

**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.

<b>UHC of LA 2009</b>	<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%
<b>UHC of LA 2010 (same as UHC of LA 2010 Annual to cover Q4 2010)</b>	<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%
<b>UHC of LA Q1 2011</b>	<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%
<b>UHC of LA Q3 2010</b>	<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%
<b>UHC of LA Q2 2010</b>	<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
	<p><b>Net Working Capital =</b>            Current Assets –            Current Liabilities  <b>Working Capital</b>            = Current Assets</p> <p>Currently presented as            net working capital</p>	<p><b>Current Ratio =</b>            Current Assets/Current Liabilities</p>	<p><b>Quick Ratio (Acid Test) =</b>            (Current Assets - Inventories) /            Current</p> <p>We do not have inventory so setting =            to Current Ratio</p>	<p><b>Net Worth =</b>            Assets - Liabilities</p>	<p><b>Debt-to-Worth Ratio =</b>            Debt/Equity</p>