Adj Disch, CM and WA	\$2,020	\$2,716	\$3,146	\$3,544	\$3,592	\$3,005
Deductions/GR Pat Rev	26.3%	19.0%	8.9%	10.6%	13.4%	13.0%
Oper Profit Margin	2.8%	-23.9%	7.0%	-25.8%	-5.2%	5.7%
Total Profit Margin	2.8%	-23.9%	7.5%	-7.6%	-3.9%	6.5%
Return on Assets	2.3%	-23.3%	8.0%	-7.4%	-3.2%	5.9%
Cash Flow/Bed Tot Facility	\$7,388	(\$12,799)	\$16,292	\$2,723	\$6,207	\$26,141

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H20

(460020) San Juan Hospital

	1988	1989	1991	1992	1993	1995
PRODUCTIVITY AND EFFICIENCY						
FTEs/Adj Ave Daily Census	3.92	7.45	7.98	7.98	6.93	5.49
FTEs/100 Adj Disch						4.19
FTEs/100 Adj Disch, CM Adj						3.96
Salary and Ben Exp/FTE	\$24,882	\$23,271	\$24,586	\$26,217	\$30,539	\$34,976
Salary and Ben Exp/Oper Exp	44.8%	44.2%	43.3%	46.2%	47.2%	50.0%
Overhead Exp/Oper Exp	39.1%	38.0%	38.3%	39.6%	37.4%	33.8%
Disch Per Bed, Acute	21.33	26.27	34.96	26.36	29.52	26.12
Total Asset Turnover Ratio	0.59	0.77	0.8	0.79	0.64	0.79
PRICING STRATEGIES						
Markup Ratio, All Ancillary	1.58	1.21	1.32	1.38	1.50	1.74
Markup Ratio, Med Sup Sold				1.62	1.51	4.30
Markup Ratio, Drugs Sold	3.80	2.87	2.84	3.34	2.70	2.59
Markup Ratio, Laboratory	1.22	0.85	0.71	0.88	1.02	1.24
Markup Ratio, Diag Radiology	0.90	1.03	1.22	1.14	1.04	1.26
STATEMENT OF CASH FLOW						
	1988	1989	1991	1992	1993	1995
OPERATING ACTIVITY						
Net Income	\$56,365	(\$447,307)	\$254,304	(\$256,677)	(\$154,478)	\$328,835
Add: Depreciation	\$182,876	\$157,248	\$181,644	\$302,496	\$298,567	\$408,600
Chng: Accounts Receivable	(\$382,240)	\$438,378		\$127,654	(\$156,971)	
Chng: Allowable for A/R	\$317,372	(\$183,475)		\$0	\$222,600	
Chng: Other Receivables	(\$85,973)	\$71,884		\$0	(\$120,993)	
Chng: Other Current Assets	(\$10,661)	\$17,337		(\$64,003)	(\$103,400)	
Chng: Current Liabilities	\$24,963	\$108,674		(\$5,237)	\$555,302	
Operating Activity Cash	\$102,702	\$162,739		\$104,233	\$540,627	
INVESTING ACTIVITY						
Chng: Prop Plant and Equip	(\$108,654)	\$56,834		(\$605,072)	(\$898,499)	
Chng: Deprec Fund Cash	\$0	\$0		\$0	(\$103,278)	
Chng: Other Non-Cur Assets	\$0	\$0		(\$75,958)	(\$160,024)	
Investing Activity Cash	(\$108,654)	\$56,834		(\$681,030)	(\$1,161,801)	
FINANCING ACTIVITY						
Chng: Long Term Liabilities	(\$38,245)	(\$30,874)		(\$23,540)	\$148,455	
Chng: Other Liabilities	\$0	\$0		\$0	\$0	
Chng: Fund Balance/Equity	(\$10,578)	(\$165,813)		\$579,160	\$887,635	
Chng: Depreciation Fund	\$0	\$0		\$0	\$103,278	
Financing Activity Cash	(\$48,823)	(\$196,687)		\$555,620	\$1,139,368	
Change in Cash and Temp Inv	(\$54,775)	\$22,886		(\$21,177)	\$518,194	
			January-December			

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H21

(460021) Dixie Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	106			96				127
Total Discharges, Acute	7,093	7,325	7,636	7,783	8,310	8,565	6,776	7,105
Occupancy Rate, Accute	58.1%	55.9%	59.2%	66.4%	67.7%	63.2%	51.7%	51.5%
ALOS, Acute	3.17	2.95	3.00	2.99	2.85	2.59	2.68	3.36
ALOS, Acute CM Adj	2.53	2.22	2.18	2.3	2.06	1.86	1.96	2.42
ALOS, Acute, Medicare	5.16	4.84	5.08	5.15	5.29	5.02	4.71	4.58
ALOS, Acute, Non-Medicare	2.33	2.25	2.22	2.09	1.96	1.71	1.67	2.55
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	29.5%	27.2%	27.4%	29.3%	26.8%	26.6%	33.1%	39.8%
M-Caid Disch/Tot Acute Disch	8.5%	7.4%	10.4%	13.2%	14.8%	15.7%	15.0%	17.1%
M-care Days/Tot Acute Days	48.1%	44.6%	46.4%	50.5%	49.7%	51.5%	58.4%	54.3%
M-Caid Days/Tot Acute Days	8.9%	5.8%	9.5%	11.9%	10.7%	5.2%	13.8%	10.2%
Sp-Care Days/Tot Acute Days	6.1%	6.4%	5.9%	6.2%	6.6%	7.2%	8.8%	7.3%
M-Care Case Mix Index	1.2538	1.3259	1.3738	1.2999	1.3835	1.3900	1.3642	1.3873
O/P Gr Rev/Pat Rev	27.0%	25.8%	29.0%	30.3%	32.6%	36.3%	39.8%	41.5%
CAPITAL STRUCTURE								
Ave Age of Plant	5.30	6.09	6.86	6.87	6.94	7.26	7.59	6.52
Net PPE/Bed, Tot Facility	\$128,271	\$131,391	\$154,030	\$159,719	\$158,096	\$170,207	\$182,385	\$160,568
Debt/Bed, Tot Facility	\$118,358	\$115,383	\$112,574	\$115,462	\$119,051	\$129,268	\$130,263	\$113,166
Cap Costs/Oper Exp	7.4%	6.0%	5.2%	4.6%	4.7%	5.0%		3.0%
Cap Costs/Adj Disch	\$165	\$144	\$134	\$130	\$140	\$145	\$186	\$115
L-T Debt/Tot Assets	58.6%	53.8%	46.1%	44.2%	40.9%	35.1%	29.3%	29.8%
L-T Debt/Fixed Assets	77.0%	74.0%	61.0%	59.0%	58.0%	51.0%	47.0%	41.0%
L-T Debt Capitalization	66.0%	60.0%	51.0%	49.0%	47.0%	42.0%	35.0%	38.0%
Cash Flow/Total Debt	28.0%	31.0%	35.0%	39.0%	47.0%	50.0%	47.0%	58.0%
Debt Service Coverage Ratio	2.60	2.65	3.12	4.80	7.58	9.93	8.96	13.07
LIQUIDITY								
Current Ratio	3.51	2.85	2.73	2.63	2.30	1.68	1.73	1.28
Acid Test Ratio	1.37	0.24	0.01	0.00				
Days in Net Acc Rec	56.36	60.24	55.54	51.78	52.53	54.16	58.43	50.65
Ave Payment Period	42.34	37.39	31.88	30.51	34.01	50.25	49.86	58.95
Days Cash on Hand	57.90	9.05	0.31	0.06	0.03		0.04	0.08
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$3,038	\$3,316	\$3,489	\$4,010	\$4,389	\$4,404	\$5,605	\$5,942
GR Pat Rev/Adj Dich, CM Adj	\$2,677	\$2,763	\$2,806	\$3,408	\$3,504	\$3,428	\$4,525	\$4,643
Oper Rev/Adj Disch	\$2,397	\$2,574	\$2,755	\$3,041	\$3,293	\$3,226	\$4,063	\$4,336
Oper Exp/Adj Disch	\$2,241	\$2,403	\$2,555	\$2,818	\$3,000	\$2,885	\$3,716	\$3,825
Oper Exp/Adj Disch, CM and WA	\$1,974	\$2,002	\$2,055	\$2,395	\$2,396	\$2,246	\$3,000	\$2,989
Deductions/GR Pat Rev	23.4%	23.6%	22.1%	25.8%	25.3%	27.7%	28.5%	28.0%
Oper Profit Margin	6.5%	6.6%	7.3%		8.9%	10.6%		11.8%
Total Profit Margin	6.5%	6.6%	7.3%		9.0%	10.7%	8.7%	11.9%
Return on Assets	7.3%	7.7%	8.6%	9.8%	13.6%	15.7%	11.5%	18.9%
Cash Flow/Bed Tot Facility	\$33,729	\$35,236	\$38,915	\$45,517	\$55,636	\$65,199	\$60,951	\$65,903

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H21

(460021) Dixie Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	3.77	4.95	4.88	4.8	4.49	5.15	5.22	4.28
FTEs/100 Adj Disch							3.83	3.94
FTEs/100 Adj Disch, CM Adj							2.81	2.84
Salary and Ben Exp/FTE	\$30,936	\$27,500	\$29,466	\$33,657	\$46,533	\$38,424	\$44,876	\$45,455
Salary and Ben Exp/Oper Exp	45.1%	45.8%	46.3%	46.9%	54.4%	48.6%	46.2%	46.8%
Overhead Exp/Oper Exp	31.8%	27.4%	25.6%	27.0%	24.9%	27.9%	27.6%	25.0%
Disch Per Bed, Acute	66.92	69.1	72.04	81.07	86.56	89.22	70.58	55.94
Total Asset Turnover Ratio	1.1	1.14	1.17	1.3	1.51	1.45	1.31	1.56
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.66	1.72	1.74	1.85	1.77	1.94	2.01	2.02
Markup Ratio, Med Sup Sold					1.48	2.34	2.04	2.14
Markup Ratio, Drugs Sold	2.35	2.48	2.43	2.27	2.06	2.11	1.98	2.06
Markup Ratio, Laboratory	1.52	1.60	1.74	1.85	1.70	1.77	1.89	2.04
Markup Ratio, Diag Radiology	1.66	1.77	1.83	1.98	1.97	1.87	2.30	2.43
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$1,563,623	\$1,747,667	\$2,213,951	\$2,556,144	\$3,727,371	\$4,755,778	\$4,067,946	\$6,410,658
Add: Depreciation	\$1,732,163	\$1,716,537	\$1,783,588	\$2,072,160	\$2,164,595	\$2,397,358	\$2,538,144	\$2,900,958
Chng: Accounts Receivable	(\$422,110)	(\$969,198)	(\$406,529)	(\$269,529)	(\$1,104,683)	(\$826,529)	(\$976,738)	(\$364,374)
Chng: Allowable for A/R	\$150,000	\$260,741	\$239,259	\$140,000	(\$40,000)	\$200,000	\$80,000	\$420,000
Chng: Other Receivables	(\$8,603)	\$36,055	(\$131,524)	(\$125,837)	\$21,997	\$58,719	\$7,561	(\$15,499)
Chng: Other Current Assets	\$80,177			(\$88,808)	\$96,195	(\$443,607)	\$42,128	\$273,111
Chng: Current Liabilities	\$441,554	(\$65,293)	(\$29,349)	\$212,180	\$802,761	\$1,824,567	\$364,665	\$1,683,426
Operating Activity Cash	\$3,536,804			\$4,496,310	\$5,668,236	\$7,966,286	\$6,123,706	\$11,308,280
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$1,745,868)	(\$2,109,580)	(\$4,636,133)	(\$2,150,139)	(\$1,966,576)	(\$3,874,896)	(\$4,023,890)	(\$5,216,846)
Chng: Deprec Fund Cash	(\$2,813,970)	\$2,738,970	\$550,000	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	(\$411,456)	(\$370,478)	(\$2,854,047)	\$3,466,396
Investing Activity Cash	(\$4,559,838)	\$629,390	(\$4,086,133)	(\$2,150,139)			(\$6,877,937)	(\$1,750,450)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$289,228)	(\$309,560)	(\$324,519)	(\$310,119)	(\$365,000)	(\$578,025)	(\$243,287)	(\$261,092)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$1,504,134)	(\$11,675)	\$1,184,723	(\$2,053,728)	(\$2,927,497)	(\$3,142,714)	\$998,857	(\$9,290,593)
Chng: Depreciation Fund	\$2,813,970	(\$2,738,970)	(\$550,000)	\$0			\$0	\$0
Financing Activity Cash	\$1,020,608	(\$3,060,205)	\$310,204	(\$2,363,847)			\$755,570	(\$9,551,685)
Change in Cash and Temp Inv	(\$2,426)			(\$17,676)			\$1,339	\$6,145
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H22 (460022) Fillmore Community Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	20							
Total Discharges, Acute	299	302	432	314	296	383	343	224
Occupancy Rate, Accute	11.3%	10.2%	10.7%	9.8%	6.9%	7.0%	7.2%	7.0%
ALOS, Acute	2.74	2.47	1.80	2.28	1.71	1.34	1.54	2.26
ALOS, Acute CM Adj	2.83	2.47	1.85	2.37	1.83	1.39	1.54	2.41
ALOS, Acute, Medicare	3.74	3.51	3.27	3.34	5.70	2.66	1.77	1.82
ALOS, Acute, Non-Medicare	2.38	2.14	1.46	1.98	0.63	1.09	1.45	2.76
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	26.8%	24.2%	18.8%	22.6%	21.3%	15.9%	28.3%	53.1%
M-Caid Disch/Tot Acute Disch	12.7%	6.6%	7.4%	16.9%	27.4%	24.8%	19.5%	18.3%
M-care Days/Tot Acute Days	36.5%	34.3%	34.1%	33.0%	71.1%	31.5%	32.6%	42.8%
M-Caid Days/Tot Acute Days	14.0%	7.4%	10.6%	15.6%	23.2%	23.9%	28.0%	15.6%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	0.9685	0.9994	0.9712	0.9610	0.9368	0.9600	1.0018	0.9374
O/P Gr Rev/Pat Rev	56.4%	58.6%	59.5%	61.1%	71.3%	68.9%	65.9%	65.8%
CAPITAL STRUCTURE								
Ave Age of Plant	3.70	4.72	6.01	7.13	8.26	9.34	10.07	11.76
Net PPE/Bed, Tot Facility	\$97,398	\$88,444	\$81,414	\$73,251	\$65,431	\$63,513	\$57,900	\$52,000
Debt/Bed, Tot Facility	\$122,970	\$117,876	\$120,545	\$135,380	\$137,206	\$152,220	\$157,273	\$17,377
Cap Costs/Oper Exp	15.6%	15.2%	13.6%	13.4%	12.6%	11.5%	11.8%	10.7%
Cap Costs/Adj Disch	\$546	\$531	\$364	\$498	\$393	\$302	\$383	\$515
L-T Debt/Tot Assets	92.4%	98.2%	110.0%	132.1%	151.7%	155.6%	169.2%	0.0%
L-T Debt/Fixed Assets	116.0%	128.0%	139.0%	174.0%	195.0%	216.0%	237.0%	
L-T Debt Capitalization	100.0%	102.0%	119.0%	144.0%	172.0%	187.0%	224.0%	
Cash Flow/Total Debt	-1.0%	-4.0%	-3.0%	0.0%	-4.0%	4.0%	1.0%	27.0%
Debt Service Coverage Ratio	-0.50	-0.69	-0.58	-0.02	-0.84	0.72	0.17	0.83
LIQUIDITY								
Current Ratio	2.71	6.08	3.18	2.85	1.87	1.68	1.18	0.92
Acid Test Ratio	0.16	0.42	0.28	0.00				
Days in Net Acc Rec	115.25	116.94	76.08	69.15	46.04	56.81	54.87	42.02
Ave Payment Period	45.00	20.13	27.82	28.57	32.50	44.44	59.54	53.38
Days Cash on Hand	7.25	8.40	7.92	0.08	0.07			0.08
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,720	\$2,883	\$2,367	\$3,461	\$3,042	\$2,781	\$3,300	\$5,078
GR Pat Rev/Adj Dich, CM Adj	\$3,103	\$3,187	\$2,692	\$3,978	\$3,587	\$3,129	\$3,615	\$5,873
Oper Rev/Adj Disch	\$2,731	\$2,690	\$2,144	\$3,105	\$2,590	\$2,413	\$2,887	\$4,505
Oper Exp/Adj Disch	\$3,500	\$3,509	\$2,676	\$3,734	\$3,133	\$2,640	\$3,243	\$4,840
Oper Exp/Adj Disch, CM and WA	\$3,992	\$3,879	\$3,043	\$4,293	\$3,694	\$2,970	\$3,552	\$5,597
Deductions/GR Pat Rev	10.7%	13.8%	16.9%	18.2%	21.2%	19.0%		17.2%
Oper Profit Margin	-28.2%	-30.5%	-24.8%	-20.3%	-20.9%	-9.4%		-7.4%
Total Profit Margin	-28.2%	-30.5%	-24.8%	-20.3%	-20.9%	-9.4%	-12.3%	-7.4%
Return on Assets	-16.0%	-19.2%	-20.4%	-19.6%	-24.7%	-12.7%	-17.6%	-12.9%
Cash Flow/Bed Tot Facility	(\$1,647)	(\$5,063)	(\$3,325)	(\$219)	(\$5,675)	\$6,076	\$1,095	\$4,723

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H22

(460022) Fillmore Community Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	7.95	7.3	6.85	7.14	7.49	7.94	8.94	9.11
FTEs/100 Adj Disch							3.78	5.66
FTEs/100 Adj Disch, CM Adj							3.77	6.04
Salary and Ben Exp/FTE	\$27,367	\$34,595	\$39,002	\$41,224	\$45,851	\$50,112	\$49,577	\$49,426
Salary and Ben Exp/Oper Exp	46.7%	48.6%	49.2%	49.2%	51.1%	55.5%	57.8%	57.8%
Overhead Exp/Oper Exp	39.0%	36.2%	34.3%	40.7%	33.5%	33.1%	34.3%	45.6%
Disch Per Bed, Acute	14.95	15.1	21.6	15.7	14.8	19.15	17.15	11.2
Total Asset Turnover Ratio	0.5	0.58	0.75	0.88	1.09	1.26	1.32	1.62
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.03	1.09	1.19	1.17	1.35	1.17	1.11	0.99
Markup Ratio, Med Sup Sold					1.40	.84	0.69	.69
Markup Ratio, Drugs Sold	2.24	2.34	2.60	2.33	2.49	1.72	1.84	1.63
Markup Ratio, Laboratory	1.25	1.32	1.15	1.01	1.12	1.27	1.01	1.05
Markup Ratio, Diag Radiology	0.86	1.07	1.11	1.18	1.08	1.25	1.35	1.32
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$527,593)	(\$598,086)	(\$566,606)	(\$508,461)	(\$559,335)	(\$279,800)	(\$358,240)	(\$219,039)
Add: Depreciation	\$250,021	\$246,936	\$232,433	\$227,609	\$223,567	\$221,582	\$228,045	\$194,731
Chng: Accounts Receivable	(\$115,517)	(\$72,611)	\$144,890	(\$46,858)	\$97,376	(\$154,347)	(\$32,903)	\$72,333
Chng: Allowable for A/R	\$70,000	(\$5,000)	(\$10,000)	(\$15,000)	\$20,000	(\$5,000)	(\$5,000)	\$0
Chng: Other Receivables	(\$347,259)	\$22,154	\$9,649	\$65,494	\$3,947	\$39,457	\$65,179	\$15,566
Chng: Other Current Assets	(\$86,258)	\$8,536	(\$614)	(\$47,816)	\$2,478	(\$1,615)	\$10,115	\$95,798
Chng: Current Liabilities	\$75,670	(\$137,550)	\$72,064	\$18,678	\$49,318	\$100,936	\$126,302	(\$60,510)
Operating Activity Cash	(\$680,936)	(\$535,621)	(\$118,184)	(\$306,354)	(\$162,649)	(\$78,787)	\$33,498	\$98,879
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	\$139,242	(\$5,191)	(\$42,608)	(\$7,222)	(\$12,426)	(\$42,773)	(\$87,718)	(\$47,232)
Chng: Deprec Fund Cash	\$30,558	(\$10,664)	(\$3,595)	\$56,269	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$103)
Investing Activity Cash	\$169,800	(\$15,855)	(\$46,203)	\$49,047	(\$12,426)	(\$42,773)	(\$87,718)	(\$47,335)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$20,000	\$0	\$0	\$381,875	\$0	\$0	\$0	(\$3,436,875)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$521,944	\$540,685	\$160,794	(\$68,299)	\$175,075	\$121,560	\$54,220	\$3,385,331
Chng: Depreciation Fund	(\$30,558)	\$10,664	\$3,595	(\$56,269)	\$0	\$0	\$0	\$0
Financing Activity Cash	\$511,386	\$551,349	\$164,389	\$257,307	\$175,075	\$121,560	\$54,220	(\$51,544)
Change in Cash and Temp Inv	\$250	(\$127)	\$2	\$0	\$0	\$0	\$0	\$0
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H23 (460023) American Fork Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	62	60						
Total Discharges, Acute	4,936	4,885	4,940	4,835	5,153	5,378	6,045	4,737
Occupancy Rate, Accute	51.3%	46.8%	45.1%	39.7%	42.1%	41.7%	39.7%	43.3%
ALOS, Acute	2.35	2.10	2.00	1.80	1.79	1.70	1.44	2.00
ALOS, Acute CM Adj	2.08	1.77	1.83	1.58		1.45	1.25	1.69
ALOS, Acute, Medicare	4.76	3.92	3.98	3.74	3.89	3.75	3.50	3.45
ALOS, Acute, Non-Medicare	1.87	1.73	1.61	1.46	1.38	1.35	1.12	1.63
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	16.6%	16.8%	16.3%	14.9%	16.2%	14.5%	13.2%	20.4%
M-Caid Disch/Tot Acute Disch	6.1%	11.3%	12.5%	14.6%	15.3%	13.5%	17.7%	12.8%
M-care Days/Tot Acute Days	33.6%	31.4%	32.5%	31.0%	35.2%	32.1%	32.2%	35.1%
M-Caid Days/Tot Acute Days	6.8%	14.5%	9.4%	11.5%	10.7%	10.4%	14.6%	11.4%
Sp-Care Days/Tot Acute Days	8.3%	11.8%	11.0%	10.9%	11.4%	11.1%	10.5%	10.2%
M-Care Case Mix Index	1.1293	1.1835	1.0931	1.1392	1.1365	1.1800	1.1535	1.1831
O/P Gr Rev/Pat Rev	30.6%	32.3%	33.3%	37.3%	39.6%	42.5%	40.4%	39.8%
CAPITAL STRUCTURE								
Ave Age of Plant	5.19	6.71	7.27	7.78	8.03	7.26	6.76	27.49
Net PPE/Bed, Tot Facility	\$126,546	\$128,426	\$123,628	\$126,591	\$130,807	\$152,608	\$150,899	\$146,439
Debt/Bed, Tot Facility	\$141,235	\$139,535	\$140,392	\$156,711	\$173,096	\$166,787	\$169,397	\$32,245
Cap Costs/Oper Exp	6.3%	5.3%	3.8%	7.2%	3.2%	3.6%	4.8%	2.0%
Cap Costs/Adj Disch	\$120	\$104	\$76	\$147	\$66	\$72	\$89	\$48
L-T Debt/Tot Assets	76.1%	72.4%	73.5%	85.6%	78.1%	70.7%	72.2%	0.0%
L-T Debt/Fixed Assets	95.0%	92.0%	93.0%	109.0%	106.0%	91.0%	92.0%	
L-T Debt Capitalization	87.0%	83.0%	87.0%	97.0%		83.0%	86.0%	
Cash Flow/Total Debt	17.0%	19.0%	22.0%	21.0%	27.0%	31.0%	28.0%	204.0%
Debt Service Coverage Ratio	1.16	1.49	1.66	2.38	4.26	13.50	-1.00	
LIQUIDITY								
Current Ratio	1.57	1.71	1.36	1.91	1.04	1.52	1.29	1.27
Acid Test Ratio	0.00	0.08	0.00					
Days in Net Acc Rec	48.68	52.90	46.32	47.78	40.35	46.78	43.72	42.46
Ave Payment Period	48.36	47.89	52.07	36.39	61.56	47.76	53.10	50.29
Days Cash on Hand	0.05	3.80	0.06	0.04				0.03
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,227	\$2,461	\$2,595	\$2,634	\$2,835	\$2,749	\$2,506	\$3,753
GR Pat Rev/Adj Dich, CM Adj	\$2,073	\$2,185	\$2,494	\$2,430	\$2,621	\$2,289	\$2,189	\$3,144
Oper Rev/Adj Disch	\$1,958	\$2,089	\$2,174	\$2,184	\$2,328		\$2,096	\$3,130
Oper Exp/Adj Disch	\$1,916	\$1,994	\$2,031	\$2,058	\$2,084	\$2,021	\$1,846	\$2,489
Oper Exp/Adj Disch, CM and WA	\$1,783	\$1,771	\$1,952	\$1,898	\$1,927	\$1,683	\$1,613	\$2,085
Deductions/GR Pat Rev	13.7%	16.7%	17.9%	18.6%	19.3%	17.0%	20.4%	20.1%
Oper Profit Margin	2.1%	4.6%	6.6%	5.8%	10.5%	13.2%		20.5%
Total Profit Margin	2.1%	4.6%	6.6%	5.8%	10.5%	13.2%	11.9%	20.5%
Return on Assets	2.3%	5.0%	8.2%	7.4%	14.3%	17.8%	16.2%	32.7%
Cash Flow/Bed Tot Facility	\$23,844	\$26,565	\$31,485	\$32,873	\$47,104	\$52,310	\$47,638	\$65,913

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H23

(460023) American Fork Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.01	5.58	5.46	5.83	5.77	5.79	6.3	5.89
FTEs/100 Adj Disch							2.49	3.23
FTEs/100 Adj Disch, CM Adj							2.16	2.73
Salary and Ben Exp/FTE	\$29,282	\$31,378	\$34,808	\$37,079	\$46,481	\$40,821	\$42,182	\$42,565
Salary and Ben Exp/Oper Exp	49.3%	50.4%	51.2%	51.8%	63.1%	54.3%	56.8%	55.2%
Overhead Exp/Oper Exp	32.8%	32.0%	29.7%	33.8%	28.6%	28.9%	32.2%	28.1%
Disch Per Bed, Acute	79.61	81.42	82.33	80.58	85.88	89.63	100.75	78.95
Total Asset Turnover Ratio	1.04	1.08	1.22	1.25	1.34	1.33	1.3	1.53
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.51	1.62	1.71	1.66	1.70	1.85	1.81	1.86
Markup Ratio, Med Sup Sold					2.49	2.63	2.67	2.45
Markup Ratio, Drugs Sold	2.41	3.04	3.09	3.03	2.78	2.49	2.50	2.34
Markup Ratio, Laboratory	1.41	1.70	1.80	1.87	1.78	2.09	1.80	1.92
Markup Ratio, Diag Radiology	1.43	1.51	1.71	1.82	1.66	1.53	1.51	1.80
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$309,462	\$704,415	\$1,110,025	\$1,023,355	\$2,178,588	\$3,004,450	\$2,673,966	\$5,281,236
Add: Depreciation	\$910,351	\$804,219	\$802,508	\$851,696	\$920,363	\$1,161,000	\$1,422,884	\$381,447
Chng: Accounts Receivable	\$214,979	(\$414,041)	\$33,493	(\$107,841)	\$27,811	(\$512,225)	\$199,921	(\$486,366)
Chng: Allowable for A/R	(\$45,000)	\$130,000	\$15,000	\$0	\$50,000	\$135,000	\$15,000	\$50,000
Chng: Other Receivables	\$18,005	(\$11,923)	\$50,596	(\$69,029)	(\$64,630)	(\$231,896)	\$98,060	\$119,454
Chng: Other Current Assets	(\$25,695)			\$63,319	(\$98,597)	(\$7,507)	(\$45,776)	\$245,222
Chng: Current Liabilities	\$299,096	\$68,790	\$303,691	(\$556,554)	\$1,409,141	(\$542,621)	\$224,468	\$104,989
Operating Activity Cash	\$1,681,198			\$1,204,946	\$4,422,676	\$3,006,201	\$4,588,523	\$5,695,982
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$589,825)	(\$965,877)	(\$389,925)	(\$1,106,507)	(\$1,282,879)	(\$3,035,961)	(\$1,275,916)	\$2,129
Chng: Deprec Fund Cash	\$218,721	(\$143,164)	\$143,164	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	(\$883,842)	\$880,136	(\$48,763)	\$28,453
Investing Activity Cash	(\$371,104)	(\$1,109,041)	(\$246,761)	(\$1,106,507)	(\$2,166,721)	(\$2,155,825)	(\$1,324,679)	\$30,582
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$200,000)	(\$215,000)	(\$230,000)	\$1,960,000	\$0	\$0	\$0	(\$11,900,000)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$891,174)	(\$166,041)	(\$1,690,257)	(\$2,059,178)	(\$2,255,903)	(\$850,326)	(\$3,263,819)	\$6,173,510
Chng: Depreciation Fund	(\$218,721)	\$143,164	(\$143,164)	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$1,309,895)	(\$237,877)	(\$2,063,421)	(\$99,178)	(\$2,255,903)	(\$850,326)	(\$3,263,819)	(\$5,726,490)
Change in Cash and Temp Inv	\$199			(\$739)	\$52	\$50	\$25	\$74
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H24

(460024) Monument Valley Adventist Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	27	20						
Total Discharges, Acute	695	650	717	566	744	614	360	371
Occupancy Rate, Accute	19.8%	23.9%	27.9%	22.2%	30.8%	21.5%	15.7%	9.8%
ALOS, Acute	2.81	2.68	2.83	2.86	3.01	2.56	3.17	1.93
ALOS, Acute CM Adj	3.19	2.72	2.86	2.84	3.23	2.76	3.08	2.23
ALOS, Acute, Medicare	5.61	5.41	6.98	5.81	6.90	4.73	5.41	3.39
ALOS, Acute, Non-Medicare	2.46	2.36	2.47	2.59	2.67	2.36	2.94	1.70
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	10.9%	10.5%	8.1%	8.5%	8.1%	8.5%	9.4%	13.8%
M-Caid Disch/Tot Acute Disch	13.7%	26.5%	25.2%	37.8%	32.0%	43.8%	21.9%	14.8%
M-care Days/Tot Acute Days	21.8%	21.1%	19.9%	17.2%	18.5%	15.7%	16.1%	24.1%
M-Caid Days/Tot Acute Days	16.3%	24.8%	22.1%	32.9%	34.6%	42.0%	21.4%	16.2%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	0.8805	0.9837	0.9899	1.0085	0.9322	0.9300	1.0300	0.8662
O/P Gr Rev/Pat Rev	49.3%	50.1%	47.3%	52.8%	53.9%	63.2%	63.6%	69.3%
CAPITAL STRUCTURE								
Ave Age of Plant	9.29	9.22	9.66	9.46	10.42	11.44	11.91	14.19
Net PPE/Bed, Tot Facility	\$55,645	\$43,143	\$58,826	\$56,903	\$49,010	\$53,474	\$48,822	\$39,673
Debt/Bed, Tot Facility	\$7,595	\$15,329	\$19,562	\$19,871	\$24,768	\$27,763	\$25,305	\$27,182
Cap Costs/Oper Exp	5.3%	4.3%	4.9%	5.3%	3.1%	4.5%	4.9%	5.4%
Cap Costs/Adj Disch	\$88	\$95	\$107	\$132	\$87	\$112	\$171	\$157
L-T Debt/Tot Assets	0.0%					6.3%	7.6%	7.8%
L-T Debt/Fixed Assets						12.0%	14.0%	15.0%
L-T Debt Capitalization						8.0%	10.0%	11.0%
Cash Flow/Total Debt	146.0%	-31.0%	-19.0%	6.0%	-21.0%	44.0%	-93.0%	-73.0%
Debt Service Coverage Ratio		-3.90	-11.87	0.75	-22.87		-1.00	
LIQUIDITY								
Current Ratio	4.08	1.84	1.75	1.60	1.80	2.41	2.10	1.68
Acid Test Ratio	0.22	0.01		0.18	0.00	0.01	0.56	0.32
Days in Net Acc Rec	145.15	98.69	111.71	98.77	89.49	114.59	95.70	126.62
Ave Payment Period	43.77	55.16	67.48	68.45	55.23	52.70	55.34	62.97
Days Cash on Hand	9.76	0.81	0.79	12.64	0.22	0.45	30.95	20.43
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$1,945	\$2,082	\$2,206	\$2,536	\$3,006	\$3,046	\$3,301	\$1,888
GR Pat Rev/Adj Dich, CM Adj	\$2,441	\$2,338	\$2,461	\$2,778	\$3,562	\$3,560	\$3,517	\$2,363
Oper Rev/Adj Disch	\$1,674	\$1,866	\$1,785	\$1,921	\$2,575	\$2,570	\$2,710	\$2,317
Oper Exp/Adj Disch	\$1,666	\$2,214	\$2,211	\$2,527	\$2,845	\$2,483	\$3,528	\$2,914
Oper Exp/Adj Disch, CM and WA	\$2,091	\$2,486	\$2,467	\$2,768	\$3,371	\$2,901	\$3,759	\$3,647
Deductions/GR Pat Rev	29.2%	26.7%	23.4%	29.3%	18.1%	27.2%	30.7%	23.6%
Oper Profit Margin	0.5%	-18.6%	-23.9%	-31.6%	-10.5%	3.4%		-25.8%
Total Profit Margin	9.8%	-10.6%	-9.1%	-4.9%	-7.6%	3.4%	-30.2%	-25.8%
Return on Assets	8.4%	-10.0%	-9.5%	-5.9%	-11.7%	5.2%	-33.8%	-35.5%
Cash Flow/Bed Tot Facility	\$11,073	(\$4,758)	(\$3,644)	\$1,133	(\$5,268)	\$12,312	(\$23,632)	(\$19,709)

October-September

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H24

(460024) Monument Valley Adventist Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	7.77	8.35	8.33	7.75	6.29	7.36	8.5	8.92
FTEs/100 Adj Disch							7.39	4.71
FTEs/100 Adj Disch, CM Adj							7.17	5.44
Salary and Ben Exp/FTE	\$15,004	\$23,825	\$22,550	\$27,576	\$25,464	\$23,583	\$24,857	\$29,515
Salary and Ben Exp/Oper Exp	53.9%	66.1%	65.9%	66.4%	46.6%	49.0%	52.1%	47.7%
Overhead Exp/Oper Exp	43.6%	39.5%	40.3%	40.1%	32.7%	51.4%	45.7%	44.6%
Disch Per Bed, Acute	25.74	32.5	35.85	28.3	37.2	30.7	18	18.55
Total Asset Turnover Ratio	0.64	0.72	0.86	0.89	1.44	1.31	0.95	0.86
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.12	1.57	1.65	1.44	1.60	1.35	1.30	0.98
Markup Ratio, Med Sup Sold					2.60	7.02	4.03	4.43
Markup Ratio, Drugs Sold	1.39	1.18	1.29	1.34	1.55	1.11	1.28	0.93
Markup Ratio, Laboratory	1.44	1.34	1.31	1.20	1.91	1.53	1.21	1.05
Markup Ratio, Diag Radiology	1.56	1.18	0.85	1.04	1.46	1.01	0.82	0.54
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$247,262	(\$276,340)	(\$252,091)	(\$142,445)	(\$362,294)	\$145,328	(\$807,884)	(\$722,007)
Add: Depreciation	\$129,232	\$145,965	\$152,005	\$171,169	\$174,576	\$175,373	\$169,807	\$189,851
Chng: Accounts Receivable	(\$683,741)	\$673,689	(\$680,079)	\$53,819	(\$958,969)	(\$403,493)	\$742,967	\$911,262
Chng: Allowable for A/R	\$453,845			\$115,232	\$567,216	\$286,584	(\$160,651)	(\$840,358)
Chng: Other Receivables	\$40,000	(\$7,143)	\$7,143	(\$47,936)	(\$1,040)	(\$67,961)	(\$14,777)	(\$83,357)
Chng: Other Current Assets	\$902,471			\$38,946	(\$45,678)	\$7,419	\$33,654	\$8,356
Chng: Current Liabilities	(\$942,549)	\$155,634	\$114,305	\$8,343	\$132,201	(\$96,512)	(\$69,454)	\$72,306
Operating Activity Cash	\$146,520			\$197,128	(\$493,988)	\$46,738	(\$106,338)	(\$463,947)
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$907,945)	\$581,079	(\$575,445)	(\$119,229)	\$38,510	(\$295,900)	(\$44,178)	\$57,147
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$40,000	(\$849,046)	\$701,680	\$114,228	(\$209,843)	\$242,382	(\$14,985)	\$15,584
Investing Activity Cash	(\$867,945)	(\$267,967)	\$126,235	(\$5,001)	(\$171,333)	(\$53,518)	(\$59,163)	\$72,731
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$0	\$0	\$0	\$0	\$0	\$177,377	\$3,084	(\$21,611)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$199,884	(\$50,173)	\$25,351	(\$99,244)	\$568,971	(\$168,426)	\$438,699	\$318,275
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	\$199,884	(\$50,173)	\$25,351	(\$99,244)	\$568,971	\$8,951	\$441,783	\$296,664
Change in Cash and Temp Inv	(\$521,541)			\$92,883	(\$96,350)	\$2,171	\$276,282	(\$94,552)
			October-September					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H25 (460025) Milford Valley Memorial Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	34						6	
Total Discharges, Acute	262	280	263	191	185	263	253	236
Occupancy Rate, Accute	5.1%	4.9%	4.7%		4.4%	4.3%	31.7%	43.0%
ALOS, Acute	2.42	2.19		3.04	2.96	2.03	2.75	3.99
ALOS, Acute CM Adj	2.45	2.44	2.48	3.58	3.79	2.58	3.48	4.92
ALOS, Acute, Medicare	3.21	2.86	2.47	3.50	3.74	3.00	4.91	28.53
ALOS, Acute, Non-Medicare	1.91	1.75	1.96	2.51	2.27	1.49	1.85	1.84
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	38.9%	39.6%	44.9%	53.9%	46.5%	35.7%	29.2%	8.1%
M-Caid Disch/Tot Acute Disch	11.1%	15.4%	12.6%	28.3%	40.5%	16.7%	7.1%	7.2%
M-care Days/Tot Acute Days	51.7%	51.8%	50.6%	62.0%	58.9%	52.9%	52.2%	57.5%
M-Caid Days/Tot Acute Days	0.0%			0.7%	38.4%	6.2%	10.4%	10.8%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	0.9890	0.8983	0.8826	0.8483	0.7820	0.7900	0.7899	0.8105
O/P Gr Rev/Pat Rev	25.9%	22.5%	24.8%	41.7%	51.4%	52.0%	54.6%	45.7%
CAPITAL STRUCTURE								
Ave Age of Plant	16.29	21.02	22.37	21.13	10.22	12.45	11.45	10.19
Net PPE/Bed, Tot Facility	\$5,949	\$5,410	\$9,380	\$8,258	\$7,580	\$16,031	\$14,191	\$12,708
Debt/Bed, Tot Facility	\$1,307	\$1,534	\$3,599	\$3,509	\$5,394	\$6,224	\$6,533	\$10,968
Cap Costs/Oper Exp	5.3%	5.1%	4.3%	2.7%	5.2%	4.0%		5.4%
Cap Costs/Adj Disch	\$157	\$148	\$142	\$128	\$97	\$66	\$91	\$196
L-T Debt/Tot Assets	1.1%	0.7%	8.5%	0.0%		10.4%	1.8%	1.2%
L-T Debt/Fixed Assets	3.0%	2.0%	22.0%			18.0%	4.0%	3.0%
L-T Debt Capitalization	1.0%		9.0%			12.0%	2.0%	
Cash Flow/Total Debt	-27.0%	-41.0%	227.0%	-48.0%	-5.0%	49.0%	41.0%	57.0%
Debt Service Coverage Ratio	0.06	-1.19	95.33	-1.37	-0.25		-1.00	14.42
LIQUIDITY								
Current Ratio	8.32	6.33	9.55	2.93	1.89	3.72	2.48	2.27
Acid Test Ratio	3.68	1.50	3.01	0.23	-0.08	0.10	0.02	0.27
Days in Net Acc Rec	49.05	72.76	88.84	64.91	75.12	76.31	82.20	105.45
Ave Payment Period	13.93	17.47	16.95	28.66	44.34	23.80	37.87	61.49
Days Cash on Hand	51.24	26.21	51.02	6.61	-3.44	2.37	0.69	16.51
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,854	\$2,733	\$3,386	\$4,749	\$1,823	\$1,628	\$2,519	\$4,174
GR Pat Rev/Adj Dich, CM Adj	\$3,188	\$3,361	\$4,237	\$6,184	\$2,575	\$2,248	\$3,512	\$5,583
Oper Rev/Adj Disch	\$2,799	\$2,651	\$3,369	\$4,215	\$1,773	\$1,659	\$2,315	\$3,687
Oper Exp/Adj Disch	\$2,991	\$2,895	\$3,279	\$4,763	\$1,895	\$1,671	\$2,325	\$3,622
Oper Exp/Adj Disch, CM and WA	\$3,340	\$3,560	\$4,103	\$6,202	\$2,678	\$2,308	\$3,241	\$4,845
Deductions/GR Pat Rev	7.2%	8.8%	11.2%	14.0%	10.8%	8.0%	13.6%	14.3%
Oper Profit Margin	-6.8%	-9.2%	2.7%	-13.0%	-6.9%	-0.8%		1.8%
Total Profit Margin	-5.6%	-5.8%	17.2%	-6.5%	-6.0%	1.5%	0.1%	3.9%
Return on Assets	-10.6%	-11.7%	29.5%	-15.1%	-15.0%	2.8%	0.2%	7.3%
Cash Flow/Bed Tot Facility	(\$352)	(\$627)	\$8,175	(\$1,671)	(\$248)	\$3,019	\$2,708	\$6,240

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H25 (460025) Milford Valley Memorial Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	13.7	14.73	14.92	11.74	4.7	5.89	5.26	3.23
FTEs/100 Adj Disch							3.95	3.53
FTEs/100 Adj Disch, CM Adj							5	4.36
Salary and Ben Exp/FTE	\$20,553	\$19,829	\$21,030	\$26,827	\$31,204	\$30,012	\$33,692	\$56,227
Salary and Ben Exp/Oper Exp	62.1%	60.6%	57.5%	55.1%	62.7%	58.7%	57.3%	54.8%
Overhead Exp/Oper Exp	42.0%	40.3%	41.9%	34.6%	31.2%	34.4%	33.7%	36.9%
Disch Per Bed, Acute	7.71	8.24	7.74	5.62	5.44	7.74	42.17	39.33
Total Asset Turnover Ratio	1.78	1.83	1.3	2.12	2.26	1.67	1.95	1.77

PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.53	1.55	1.60	1.12	1.13	1.44	1.70	2.03
Markup Ratio, Med Sup Sold					1.77	.75	1.52	1.77
Markup Ratio, Drugs Sold	1.19	1.49	1.73	0.87	0.87	1.38	1.43	2.27
Markup Ratio, Laboratory	1.67	1.34	1.60	1.26	0.95	2.12	2.68	2.03
Markup Ratio, Diag Radiology	1.77	2.45	2.64	1.02	0.87	1.18	1.22	2.31

STATEMENT OF CASH FLOW

	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$55,674)	(\$57,320)	\$242,895	(\$95,329)	(\$90,659)	\$27,169	\$2,174	\$96,681
Add: Depreciation	\$42,647	\$34,905	\$34,327	\$38,151	\$82,233	\$75,475	\$89,898	\$112,394
Chng: Accounts Receivable	\$18,747	(\$59,201)	(\$83,199)	\$17,103	(\$54,786)	(\$21,829)	(\$177,614)	(\$282,410)
Chng: Allowable for A/R	(\$1,875)	\$5,917	\$1,496	\$6,233	\$11,237	\$25,903	\$49,159	\$72,425
Chng: Other Receivables			\$400	\$200	\$0	(\$58,000)	\$29,000	(\$29,000)
Chng: Other Current Assets			(\$29,666)	(\$543)	\$5,271	\$10,553	(\$763)	(\$15,804)
Chng: Current Liabilities	(\$4,026)	\$9,706	\$4,295	\$66,516	\$64,117	(\$71,718)	\$92,690	\$174,513
Operating Activity Cash			\$170,548	\$32,331	\$17,413	(\$12,447)	\$84,544	\$128,799
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$15,110)	(\$16,578)	(\$169,338)	\$0	(\$59,164)	(\$362,813)	(\$27,321)	(\$87,402)
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$799	\$0	\$0	\$0	\$0	\$0
Investing Activity Cash	(\$15,110)	(\$16,578)	(\$168,539)	\$0	(\$59,164)	(\$362,813)	(\$27,321)	(\$87,402)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$5,057	(\$2,012)	\$65,923	(\$69,582)	\$0	\$99,918	(\$82,167)	(\$1,783)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$0	\$15,681	\$18,114	(\$94,012)	\$3	\$300,660	\$17,590	\$58,348
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	\$5,057	\$13,669	\$84,037	(\$163,594)	\$3	\$400,578	(\$64,577)	\$56,565
Change in Cash and Temp Inv			\$86,046	(\$131,263)	(\$41,748)	\$25,318	(\$7,354)	\$97,962
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H26 (460026) Sevier Valley Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	42							
Total Discharges, Acute	1,113	1,048	1,069	1,128	1,188	1,177	1,234	1,801
Occupancy Rate, Acute	24.7%	19.3%	15.6%	16.7%	17.9%	17.7%	20.7%	23.9%
ALOS, Acute	3.41	2.82	2.23	2.27	2.31		2.58	2.03
ALOS, Acute CM Adj	3.39	2.95	2.57	2.36	2.42	2.46	2.48	1.87
ALOS, Acute, Medicare	4.22	3.75	3.26	3.40	3.68	3.12	3.58	3.18
ALOS, Acute, Non-Medicare	2.99	2.45	1.84	1.92	1.89	1.91	1.98	1.51
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	33.8%	28.7%	27.7%	23.4%	23.2%	32.9%	37.2%	31.2%
M-Caid Disch/Tot Acute Disch	11.1%		10.8%	15.9%	22.7%	20.9%	15.8%	14.8%
M-care Days/Tot Acute Days	41.9%	38.2%	40.4%	35.1%	37.0%	44.6%	51.7%	48.9%
M-Caid Days/Tot Acute Days	10.0%	10.1%	11.5%	17.3%	20.6%	13.1%	14.9%	16.1%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	1.0070	0.9565	0.8672	0.9616	0.9533	0.9400	1.0400	1.0881
O/P Gr Rev/Pat Rev	42.8%	50.7%	55.0%	58.5%	58.6%	63.3%	62.3%	61.6%
CAPITAL STRUCTURE								
Ave Age of Plant	5.87	6.80	8.11	9.24	9.11	9.01	8.34	8.16
Net PPE/Bed, Tot Facility	\$65,429	\$62,688	\$58,023	\$59,079	\$62,488	\$57,692	\$55,044	\$48,337
Debt/Bed, Tot Facility	\$55,204	\$53,856	\$51,009	\$58,489	\$62,174	\$65,815	\$69,887	\$66,511
Cap Costs/Oper Exp	6.8%	6.4%	6.6%	6.0%	5.3%	4.9%	3.8%	2.5%
Cap Costs/Adj Disch	\$189	\$159	\$145	\$129	\$125	\$117	\$104	\$55
L-T Debt/Tot Assets	57.8%	58.0%	61.0%	61.9%	57.3%	53.2%	48.4%	50.3%
L-T Debt/Fixed Assets	72.0%	74.0%	79.0%	81.0%	75.0%	77.0%	79.0%	87.0%
L-T Debt Capitalization	64.0%		66.0%	72.0%	70.0%	72.0%	69.0%	71.0%
Cash Flow/Total Debt	-5.0%	-2.0%	-11.0%	7.0%	1.0%	15.0%	39.0%	56.0%
Debt Service Coverage Ratio	-1.20	-1.01	-1.95	0.91	0.95	2.74	7.96	11.07
LIQUIDITY								
Current Ratio	2.26	2.33	3.14	1.71	1.27	1.16	1.30	1.46
Acid Test Ratio	0.27	0.00						
Days in Net Acc Rec	53.12	57.60	57.95	46.78	45.11	52.18	56.67	49.67
Ave Payment Period	30.02	28.53	20.38	34.45	42.46	53.04	55.23	43.62
Days Cash on Hand	8.23	0.04	0.03	0.04			0.03	
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,859	\$2,670	\$2,287	\$2,557	\$2,887	\$3,007	\$3,941	\$3,294
GR Pat Rev/Adj Dich, CM Adj	\$3,136	\$3,084	\$2,913	\$2,938	\$3,345	\$3,476	\$4,158	\$3,282
Oper Rev/Adj Disch	\$2,463	\$2,209	\$1,889	\$2,037	\$2,238	\$2,354	\$2,987	\$2,479
Oper Exp/Adj Disch	\$2,795	\$2,477	\$2,223	\$2,140	\$2,357	\$2,380	\$2,772	\$2,215
Oper Exp/Adj Disch, CM and WA	\$3,066	\$2,861	\$2,831	\$2,459	\$2,732	\$2,752	\$2,924	\$2,207
Deductions/GR Pat Rev	17.9%	21.5%	22.1%	24.5%	26.9%	25.7%	27.1%	26.9%
Oper Profit Margin	-13.5%	-12.2%	-17.7%	-5.1%	-5.3%	-1.1%		10.6%
Total Profit Margin	-13.5%	-12.2%	-17.7%	-5.1%	-5.3%	-1.1%	7.3%	10.6%
Return on Assets	-15.3%	-13.7%	-20.4%	-7.4%	-8.5%	-2.1%	16.2%	30.1%
Cash Flow/Bed Tot Facility	(\$2,581)	(\$1,118)	(\$5,764)	\$4,215	\$368	\$9,731	\$27,596	\$37,394

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H26

(460026) Sevier Valley Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.18	4.68	5.09	4.8	4.69	4.54	4.46	4.6
FTEs/100 Adj Disch							3.15	2.56
FTEs/100 Adj Disch, CM Adj							3.03	2.35
Salary and Ben Exp/FTE	\$26,478	\$28,453	\$27,688	\$30,861	\$48,987	\$38,561	\$42,412	\$42,578
Salary and Ben Exp/Oper Exp	45.7%	41.6%	38.8%	43.0%	61.6%	46.5%	48.1%	49.2%
Overhead Exp/Oper Exp	30.6%	30.1%	30.0%	27.7%	26.8%	26.8%	33.5%	21.8%
Disch Per Bed, Acute	26.5	24.95	25.45	26.86	28.29	28.02	29.38	42.88
Total Asset Turnover Ratio	1.08	1.07	1.09	1.39	1.51	1.75	2.14	2.74
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.28	1.37	1.37	1.54	1.62		1.72	2.05
Markup Ratio, Med Sup Sold					1.63		1.48	1.64
Markup Ratio, Drugs Sold	2.21	2.23	2.08	2.02	1.86		2.02	2.43
Markup Ratio, Laboratory	1.40	1.67	1.66	2.11	2.09		2.17	2.58
Markup Ratio, Diag Radiology	1.21	1.62	1.46	1.49	1.58		1.63	2.32
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$646,634)	(\$569,765)	(\$794,276)	(\$280,688)	(\$342,504)	(\$85,165)	\$712,645	\$1,236,780
Add: Depreciation	\$316,498	\$318,478	\$304,577	\$299,621	\$341,621	\$388,198	\$469,742	\$429,953
Chng: Accounts Receivable	(\$139,871)	(\$168,035)	\$141,189	(\$16,546)	(\$73,277)	(\$258,629)	(\$484,206)	(\$309,158)
Chng: Allowable for A/R	\$65,000	\$35,000	(\$5,000)	\$18,000	\$7,000	\$0	\$95,000	\$105,000
Chng: Other Receivables	(\$99,542)	\$95,459	(\$106,071)	(\$2,334)	(\$9,102)	(\$16,873)	(\$47,452)	\$128,486
Chng: Other Current Assets	(\$20,131)			(\$16,839)	\$16,169	\$3,267	(\$30,807)	\$30,124
Chng: Current Liabilities	\$60,333	(\$35,259)	(\$108,198)	\$242,882	\$225,567	\$305,799	\$249,327	(\$112,037)
Operating Activity Cash	(\$464,347)			\$244,096	\$165,474	\$336,597	\$964,249	\$1,509,148
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$325,816)	(\$175,931)	(\$61,997)	(\$177,319)	(\$508,616)	(\$153,239)	(\$339,957)	(\$101,341)
Chng: Deprec Fund Cash	\$347,614	\$114,900	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	\$0	(\$36,019)	\$36,019	(\$8,440)
Investing Activity Cash	\$21,798	(\$61,031)	(\$61,997)	(\$177,319)	(\$508,616)	(\$189,258)	(\$303,938)	(\$109,781)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$64,877)	(\$34,866)	(\$39,853)	(\$29,360)	(\$45,000)	(\$127,398)	(\$49,785)	(\$53,427)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$854,966	\$560,758	\$672,406	(\$37,217)	\$388,292	(\$19,941)	(\$610,501)	(\$1,345,890)
Chng: Depreciation Fund	(\$347,614)	(\$114,900)	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	\$442,475	\$410,992	\$632,553	(\$66,577)	\$343,292	(\$147,339)	(\$660,286)	(\$1,399,317)
Change in Cash and Temp Inv	(\$74)			\$200	\$150	\$0	\$25	\$50
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H27 (460027) Delta Community Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	20							
Total Discharges, Acute	476	506	425	336	374	466	402	354
Occupancy Rate, Accute	13.7%	23.6%	11.6%	11.1%	7.8%	10.7%	10.0%	13.3%
ALOS, Acute	2.09	3.40	1.99	2.41	1.52	1.68	1.82	2.74
ALOS, Acute CM Adj	2.29	3.95	2.15	2.55	1.56	1.69	1.89	2.91
ALOS, Acute, Medicare	2.86	5.62	3.48	3.94	2.92	3.17	3.84	4.42
ALOS, Acute, Non-Medicare	1.83	2.77	1.51	1.88	1.16	1.33	1.34	2.16
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	25.2%	22.1%	24.0%	25.6%	20.3%	18.9%	19.2%	25.7%
M-Caid Disch/Tot Acute Disch	5.2%	7.1%	9.9%	12.8%	23.5%	29.0%	27.4%	26.6%
M-care Days/Tot Acute Days	34.5%	36.6%	42.1%	41.9%	39.1%	35.7%	40.5%	41.5%
M-Caid Days/Tot Acute Days	7.5%	11.8%	8.9%	10.3%	19.4%	22.2%	22.0%	22.6%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	0.9124	0.8597	0.9252	0.9446	0.9746	0.9900	0.9649	0.9430
O/P Gr Rev/Pat Rev	53.9%		56.4%	59.5%	61.0%	61.5%	65.5%	61.9%
CAPITAL STRUCTURE								
Ave Age of Plant	3.44	4.45	5.61	6.78	7.74	9.10	10.29	9.18
Net PPE/Bed, Tot Facility	\$126,430	\$116,268	\$106,207	\$95,532	\$86,330	\$77,524	\$72,212	\$66,060
Debt/Bed, Tot Facility	\$139,406	\$134,853	\$133,067	\$151,049	\$151,107	\$151,789	\$156,533	\$13,455
Cap Costs/Oper Exp	17.9%	18.5%	17.9%		18.1%	16.6%	15.7%	12.9%
Cap Costs/Adj Disch	\$406		\$447	\$541	\$487	\$356	\$373	\$400
L-T Debt/Tot Assets	89.4%	98.7%	110.8%	124.7%	141.4%	145.3%	153.3%	0.0%
L-T Debt/Fixed Assets	101.0%	110.0%	120.0%	151.0%	167.0%	186.0%	199.0%	
L-T Debt Capitalization	97.0%	104.0%	116.0%	133.0%	152.0%	158.0%	177.0%	
Cash Flow/Total Debt	-5.0%	-10.0%	-4.0%	-7.0%	-4.0%	6.0%	9.0%	219.0%
Debt Service Coverage Ratio	-0.97	-1.41	-0.74	-1.60	-0.85	1.49	2.03	5.32
LIQUIDITY								
Current Ratio	1.69	2.39	2.47	2.81	2.17	2.75	1.73	1.38
Acid Test Ratio	0.23	0.44	0.66	0.00				
Days in Net Acc Rec	67.21	58.02	26.13	80.80	28.28	40.33	36.09	41.40
Ave Payment Period	54.79	31.92	23.32	31.15	30.37	33.03	49.31	50.03
Days Cash on Hand	12.46	14.13	15.28	0.07			0.06	0.04
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$1,538	\$1,495	\$1,877	\$2,179	\$2,206	\$2,227	\$2,621	\$4,185
GR Pat Rev/Adj Dich, CM Adj	\$1,862	\$1,922	\$2,241	\$2,548	\$2,500	\$2,431	\$2,981	\$4,811
Oper Rev/Adj Disch	\$1,543	\$1,349	\$1,789	\$2,142	\$2,039	\$1,999	\$2,317	\$3,549
Oper Exp/Adj Disch	\$2,275	\$2,200	\$2,498	\$3,031	\$2,702	\$2,143	\$2,373	\$3,092
Oper Exp/Adj Disch, CM and WA	\$2,755	\$2,827	\$2,983	\$3,544	\$3,062	\$2,340	\$2,699	\$3,554
Deductions/GR Pat Rev	1.8%	11.8%	7.0%	7.6%	12.0%	14.0%	15.6%	18.3%
Oper Profit Margin	-47.5%	-63.1%	-39.7%	-41.5%	-32.5%	-7.2%		12.9%
Total Profit Margin	-47.5%	-63.1%	-39.7%	-41.5%	-32.5%	-7.2%	-2.4%	12.9%
Return on Assets	-19.6%	-26.7%	-22.2%	-23.6%	-23.1%	-6.5%	-2.6%	17.7%
Cash Flow/Bed Tot Facility	(\$7,020)	(\$13,679)	(\$5,064)	(\$10,647)	(\$6,212)	\$9,515	\$13,683	\$29,502

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H27

(460027) Delta Community Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	6.08	3.33	6.04	4.93	7.25	5.75	5.52	4.89
FTEs/100 Adj Disch							2.74	3.66
FTEs/100 Adj Disch, CM Adj							2.84	3.88
Salary and Ben Exp/FTE	\$27,121	\$28,855	\$31,832	\$36,866	\$47,273	\$39,123	\$39,314	\$42,121
Salary and Ben Exp/Oper Exp	41.6%	40.6%	41.8%	39.6%	52.9%	48.2%	45.5%	49.9%
Overhead Exp/Oper Exp	42.7%	40.3%	39.0%	38.5%	39.8%	39.2%	37.7%	34.4%
Disch Per Bed, Acute	23.8	25.3	21.25	16.8	18.7	23.3	20.1	17.7
Total Asset Turnover Ratio	0.4	0.41	0.55	0.54	0.68	0.87	1.02	1.33
PRICING STRATEGIES								
Markup Ratio, All Ancillary	0.92	0.85	0.99	1.05	1.16	1.26	1.33	1.54
Markup Ratio, Med Sup Sold					1.74	.70	0.65	.82
Markup Ratio, Drugs Sold	1.99	2.02	1.72	1.96	2.21	2.27	2.26	2.15
Markup Ratio, Laboratory	1.14	1.03	1.08	1.12	1.12	1.45	1.52	1.97
Markup Ratio, Diag Radiology	0.83	0.96	1.01	1.23	1.05	1.24	1.51	1.53
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$755,962)	(\$934,341)	(\$691,771)	(\$736,460)	(\$635,647)	(\$174,212)	(\$65,700)	\$424,942
Add: Depreciation	\$290,027	\$288,596	\$278,636	\$269,181	\$270,979	\$258,945	\$253,517	\$221,828
Chng: Accounts Receivable	(\$57,012)	\$80,394	\$101,326	(\$126,318)	\$116,453	(\$62,976)	(\$67,369)	(\$123,838)
Chng: Allowable for A/R	(\$15,000)	\$7,000	\$8,000	(\$15,000)	(\$10,000)	\$5,000	(\$10,000)	\$20,000
Chng: Other Receivables	\$8,748	(\$30,553)	(\$1,101)	(\$106,320)	\$118,871	(\$54,157)	\$78,563	(\$1,348)
Chng: Other Current Assets	(\$60,572)	\$33,173	\$3,939	(\$40,496)	(\$104,940)	(\$52,182)	(\$5,430)	\$191,622
Chng: Current Liabilities	(\$109,701)	(\$122,933)	(\$48,209)	\$53,645	\$1,549	\$18,411	\$128,108	\$23,760
Operating Activity Cash	(\$699,472)	(\$678,664)	(\$349,180)	(\$701,768)	(\$242,735)	(\$61,171)	\$311,689	\$756,966
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$691,551)	(\$14,209)	(\$6,993)	\$19,042	(\$22,520)	(\$21,186)	(\$110,095)	(\$55,716)
Chng: Deprec Fund Cash	(\$37,319)	(\$12,045)	(\$7,955)	\$89,844	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$709,379	\$0	\$0	\$0	\$0	\$0	\$0	(\$110,050)
Investing Activity Cash	(\$19,491)	(\$26,254)	(\$14,948)	\$108,886	(\$22,520)	(\$21,186)	(\$110,095)	(\$165,766)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$1,095,000)	\$0	\$0	\$431,875	\$0	\$0	\$0	(\$3,886,875)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$1,776,664	\$692,873	\$356,173	\$250,851	\$265,255	\$82,357	(\$201,614)	\$3,295,600
Chng: Depreciation Fund	\$37,319	\$12,045	\$7,955	(\$89,844)	\$0	\$0	\$0	\$0
Financing Activity Cash	\$718,983	\$704,918	\$364,128	\$592,882	\$265,255	\$82,357	(\$201,614)	(\$591,275)
Change in Cash and Temp Inv	\$20	\$0	\$0	\$0	\$0	\$0	(\$20)	(\$75)
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H29 (460029) Sanpete Valley Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	20							
Total Discharges, Acute	342	362	472	470	514	545	553	463
Occupancy Rate, Accute	12.3%	14.5%	12.4%	10.4%	16.1%	15.4%	16.8%	13.2%
ALOS, Acute	2.63	2.91	1.91	1.62	2.29	2.07	2.21	2.07
ALOS, Acute CM Adj	3	2.94	1.96	1.69	2.07	1.93	1.95	2.02
ALOS, Acute, Medicare	3.44	4.26	3.90	4.10	6.20	3.27	3.34	2.46
ALOS, Acute, Non-Medicare	2.30	2.24	1.40	0.90	0.71	1.54	1.60	1.84
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	28.7%	33.4%	20.6%	22.3%	28.8%	30.3%	35.3%	37.4%
M-Caid Disch/Tot Acute Disch	12.3%	4.1%	9.3%	3.6%	28.4%	28.1%	26.8%	23.1%
M-care Days/Tot Acute Days	37.5%	48.9%	41.9%	56.7%	78.0%	47.9%	53.2%	44.4%
M-Caid Days/Tot Acute Days	12.6%	4.2%	15.3%	7.9%	15.9%	13.2%	16.8%	20.3%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	0.8758	0.9896	0.9737	0.9560	1.1068	1.0700	1.1330	1.0255
O/P Gr Rev/Pat Rev	65.5%	62.3%	65.0%	68.5%	66.8%	71.3%	70.6%	72.1%
CAPITAL STRUCTURE								
Ave Age of Plant	4.66	5.74	6.83	7.87	8.54	10.07	11.22	13.22
Net PPE/Bed, Tot Facility	\$89,826	\$82,196	\$75,584	\$69,936	\$63,971	\$59,140	\$57,958	\$52,941
Debt/Bed, Tot Facility	\$94,073	\$90,131	\$87,461	\$88,925	\$93,894	\$91,323	\$93,803	\$99,513
Cap Costs/Oper Exp	11.7%	11.1%	10.1%	9.1%	7.6%	7.9%	5.5%	4.3%
Cap Costs/Adj Disch	\$339	\$345	\$243	\$217		\$210	\$171	\$153
L-T Debt/Tot Assets	79.9%	83.6%	90.9%	88.6%	87.3%	87.8%	76.5%	69.7%
L-T Debt/Fixed Assets	95.0%	102.0%	109.0%	116.0%	125.0%	128.0%		136.0%
L-T Debt Capitalization	87.0%	89.0%	96.0%	97.0%	103.0%	107.0%	96.0%	95.0%
Cash Flow/Total Debt	-13.0%	-7.0%	3.0%	-1.0%	2.0%	7.0%	20.0%	13.0%
Debt Service Coverage Ratio	-1.92	-1.13	0.02	-0.17	0.52	0.91	3.21	2.93
LIQUIDITY								
Current Ratio	2.10	3.26	3.44	2.93	1.95	1.73	1.91	1.37
Acid Test Ratio	0.22	0.35	0.40	0.00				
Days in Net Acc Rec	56.49	51.03	32.69	53.19	52.15	41.84	51.39	53.80
Ave Payment Period	34.72	22.91	16.84	22.94	34.04	33.29	35.61	48.38
Days Cash on Hand	7.79	7.98	6.69	0.08	0.09	0.08	0.07	
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,394	\$2,919	\$2,441	\$2,553	\$3,358	\$3,254	\$4,279	\$4,653
GR Pat Rev/Adj Dich, CM Adj	\$3,020	\$3,258	\$2,769	\$2,951	\$3,351	\$3,297	\$4,144	\$4,919
Oper Rev/Adj Disch	\$2,109	\$2,513	\$2,162	\$2,090	\$2,694	\$2,527	\$3,259	\$3,666
Oper Exp/Adj Disch	\$2,886	\$3,120	\$2,402	\$2,381	\$2,874	\$2,645	\$3,145	\$3,603
Oper Exp/Adj Disch, CM and WA	\$3,640	\$3,483	\$2,725	\$2,751	\$2,868	\$2,679	\$3,046	\$3,809
Deductions/GR Pat Rev	13.1%	15.0%	12.7%	20.6%	23.1%	26.0%	27.2%	24.6%
Oper Profit Margin	-36.9%	-24.2%	-11.1%	-13.9%	-6.7%	-4.7%		1.7%
Total Profit Margin	-36.9%	-24.2%	-11.1%	-13.9%	-6.7%	-4.7%	3.5%	1.7%
Return on Assets	-25.8%	-20.8%	-12.7%	-16.9%	-10.8%	-9.3%	7.9%	3.6%
Cash Flow/Bed Tot Facility	(\$12,381)	(\$6,143)	\$2,892	(\$1,316)	\$2,145	\$6,177	\$19,111	\$12,824

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H29

(460029) Sanpete Valley Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	6.74	5.08	5.25	6.05	4.75	4.66	5.71	6.99
FTEs/100 Adj Disch							3.46	3.97
FTEs/100 Adj Disch, CM Adj							3.05	3.87
Salary and Ben Exp/FTE	\$27,695	\$36,460	\$39,859	\$38,647	\$49,282	\$47,031	\$44,314	\$47,913
Salary and Ben Exp/Oper Exp	46.5%	47.4%	45.6%	43.5%	51.0%	46.9%	48.7%	52.8%
Overhead Exp/Oper Exp	34.2%	32.2%	28.5%	26.7%	24.7%	24.6%	21.7%	21.0%
Disch Per Bed, Acute	17.1	18.1	23.6	23.5	25.7	27.25	27.65	23.15
Total Asset Turnover Ratio	0.69	0.85	1.13	1.18	1.56	1.89	2.16	2.01

PRICING STRATEGIES

Markup Ratio, All Ancillary	1.01	1.16	1.29	1.43	1.89	1.71	1.82	1.75
Markup Ratio, Med Sup Sold					4.83	1.3	1.85	1.65
Markup Ratio, Drugs Sold	3.52	4.01	3.31	2.52	2.94	2.47	3.19	3.50
Markup Ratio, Laboratory	1.09	1.17	1.28	1.42	1.73	1.74	1.59	1.58
Markup Ratio, Diag Radiology	1.23	1.32	1.65	1.94	1.56	1.74	1.76	1.74

STATEMENT OF CASH FLOW

	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$769,384)	(\$583,686)	(\$323,075)	(\$433,627)	(\$277,082)	(\$224,602)	\$212,986	\$103,440
Add: Depreciation	\$231,979	\$223,726	\$219,291	\$214,368	\$221,077	\$208,133	\$205,067	\$186,355
Chng: Accounts Receivable	(\$59,271)	(\$4,590)	\$56,067	(\$24,540)	(\$158,447)	(\$112,596)	(\$358,255)	(\$21,594)
Chng: Allowable for A/R	\$21,250	(\$10,000)	\$20,000	(\$15,000)	\$10,000	\$40,000	\$60,000	(\$15,000)
Chng: Other Receivables	\$0	\$0	\$0	(\$144,049)	\$18,687	\$119,655	(\$2,551)	\$2,112
Chng: Other Current Assets	(\$11,128)	(\$23,972)	\$7,029	(\$5,750)	(\$23,615)	(\$36,348)	(\$7,811)	\$48,254
Chng: Current Liabilities	\$109,052	(\$75,494)	(\$34,918)	\$70,652	\$184,133	\$44,630	\$117,977	\$211,982
Operating Activity Cash	(\$477,502)	(\$474,016)	(\$55,606)	(\$337,946)	(\$25,247)	\$38,872	\$227,413	\$515,549
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$52,624)	(\$10,079)	(\$34,148)	(\$56,246)	(\$54,048)	(\$72,878)	(\$171,957)	(\$45,888)
Chng: Deprec Fund Cash	\$348,640	(\$4,663)	\$5,353	\$54,766	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	(\$1,312)	\$1,312	(\$17,088)	(\$344,400)
Investing Activity Cash	\$296,016	(\$14,742)	(\$28,795)	(\$1,480)	(\$55,360)	(\$71,566)	(\$189,045)	(\$390,288)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$64,881)	(\$34,869)	(\$39,857)	(\$29,661)	(\$45,000)	(\$116,609)	(\$48,543)	(\$52,095)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$595,082	\$518,964	\$129,611	\$424,003	\$125,942	\$149,353	\$10,155	(\$73,166)
Chng: Depreciation Fund	(\$348,640)	\$4,663	(\$5,353)	(\$54,766)	\$0	\$0	\$0	\$0
Financing Activity Cash	\$181,561	\$488,758	\$84,401	\$339,576	\$80,942	\$32,744	(\$38,388)	(\$125,261)
Change in Cash and Temp Inv	\$75	\$0	\$0	\$150	\$335	\$50	(\$20)	\$0
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H30

(460030) Ashley Valley Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	39			34			29	
Total Discharges, Acute	1,535	1,454	1,267	1,460	1,420	1,159	1,634	
Occupancy Rate, Accute	32.4%	33.0%	29.9%	32.3%	25.1%	20.3%	31.8%	
ALOS, Acute	3.00	3.23	3.36	2.75	2.19	2.18	2.06	
ALOS, Acute CM Adj	2.92	3	3.22	2.48	1.94	1.88	1.72	
ALOS, Acute, Medicare	6.30	5.21	4.64	3.96	3.68	3.67	3.24	
ALOS, Acute, Non-Medicare	2.43	2.63	2.86	2.36	1.71	1.65	1.73	
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	14.7%	23.3%	28.2%	24.4%	24.2%	25.9%	22.1%	
M-Caid Disch/Tot Acute Disch	11.6%	13.1%	13.6%	16.6%	18.0%	18.8%	16.7%	
M-care Days/Tot Acute Days	30.8%	37.6%	38.9%	35.1%	40.7%	43.7%	34.7%	
M-Caid Days/Tot Acute Days	11.4%	11.3%	9.4%	15.7%	23.0%	20.9%	26.1%	
Sp-Care Days/Tot Acute Days	4.7%	7.3%	8.3%	7.7%	9.1%	11.5%	9.7%	
M-Care Case Mix Index	1.0277	1.0778	1.0435	1.1082	1.1291	1.1600	1.2005	
O/P Gr Rev/Pat Rev	38.2%	39.7%	44.2%	47.8%	51.7%	56.6%	56.3%	
CAPITAL STRUCTURE								
Ave Age of Plant		1.46	2.40	3.46	4.36	4.37	4.13	
Net PPE/Bed, Tot Facility		\$93,059	\$85,513	\$90,775	\$97,947	\$94,048	\$133,342	
Debt/Bed, Tot Facility	\$154,108	\$139,716	\$149,754	\$166,756	\$179,722	\$181,876	\$209,123	
Cap Costs/Oper Exp	23.2%	21.0%	19.0%	8.3%	7.7%	7.3%	6.5%	
Cap Costs/Adj Disch	\$507	\$536	\$525	\$230	\$215	\$246	\$175	
L-T Debt/Tot Assets	97.4%	108.2%	127.0%	135.4%	130.6%	135.9%	107.4%	
L-T Debt/Fixed Assets		143.0%	167.0%	176.0%		180.0%	141.0%	
L-T Debt Capitalization	103.0%	115.0%	135.0%	144.0%	138.0%	151.0%	122.0%	
Cash Flow/Total Debt	8.0%		3.0%	-1.0%	5.0%	1.0%	28.0%	
Debt Service Coverage Ratio	1.20	1.05	0.58	-0.11	0.52	0.24	3.86	
LIQUIDITY								
Current Ratio	2.84	4.30	3.91	3.92	4.95	2.46	1.73	
Acid Test Ratio	0.00		0.02			0.01		
Days in Net Acc Rec	71.95	90.04	83.76	55.83	61.87	47.56	35.77	
Ave Payment Period	30.80	22.81	22.27	15.93	14.94	24.41	32.80	
Days Cash on Hand	0.05	0.07	0.36	0.28	0.27	0.24		
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,128	\$2,735	\$3,026	\$3,049	\$3,184	\$3,942	\$3,690	
GR Pat Rev/Adj Dich, CM Adj	\$2,287	\$2,803	\$3,204	\$3,039	\$3,115	\$3,682	\$3,372	
Oper Rev/Adj Disch	\$1,967	\$2,309	\$2,425	\$2,525	\$2,730	\$3,158	\$3,016	
Oper Exp/Adj Disch	\$2,183	\$2,555	\$2,767	\$2,784	\$2,805	\$3,388	\$2,707	
Oper Exp/Adj Disch, CM and WA	\$2,346	\$2,619	\$2,930	\$2,775	\$2,745	\$3,165	\$2,474	
Deductions/GR Pat Rev	9.2%	17.2%	21.6%	18.8%	15.7%	21.2%	19.6%	
Oper Profit Margin	-11.0%	-10.6%	-14.1%	-10.2%	-2.8%	-7.3%		
Total Profit Margin	-10.9%	-10.6%	-14.0%	-10.2%	-2.8%	-7.3%	10.2%	
Return on Assets	-7.0%	-9.5%	-13.4%		-3.6%	-10.7%	16.1%	
Cash Flow/Bed Tot Facility	\$11,952	\$11,252	\$4,628	(\$1,712)	\$8,957	\$924	\$58,065	

February-January

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H30

(460030) Ashley Valley Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.29	5.29	5.07	5.6	6.51	7.66	6.25	
FTEs/100 Adj Disch							3.53	
FTEs/100 Adj Disch, CM Adj							2.94	
Salary and Ben Exp/FTE	\$24,546	\$26,477	\$34,059	\$35,416	\$34,518	\$33,790	\$35,233	
Salary and Ben Exp/Oper Exp	48.9%	48.6%	57.5%	53.6%	48.1%	45.6%	45.9%	
Overhead Exp/Oper Exp	49.6%	46.0%	42.0%	33.8%	35.7%	36.6%	29.6%	
Disch Per Bed, Acute	39.36	37.28	32.49	42.94	41.76	34.09	56.34	
Total Asset Turnover Ratio	0.63	0.87	0.94	1.28	1.3	1.45	1.54	
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.32	1.58	1.37	1.43	1.45	1.55	1.92	
Markup Ratio, Med Sup Sold					2.00	2.08	2.34	0
Markup Ratio, Drugs Sold	1.79	1.79	1.91	2.11	1.94	1.86	2.43	
Markup Ratio, Laboratory	1.72	2.12	1.59	1.54	1.58	1.55	1.80	
Markup Ratio, Diag Radiology	1.29	1.72	1.24	1.29	1.39	1.43	1.66	
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$531,691)	(\$592,754)	(\$770,681)	(\$724,659)	(\$220,953)	(\$614,441)	\$1,156,520	
Add: Depreciation	\$541,036	\$524,143	\$502,640	\$467,523	\$449,127	\$481,626	\$606,647	
Chng: Accounts Receivable	(\$172,861)	(\$281,531)	\$142,677	(\$90,808)	(\$258,061)	(\$17,914)	(\$635,689)	
Chng: Allowable for A/R	\$8,122	\$214,769	\$924	\$69,923	(\$251,642)	\$88,417	\$5,210	
Chng: Other Receivables	\$15,490	(\$333,510)	(\$32,256)	\$196,848	\$229,614	\$187,555	\$625,068	
Chng: Other Current Assets	(\$94,198)	\$55,965	\$30,056	(\$53,190)	(\$47,087)	(\$86,627)	(\$63,384)	
Chng: Current Liabilities	(\$170,862)	(\$59,651)	\$160	(\$32,885)	(\$57)	\$253,490	\$282,122	
Operating Activity Cash	(\$404,964)	(\$472,569)	(\$126,480)	(\$167,248)	(\$99,059)	\$292,106	\$1,976,494	
INVESTING ACTIVITY								
Chng: Prop Plant and Equip			(\$117,814)	(\$281,972)	(\$779,076)	(\$302,240)	(\$1,747,464)	
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Chng: Other Non-Cur Assets			\$0	\$0	\$0	\$0	(\$240,899)	
Investing Activity Cash			(\$117,814)	(\$281,972)	(\$779,076)	(\$302,240)	(\$1,988,363)	
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$1,306,571)	(\$674,331)	\$511,802	\$66,199	\$596,506	(\$154,443)	(\$74,345)	
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Chng: Fund Balance/Equity	\$1,651,888	(\$57,573)	(\$262,831)	\$383,022	\$281,628	\$164,527	\$86,713	
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Financing Activity Cash	\$345,317	(\$731,904)	\$248,971	\$449,221	\$878,134	\$10,084	\$12,368	
Change in Cash and Temp Inv			\$4,677	\$1	(\$1)	(\$50)	\$499	
			February-January					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H32 (460032) Central Valley Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	31				31			
Total Discharges, Acute	546	576	634		596	489	587	515
Occupancy Rate, Accute	14.5%	14.8%	22.1%		12.1%	10.2%	12.6%	11.7%
ALOS, Acute	2.99	2.90	3.95		2.29	2.36	2.43	2.58
ALOS, Acute CM Adj	3.15	2.9	4.13		2.36	2.4	2.53	2.55
ALOS, Acute, Medicare	2.93	3.95	3.07		2.78	3.55	2.90	3.15
ALOS, Acute, Non-Medicare	3.03	2.34	4.44		2.13	1.93	2.21	2.31
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	35.7%	34.7%	35.6%		25.2%	27.0%	32.9%	32.2%
M-Caid Disch/Tot Acute Disch	9.7%	12.9%	13.6%		23.2%	23.1%	24.7%	22.7%
M-care Days/Tot Acute Days	35.0%	47.3%	27.7%		30.5%	40.5%	39.1%	39.4%
M-Caid Days/Tot Acute Days	9.2%	11.0%	8.8%		15.1%	19.6%	17.5%	18.0%
Sp-Care Days/Tot Acute Days	0.0%	9.2%	0.0%		0.0%			
M-Care Case Mix Index	0.9486	0.9993	0.9562		0.9712	0.9800	0.9586	1.0120
O/P Gr Rev/Pat Rev	50.7%	48.5%	53.2%		59.2%	62.8%	64.3%	71.7%
CAPITAL STRUCTURE								
Ave Age of Plant	1.12	0.69	1.57		4.17	4.02	3.42	2.78
Net PPE/Bed, Tot Facility	\$12,139	\$12,049	\$12,303		\$13,938	\$18,636	\$31,465	\$61,465
Debt/Bed, Tot Facility	\$20,007	\$17,156	\$20,217		\$22,000	\$10,494	\$34,193	\$36,506
Cap Costs/Oper Exp	7.2%	8.6%	7.2%		5.7%	5.3%	4.8%	5.5%
Cap Costs/Adj Disch	\$151	\$179	\$142		\$132	\$149	\$129	\$163
L-T Debt/Tot Assets	7.2%	6.2%	6.5%		5.1%	2.0%	15.7%	17.5%
L-T Debt/Fixed Assets	24.0%	22.0%	27.0%		27.0%	9.0%	69.0%	44.0%
L-T Debt Capitalization	12.0%	9.0%	10.0%		7.0%	2.0%	17.0%	19.0%
Cash Flow/Total Debt	-4.0%	99.0%	48.0%		55.0%	270.0%	102.0%	80.0%
Debt Service Coverage Ratio	0.08	2.69	2.13		1.04	6.88	25.19	23.41
LIQUIDITY								
Current Ratio	1.67	2.09	2.25		3.22	7.68	6.79	10.34
Acid Test Ratio	0.03	0.00	0.19		0.26	0.84	2.45	5.23
Days in Net Acc Rec	131.12	118.99	132.04		162.12	145.10	104.91	81.16
Ave Payment Period	87.08	77.61	75.31		62.28	27.53	33.23	21.45
Days Cash on Hand	2.92	-0.07	14.05		15.93	23.05	81.52	112.21
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,377	\$2,721	\$2,429		\$3,064	\$4,225	\$4,104	\$4,153
GR Pat Rev/Adj Dich, CM Adj	\$2,769	\$3,008	\$2,806		\$3,485	\$4,659	\$4,698	\$4,449
Oper Rev/Adj Disch	\$1,958	\$2,328	\$2,020		\$2,453	\$3,321	\$3,191	\$3,300
Oper Exp/Adj Disch	\$2,102	\$2,085	\$1,967		\$2,328	\$2,808	\$2,674	\$2,969
Oper Exp/Adj Disch, CM and WA	\$2,447	\$2,305	\$2,273		\$2,648	\$3,097	\$3,061	\$3,181
Deductions/GR Pat Rev	20.2%	17.1%	19.0%		23.6%	24.2%	25.5%	23.1%
Oper Profit Margin	-7.4%	10.4%	2.6%		5.1%	15.4%		10.0%
Total Profit Margin	-7.0%	10.9%	5.4%		5.1%	15.6%	16.6%	11.0%
Return on Assets	-12.1%	21.6%	9.8%		8.1%	25.5%	20.4%	13.0%
Cash Flow/Bed Tot Facility	(\$822)	\$17,020	\$9,747		\$12,136	\$28,315	\$35,044	\$29,279

July-June

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H32

(460032) Central Valley Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	4.62	4.27	2.8		5.88	6.81	5.39	5.28
FTEs/100 Adj Disch							3.59	3.73
FTEs/100 Adj Disch, CM Adj							3.75	3.69
Salary and Ben Exp/FTE	\$24,073	\$24,636	\$28,460		\$29,874	\$30,979	\$42,521	\$46,531
Salary and Ben Exp/Oper Exp	43.5%	40.1%	43.8%		47.5%	48.7%	57.1%	58.5%
Overhead Exp/Oper Exp	32.7%	31.4%	31.9%		30.1%	30.2%	36.4%	41.9%
Disch Per Bed, Acute	17.61	18.58	20.45		19.23	15.77	18.94	16.61
Total Asset Turnover Ratio	1.67	1.92	1.71		1.51	1.57	1.17	1.13
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.10	1.28	1.77		1.79	2.31	2.14	1.65
Markup Ratio, Med Sup Sold					2.98	2.55	2.41	1.34
Markup Ratio, Drugs Sold	2.71	4.39	3.14		2.49	3.04	2.53	2.26
Markup Ratio, Laboratory	1.29	1.93	1.70		1.44	2.02	2.19	1.45
Markup Ratio, Diag Radiology	1.39	1.70	2.21		1.87	1.89	1.43	1.36
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$152,809)	\$284,430	\$152,731		\$183,133	\$681,701	\$874,145	\$668,322
Add: Depreciation	\$106,444	\$212,888	\$123,994		\$73,742	\$101,717	\$169,107	\$256,612
Chng: Accounts Receivable	(\$151,251)	(\$122,464)	(\$147,558)			(\$538,819)	\$639,576	\$245,243
Chng: Allowable for A/R	\$48,752	\$60,000	\$15,160			\$349,472	\$37,963	\$19,879
Chng: Other Receivables	\$22,445	(\$5,807)	(\$8,738)			\$33,370	(\$448,782)	(\$114,281)
Chng: Other Current Assets	\$11,637					(\$12,834)	(\$46,728)	(\$26,581)
Chng: Current Liabilities	\$157,285	(\$78,767)	\$73,546			(\$296,250)	\$114,193	(\$82,085)
Operating Activity Cash	\$42,503					\$318,357	\$1,339,474	\$967,109
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$175,325)	(\$210,090)	(\$131,868)			(\$247,375)	(\$566,794)	(\$1,309,548)
Chng: Deprec Fund Cash	\$0	\$0	\$0			\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0			(\$16,960)	(\$689,786)	\$706,746
Investing Activity Cash	(\$175,325)	(\$210,090)	(\$131,868)			(\$264,335)	(\$1,256,580)	(\$602,802)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$65,873	(\$9,609)	\$21,340			(\$60,449)	\$620,492	\$226,773
Chng: Other Liabilities	\$0	\$0	\$0			\$0	\$0	\$0
Chng: Fund Balance/Equity	\$3,998	(\$142,214)	\$0			\$88,060	\$13,995	\$49,122
Chng: Depreciation Fund	\$0	\$0	\$0			\$0	\$0	\$0
Financing Activity Cash	\$69,871	(\$151,823)	\$21,340			\$27,611	\$634,487	\$275,895
Change in Cash and Temp Inv	(\$62,951)					\$81,633	\$717,381	\$640,202
			July-June					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H33 (460033) Garfield Memorial Hospital and Clinics

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	20			16	20	18	17	44
Total Discharges, Acute	829	663	583	612	541	560	376	719
Occupancy Rate, Accute	28.4%	23.8%	18.0%	18.8%	10.5%	13.4%	16.2%	6.8%
ALOS, Acute	2.51	2.62	2.25	1.79	1.41	1.58	2.67	1.52
ALOS, Acute CM Adj	2.75	2.9	2.65	1.8	1.35	1.63	2.77	1.61
ALOS, Acute, Medicare	3.54	3.31	3.42	3.91	3.45	3.56	3.42	2.52
ALOS, Acute, Non-Medicare	2.17	2.41	1.87	1.43	1.18	1.25	2.35	1.14
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	24.7%	23.2%	24.9%	14.7%	10.2%	14.1%	29.5%	27.3%
M-Caid Disch/Tot Acute Disch	8.9%	5.0%	47.9%	0.0%	14.6%	12.1%	14.9%	31.0%
M-care Days/Tot Acute Days	35.0%	29.3%	37.8%	32.1%	24.9%	31.9%	37.9%	45.3%
M-Caid Days/Tot Acute Days	8.3%	51.3%	4.5%	0.9%	16.5%	9.5%	12.8%	13.2%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	0.9121	0.9044	0.8486	0.9922	1.0462	0.9700	0.9631	0.9450
O/P Gr Rev/Pat Rev	24.8%	45.7%	49.0%	56.4%	68.4%	66.9%	63.0%	52.8%
CAPITAL STRUCTURE								
Ave Age of Plant	9.51	10.42	11.48	12.71	13.62	14.49	17.58	13.40
Net PPE/Bed, Tot Facility	\$35,269	\$33,095	\$33,149	\$37,172	\$27,796	\$26,879	\$27,382	\$32,224
Debt/Bed, Tot Facility	\$14,478	\$15,612	\$6,576	\$16,154	\$14,660	\$16,392	\$17,667	\$11,939
Cap Costs/Oper Exp	0.9%	1.0%		1.1%		0.7%		0.6%
Cap Costs/Adj Disch	\$14	\$20	\$24	\$21	\$17	\$12	\$18	\$12
L-T Debt/Tot Assets	5.6%	0.0%						
L-T Debt/Fixed Assets	8.0%						-100.0%	
L-T Debt Capitalization	7.0%						-100.0%	
Cash Flow/Total Debt	138.0%	-102.0%	-335.0%	-119.0%	-172.0%	-80.0%	-36.0%	-57.0%
Debt Service Coverage Ratio	59.27	-7.07				-5.03	-1.00	
LIQUIDITY								
Current Ratio	3.50	3.01	6.71	1.28	0.65	1.07	0.84	0.83
Acid Test Ratio	2.35	1.99	4.63	0.00				
Days in Net Acc Rec	60.25	59.83	47.82	62.35	25.85	48.96	32.96	45.75
Ave Payment Period	62.09	57.66	22.31	46.27	50.93	52.92	53.47	62.70
Days Cash on Hand	145.80	114.71	103.26	0.20		0.19	0.18	0.14
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$1,874	\$2,099	\$2,192	\$1,800	\$1,428	\$1,587	\$3,097	\$2,486
GR Pat Rev/Adj Dich, CM Adj	\$2,269	\$2,564	\$2,854	\$2,004	\$1,508	\$1,777	\$3,529	\$2,852
Oper Rev/Adj Disch	\$2,015	\$1,697	\$1,873	\$1,617	\$1,166	\$1,357	\$2,477	\$2,016
Oper Exp/Adj Disch	\$1,664	\$2,111	\$2,448	\$1,979	\$1,597	\$1,597	\$2,705	\$2,322
Oper Exp/Adj Disch, CM and WA	\$2,016	\$2,579	\$3,187	\$2,203	\$1,686	\$1,788	\$3,082	\$2,664
Deductions/GR Pat Rev	22.6%	21.2%	16.8%	12.4%	20.0%	15.9%	21.0%	19.8%
Oper Profit Margin	17.4%	-24.4%	-30.7%	-22.4%	-36.9%	-17.7%		-15.2%
Total Profit Margin	17.4%	-24.4%	-30.7%	-22.4%	-36.9%	-17.7%	-9.2%	-15.2%
Return on Assets	31.7%	-41.1%	-56.1%	-41.8%	-77.9%	-39.4%	-14.7%	-22.6%
Cash Flow/Bed Tot Facility	\$19,942	(\$15,927)	(\$22,026)	(\$19,253)	(\$25,243)	(\$13,114)	(\$6,313)	(\$6,830)

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H33

(460033) Garfield Memorial Hospital and Clinics

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	7.14	5.93	6.38	6.66	6.36	5.19	5.52	9.31
FTEs/100 Adj Disch							4.04	3.87
FTEs/100 Adj Disch, CM Adj							4.19	4.1
Salary and Ben Exp/FTE	\$19,471	\$19,915	\$24,365	\$35,234	\$49,302	\$40,170	\$38,062	\$36,069
Salary and Ben Exp/Oper Exp	57.3%	40.2%	39.2%	58.3%	75.8%	56.4%	56.9%	60.2%
Overhead Exp/Oper Exp	34.6%	21.3%	23.9%	22.5%	21.9%	22.3%	22.4%	22.4%
Disch Per Bed, Acute	41.45	33.15	29.15	38.25	27.05	31.11	22.12	16.34
Total Asset Turnover Ratio	1.31	1.64	1.78	1.82	2.07	2.19	1.58	1.47
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.76	1.77	1.53	1.66	1.21	1.53	1.63	1.59
Markup Ratio, Med Sup Sold					3.34	1.07	1.1	1.12
Markup Ratio, Drugs Sold	2.61	2.13	1.71	1.67	1.47	1.51	1.66	1.48
Markup Ratio, Laboratory	1.57	1.80	1.58	1.62	1.09	1.54	1.65	1.88
Markup Ratio, Diag Radiology	1.28	1.25	1.15	1.37	0.81	1.31	1.37	1.08
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$386,886	(\$505,349)	(\$657,181)	(\$508,831)	(\$736,295)	(\$406,835)	(\$230,874)	(\$465,116)
Add: Depreciation	\$106,226	\$107,165	\$106,536	\$104,520	\$105,223	\$105,223	\$91,983	\$130,444
Chng: Accounts Receivable	\$158,159	(\$47,827)	\$54,946	(\$158,976)	\$291,990	(\$179,773)	\$83,925	(\$168,168)
Chng: Allowable for A/R	\$5,000	\$20,000	(\$25,000)	\$45,000	(\$45,000)	\$15,000	(\$6,000)	\$1,000
Chng: Other Receivables	(\$6,728)	(\$39,229)	\$28,147	\$8,313	(\$6,904)	(\$100)	\$1,216	\$10,676
Chng: Other Current Assets	(\$19,406)	\$4,705	\$306	\$12,933	(\$43,027)	(\$1,183)	(\$1,078)	\$147
Chng: Current Liabilities	\$176,549	\$96,364	(\$225,893)	\$174,820	\$27,277	\$10,497	\$11,678	\$196,339
Operating Activity Cash	\$806,686	(\$364,171)	(\$718,139)	(\$322,221)	(\$406,736)	(\$457,171)	(\$49,150)	(\$294,678)
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$64,677)	(\$52,807)	(\$107,873)	(\$56,409)	(\$19,526)	(\$28,542)	(\$76,159)	(\$1,106,997)
Chng: Deprec Fund Cash	(\$6,414)	(\$86,156)	\$15,599	\$759,528	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	(\$11,320)	\$2,530	(\$636,488)	\$645,278
Investing Activity Cash	(\$71,091)	(\$138,963)	(\$92,274)	\$703,119	(\$30,846)	(\$26,012)	(\$712,647)	(\$461,719)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$204,000)	(\$68,000)	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$538,009)	\$485,078	\$826,012	\$378,729	\$437,583	\$483,097	\$761,683	\$756,397
Chng: Depreciation Fund	\$6,414	\$86,156	(\$15,599)	(\$759,528)	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$735,595)	\$503,234	\$810,413	(\$380,799)	\$437,583	\$483,097	\$761,683	\$756,397
Change in Cash and Temp Inv	\$0	\$100	\$0	\$99	\$1	(\$86)	(\$114)	\$0
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H35 (460035) Beaver Valley Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	20				36			34
Total Discharges, Acute	586	544	562	603	531	631	541	614
Occupancy Rate, Accute	24.0%	19.4%	18.2%	21.8%	12.8%	20.6%	11.5%	12.4%
ALOS, Acute	2.99	2.60	2.36	2.63	3.18	4.28	2.78	2.51
ALOS, Acute CM Adj	3.19	2.81	2.63	2.9	3.65	4.67	3.12	2.61
ALOS, Acute, Medicare	3.59	3.46	3.66	3.75	3.45	3.46	3.25	2.89
ALOS, Acute, Non-Medicare	2.71	2.23	1.75	2.09	2.99	4.76	2.50	2.21
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	31.7%	30.7%	31.9%	32.7%	39.7%	36.6%	38.3%	44.1%
M-Caid Disch/Tot Acute Disch	6.7%	5.7%	10.0%	11.0%	10.6%	10.0%	15.7%	15.6%
M-care Days/Tot Acute Days	38.1%	40.7%	49.5%	46.6%	43.2%	29.6%	44.6%	50.8%
M-Caid Days/Tot Acute Days	6.8%	6.4%	9.4%	9.3%	7.4%	5.6%	15.6%	9.9%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	0.9386	0.9257	0.8976	0.9074	0.8718	0.9200	0.8910	0.9610
O/P Gr Rev/Pat Rev	28.1%	30.2%	31.6%	36.6%	38.1%	42.5%	45.7%	50.0%
CAPITAL STRUCTURE								
Ave Age of Plant	2.52	2.27	5.22	4.60	6.16	5.82	6.38	6.64
Net PPE/Bed, Tot Facility	\$66,573	\$69,421	\$68,488	\$68,622	\$36,483	\$39,773	\$37,672	\$39,086
Debt/Bed, Tot Facility	\$6,707	\$9,560	\$12,610	\$13,324	\$7,350	\$9,148	\$9,092	\$18,944
Cap Costs/Oper Exp	12.3%	10.7%	8.2%	6.8%	4.1%	6.0%	5.5%	7.0%
Cap Costs/Adj Disch	\$161		\$128	\$102	\$81	\$103	\$157	\$182
L-T Debt/Tot Assets	4.0%	4.4%	2.7%	1.4%	0.0%			9.0%
L-T Debt/Fixed Assets	6.0%	7.0%	5.0%	3.0%			-100.0%	21.0%
L-T Debt Capitalization	4.0%	5.0%	3.0%	2.0%			-100.0%	10.0%
Cash Flow/Total Debt	315.0%	161.0%	92.0%	158.0%	92.0%	118.0%	104.0%	78.0%
Debt Service Coverage Ratio	18.48	6.34	6.87	14.84	25.54	9.42	10.87	3.68
LIQUIDITY								
Current Ratio		9.68	5.37	5.35	5.09	4.41	5.11	4.98
Acid Test Ratio	3.74	2.73	2.28	2.51	2.36	2.38	2.99	3.28
Days in Net Acc Rec	119.31	118.22	96.43	93.28	98.21	73.96	70.68	59.42
Ave Payment Period	15.21	22.84	39.06	44.34	43.77	48.00	43.83	45.94
Days Cash on Hand	56.92	62.31	89.17	111.48	103.45	114.37	131.20	150.56
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$1,597	\$1,605	\$1,684	\$1,750	\$2,309	\$2,044	\$3,329	\$2,858
GR Pat Rev/Adj Dich, CM Adj	\$1,880	\$1,915	\$2,072	\$2,130	\$2,926	\$2,418	\$4,100	\$3,224
Oper Rev/Adj Disch	\$1,546	\$1,606	\$1,687	\$1,706	\$2,058	\$1,843	\$3,014	\$2,793
Oper Exp/Adj Disch	\$1,318	\$1,513	\$1,569	\$1,511	\$1,965	\$1,716	\$2,863	\$2,582
Oper Exp/Adj Disch, CM and WA	\$1,551	\$1,805	\$1,931	\$1,840	\$2,489	\$2,031	\$3,526	\$2,913
Deductions/GR Pat Rev	5.6%	2.2%	4.1%	3.5%	11.9%	10.7%	12.8%	8.4%
Oper Profit Margin	14.7%	5.8%	7.0%	11.4%	4.5%	6.9%	7.6%	7.6%
Total Profit Margin	16.1%	7.7%	7.0%	13.1%	5.7%	8.1%	6.0%	8.9%
Return on Assets	12.2%	5.9%	5.8%	12.0%	5.2%	8.1%	6.0%	9.4%
Cash Flow/Bed Tot Facility	\$21,132	\$15,362	\$11,570	\$21,062	\$6,771	\$10,840	\$9,412	\$14,828

July-June

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H35 (460035) Beaver Valley Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	3.84	4.47	4.61	3.44	3.43	2.85	6.18	6.51
FTEs/100 Adj Disch							4.72	4.48
FTEs/100 Adj Disch, CM Adj							5.3	4.66
Salary and Ben Exp/FTE	\$21,716	\$18,152	\$20,490	\$25,569	\$39,552	\$29,261	\$35,288	\$33,282
Salary and Ben Exp/Oper Exp	51.8%	38.3%	38.9%	42.0%	60.0%	56.9%	58.2%	57.7%
Overhead Exp/Oper Exp	42.8%	36.3%	29.9%	30.6%	26.7%	30.1%	28.0%	30.0%
Disch Per Bed, Acute	29.3	27.2	28.1	30.15	14.75	17.53	15.03	18.06
Total Asset Turnover Ratio	0.73	0.73	0.8	0.89	0.9	0.97	0.95	0.97

PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.65	1.34	1.51	1.75	1.55	1.54	1.78	1.57
Markup Ratio, Med Sup Sold					1.47	2.31	1.63	.54
Markup Ratio, Drugs Sold	2.25	1.95	1.99	1.98	2.43	1.89	3.36	4.02
Markup Ratio, Laboratory	1.71	1.43	1.44	1.69	1.98	1.60	1.62	1.60
Markup Ratio, Diag Radiology	1.59	1.20	1.84	2.10	1.48	0.88	1.01	1.30

STATEMENT OF CASH FLOW

	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$257,886	\$135,212	\$138,418	\$303,489	\$139,217	\$232,386	\$181,713	\$310,059
Add: Depreciation	\$158,180	\$165,844	\$87,792	\$113,758	\$100,000	\$116,418	\$125,930	\$138,828
Chng: Accounts Receivable	(\$91,850)	(\$40,600)	(\$39,257)	(\$101,712)	(\$55,304)	\$37,307	(\$88,537)	\$60,708
Chng: Allowable for A/R	\$0	\$0	\$79,162	\$32,514	(\$4,452)	\$26,702	\$96,730	(\$20,808)
Chng: Other Receivables	(\$669)	\$888	(\$97)	(\$3,088)	(\$9,045)	\$13,643	(\$3,000)	(\$4,041)
Chng: Other Current Assets	(\$40,725)	(\$19,362)	\$8,903	(\$786)	\$4	(\$21,701)	(\$30,780)	\$5,381
Chng: Current Liabilities	(\$11,191)	\$41,121	\$97,612	\$42,103	\$34,453	\$64,738	(\$2,024)	\$54,658
Operating Activity Cash	\$271,631	\$283,103	\$372,533	\$386,278	\$204,873	\$469,493	\$280,032	\$544,785
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$128,374)	(\$222,804)	(\$69,143)	(\$116,423)	(\$40,936)	(\$234,878)	(\$50,296)	(\$189,728)
Chng: Deprec Fund Cash	\$0			(\$84,419)	\$84,419	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$68,442	\$7,560	\$9,410	\$10	\$4,120	\$0	\$0	(\$6,000)
Investing Activity Cash	(\$59,932)			(\$200,832)	\$47,603	(\$234,878)	(\$50,296)	(\$195,728)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$17,609)	\$15,943	(\$36,607)	(\$27,829)	(\$36,328)	\$0	\$0	\$300,000
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$54,443)	(\$21,670)	(\$93,626)	(\$177,061)	(\$609)	(\$75,234)	(\$34,708)	(\$377,037)
Chng: Depreciation Fund	\$0			\$84,419	(\$84,419)	\$0	\$0	\$0
Financing Activity Cash	(\$72,052)			(\$120,471)	(\$121,356)	(\$75,234)	(\$34,708)	(\$77,037)
Change in Cash and Temp Inv	\$139,647		July-June	\$64,975	\$131,120	\$159,381	\$195,028	\$272,020

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H36 (460036) Wasatch County Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	40			25				35
Total Discharges, Acute	823	784	574	468	499	510	502	443
Occupancy Rate, Accute	17.4%	13.3%	10.6%	12.9%	11.8%	10.2%	10.4%	7.0%
ALOS, Acute	3.09	2.47	2.70	2.51	2.15	1.83	1.89	2.01
ALOS, Acute CM Adj	3.14	2.41	2.89	2.53	2.14	2.01	2.06	2.14
ALOS, Acute, Medicare	3.59	4.13	3.55	3.99	2.50	2.53	3.75	2.16
ALOS, Acute, Non-Medicare	2.80	1.96	2.32	1.93	2.01	1.62	1.56	1.95
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	37.2%	23.5%	31.0%	28.4%	28.3%	23.1%	15.1%	30.0%
M-Caid Disch/Tot Acute Disch	9.4%	7.9%	10.6%	6.6%	34.5%	29.4%	30.9%	19.2%
M-care Days/Tot Acute Days	43.2%	39.2%	40.8%	45.2%	32.9%	32.0%	30.1%	32.3%
M-Caid Days/Tot Acute Days	9.6%	11.0%	12.5%	23.6%	29.0%	19.7%	21.2%	20.3%
Sp-Care Days/Tot Acute Days	0.0%			9.6%	0.0%			6.5%
M-Care Case Mix Index	0.9848	1.0267	0.9342	0.9919	1.0033	0.9100	0.9189	0.9397
O/P Gr Rev/Pat Rev	33.8%	36.8%	43.2%	53.7%	55.3%	60.2%	59.1%	59.6%
CAPITAL STRUCTURE								
Ave Age of Plant				39.82	26.17		94.01	87.13
Net PPE/Bed, Tot Facility				\$40	\$20	\$23,595	\$27,379	\$18,901
Debt/Bed, Tot Facility	\$5,677	\$5,342	\$4,385	\$7,391	\$10,483	\$15,059	\$19,054	\$9,407
Cap Costs/Oper Exp	0.8%			0.9%			0.8%	
Cap Costs/Adj Disch	\$20		\$21	\$24	\$23	\$20	\$21	\$23
L-T Debt/Tot Assets	0.0%							
L-T Debt/Fixed Assets							-100.0%	
L-T Debt Capitalization							-100.0%	
Cash Flow/Total Debt	-46.0%	-180.0%	-152.0%	-16.0%	-28.0%	-18.0%	-10.0%	35.0%
Debt Service Coverage Ratio	-1.78	-14.95		-1.54	-3.62	-4.08	-4.81	11.08
LIQUIDITY								
Current Ratio	1.85	1.67	1.13	2.66	1.40	1.20	1.06	1.97
Acid Test Ratio	0.00			0.66	0.00			
Days in Net Acc Rec	52.59	50.61	23.09	59.78	53.58	67.00	72.24	84.32
Ave Payment Period	30.30	27.99	25.58	31.92	40.57	57.83	65.87	42.61
Days Cash on Hand	0.07	0.05	0.06	21.01	0.06		0.05	
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,630	\$2,496	\$2,916	\$3,060	\$3,026	\$2,628	\$2,906	\$3,363
GR Pat Rev/Adj Dich, CM Adj	\$2,950	\$2,686	\$3,448	\$3,408	\$3,332	\$3,139	\$3,470	\$3,880
Oper Rev/Adj Disch	\$2,422	\$2,225	\$2,547	\$2,534	\$2,514	\$2,220	\$2,610	\$3,124
Oper Exp/Adj Disch	\$2,536	\$2,588	\$2,854	\$2,595	\$2,620	\$2,306	\$2,681	\$3,024
Oper Exp/Adj Disch, CM and WA	\$2,844	\$2,785	\$3,374	\$2,890	\$2,885	\$2,755	\$3,201	\$3,488
Deductions/GR Pat Rev	11.9%	15.3%	17.2%	23.3%	24.0%	22.0%	22.7%	21.4%
Oper Profit Margin	-4.7%	-16.3%	-12.0%	-2.4%	-4.2%	-3.9%		3.2%
Total Profit Margin	-4.3%	-16.3%	-12.0%	-2.4%	-4.2%	-3.9%	-2.7%	3.2%
Return on Assets	-8.8%	-32.6%	-137.7%	-13.2%	-25.9%	-8.5%	-5.9%	7.2%
Cash Flow/Bed Tot Facility	(\$2,627)	(\$9,635)	(\$6,650)	(\$1,179)	(\$2,971)	(\$2,708)	(\$1,948)	\$3,297

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H36

(460036) Wasatch County Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	6.74	6.91	5.76	5.47	5.93	5.94	6.61	6.95
FTEs/100 Adj Disch							3.43	3.83
FTEs/100 Adj Disch, CM Adj							3.73	4.08
Salary and Ben Exp/FTE	\$26,581	\$33,669	\$41,409	\$40,669	\$43,891	\$42,542	\$38,564	\$42,239
Salary and Ben Exp/Oper Exp	59.8%	60.8%	61.8%	59.0%	58.5%	54.8%	49.3%	53.5%
Overhead Exp/Oper Exp	33.6%	31.8%	31.8%	27.8%	25.5%	29.3%	25.5%	24.6%
Disch Per Bed, Acute	20.58	19.6	14.35	18.72	19.96	20.4	20.08	12.66
Total Asset Turnover Ratio	1.96	1.9	10.86	5.14	5.62	2.03	1.86	1.89
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.41	1.32	1.44	1.54	1.01	1.34	1.38	1.39
Markup Ratio, Med Sup Sold					1.87	1.43	1.46	1.57
Markup Ratio, Drugs Sold	2.12	2.24	2.41	2.16	1.66	1.32	1.38	1.20
Markup Ratio, Laboratory	1.65	1.43	1.40	1.65	1.62	1.70	1.54	1.75
Markup Ratio, Diag Radiology	1.32	1.02	1.00	1.05	0.85	1.00	1.19	1.09
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$129,140)	(\$449,646)	(\$309,119)	(\$60,929)	(\$118,261)	(\$109,887)	(\$86,492)	\$109,863
Add: Depreciation	\$8,306	\$7,772	\$3,204	\$704	\$706	\$5,326	\$13,524	\$13,130
Chng: Accounts Receivable	\$89,662	\$15,086	\$246,193	(\$174,820)	\$55,152	\$46,502	(\$30,384)	(\$162,647)
Chng: Allowable for A/R	(\$80,000)	\$36,198	(\$36,198)	\$0	\$22,000	(\$27,000)	(\$20,000)	\$30,000
Chng: Other Receivables	(\$1,934)	(\$125)	(\$271)	(\$59,049)	(\$65,661)	(\$124,630)	(\$12,940)	\$7,725
Chng: Other Current Assets	(\$8,976)			\$1,300	(\$7,261)	\$424	(\$4,410)	(\$5,162)
Chng: Current Liabilities	\$86,658	(\$15,411)	(\$44,024)	\$27,419	\$95,851	\$141,862	\$123,841	(\$204,972)
Operating Activity Cash	(\$35,424)			(\$265,375)	(\$17,474)	(\$67,403)	(\$16,861)	(\$212,063)
INVESTING ACTIVITY								
Chng: Prop Plant and Equip					(\$85)	(\$736,167)	(\$130,829)	\$60,708
Chng: Deprec Fund Cash	\$945,505	\$0	\$0	(\$150,330)	\$150,330	\$0	\$0	\$0
Chng: Other Non-Cur Assets					\$0	(\$900)	\$900	\$0
Investing Activity Cash					\$150,245	(\$737,067)	(\$129,929)	\$60,708
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$59,965	\$378,714	(\$805,107)	\$270,023	\$17,559	\$804,470	\$146,790	\$151,355
Chng: Depreciation Fund	(\$945,505)	\$0	\$0	\$150,330	(\$150,330)	\$0	\$0	\$0
Financing Activity Cash	(\$885,540)	\$378,714	(\$805,107)	\$420,353	(\$132,771)	\$804,470	\$146,790	\$151,355
Change in Cash and Temp Inv					\$0	\$0	\$0	\$0
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H37 (460037) Gunnison Valley Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	21							
Total Discharges, Acute	732	848	944	847	855	801	859	689
Occupancy Rate, Accute	29.6%	30.5%	32.6%	28.8%	27.9%	30.8%	30.2%	24.6%
ALOS, Acute	3.10	2.76	2.64	2.61	2.51	2.95	2.69	2.73
ALOS, Acute CM Adj	3.22	2.72	2.73	2.75	2.58	2.96	2.62	2.6
ALOS, Acute, Medicare	4.46	3.77	3.63	4.79	4.12	4.21	3.81	4.84
ALOS, Acute, Non-Medicare	2.42	2.15	2.02	1.79	1.98	2.32	2.14	1.81
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	33.2%	37.6%	39.0%	27.2%	24.7%	33.3%		30.3%
M-Caid Disch/Tot Acute Disch	2.9%	4.3%	10.6%	14.9%	19.1%	23.5%	24.7%	21.8%
M-care Days/Tot Acute Days	47.8%	51.4%	53.5%	49.9%	40.6%	47.6%	47.1%	53.7%
M-Caid Days/Tot Acute Days	18.3%	3.8%	9.2%	21.0%	19.1%	5.3%	18.6%	10.9%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	0.9631	1.0165	0.9680	0.9503	0.9733	1.0000	1.0284	1.0502
O/P Gr Rev/Pat Rev	15.1%	30.8%	33.9%	41.2%	45.4%	48.5%	51.7%	54.7%
CAPITAL STRUCTURE								
Ave Age of Plant	7.54	8.25	7.17	7.29	6.45	6.21	6.16	4.21
Net PPE/Bed, Tot Facility	\$24,506	\$24,605	\$29,669	\$37,323	\$41,683	\$46,820	\$49,672	\$169,848
Debt/Bed, Tot Facility	\$26,886	\$25,594	\$26,346	\$19,827	\$15,983	\$12,727	\$88,815	\$104,510
Cap Costs/Oper Exp	4.6%	4.8%	5.5%	4.1%	4.7%	5.0%	4.4%	5.3%
Cap Costs/Adj Disch	\$98	\$67	\$79	\$67	\$81	\$105	\$93	\$149
L-T Debt/Tot Assets	21.6%	26.6%	15.3%	7.5%	2.9%	0.0%	21.2%	24.4%
L-T Debt/Fixed Assets	40.0%	63.0%	44.0%	19.0%	9.0%		129.0%	47.0%
L-T Debt Capitalization	34.0%	32.0%	18.0%	9.0%	3.0%		23.0%	26.0%
Cash Flow/Total Debt	26.0%	74.0%	115.0%	143.0%	190.0%	304.0%	70.0%	36.0%
Debt Service Coverage Ratio	1.67	12.26	5.23	17.17	39.41		382.15	22.12
LIQUIDITY								
Current Ratio	1.23	3.31	4.08	4.62	6.66	8.43	9.21	6.21
Acid Test Ratio	0.13	0.17	0.49	1.01	2.14	3.15	6.62	3.81
Days in Net Acc Rec	74.32	104.97	131.48	113.48	123.06	121.45	87.12	88.62
Ave Payment Period	72.51	46.77	51.67	42.73	36.31	31.15	52.48	50.41
Days Cash on Hand	9.18	8.12	25.32	43.11	77.53	98.02	347.69	192.12
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,276	\$1,910	\$2,084	\$2,226	\$2,404	\$3,257	\$3,424	\$4,251
GR Pat Rev/Adj Dich, CM Adj	\$2,611	\$2,075	\$2,378	\$2,587	\$2,729	\$3,547	\$3,654	\$4,388
Oper Rev/Adj Disch	\$2,231	\$1,664	\$1,817	\$1,978	\$2,060	\$2,511	\$2,713	\$3,127
Oper Exp/Adj Disch	\$2,155	\$1,407	\$1,456	\$1,646	\$1,752	\$2,101	\$2,103	\$2,833
Oper Exp/Adj Disch, CM and WA	\$2,472	\$1,529	\$1,662	\$1,914	\$1,989	\$2,288	\$2,244	\$2,924
Deductions/GR Pat Rev	3.5%	13.9%	15.0%	17.1%	15.2%	23.5%	21.9%	27.1%
Oper Profit Margin	3.4%	15.5%	19.8%	16.8%	14.9%	16.3%	9.4%	
Total Profit Margin	3.4%	15.5%	19.8%	16.8%	15.7%	17.0%	23.4%	12.3%
Return on Assets	6.8%	25.9%	29.0%	23.7%	20.0%	21.0%	17.9%	8.0%
Cash Flow/Bed Tot Facility	\$7,080	\$18,905	\$30,329	\$28,410	\$30,351	\$38,626	\$61,908	\$37,287

July-June

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H37

(460037) Gunnison Valley Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	6.02	4.54	4.44	4.47	4.28	5.17	5.26	6.06
FTEs/100 Adj Disch							3.88	4.54
FTEs/100 Adj Disch, CM Adj							3.77	4.32
Salary and Ben Exp/FTE	\$26,164	\$24,215	\$25,729	\$28,187	\$32,550	\$27,819	\$29,451	\$31,413
Salary and Ben Exp/Oper Exp	62.0%	59.0%	56.9%	54.7%	54.6%	55.3%	54.3%	50.3%
Overhead Exp/Oper Exp	34.8%	37.4%	36.8%	35.2%	38.7%	37.8%	37.2%	31.6%
Disch Per Bed, Acute	34.86	40.38	44.95	40.33	40.71	38.14	40.9	32.81
Total Asset Turnover Ratio	1.97	1.65	1.43	1.32	1.26	1.22	0.75	0.63
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.65	2.63	2.21	2.10	1.58	2.15	2.25	1.93
Markup Ratio, Med Sup Sold					1.07	1.68	1.56	1.67
Markup Ratio, Drugs Sold	2.69	4.05	2.86	3.25	3.33	3.78	3.65	3.83
Markup Ratio, Laboratory	1.29	1.74	1.77	1.93	3.09	2.44	2.01	1.90
Markup Ratio, Diag Radiology	1.36	1.99	1.55	1.65	1.94	1.56	1.74	1.53
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$65,066	\$315,862	\$515,109	\$477,922	\$508,955	\$667,451	\$1,142,795	\$602,588
Add: Depreciation	\$59,936	\$63,718	\$87,372	\$96,755	\$118,735	\$136,637	\$157,047	\$216,256
Chng: Accounts Receivable	\$185,070	(\$363,358)	(\$207,147)	(\$106,932)	(\$312,721)	(\$505,006)	\$343,255	(\$60,385)
Chng: Allowable for A/R	\$55,656	\$108,257	(\$88,480)	\$173,971	\$4,814	\$328,947	(\$218,194)	\$70,878
Chng: Other Receivables	(\$102,037)	\$61,607	(\$37,152)	\$19,250	\$58,332	(\$39,221)	\$30,617	(\$19,915)
Chng: Other Current Assets	\$8,992	(\$79,145)	(\$13,072)	(\$36,354)	\$29,903	(\$15,387)	(\$76,468)	(\$14,038)
Chng: Current Liabilities	\$108,924	(\$144,541)	\$69,571	(\$15,982)	(\$5,228)	\$6,264	\$247,857	\$49,751
Operating Activity Cash	\$381,607	(\$37,600)	\$326,201	\$608,630	\$402,790	\$579,685	\$1,626,909	\$845,135
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$88,664)	(\$65,796)	(\$193,720)	(\$257,501)	(\$210,292)	(\$244,509)	(\$216,943)	(\$3,079,637)
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	(\$75,346)	\$14,821	(\$2,515)	\$62,940
Chng: Other Non-Cur Assets	(\$6,387)	\$6,387	\$0	\$0	\$0	\$0	(\$641,043)	\$535,743
Investing Activity Cash	(\$95,051)	(\$59,409)	(\$193,720)	(\$257,501)	(\$285,638)	(\$229,688)	(\$860,501)	(\$2,480,954)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$8,144)	\$117,404	(\$53,780)	(\$120,919)	(\$75,497)	(\$74,635)	\$1,350,000	\$488,865
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$243,004)	(\$28,704)	\$22,642	(\$99,915)	\$96,430	\$38,000	\$450,000	\$12,999
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$75,346	(\$14,821)	\$2,515	(\$62,940)
Financing Activity Cash	(\$251,148)	\$88,700	(\$31,138)	(\$220,834)	\$96,279	(\$51,456)	\$1,802,515	\$438,924
Change in Cash and Temp Inv	\$35,408	(\$8,309)	\$101,343	\$130,295	\$213,431	\$298,541	\$2,568,923	(\$1,196,895)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H39 (460039) Bear River Valley Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	20							
Total Discharges, Acute	395	335	280	440	327	463	349	434
Occupancy Rate, Accute	18.8%	14.6%	10.6%	13.2%	8.4%	11.6%	9.2%	10.3%
ALOS, Acute	3.46	3.18	2.76	2.19	1.88	1.83	1.94	1.73
ALOS, Acute CM Adj	3.69	3.46	2.87	2.29	2.1	1.95	1.99	1.58
ALOS, Acute, Medicare	3.72	3.57	3.21	4.47	3.01	3.07	2.69	2.38
ALOS, Acute, Non-Medicare	3.39	3.08	2.60	1.62	1.54	1.47	1.64	1.50
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	22.0%	20.6%	25.7%	20.0%	23.2%	22.5%	28.1%	26.3%
M-Caid Disch/Tot Acute Disch	12.9%	9.6%	12.9%	6.1%	6.4%	6.5%	9.7%	5.5%
M-care Days/Tot Acute Days	23.7%	23.1%	29.9%	40.8%	37.2%	37.8%	39.1%	36.1%
M-Caid Days/Tot Acute Days	8.6%	6.6%	11.7%	8.0%	8.1%	7.6%	9.8%	8.1%
Sp-Care Days/Tot Acute Days	0.0%							
M-Care Case Mix Index	0.9386	0.9191	0.9627	0.9546	0.8964	0.9400	0.9759	1.0976
O/P Gr Rev/Pat Rev	47.9%	51.5%	52.1%	42.0%	49.4%	50.2%	47.4%	38.4%
CAPITAL STRUCTURE								
Ave Age of Plant	11.20	11.97	12.71	13.67	15.19	15.46	16.16	29.39
Net PPE/Bed, Tot Facility	\$39,995	\$40,238	\$39,689	\$39,424	\$38,669	\$37,981	\$14,067	\$13,582
Debt/Bed, Tot Facility	\$7,348	\$3,803	\$3,303	\$3,738	\$4,595	\$7,335	\$5,417	\$4,545
Cap Costs/Oper Exp	2.7%	2.9%	3.1%	3.5%		3.1%	2.7%	1.8%
Cap Costs/Adj Disch	\$66	\$74	\$95	\$78	\$95	\$66	\$89	\$80
L-T Debt/Tot Assets	0.0%							
L-T Debt/Fixed Assets							-100.0%	
L-T Debt Capitalization							-100.0%	
Cash Flow/Total Debt	-68.0%	-112.0%	-270.0%	-108.0%	-340.0%	-174.0%	-48.0%	-1.0%
Debt Service Coverage Ratio							-1.00	-2612.00
LIQUIDITY								
Current Ratio	2.35	5.40	6.58	4.41	1.49	1.76	1.39	2.10
Acid Test Ratio	1.32	2.59	3.18	0.00				
Days in Net Acc Rec	38.14	55.62	64.52	93.65	40.59	-10.59	78.76	61.11
Ave Payment Period	36.03	19.43	16.72	20.11	23.78	33.33	57.09	32.70
Days Cash on Hand	47.69	50.32	53.16	0.04		0.03	0.04	0.03
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,516	\$2,525	\$2,906	\$2,366	\$2,414	\$2,015	\$3,454	\$4,994
GR Pat Rev/Adj Dich, CM Adj	\$2,961	\$3,035	\$3,335	\$2,737	\$2,974	\$2,332	\$3,884	\$4,933
Oper Rev/Adj Disch	\$2,200	\$2,337	\$2,597	\$2,018	\$2,041	\$1,745	\$2,998	\$4,464
Oper Exp/Adj Disch	\$2,469	\$2,609	\$3,113	\$2,261	\$2,752	\$2,171	\$3,377	\$4,544
Oper Exp/Adj Disch, CM and WA	\$2,906	\$3,136	\$3,573	\$2,617	\$3,391	\$2,513	\$3,797	\$4,488
Deductions/GR Pat Rev	12.7%	7.6%	14.6%	17.4%	18.6%	16.2%	14.6%	11.1%
Oper Profit Margin	-12.2%	-11.7%	-19.9%	-12.1%	-34.9%	-24.4%		-1.8%
Total Profit Margin	-12.2%	-11.7%	-19.9%	-12.1%	-34.9%	-24.4%	-12.6%	-1.8%
Return on Assets	-17.9%	-15.4%	-24.7%	-13.8%	-42.1%	-32.4%	-18.8%	-3.9%
Cash Flow/Bed Tot Facility	(\$4,962)	(\$4,246)	(\$8,909)	(\$4,022)	(\$15,607)	(\$12,770)	(\$2,574)	(\$42)

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H39

(460039) Bear River Valley Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	4.03	3.82	4.97	5.05	7.23	6.01	7.68	8.08
FTEs/100 Adj Disch							4.07	3.84
FTEs/100 Adj Disch, CM Adj							4.17	3.5
Salary and Ben Exp/FTE	\$27,131	\$35,891	\$38,797	\$39,447	\$45,467	\$40,324	\$47,071	\$67,883
Salary and Ben Exp/Oper Exp	42.0%	45.9%	46.9%	52.9%	61.4%	56.0%	56.8%	57.3%
Overhead Exp/Oper Exp	35.7%	32.5%	27.5%	29.3%	29.2%	30.1%	30.1%	24.4%
Disch Per Bed, Acute	19.75	16.75	14	22	16.35	23.15	17.45	21.7
Total Asset Turnover Ratio	1.46	1.32	1.19	1.11	1.16	1.28	1.46	2.18
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.32	1.34	1.38	1.43	0.96	1.02	1.18	1.38
Markup Ratio, Med Sup Sold					1.54	1.2	1.53	1.86
Markup Ratio, Drugs Sold	2.67	2.96	2.41	2.53	2.07	2.20	2.70	2.94
Markup Ratio, Laboratory	1.14	1.13	1.07	1.26	0.86	0.80	0.99	1.35
Markup Ratio, Diag Radiology	1.17	0.96	1.04	1.11	1.09	1.20	1.22	1.46
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$204,125)	(\$187,936)	(\$301,752)	(\$184,732)	(\$459,567)	(\$395,791)	(\$251,208)	(\$56,040)
Add: Depreciation	\$85,036	\$86,022	\$87,928	\$88,216	\$84,997	\$89,308	\$91,621	\$53,427
Chng: Accounts Receivable	\$74,352	(\$86,687)	\$29,231	(\$32,304)	\$142,332	\$136,767	(\$447,977)	(\$52,204)
Chng: Allowable for A/R	\$5,000	\$30,000	(\$27,000)	(\$2,000)	\$3,000	(\$54,000)	\$92,000	\$28,000
Chng: Other Receivables	\$10,900	(\$14,778)	(\$13,003)	(\$90,114)	\$94,050	\$103,857	(\$111,753)	(\$76,947)
Chng: Other Current Assets	(\$2,991)	(\$3,421)	(\$2,784)	(\$938)	(\$8,541)	(\$332,634)	\$312,712	(\$26,062)
Chng: Current Liabilities	(\$12,032)	(\$85,101)	(\$11,979)	\$10,423	\$20,568	\$65,772	\$159,781	(\$54,031)
Operating Activity Cash	(\$43,860)	(\$261,901)	(\$239,359)	(\$211,449)	(\$123,161)	(\$386,721)	(\$154,824)	(\$183,857)
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$49,327)	(\$91,862)	(\$74,756)	(\$81,840)	(\$66,893)	(\$72,797)	(\$52,198)	(\$23,367)
Chng: Deprec Fund Cash	(\$233,228)	(\$2,955)	(\$15,647)	\$251,830	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$0	\$0	\$0	\$0	\$0	(\$1,504)	\$1,504	\$0
Investing Activity Cash	(\$282,555)	(\$94,817)	(\$90,403)	\$169,990	(\$66,893)	(\$74,301)	(\$50,694)	(\$23,367)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$93,187	\$353,763	\$314,115	\$293,289	\$190,054	\$461,022	\$205,598	\$207,224
Chng: Depreciation Fund	\$233,228	\$2,955	\$15,647	(\$251,830)	\$0	\$0	\$0	\$0
Financing Activity Cash	\$326,415	\$356,718	\$329,762	\$41,459	\$190,054	\$461,022	\$205,598	\$207,224
Change in Cash and Temp Inv	\$0	\$0	\$0	\$0	\$0	\$0	\$80	\$0
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H41

(460041) Davis Hospital and Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	110							
Total Discharges, Acute	3,963	3,983	4,147	3,913	3,935	3,952	4,015	6,604
Occupancy Rate, Accute	35.8%	34.5%	36.3%	31.8%	31.7%	28.4%	27.1%	31.7%
ALOS, Acute	3.62	3.48	3.52	3.27	3.23	2.89	2.71	1.93
ALOS, Acute CM Adj	3.04		2.94	2.63	2.6	2.4	2.22	1.58
ALOS, Acute, Medicare	5.60	5.34	5.32	4.85	4.78	4.46	4.29	3.83
ALOS, Acute, Non-Medicare	3.10	3.01	3.05	2.82	2.80	2.41	2.21	1.56
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	21.1%	20.2%	20.6%	22.1%	21.7%	23.3%	23.7%	16.0%
M-Caid Disch/Tot Acute Disch	6.3%	8.4%	14.6%	18.7%	16.3%	13.8%	13.2%	3.9%
M-care Days/Tot Acute Days	32.6%	31.1%	31.2%	32.8%	32.1%	36.0%	37.6%	31.7%
M-Caid Days/Tot Acute Days	8.4%	11.4%		13.6%	13.7%	14.4%	13.3%	9.6%
Sp-Care Days/Tot Acute Days	10.0%	11.5%	11.4%	11.5%	12.2%	13.7%	13.9%	12.0%
M-Care Case Mix Index	1.1890	1.1458	1.1992	1.2425	1.2415	1.2100	1.2195	1.2179
O/P Gr Rev/Pat Rev	28.8%	30.0%	31.8%	34.8%	38.4%	38.7%	43.0%	
CAPITAL STRUCTURE								
Ave Age of Plant	7.96	8.26	8.40	6.69	6.74	7.39	7.87	
Net PPE/Bed, Tot Facility	\$57,879	\$58,549	\$55,160	\$99,540	\$89,190	\$87,619	\$84,588	\$79,095
Debt/Bed, Tot Facility	\$65,645	\$77,044	\$111,775	\$113,819	\$98,618	\$89,078	\$87,548	\$81,863
Cap Costs/Oper Exp	11.2%	9.4%	8.3%	8.5%		6.8%	9.6%	9.2%
Cap Costs/Adj Disch	\$266	\$264	\$258	\$287	\$311	\$250	\$313	\$224
L-T Debt/Tot Assets	72.5%	76.5%	79.4%	74.8%	74.5%	66.6%	57.7%	
L-T Debt/Fixed Assets	98.0%	117.0%	179.0%	103.0%	101.0%	89.0%	87.0%	
L-T Debt Capitalization	82.0%	85.0%	89.0%	82.0%	81.0%	73.0%	65.0%	
Cash Flow/Total Debt	57.0%	34.0%	27.0%	24.0%	28.0%	20.0%	40.0%	-28.0%
Debt Service Coverage Ratio	6.27	4.66	5.21	5.05	8.48		7.62	-3.35
LIQUIDITY								
Current Ratio	2.16	3.13	2.35	2.93	3.26	2.67	2.54	
Acid Test Ratio	-0.33	0.00		0.05	0.00			
Days in Net Acc Rec	23.61	36.04	35.48	36.66	38.46	49.10	43.61	50.07
Ave Payment Period	36.23	28.26	35.88	30.25	21.60	25.72	32.39	26.12
Days Cash on Hand	-11.81	-0.03	-0.07	1.59	-0.05	-0.08	-0.14	-0.11
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$3,731	\$4,100	\$4,801	\$5,516	\$6,151	\$6,048	\$5,873	\$3,571
GR Pat Rev/Adj Dich, CM Adj	\$3,298	\$3,761	\$4,208	\$4,667	\$5,208	\$5,134	\$4,932	\$2,996
Oper Rev/Adj Disch	\$3,010	\$3,155	\$3,516	\$3,661	\$3,959	\$3,814	\$3,649	\$1,910
Oper Exp/Adj Disch	\$2,378	\$2,806	\$3,125	\$3,380	\$3,650	\$3,665	\$3,273	\$2,435
Oper Exp/Adj Disch, CM and WA	\$2,103	\$2,574	\$2,739	\$2,860	\$3,090	\$3,112	\$2,749	\$2,043
Deductions/GR Pat Rev	19.6%	23.8%	27.4%	34.1%	35.9%	37.3%	38.2%	46.8%
Oper Profit Margin	21.0%	11.1%		7.7%	7.8%	3.9%		-27.5%
Total Profit Margin	21.0%	11.2%	11.3%	7.7%	7.8%	3.9%	10.3%	-27.5%
Return on Assets	33.7%	16.8%	14.6%	9.3%	11.4%	5.7%	14.8%	-33.9%
Cash Flow/Bed Tot Facility	\$37,340	\$26,274	\$29,807	\$27,446	\$27,585	\$17,847	\$34,729	(\$23,226)

September-August

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H41

(460041) Davis Hospital and Medical Center

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	4.27	4.57	4.81	5.49	5.44	5.86	5.47	4.68
FTEs/100 Adj Disch							4.06	2.47
FTEs/100 Adj Disch, CM Adj							3.33	2.03
Salary and Ben Exp/FTE	\$25,231	\$27,340	\$27,704	\$30,264	\$32,136	\$32,865	\$34,708	\$38,770
Salary and Ben Exp/Oper Exp	45.0%	42.5%	41.1%	44.0%	42.5%	41.6%	43.0%	39.3%
Overhead Exp/Oper Exp	44.6%	38.4%	37.4%	36.7%	32.2%	30.5%	35.4%	34.1%
Disch Per Bed, Acute	36.03	36.21	37.7	35.57	35.77	35.93	36.5	60.04
Total Asset Turnover Ratio	1.6	1.49	1.27	1.19	1.45	1.45	1.42	1.23
PRICING STRATEGIES								
Markup Ratio, All Ancillary	2.26	2.19	2.44	2.61	2.78	2.53	2.74	2.71
Markup Ratio, Med Sup Sold					3.76	3.14	3.52	3.65
Markup Ratio, Drugs Sold	3.44	3.83	4.45	4.93	5.69	3.88	4.22	3.87
Markup Ratio, Laboratory	2.07	2.17	2.43	2.43	2.54	2.99	2.80	2.94
Markup Ratio, Diag Radiology	1.99	2.15	2.38	2.26	2.05	1.95	2.77	2.74
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$3,520,300	\$2,016,056	\$2,419,760	\$1,697,360	\$1,995,322	\$958,423	\$2,733,210	(\$6,255,140)
Add: Depreciation	\$898,278	\$961,967	\$1,020,418	\$1,465,091	\$1,521,262	\$1,535,476	\$1,611,338	\$1,611,338
Chng: Accounts Receivable	\$578,845	(\$1,075,299)	(\$364,546)	(\$189,209)	\$445,824	(\$346,580)	(\$919,170)	\$0
Chng: Allowable for A/R	(\$576,008)	(\$52,255)	\$323,965	\$135,716	(\$743,079)	(\$194,078)	\$383,616	\$0
Chng: Other Receivables	\$394,728	\$450,430	(\$263,108)	(\$79,617)	(\$162,980)	(\$97,210)	\$684,027	\$40,000
Chng: Other Current Assets	(\$1,685,849)	\$78,609	(\$219,665)	(\$199,092)	\$745,337	\$693,109	(\$989,378)	(\$40,000)
Chng: Current Liabilities	\$274,660	(\$62,370)	\$606,269	(\$208,048)	(\$270,708)	\$267,874	\$403,631	\$0
Operating Activity Cash	\$3,404,954	\$2,317,138	\$3,523,093	\$2,622,201	\$3,530,978	\$2,817,014	\$3,907,274	(\$4,643,802)
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$861,908)	(\$1,051,820)	(\$566,239)	(\$7,411,981)	(\$1,026,323)	(\$1,309,169)	(\$1,174,870)	(\$1,611,338)
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$220,892	(\$441,005)	(\$4,587,223)	\$4,695,893	\$107,613	\$132,112	(\$1,153,549)	\$0
Investing Activity Cash	(\$641,016)	(\$1,492,825)	(\$5,153,462)	(\$2,716,088)	(\$918,710)	(\$1,177,057)	(\$2,328,419)	(\$1,611,338)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$380,096	\$1,589,859	\$4,047,761	\$481,938	(\$780,093)	(\$1,641,619)	(\$623,907)	\$0
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$3,519,800)	(\$2,016,054)	(\$2,419,758)	(\$302,613)	(\$1,917,375)	(\$45)	(\$958,482)	\$6,255,140
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$3,139,704)	(\$426,195)	\$1,628,003	\$179,325	(\$2,697,468)	(\$1,641,664)	(\$1,582,389)	\$6,255,140
Change in Cash and Temp Inv	(\$375,766)	\$398,118	(\$2,366)	\$85,438	(\$85,200)	(\$1,707)	(\$3,534)	\$0
			September-August					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H42

(460042) Lakeview Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	86	109						
Total Discharges, Acute	4,437	3,751	3,703	3,645	3,626	3,425	3,158	4,256
Occupancy Rate, Accute	62.2%	39.3%	43.1%	45.0%	35.9%	25.9%	23.9%	21.8%
ALOS, Acute	4.40	4.17	4.63	6.45	3.93	3.01	3.02	2.04
ALOS, Acute CM Adj	3.37	2.93	3.42	4.68	2.7	1.99	2.04	1.39
ALOS, Acute, Medicare	5.69	5.46	5.04	5.02	4.88	4.40	4.25	
ALOS, Acute, Non-Medicare	4.08	3.75	4.48	7.07	3.65	2.56	2.57	1.55
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	20.0%	24.2%	26.8%	30.3%	22.7%	24.8%	26.6%	18.3%
M-Caid Disch/Tot Acute Disch	5.9%	7.3%	8.2%	13.2%	7.2%	11.7%	11.8%	8.0%
M-care Days/Tot Acute Days	25.9%	31.7%	29.1%	23.6%	28.2%	36.2%	37.5%	38.1%
M-Caid Days/Tot Acute Days	5.4%	7.3%	6.6%	3.5%	7.1%	7.9%	11.5%	11.3%
Sp-Care Days/Tot Acute Days	5.8%	7.1%	6.9%	6.0%	6.8%	9.1%	9.4%	9.8%
M-Care Case Mix Index	1.3061	1.4241	1.3554	1.3774	1.4565	1.5100	1.4770	1.4657
O/P Gr Rev/Pat Rev	29.1%	30.8%	32.7%	36.4%	43.3%	45.1%	46.9%	52.0%
CAPITAL STRUCTURE								
Ave Age of Plant	1.18	2.64	2.60	3.20	5.50	5.49	2.54	8.19
Net PPE/Bed, Tot Facility	\$127,644	\$120,342	\$123,247	\$125,264	\$144,105	\$142,374	\$138,637	\$129,655
Debt/Bed, Tot Facility	\$148,060	\$157,955	\$150,989	\$149,991	\$177,287	\$176,366	\$156,825	\$99,831
Cap Costs/Oper Exp	13.7%	8.5%	6.6%	7.4%	7.5%	8.6%	10.8%	11.1%
Cap Costs/Adj Disch	\$339	\$295	\$228	\$382	\$300	\$345	\$493	\$329
L-T Debt/Tot Assets	84.4%	90.4%	83.6%	80.7%	82.9%	74.5%	82.9%	47.2%
L-T Debt/Fixed Assets	112.0%	126.0%	118.0%	114.0%			104.0%	69.0%
L-T Debt Capitalization	87.0%	94.0%	87.0%	84.0%	89.0%	80.0%	89.0%	50.0%
Cash Flow/Total Debt	23.0%	3.0%	21.0%	19.0%	12.0%	20.0%	51.0%	41.0%
Debt Service Coverage Ratio	2.38	0.36		2.04	2.11	10.35	7.25	
LIQUIDITY								
Current Ratio	5.16	3.27	3.39	3.03	1.95	1.97	2.96	3.88
Acid Test Ratio	0.00			0.19	0.03	0.16	0.14	0.06
Days in Net Acc Rec	69.11	52.14	45.24	45.04	45.28	41.61	47.89	61.16
Ave Payment Period	20.57	18.50	19.00	21.54	30.32	37.38	33.37	25.17
Days Cash on Hand	0.03	0.01		4.15	0.83	5.89	4.75	1.50
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$3,339	\$3,840	\$4,437	\$6,819	\$5,289	\$6,136	\$7,483	\$5,028
GR Pat Rev/Adj Dich, CM Adj	\$2,687	\$2,834	\$3,441	\$5,204	\$3,817	\$4,161	\$5,188	\$3,505
Oper Rev/Adj Disch	\$3,008	\$3,325	\$3,783	\$4,170	\$4,086	\$4,621	\$5,804	\$3,546
Oper Exp/Adj Disch	\$2,485	\$3,465	\$3,485	\$3,949	\$4,001	\$4,019	\$4,592	\$2,971
Oper Exp/Adj Disch, CM and WA	\$2,000	\$2,558	\$2,703	\$3,958	\$2,887	\$2,725	\$3,184	\$2,071
Deductions/GR Pat Rev	10.8%	17.5%	15.7%	20.5%	23.4%	25.6%	23.4%	29.5%
Oper Profit Margin	17.4%	-4.2%	7.9%	5.3%	2.1%	13.0%		16.2%
Total Profit Margin	17.4%	-4.2%	7.9%	5.3%	2.1%	13.0%	20.9%	16.7%
Return on Assets	12.2%	-2.9%	6.2%	4.3%	1.8%	10.5%	24.7%	16.5%
Cash Flow/Bed Tot Facility	\$33,995	\$5,459	\$31,145	\$29,065	\$21,889	\$35,931	\$79,797	\$40,756

October-September

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H42

(460042) Lakeview Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	4.12	4.84	4.33	4.5	4.93	6.33	6.41	5.99
FTEs/100 Adj Disch							5.3	3.35
FTEs/100 Adj Disch, CM Adj							3.59	2.29
Salary and Ben Exp/FTE	\$24,864	\$33,493	\$34,798	\$30,980	\$32,704	\$34,285	\$38,209	\$39,046
Salary and Ben Exp/Oper Exp	49.6%	53.5%	54.8%	47.5%	43.4%	44.6%	44.1%	44.0%
Overhead Exp/Oper Exp	37.3%	29.8%	25.8%	29.9%	34.9%	31.4%	33.2%	34.8%
Disch Per Bed, Acute	51.59	34.41	33.97	25.46	33.27	31.42	28.97	39.05
Total Asset Turnover Ratio	0.69	0.66	0.77	0.81	0.84	0.8	1.17	0.98
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.84	1.65	1.80	1.97	1.99	2.24	2.33	2.42
Markup Ratio, Med Sup Sold					1.77	2.24	2.26	2.19
Markup Ratio, Drugs Sold	2.37	1.75	1.52	1.50	1.87	2.37	2.70	2.43
Markup Ratio, Laboratory	1.58	1.85	1.99	2.03	2.08	2.49	2.73	2.71
Markup Ratio, Diag Radiology	1.73	1.53	1.94	2.03	1.97	2.29	2.02	2.22
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$3,421,065	(\$813,170)	\$1,777,565	\$1,266,096	\$582,828	\$4,017,504	\$7,571,066	\$5,523,735
Add: Depreciation	\$1,068,597	\$1,009,505	\$1,556,396	\$1,753,019	\$1,326,519	\$1,695,425	\$4,535,652	\$1,649,253
Chng: Accounts Receivable	(\$631,811)	\$868,702	\$99,750	(\$90,204)	(\$364,168)	(\$620,391)	(\$142,989)	(\$93,591)
Chng: Allowable for A/R	(\$408,342)	(\$73,865)	(\$103,468)	(\$38,789)	\$86,891	(\$104,498)	(\$143,109)	\$197,446
Chng: Other Receivables	\$865,210	\$264,000	(\$126,206)	(\$26,294)	(\$238,402)	\$680,798	(\$930,259)	(\$905,472)
Chng: Other Current Assets	(\$348,329)	\$183,185	(\$82,083)	\$46,468	(\$132,315)	(\$476,157)	(\$342,338)	\$224,129
Chng: Current Liabilities	\$260,233	\$113,954	\$29,201	\$232,263	\$928,904	\$415,269	(\$368,901)	(\$426,200)
Operating Activity Cash	\$4,226,623	\$1,552,311	\$3,151,155	\$3,142,559	\$2,190,257	\$5,607,950	\$10,179,122	\$6,169,300
INVESTING ACTIVITY								
Chng: Prop Plant and Equip		\$202,618	(\$2,038,700)	(\$2,087,894)	(\$4,454,058)	(\$2,831,874)	(\$3,877,841)	(\$68,418)
Chng: Deprec Fund Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets		(\$2,290,684)	(\$165,425)	\$145,772	\$45,772	(\$3,303,372)	\$8,376,900	(\$4,061,210)
Investing Activity Cash		(\$2,088,066)	(\$2,204,125)	(\$1,942,122)			\$4,499,059	(\$4,129,628)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$10,019,793	\$1,528,687	(\$1,185,506)	(\$398,047)	\$3,602,227	\$1,195,579	(\$3,070,321)	(\$9,604,731)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$196,611)	(\$993,321)	\$238,475	(\$565,612)	(\$1,562,429)	(\$321,209)	(\$11,700,307)	\$7,357,379
Chng: Depreciation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	\$9,823,182	\$535,366	(\$947,031)	(\$963,659)			(\$14,770,628)	(\$2,247,352)
Change in Cash and Temp Inv		(\$389)	(\$1)	\$236,778			(\$92,447)	(\$207,680)
			October-September					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H43 (460043) Orem Community Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	20							
Total Discharges, Acute	2,419	2,474	2,362	2,075	2,029	2,024	1,826	1,774
Occupancy Rate, Accute	42.1%	43.8%	39.8%	32.3%	27.9%	27.3%	27.1%	28.1%
ALOS, Acute	1.27	1.29	1.23	1.14	1.00	0.98	1.08	1.15
ALOS, Acute CM Adj	0.94	1.08	1.01	0.89	0.61	0.69	0.79	1.16
ALOS, Acute, Medicare	4.48	4.86	4.41	4.26	4.55	5.31	4.42	4.16
ALOS, Acute, Non-Medicare	1.19	1.16		1.08	0.96	0.91	0.97	1.00
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	2.5%	3.5%	2.0%	1.7%	1.1%	1.7%	3.2%	4.9%
M-Caid Disch/Tot Acute Disch	16.7%	14.9%	20.6%	21.3%	26.7%	28.6%	30.1%	21.2%
M-care Days/Tot Acute Days	8.7%	13.2%	7.0%	6.3%	4.9%	9.4%	13.2%	17.5%
M-Caid Days/Tot Acute Days	16.8%	20.1%	15.8%	15.7%	23.0%	21.1%	26.9%	20.2%
Sp-Care Days/Tot Acute Days	2.0%	6.5%	2.0%	0.0%				
M-Care Case Mix Index	1.3454	1.1921	1.2123	1.2879	1.6470	1.4100	1.3741	0.9888
O/P Gr Rev/Pat Rev	36.2%	33.4%	38.0%	42.6%	51.6%	49.6%	51.3%	52.1%
CAPITAL STRUCTURE								
Ave Age of Plant	5.81	6.69	7.66	9.01	9.66		9.76	20.14
Net PPE/Bed, Tot Facility	\$326,575	\$306,315	\$287,945	\$274,612	\$281,998	\$268,839	\$284,068	\$174,359
Debt/Bed, Tot Facility	\$362,630	\$357,241	\$354,095	\$154,363	\$156,371	\$159,981	\$171,296	\$17,061
Cap Costs/Oper Exp	18.0%	17.3%	16.3%	15.5%	8.8%	6.6%	6.5%	6.8%
Cap Costs/Adj Disch	\$240	\$248	\$247	\$255	\$131	\$112	\$131	
L-T Debt/Tot Assets	91.4%	95.0%	101.0%	43.2%	40.8%	40.9%	40.8%	0.0%
L-T Debt/Fixed Assets	104.0%	110.0%	116.0%	51.0%	49.0%	52.0%	49.0%	
L-T Debt Capitalization	97.0%	100.0%	107.0%	45.0%	43.0%	44.0%	45.0%	
Cash Flow/Total Debt	6.0%	9.0%	10.0%	17.0%	26.0%	21.0%	-8.0%	-4.0%
Debt Service Coverage Ratio	0.43	0.82	0.98	1.90	10.47	2.99	-1.00	-0.11
LIQUIDITY								
Current Ratio	2.29	2.54	2.17	3.24	3.49	2.87	1.78	
Acid Test Ratio	0.14	0.01	0.00					
Days in Net Acc Rec	55.02	49.16	36.48	47.13	50.29	50.34	47.08	39.61
Ave Payment Period	34.51	29.21	27.27	19.72	21.30	23.77	32.93	27.19
Days Cash on Hand	4.85	0.32	0.05			0.04		
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$1,354	\$1,624	\$1,710	\$1,913	\$1,897	\$2,050	\$2,327	\$2,322
GR Pat Rev/Adj Dich, CM Adj	\$1,058	\$1,432	\$1,482	\$1,561	\$1,210	\$1,422	\$1,706	\$2,327
Oper Rev/Adj Disch	\$1,169	\$1,340	\$1,444	\$1,607	\$1,553	\$1,678	\$1,807	\$1,800
Oper Exp/Adj Disch	\$1,332	\$1,439	\$1,519	\$1,650	\$1,491	\$1,699	\$2,036	\$1,936
Oper Exp/Adj Disch, CM and WA	\$1,040	\$1,268	\$1,317	\$1,347	\$952	\$1,179	\$1,493	\$1,941
Deductions/GR Pat Rev	15.1%	18.7%	16.6%	17.1%	18.9%	18.8%	23.0%	
Oper Profit Margin	-13.9%	-7.4%	-5.2%	-2.7%	4.0%	-1.3%		-7.6%
Total Profit Margin	-13.9%	-7.4%	-5.2%	-2.7%	4.0%	-1.3%	-12.7%	-7.6%
Return on Assets	-8.3%	-5.2%	-4.3%	-2.4%	3.8%	-1.3%	-12.6%	-8.2%
Cash Flow/Bed Tot Facility	\$20,335	\$33,054	\$36,832	\$26,437	\$40,545	\$33,336	(\$13,800)	(\$661)

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H43

(460043) Orem Community Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.91	5.39	6.08	6.32	7.54	7.77	9.08	7.69
FTEs/100 Adj Disch							2.69	2.43
FTEs/100 Adj Disch, CM Adj							1.96	2.46
Salary and Ben Exp/FTE	\$28,937	\$35,647	\$36,554	\$40,412	\$40,194	\$44,655	\$44,142	\$44,462
Salary and Ben Exp/Oper Exp	44.7%	47.3%	49.3%	48.1%	55.9%	55.0%	58.4%	55.8%
Overhead Exp/Oper Exp	45.1%	42.5%	39.2%	40.1%	31.7%	31.0%	27.9%	30.1%
Disch Per Bed, Acute	120.95	123.7	118.1	103.75	101.45	101.2	91.3	88.7
Total Asset Turnover Ratio	0.58	0.69	0.82	0.89	0.94	0.98	0.98	1.08
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.14	1.23	1.19	1.23	1.29	1.32	1.31	1.39
Markup Ratio, Med Sup Sold					1.16	1.39	1.59	1.62
Markup Ratio, Drugs Sold	2.06	1.92	1.92	1.73	1.78	1.74	1.86	1.72
Markup Ratio, Laboratory	1.25	1.46	1.39	1.40	1.31	1.32	1.40	1.56
Markup Ratio, Diag Radiology	0.96	1.06	1.16	1.31	1.12	1.12	1.21	1.17
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	(\$617,373)	(\$368,370)	(\$286,530)	(\$155,610)	\$258,465	(\$85,490)	(\$860,041)	(\$504,025)
Add: Depreciation	\$478,423	\$488,977	\$488,272	\$461,144	\$474,994	\$529,016	\$584,033	\$297,526
Chng: Accounts Receivable	(\$8,017)	(\$102,002)	\$155,236	(\$50,429)	\$1,326	(\$96,176)	(\$163,299)	(\$66,886)
Chng: Allowable for A/R	\$25,000	\$80,000	(\$10,000)	\$5,000	\$6,074	\$3,926	(\$10,000)	\$115,000
Chng: Other Receivables	\$33,670	\$17,889	(\$26,573)	(\$151,751)	(\$156,989)	\$60,063	\$227,951	\$100,211
Chng: Other Current Assets	(\$20,114)	(\$50,886)	\$7,874	\$93,592	(\$63,758)	\$32,183	(\$11,528)	\$74,244
Chng: Current Liabilities	\$119,090	(\$43,025)	\$6,811	(\$98,468)	\$40,162	\$72,212	\$226,296	(\$124,100)
Operating Activity Cash	\$10,679	\$22,583	\$335,090	\$103,478	\$560,274	\$515,734	(\$6,588)	(\$108,030)
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$95,417)	(\$83,779)	(\$120,879)	(\$194,473)	(\$622,732)	(\$265,819)	(\$888,620)	\$153,049
Chng: Deprec Fund Cash	\$140,017	\$56,483	\$3,500	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	(\$24,790)	\$0	\$0	\$0	(\$14,514)	(\$248,849)	\$239,719	\$23,644
Investing Activity Cash	\$19,810	(\$27,296)	(\$117,379)	(\$194,473)	(\$637,246)	(\$514,668)	(\$648,901)	\$176,693
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$284,583)	(\$64,762)	(\$69,740)	(\$3,896,172)	\$0	\$0	\$0	(\$2,790,000)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$393,975	\$125,958	(\$144,471)	\$3,987,167	\$76,972	(\$1,066)	\$655,569	\$2,721,332
Chng: Depreciation Fund	(\$140,017)	(\$56,483)	(\$3,500)	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$30,625)	\$4,713	(\$217,711)	\$90,995	\$76,972	(\$1,066)	\$655,569	(\$68,668)
Change in Cash and Temp Inv	(\$136)	\$0	\$0	\$0	\$0	\$0	\$80	(\$5)
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H44

(460044) Alta View Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	70							
Total Discharges, Acute	4,410	4,366	4,315	4,427	5,477	5,641	5,559	5,813
Occupancy Rate, Accute	48.3%	50.7%	46.7%	44.8%	40.9%	38.2%	37.0%	36.0%
ALOS, Acute	2.80	2.97	2.77	2.58	1.91	1.73	1.70	1.58
ALOS, Acute CM Adj	2.41	2.42	2.3	2.29	1.64	1.51	1.46	1.31
ALOS, Acute, Medicare	4.97	5.10	4.54	4.18	4.02	4.00	4.18	3.90
ALOS, Acute, Non-Medicare	2.48	2.62	2.49	2.31	1.62	1.41	1.36	1.25
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	12.7%	14.0%	13.3%	14.6%	12.0%	12.3%	12.2%	12.5%
M-Caid Disch/Tot Acute Disch	7.2%	6.6%	8.2%	10.6%	11.9%	7.5%	7.1%	5.8%
M-care Days/Tot Acute Days	22.5%	24.1%	21.9%	23.7%	25.2%	28.3%	30.0%	30.8%
M-Caid Days/Tot Acute Days	5.0%	6.2%	7.4%	9.8%	9.0%	7.9%	7.5%	6.2%
Sp-Care Days/Tot Acute Days	8.0%	8.3%	6.8%	7.1%	8.2%	8.3%		7.8%
M-Care Case Mix Index	1.1606	1.2280	1.2027	1.1249	1.1649	1.1400	1.1635	1.2018
O/P Gr Rev/Pat Rev	36.3%	38.2%	40.2%	42.3%	45.6%	46.5%	51.0%	53.9%
CAPITAL STRUCTURE								
Ave Age of Plant	3.83	4.63	5.66	6.21	7.45	8.39	9.26	8.10
Net PPE/Bed, Tot Facility	\$176,899	\$165,970	\$162,863	\$155,373	\$144,495	\$142,697	\$154,663	\$151,714
Debt/Bed, Tot Facility	\$202,599	\$201,833	\$198,117	\$97,279	\$100,013	\$97,861	\$98,353	\$40,743
Cap Costs/Oper Exp	13.0%	11.4%	10.5%	9.0%	6.2%	4.1%	4.8%	5.0%
Cap Costs/Adj Disch	\$324	\$304	\$300	\$262	\$143	\$96	\$116	\$118
L-T Debt/Tot Assets	82.8%	83.8%	85.8%	34.9%		35.6%	33.8%	0.0%
L-T Debt/Fixed Assets	102.0%	108.0%	109.0%	45.0%	49.0%		46.0%	
L-T Debt Capitalization	92.0%	94.0%	95.0%	40.0%	41.0%		39.0%	
Cash Flow/Total Debt	15.0%	21.0%	20.0%	34.0%	43.0%	32.0%	49.0%	116.0%
Debt Service Coverage Ratio	1.40	2.03	1.91	4.69	7.62	5.63	8.56	
LIQUIDITY								
Current Ratio	2.04	2.06	2.14	1.73	1.67	1.92	1.81	1.38
Acid Test Ratio	0.33	0.21	0.00					
Days in Net Acc Rec	65.98	65.85	55.75	60.49	60.35	62.70	50.18	55.30
Ave Payment Period	44.39	42.18	35.30	42.29	45.11	39.02	35.35	47.90
Days Cash on Hand	14.53	8.74	0.03		0.04	0.03		
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$2,818	\$3,304	\$3,374	\$3,557	\$2,834	\$2,867	\$3,146	\$3,105
GR Pat Rev/Adj Dich, CM Adj	\$2,552	\$2,828	\$2,948	\$3,323	\$2,557	\$2,567	\$2,769	\$2,639
Oper Rev/Adj Disch	\$2,499	\$2,836	\$2,949	\$3,010	\$2,458	\$2,399	\$2,615	\$2,533
Oper Exp/Adj Disch	\$2,493	\$2,678	\$2,851	\$2,916	\$2,295	\$2,341	\$2,429	\$2,363
Oper Exp/Adj Disch, CM and WA	\$2,258	\$2,292	\$2,492	\$2,725	\$2,071	\$2,096	\$2,138	\$2,009
Deductions/GR Pat Rev	15.5%	18.0%	16.9%	19.5%	18.5%	22.0%	20.3%	23.0%
Oper Profit Margin	0.2%	5.6%	3.3%	3.1%	6.6%	2.4%		6.7%
Total Profit Margin	0.2%	5.6%	4.1%		7.4%	3.3%	7.7%	7.3%
Return on Assets	0.2%	5.8%	4.7%	5.3%	10.2%	4.7%	12.2%	12.4%
Cash Flow/Bed Tot Facility	\$29,783	\$42,461	\$39,354	\$33,000	\$42,915	\$31,723	\$48,218	\$47,156

January-December

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H44

(460044) Alta View Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	5.35	5.26	5.67	5.83	6.35	6.78	6.24	5.87
FTEs/100 Adj Disch							2.91	2.54
FTEs/100 Adj Disch, CM Adj							2.5	2.11
Salary and Ben Exp/FTE	\$26,167	\$27,874	\$30,464	\$34,115	\$36,518	\$36,923	\$38,640	\$43,004
Salary and Ben Exp/Oper Exp	43.0%	44.5%	45.9%	48.3%	52.8%	50.6%	46.3%	46.3%
Overhead Exp/Oper Exp	40.2%	36.2%	35.1%	32.7%	27.8%	27.6%	25.3%	24.8%
Disch Per Bed, Acute	63	62.37	61.64	63.24	78.24	80.59	79.41	83.04
Total Asset Turnover Ratio	0.84	0.99	1.09	1.21	1.28	1.33	1.52	1.58
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.44	1.62	1.60	1.61	1.62	1.67	1.71	1.72
Markup Ratio, Med Sup Sold					1.38	1.88	1.75	1.80
Markup Ratio, Drugs Sold	2.42	2.65	2.62	2.66	2.52	2.61	2.58	2.41
Markup Ratio, Laboratory	1.84	1.97	1.84	1.70	1.54	1.71	2.09	1.76
Markup Ratio, Diag Radiology	1.15	1.44	1.52	1.59	1.60	1.67	1.76	2.10
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$37,370	\$1,119,012	\$875,448	\$958,160	\$1,856,492	\$827,449	\$2,285,650	\$2,363,650
Add: Depreciation	\$1,399,194	\$1,410,960	\$1,388,492	\$1,491,833	\$1,499,196	\$1,520,933	\$1,547,242	\$1,880,411
Chng: Accounts Receivable	(\$942,398)	(\$715,016)	\$443,249	(\$409,345)	(\$198,064)	(\$285,359)	\$254,122	(\$1,072,149)
Chng: Allowable for A/R	\$390,000	\$280,000	(\$20,000)	\$121,000)	\$145,000	\$80,000	(\$124,000)	\$337,000
Chng: Other Receivables	(\$38,033)	(\$31,603)	(\$68,492)	(\$20,483)	(\$145,128)	\$299	\$7,509	\$74,069
Chng: Other Current Assets	(\$76,239)			\$328,909	(\$81,693)	(\$69,857)	\$36,638	\$171,314
Chng: Current Liabilities	\$764,738	\$90,630	(\$164,822)	\$564,684	\$246,026	(\$193,642)	\$44,319	\$1,148,784
Operating Activity Cash	\$1,534,632			\$2,792,758	\$3,321,829	\$1,879,823	\$4,051,480	\$4,903,079
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$1,201,837)	(\$427,338)	(\$1,108,877)	(\$817,739)	(\$520,158)	(\$1,359,166)	(\$2,624,208)	(\$1,614,996)
Chng: Deprec Fund Cash	(\$343,941)	\$213,513	\$417,334	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$44,316	(\$123,048)	\$578,629	\$0	(\$668,201)	\$471,219	(\$60,637)	(\$172,989)
Investing Activity Cash	(\$1,501,462)	(\$336,873)	(\$112,914)	(\$817,739)	(\$1,188,359)	(\$887,947)	(\$2,684,845)	(\$1,787,985)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	(\$400,010)	(\$159,607)	(\$169,570)	(\$9,640,117)	\$0	\$0	\$0	(\$6,333,750)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	\$22,894	(\$1,470,211)	(\$1,187,059)	\$7,665,140	(\$2,133,140)	(\$991,826)	(\$1,366,635)	\$3,219,106
Chng: Depreciation Fund	\$343,941	(\$213,513)	(\$417,334)	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$33,175)	(\$1,843,331)	(\$1,773,963)	(\$1,974,977)	(\$2,133,140)	(\$991,826)	(\$1,366,635)	(\$3,114,644)
Change in Cash and Temp Inv	(\$5)			\$42	\$330	\$50	\$0	\$450
			January-December					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H46**(460046) Bonneville Health & Rehabilitation**

	1991	1992	1993
CAPACITY AND UTILIZATION			
Beds in Service	12		
Total Discharges, Acute	20	38	69
Occupancy Rate, Accute	2.2%	3.3%	1.9%
ALOS, Acute	5.00	3.79	1.22
ALOS, Acute CM Adj	5.08	2.34	0.91
ALOS, Acute, Medicare	11.00	5.00	1.00
ALOS, Acute, Non-Medicare	4.68	3.30	1.38
PATIENT AND PAYOR MIX			
M-care Dich/Tot Acute Disch	5.0%	28.9%	42.0%
M-Caid Disch/Tot Acute Disch	0.0%		
M-care Days/Tot Acute Days	11.0%	38.2%	34.5%
M-Caid Days/Tot Acute Days	0.0%		
Sp-Care Days/Tot Acute Days	0.0%		
M-Care Case Mix Index	0.9837	1.6223	1.3400
O/P Gr Rev/Pat Rev	19.2%	13.1%	16.1%
CAPITAL STRUCTURE			
Ave Age of Plant	11.90	0.71	13.76
Net PPE/Bed, Tot Facility	\$2,026	\$3,380	\$3,168
Debt/Bed, Tot Facility	\$5,545	\$6,269	\$6,254
Cap Costs/Oper Exp	14.9%	15.5%	15.4%
Cap Costs/Adj Disch	\$28,323	\$11,752	\$8,534
L-T Debt/Tot Assets	3.8%	7.5%	7.3%
L-T Debt/Fixed Assets	17.0%	36.0%	34.0%
L-T Debt Capitalization	9.0%	11.0%	
Cash Flow/Total Debt	113.0%	-115.0%	-269.0%
Debt Service Coverage Ratio	1.06	-83.73	
LIQUIDITY			
Current Ratio	1.25	2.50	2.25
Acid Test Ratio	0.21	0.38	0.15
Days in Net Acc Rec	38.35	113.60	110.23
Ave Payment Period	45.46	46.99	37.02
Days Cash on Hand	9.68	17.63	5.39
REV EXP AND PROFITABILITY			
GR Pat Rev/Adj Disch		\$77,985	\$56,621
GR Pat Rev/Adj Dich, CM Adj	\$262,584	\$50,528	\$43,130
Oper Rev/Adj Disch	\$189,396	\$52,397	\$36,681
Oper Exp/Adj Disch	\$189,642	\$75,948	\$55,383
Oper Exp/Adj Disch, CM and WA	\$202,638	\$49,208	\$42,187
Deductions/GR Pat Rev	24.1%	34.7%	37.2%
Oper Profit Margin	-0.1%	-45.0%	-51.0%
Total Profit Margin	-0.1%	-45.0%	-51.0%
Return on Assets	-0.6%	-89.8%	-117.1%
Cash Flow/Bed Tot Facility	\$6,239	(\$7,210)	(\$16,819)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H46

(460046) Bonneville Health & Rehabilitation

	1991	1992	1993
PRODUCTIVITY AND EFFICIENCY			
FTEs/Adj Ave Daily Census	3.74	3.53	5.38
FTEs/100 Adj Disch			
FTEs/100 Adj Disch, CM Adj			
Salary and Ben Exp/FTE			
Salary and Ben Exp/Oper Exp	36.5%	36.2%	36.8%
Overhead Exp/Oper Exp	40.9%	42.1%	43.4%
Disch Per Bed, Acute	1.67	3.17	5.75
Total Asset Turnover Ratio	4.57	1.94	2.23

PRICING STRATEGIES

Markup Ratio, All Ancillary	1.51	1.62	1.40
Markup Ratio, Med Sup Sold		.90	.08
Markup Ratio, Drugs Sold	1.34	1.20	0.99
Markup Ratio, Laboratory	0.38	1.82	1.74
Markup Ratio, Diag Radiology	1.74		1.02

STATEMENT OF CASH FLOW

	1991	1992	1993
OPERATING ACTIVITY			
Net Income	(\$9,854)	(\$2,590,596)	(\$3,123,263)
Add: Depreciation	\$70,193	\$1,277,235	\$73,470
Chng: Accounts Receivable		(\$959,593)	(\$65,085)
Chng: Allowable for A/R		\$0	\$0
Chng: Other Receivables		\$0	\$14,370
Chng: Other Current Assets		(\$9,392)	\$24,351
Chng: Current Liabilities		(\$24,898)	\$19,493
Operating Activity Cash		(\$2,307,244)	(\$3,056,664)
INVESTING ACTIVITY			
Chng: Prop Plant and Equip		(\$1,520,936)	(\$35,218)
Chng: Deprec Fund Cash			
Chng: Other Non-Cur Assets		\$101,899	\$0
Investing Activity Cash			
FINANCING ACTIVITY			
Chng: Long Term Liabilities		\$155,284	(\$22,202)
Chng: Other Liabilities		\$0	\$0
Chng: Fund Balance/Equity		\$3,713,482	\$2,907,959
Chng: Depreciation Fund			
Financing Activity Cash			
Change in Cash and Temp Inv			

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H47

(460047) St. Mark's Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
CAPACITY AND UTILIZATION								
Beds in Service	222	216		214	234			200
Total Discharges, Acute	10,656	10,406	10,911	11,886	14,039	13,062	8,288	10,621
Occupancy Rate, Acute	64.1%	63.5%	62.9%	67.1%	65.8%	60.0%	38.2%	52.3%
ALOS, Acute	4.87	4.81	4.55	4.41	4.00	3.92	3.93	3.59
ALOS, Acute CM Adj	3.3	3.23	2.71	2.73	2.39	2.36	2.19	2.02
ALOS, Acute, Medicare	7.27	7.15	7.28	7.50	6.00	5.61	5.52	5.28
ALOS, Acute, Non-Medicare	3.93	3.85	3.63	3.36	3.20	3.13	3.17	2.85
PATIENT AND PAYOR MIX								
M-care Dich/Tot Acute Disch	28.2%	29.1%	25.1%	25.5%	28.7%	32.0%	32.3%	30.5%
M-Caid Disch/Tot Acute Disch	3.6%	3.3%	4.8%	7.6%	4.5%	0.0%		7.2%
M-care Days/Tot Acute Days	42.0%	43.3%	40.2%	43.3%	43.0%	45.8%	45.4%	44.9%
M-Caid Days/Tot Acute Days	2.8%	2.3%	3.2%	4.3%	2.9%	0.0%		4.7%
Sp-Care Days/Tot Acute Days	7.1%	7.8%	7.7%	8.5%	9.6%	10.7%	10.3%	10.1%
M-Care Case Mix Index	1.4768	1.4901	1.6770	1.6139	1.6771	1.6600	1.7942	1.7740
O/P Gr Rev/Pat Rev	17.7%	19.3%	21.9%	21.4%	18.6%	19.9%	23.0%	31.9%
CAPITAL STRUCTURE								
Ave Age of Plant	1.38	0.94	1.27	2.20	2.99	3.46	5.12	5.87
Net PPE/Bed, Tot Facility	\$146,825	\$146,927	\$141,747	\$140,485	\$126,436	\$136,480	\$143,029	\$151,617
Debt/Bed, Tot Facility	\$187,941	\$173,727	\$213,992	\$210,879	\$250,815	\$214,534	\$195,347	\$163,884
Cap Costs/Oper Exp	9.4%	10.0%	8.3%	8.4%	7.3%	6.9%	8.8%	10.6%
Cap Costs/Adj Disch	\$337	\$383	\$414	\$392	\$331	\$321	\$476	\$614
L-T Debt/Tot Assets	91.9%	87.3%	100.1%	92.6%	86.8%	74.4%	65.2%	39.6%
L-T Debt/Fixed Assets	118.0%	109.0%	138.0%	135.0%	182.0%	144.0%	121.0%	82.0%
L-T Debt Capitalization	99.0%	94.0%	110.0%	104.0%	94.0%	80.0%	71.0%	45.0%
Cash Flow/Total Debt	12.0%	15.0%	-1.0%	16.0%	19.0%	26.0%	20.0%	23.0%
Debt Service Coverage Ratio	1.04	1.61	-0.15	1.74	7.62		5.87	1.28
LIQUIDITY								
Current Ratio	2.97	2.80	2.63		2.42	2.81	2.18	1.81
Acid Test Ratio	0.01	0.00				0.11	0.04	-0.09
Days in Net Acc Rec	77.58	55.80	59.40	63.29	50.42	48.19	61.29	65.79
Ave Payment Period	30.20	25.74	25.36	30.19	28.62	25.28	39.86	42.67
Days Cash on Hand	0.33	0.03	0.01	0.02	0.01	2.73	1.76	-3.89
REV EXP AND PROFITABILITY								
GR Pat Rev/Adj Disch	\$4,158	\$4,811	\$5,467	\$6,366	\$6,862	\$7,803	\$9,166	\$9,209
GR Pat Rev/Adj Dich, CM Adj	\$2,959	\$3,394	\$3,426	\$4,146	\$4,301	\$4,800	\$5,231	\$5,304
Oper Rev/Adj Disch	\$3,637	\$3,970	\$4,521	\$4,831	\$4,953	\$5,281	\$5,938	\$6,103
Oper Exp/Adj Disch	\$3,608	\$3,842	\$4,988	\$4,670	\$4,514	\$4,677	\$5,419	\$5,822
Oper Exp/Adj Disch, CM and WA	\$2,568	\$2,710	\$3,126	\$3,042	\$2,829	\$2,877	\$3,093	\$3,353
Deductions/GR Pat Rev	14.9%	19.5%	19.1%	25.5%	29.4%	34.3%	37.0%	35.2%
Oper Profit Margin	0.8%	3.2%	-10.3%	3.3%	8.9%	11.5%		4.6%
Total Profit Margin	0.8%	3.2%	-10.3%	3.3%	8.9%	11.5%	8.7%	4.6%
Return on Assets	0.7%	3.5%	-13.0%	4.7%	10.5%	13.7%	7.7%	5.5%
Cash Flow/Bed Tot Facility	\$21,793	\$25,793	(\$2,880)	\$32,965	\$48,534	\$55,110	\$39,077	\$37,186

November-October

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H47

(460047) St. Mark's Hospital

	1988	1989	1990	1991	1992	1993	1994	1995
PRODUCTIVITY AND EFFICIENCY								
FTEs/Adj Ave Daily Census	4.7	4.41	4.53	4.48	4.74	5.07	6.5	6.2
FTEs/100 Adj Disch							7	6.1
FTEs/100 Adj Disch, CM Adj							3.9	3.44
Salary and Ben Exp/FTE	\$27,468	\$29,876	\$31,508	\$34,694	\$36,023	\$37,025	\$32,073	\$37,700
Salary and Ben Exp/Oper Exp	47.8%	45.2%	35.6%	40.3%	41.5%	43.2%	41.4%	39.5%
Overhead Exp/Oper Exp	37.3%	36.6%	29.7%	32.5%	29.4%	28.5%	32.3%	28.9%
Disch Per Bed, Acute	48	48.18	50.51	55.54	60	55.82	35.42	53.11
Total Asset Turnover Ratio	0.92	1.06	1.23	1.38	1.15	1.16	0.85	1.17
PRICING STRATEGIES								
Markup Ratio, All Ancillary	1.42	1.51	1.65	1.73	2.05	2.26	2.25	2.43
Markup Ratio, Med Sup Sold					2.12	2.33	2.49	3.02
Markup Ratio, Drugs Sold	2.05	2.44	2.77	2.49	2.70	2.99	2.75	3.32
Markup Ratio, Laboratory	1.70	1.74	2.01	1.94	2.60	2.48	2.39	2.45
Markup Ratio, Diag Radiology	1.47	1.61	1.74	1.78	2.09	1.98	1.97	2.49
STATEMENT OF CASH FLOW								
	1988	1989	1990	1991	1992	1993	1994	1995
OPERATING ACTIVITY								
Net Income	\$367,506	\$1,651,604	(\$6,520,597)	\$2,436,446	\$7,582,650	\$9,863,540	\$5,579,172	\$4,451,206
Add: Depreciation	\$1,701,000	\$1,904,248	\$4,345,062	\$4,117,384	\$3,969,670	\$4,091,584	\$3,302,647	\$3,463,670
Chng: Accounts Receivable	(\$2,517,351)	\$2,230,292	(\$3,654,496)	(\$2,296,138)	(\$352,814)	\$455,305	\$337,471	(\$5,316,271)
Chng: Allowable for A/R	\$343,434	(\$677,582)	(\$73,048)	\$1,703,056	\$852,817	(\$582,804)	(\$1,353,884)	\$759,504
Chng: Other Receivables	(\$1,696,231)	\$542,950	\$1,310,525	(\$1,789,856)	\$399,871	\$622,707	\$1,614,081	(\$1,965,463)
Chng: Other Current Assets	\$843,651	(\$476,202)	(\$82,175)	(\$154,571)	(\$458,108)	(\$13,468)	\$94,697	(\$245,465)
Chng: Current Liabilities	(\$624,237)	(\$365,662)	\$1,176,577	\$966,454	\$289,000	(\$789,780)	\$1,010,242	\$4,324,382
Operating Activity Cash	(\$1,582,228)	\$4,809,648	(\$3,498,152)	\$4,982,775	\$12,283,086	\$13,647,084	\$10,584,426	\$5,471,563
INVESTING ACTIVITY								
Chng: Prop Plant and Equip	(\$25,870,378)	(\$1,049,404)	(\$3,018,985)	(\$3,513,294)	(\$2,929,873)	(\$6,843,601)	(\$5,097,185)	(\$3,390,739)
Chng: Deprec Fund Cash	\$29,130,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Other Non-Cur Assets	\$1	(\$41,721)	(\$1,949,198)	\$242,554	(\$22,091,877)	\$3,069,764	\$237,447	(\$2,389,382)
Investing Activity Cash	\$3,259,959	(\$1,091,125)	(\$4,968,183)	(\$3,270,740)	(\$25,021,750)	(\$3,773,837)	(\$4,859,738)	(\$5,780,121)
FINANCING ACTIVITY								
Chng: Long Term Liabilities	\$43,394,751	(\$4,400,826)	\$9,131,208	(\$2,185,173)	\$14,871,186	(\$9,151,271)	(\$6,267,463)	(\$15,567,490)
Chng: Other Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chng: Fund Balance/Equity	(\$57,695,453)	\$644,633	(\$665,647)	\$473,513	(\$2,132,421)	(\$184,867)	\$267,295	\$14,668,953
Chng: Depreciation Fund	(\$29,130,336)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Activity Cash	(\$43,431,038)	(\$3,756,193)	\$8,465,561	(\$1,711,660)	\$12,738,765	(\$9,336,138)	(\$6,000,168)	(\$898,537)
Change in Cash and Temp Inv	(\$41,753,307)	(\$37,670)	(\$774)	\$375	\$101	\$537,109	(\$275,480)	(\$1,207,095)
			November-October					

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H49**(460049) Othopedic Specialty Hospital**

	1995
CAPACITY AND UTILIZATION	
Beds in Service	14
Total Discharges, Acute	1,107
Occupancy Rate, Accute	47.9%
ALOS, Acute	2.21
ALOS, Acute CM Adj	1.15
ALOS, Acute, Medicare	3.50
ALOS, Acute, Non-Medicare	1.83
PATIENT AND PAYOR MIX	
M-care Dich/Tot Acute Disch	23.0%
M-Caid Disch/Tot Acute Disch	0.0%
M-care Days/Tot Acute Days	36.5%
M-Caid Days/Tot Acute Days	0.0%
Sp-Care Days/Tot Acute Days	0.0%
M-Care Case Mix Index	1.9207
O/P Gr Rev/Pat Rev	37.3%
CAPITAL STRUCTURE	
Ave Age of Plant	4.34
Net PPE/Bed, Tot Facility	\$414,686
Debt/Bed, Tot Facility	\$723,490
Cap Costs/Oper Exp	7.5%
Cap Costs/Adj Disch	\$456
L-T Debt/Tot Assets	40.8%
L-T Debt/Fixed Assets	61.0%
L-T Debt Capitalization	174.0%
Cash Flow/Total Debt	10.0%
Debt Service Coverage Ratio	3.69
LIQUIDITY	
Current Ratio	0.43
Acid Test Ratio	0.03
Days in Net Acc Rec	75.32
Ave Payment Period	237.82
Days Cash on Hand	7.49
REV EXP AND PROFITABILITY	
GR Pat Rev/Adj Disch	\$7,286
GR Pat Rev/Adj Dich, CM Adj	\$3,876
Oper Rev/Adj Disch	\$6,228
Oper Exp/Adj Disch	\$6,099
Oper Exp/Adj Disch, CM and WA	\$3,244
Deductions/GR Pat Rev	16.5%
Oper Profit Margin	2.1%
Total Profit Margin	2.2%
Return on Assets	2.9%
Cash Flow/Bed Tot Facility	\$75,273

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H49

(460049) Othopedic Specialty Hospital

1995

PRODUCTIVITY AND EFFICIENCY

FTEs/Adj Ave Daily Census	5.98
FTEs/100 Adj Disch	3.62
FTEs/100 Adj Disch, CM Adj	1.88
Salary and Ben Exp/FTE	\$37,731
Salary and Ben Exp/Oper Exp	22.4%
Overhead Exp/Oper Exp	23.3%
Disch Per Bed, Acute	79.07
Total Asset Turnover Ratio	1.25

PRICING STRATEGIES

Markup Ratio, All Ancillary	1.28
Markup Ratio, Med Sup Sold	.82
Markup Ratio, Drugs Sold	2.50
Markup Ratio, Laboratory	2.47
Markup Ratio, Diag Radiology	2.33

STATEMENT OF CASH FLOW

1995

OPERATING ACTIVITY

Net Income	\$247,997
Add: Depreciation	\$628,017
Chng: Accounts Receivable	
Chng: Allowable for A/R	
Chng: Other Receivables	
Chng: Other Current Assets	
Chng: Current Liabilities	

Operating Activity Cash

INVESTING ACTIVITY

Chng: Prop Plant and Equip	
Chng: Deprec Fund Cash	
Chng: Other Non-Cur Assets	

Investing Activity Cash

FINANCING ACTIVITY

Chng: Long Term Liabilities	
Chng: Other Liabilities	
Chng: Fund Balance/Equity	
Chng: Depreciation Fund	

Financing Activity Cash

Change in Cash and Temp Inv

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H50**(460050) PHC Hospital & Medical Center**

	1995
CAPACITY AND UTILIZATION	
Beds in Service	117
Total Discharges, Acute	7,817
Occupancy Rate, Accute	45.9%
ALOS, Acute	2.51
ALOS, Acute CM Adj	1.92
ALOS, Acute, Medicare	4.18
ALOS, Acute, Non-Medicare	2.07
PATIENT AND PAYOR MIX	
M-care Dich/Tot Acute Disch	20.9%
M-Caid Disch/Tot Acute Disch	0.2%
M-care Days/Tot Acute Days	34.9%
M-Caid Days/Tot Acute Days	0.3%
Sp-Care Days/Tot Acute Days	25.9%
M-Care Case Mix Index	1.3106
O/P Gr Rev/Pat Rev	27.8%
CAPITAL STRUCTURE	
Ave Age of Plant	1.38
Net PPE/Bed, Tot Facility	\$355,473
Debt/Bed, Tot Facility	\$24,445
Cap Costs/Oper Exp	5.5%
Cap Costs/Adj Disch	\$210
L-T Debt/Tot Assets	0.0%
L-T Debt/Fixed Assets	
L-T Debt Capitalization	
Cash Flow/Total Debt	-623.0%
Debt Service Coverage Ratio	
LIQUIDITY	
Current Ratio	-14.03
Acid Test Ratio	-0.15
Days in Net Acc Rec	274.40
Ave Payment Period	30.49
Days Cash on Hand	-4.70
REV EXP AND PROFITABILITY	
GR Pat Rev/Adj Disch	\$5,152
GR Pat Rev/Adj Dich, CM Adj	\$4,016
Oper Rev/Adj Disch	\$1,622
Oper Exp/Adj Disch	\$3,804
Oper Exp/Adj Disch, CM and WA	\$2,965
Deductions/GR Pat Rev	69.6%
Oper Profit Margin	-134.5%
Total Profit Margin	-134.5%
Return on Assets	-772.9%
Cash Flow/Bed Tot Facility	(\$152,201)

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H50

(460050) PHC Hospital & Medical Center

1995

PRODUCTIVITY AND EFFICIENCY

FTEs/Adj Ave Daily Census	5.89
FTEs/100 Adj Disch	4.05
FTEs/100 Adj Disch, CM Adj	3.09
Salary and Ben Exp/FTE	\$59,088
Salary and Ben Exp/Oper Exp	62.9%
Overhead Exp/Oper Exp	31.9%
Disch Per Bed, Acute	66.81
Total Asset Turnover Ratio	5.54

PRICING STRATEGIES

Markup Ratio, All Ancillary	1.95
Markup Ratio, Med Sup Sold	.45
Markup Ratio, Drugs Sold	3.73
Markup Ratio, Laboratory	2.61
Markup Ratio, Diag Radiology	2.34

STATEMENT OF CASH FLOW

1995

OPERATING ACTIVITY

Net Income	(\$23,615,248)
Add: Depreciation	\$4,590,171
Chng: Accounts Receivable	
Chng: Allowable for A/R	
Chng: Other Receivables	
Chng: Other Current Assets	
Chng: Current Liabilities	

Operating Activity Cash

INVESTING ACTIVITY

Chng: Prop Plant and Equip	
Chng: Deprec Fund Cash	
Chng: Other Non-Cur Assets	

Investing Activity Cash

FINANCING ACTIVITY

Chng: Long Term Liabilities	
Chng: Other Liabilities	
Chng: Fund Balance/Equity	
Chng: Depreciation Fund	

Financing Activity Cash

Change in Cash and Temp Inv

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H51**(460051) Jordan Valley Hospital**

	1995
CAPACITY AND UTILIZATION	
Beds in Service	50
Total Discharges, Acute	1,377
Occupancy Rate, Accute	25.2%
ALOS, Acute	3.33
ALOS, Acute CM Adj	2.8
ALOS, Acute, Medicare	4.21
ALOS, Acute, Non-Medicare	3.06
PATIENT AND PAYOR MIX	
M-care Dich/Tot Acute Disch	23.7%
M-Caid Disch/Tot Acute Disch	0.0%
M-care Days/Tot Acute Days	30.0%
M-Caid Days/Tot Acute Days	0.0%
Sp-Care Days/Tot Acute Days	11.1%
M-Care Case Mix Index	1.1901
O/P Gr Rev/Pat Rev	0.0%
CAPITAL STRUCTURE	
Ave Age of Plant	1.06
Net PPE/Bed, Tot Facility	\$315,059
Debt/Bed, Tot Facility	\$403,730
Cap Costs/Oper Exp	8.3%
Cap Costs/Adj Disch	\$1,028
L-T Debt/Tot Assets	84.7%
L-T Debt/Fixed Assets	120.0%
L-T Debt Capitalization	90.0%
Cash Flow/Total Debt	16.0%
Debt Service Coverage Ratio	23.51
LIQUIDITY	
Current Ratio	5.00
Acid Test Ratio	0.45
Days in Net Acc Rec	109.73
Ave Payment Period	33.70
Days Cash on Hand	15.03
REV EXP AND PROFITABILITY	
GR Pat Rev/Adj Disch	\$17,974
GR Pat Rev/Adj Dich, CM Adj	\$15,431
Oper Rev/Adj Disch	\$14,028
Oper Exp/Adj Disch	\$12,312
Oper Exp/Adj Disch, CM and WA	\$10,570
Deductions/GR Pat Rev	23.4%
Oper Profit Margin	12.2%
Total Profit Margin	12.2%
Return on Assets	9.5%
Cash Flow/Bed Tot Facility	\$65,060

Medicare Cost Reporting Period (Year shown is year at the end of the period):

H51

(460051) Jordan Valley Hospital

1995

PRODUCTIVITY AND EFFICIENCY

FTEs/Adj Ave Daily Census	8.11
FTEs/100 Adj Disch	7.41
FTEs/100 Adj Disch, CM Adj	6.23
Salary and Ben Exp/FTE	\$70,068
Salary and Ben Exp/Oper Exp	42.2%
Overhead Exp/Oper Exp	38.3%
Disch Per Bed, Acute	27.54
Total Asset Turnover Ratio	0.76

PRICING STRATEGIES

Markup Ratio, All Ancillary	1.78
Markup Ratio, Med Sup Sold	2.06
Markup Ratio, Drugs Sold	2.37
Markup Ratio, Laboratory	2.51
Markup Ratio, Diag Radiology	2.47

STATEMENT OF CASH FLOW

1995

OPERATING ACTIVITY

Net Income	\$2,362,499
Add: Depreciation	\$1,125,884
Chng: Accounts Receivable	
Chng: Allowable for A/R	
Chng: Other Receivables	
Chng: Other Current Assets	
Chng: Current Liabilities	

Operating Activity Cash

INVESTING ACTIVITY

Chng: Prop Plant and Equip	
Chng: Deprec Fund Cash	
Chng: Other Non-Cur Assets	

Investing Activity Cash

FINANCING ACTIVITY

Chng: Long Term Liabilities	
Chng: Other Liabilities	
Chng: Fund Balance/Equity	
Chng: Depreciation Fund	

Financing Activity Cash

Change in Cash and Temp Inv

Medicare Cost Reporting Period (Year shown is year at the end of the period):