

B.15

Provide the following information (in Excel format) based on each of the financial statements provided in response to item B.30: (1) Working capital; (2) Current ratio; (3) Quick ratio; (4) Net worth; and (5) Debt-to-worth ratio.

The financials were part of response B.31 vs. B.30.

UHC of LA 2009	<b>Working Capital</b> \$7m	<b>Current Ratio</b> 204%	<b>Quick Ratio</b> 204%	<b>Net Worth</b> \$7.5m	<b>Debt-to-worth ratio</b> 102%
UHC of LA 2010 (same as UHC of LA 2010 Annual to cover Q4 2010)	<b>Working Capital</b> \$5.7m	<b>Current Ratio</b> 256%	<b>Quick Ratio</b> 256%	<b>Net Worth</b> \$6.2m	<b>Debt-to-worth ratio</b> 67%
UHC of LA Q1 2011	<b>Working Capital</b> \$6m	<b>Current Ratio</b> 543%	<b>Quick Ratio</b> 543%	<b>Net Worth</b> \$7m	<b>Debt-to-worth ratio</b> 20%
UHC of LA Q3 2010	<b>Working Capital</b> \$5.2m	<b>Current Ratio</b> 200%	<b>Quick Ratio</b> 200%	<b>Net Worth</b> \$5.7m	<b>Debt-to-worth ratio</b> 101%
UHC of LA Q2 2010	<b>Working Capital</b> \$3.8m	<b>Current Ratio</b> 153%	<b>Quick Ratio</b> 153%	<b>Net Worth</b> \$5m	<b>Debt-to-worth ratio</b> 149%

Calculations used:	Working Capital	Current Ratio	Quick Ratio	Net Worth	Debt-to-worth ratio
	<b>Net Working Capital = Current Assets – Current Liabilities</b>	<b>Current Ratio = Current Assets/Current Liabilities</b>	<b>Quick Ratio (Acid Test) = (Current Assets - Inventories) / Current Liabilities</b>	<b>Net Worth = Assets - Liabilities</b>	<b>Debt-to-Worth Ratio = Debt/Equity</b>
	<b>Working Capital = Current Assets</b>		<b>We do not have inventory so setting = to Current Ratio</b>		
	<b>Currently presented as net working capital</b>				