

BEDSIZE MEDIANS
For the Period Ending 03/31/18

Financial Ratio	<u>Under 300 Beds</u>	<u>300-499 Beds</u>	<u>500 + Beds</u>
# of Hospitals in Peer Group	10	12	11
Current	1.60	1.96	1.97
Current - Adjusted	2.07	2.28	4.39
Days Revenue in Accounts Receivable	51.23	44.22	44.60
Days Expenses in Accounts Payable	70.66	54.60	56.94
Days Operating Cash Available	73.20	52.90	179.93
Days Operating Cash Avail - Adjusted	73.20	52.90	180.23
Acid Test - Adjusted	.63	.85	3.33
Quick - Adjusted	1.71	1.83	4.15
Cushion - Adjusted	5.20	4.50	31.09
Average Age of Plant	11.61	12.14	11.48
Remaining Useful Life	8.19	8.02	9.27
Debt to Capitalization	27.99	44.26	29.77
Equity Financing	.40	.39	.53
Debt Service Coverage	2.01	2.17	6.43
Capital Expense (%)	4.32	3.28	2.21
Long Term Debt to Net Fixed Assets	.41	.81	.63
Cash to Debt	1.48	.40	1.78
Cash Flow to Total Liabilities	14.58	9.52	15.66
Operating Margin (%)	.27	2.09	4.12
Net Profit Margin (%)	3.24	1.94	5.30
Return on Total Assets (%)	3.13	1.65	3.45
Debt to Total Revenue (%)	14.77	25.36	34.55
Total Asset Turnover	2.43	2.78	1.99
Expense per Adj Admission	12,527	12,715	13,557
FTE per Adj Occupied Bed	5.36	5.63	5.47

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INCOME STATUS MEDIANS

For the Period Ending 03/31/18

Financial Ratio	<u>Lower Income</u>	<u>Middle Income</u>	<u>Upper Income</u>
	<u>Population</u>	<u>Population</u>	<u>Population</u>
# of Hospitals in Peer Group	8	12	13
Current	1.92	1.81	2.12
Current - Adjusted	2.71	2.65	3.22
Days Revenue in Accounts Receivable	54.45	46.56	40.67
Days Expenses in Accounts Payable	55.52	67.37	54.14
Days Operating Cash Available	106.53	121.72	94.06
Days Operating Cash Avail - Adjusted	109.13	121.72	98.63
Acid Test - Adjusted	1.50	1.53	1.58
Quick - Adjusted	2.29	2.16	2.39
Cushion - Adjusted	16.36	5.20	8.61
Average Age of Plant	12.95	10.80	11.61
Remaining Useful Life	8.70	8.91	9.00
Debt to Capitalization	36.43	33.13	33.70
Equity Financing	.24	.46	.54
Debt Service Coverage	2.30	2.07	5.26
Capital Expense (%)	2.54	5.22	1.98
Long Term Debt to Net Fixed Assets	.90	.68	.50
Cash to Debt	1.19	1.49	1.08
Cash Flow to Total Liabilities	6.59	15.85	14.72
Operating Margin (%)	(.44)	4.79	3.17
Net Profit Margin (%)	(.30)	5.38	3.10
Return on Total Assets (%)	(.17)	4.25	3.79
Debt to Total Revenue (%)	34.90	24.26	22.94
Net Fixed Asset Turnover	2.45	2.52	2.09
Expense per Adj Admission	14,958	13,847	11,578
FTE per Adj Occupied Bed	5.56	5.76	5.16

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TEACHING STATUS MEDIANS
For the Period Ending 03/31/18

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	7	12	14
Current	1.24	1.75	1.97
Current - Adjusted	2.76	3.85	2.45
Days Revenue in Accounts Receivable	43.43	45.25	44.63
Days Expenses in Accounts Payable	65.04	59.67	53.34
Days Operating Cash Available	94.06	118.90	75.87
Days Operating Cash Avail - Adjusted	98.63	121.50	75.87
Acid Test - Adjusted	1.58	2.57	.76
Quick - Adjusted	2.39	3.43	1.86
Cushion - Adjusted	4.12	16.41	9.91
Average Age of Plant	13.46	11.61	10.81
Remaining Useful Life	8.42	9.16	8.64
Debt to Capitalization	5.96	34.55	34.94
Equity Financing	.54	.50	.44
Debt Service Coverage	2.07	4.14	3.39
Capital Expense (%)	5.12	2.13	3.23
Long Term Debt to Net Fixed Assets	.15	.67	.72
Cash to Debt	1.29	1.60	.56
Cash Flow to Total Liabilities	16.00	11.37	13.32
Operating Margin (%)	7.76	1.83	1.70
Net Profit Margin (%)	8.16	2.46	2.65
Return on Total Assets (%)	5.87	2.17	2.21
Debt to Total Revenue (%)	16.66	31.95	25.36
Net Fixed Asset Turnover	1.65	2.18	2.78
Expense per Adj Admission	9,390	13,847	13,012
FTE per Adj Occupied Bed	4.60	5.78	6.00

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REGION MEDIANS
For the Period Ending 03/31/18

Financial Ratio	<u>Northwest</u>	<u>Hudson-Bergen</u>	<u>Essex-Union</u>	<u>Central</u>	<u>Southwest</u>	<u>Ocean</u>
# of Hospitals in Peer Group	2	11	4	5	6	5
Current	2.81	1.68	2.17	1.95	1.92	1.02
Current - Adjusted	4.68	1.97	3.38	2.19	4.24	3.10
Days Revenue in Accounts Receivable	46.54	43.43	47.08	40.89	50.14	37.96
Days Expenses in Accounts Payable	47.99	64.23	51.34	62.40	53.35	76.28
Days Operating Cash Available	181.46	45.26	145.88	76.11	177.95	188.37
Days Operating Cash Avail - Adjusted	184.06	45.26	154.58	76.11	178.09	188.37
Acid Test - Adjusted	3.42	.49	2.14	1.19	3.24	2.48
Quick - Adjusted	4.25	1.61	3.03	1.87	3.91	2.87
Cushion - Adjusted	22.72	2.93	18.40	3.88	26.55	19.90
Average Age of Plant	12.83	10.80	19.13	12.02	11.28	16.73
Remaining Useful Life	9.13	8.51	8.21	10.80	9.02	9.20
Debt to Capitalization	49.23	30.30	35.70	49.76	27.67	25.97
Equity Financing	.38	.42	.48	.38	.51	.56
Debt Service Coverage	4.14	2.85	2.32	2.17	4.31	3.39
Capital Expense (%)	2.36	3.70	1.93	3.60	2.92	2.87
Long Term Debt to Net Fixed Assets	.95	.50	1.36	.67	.56	.44
Cash to Debt	1.25	.50	1.03	.64	1.75	2.77
Cash Flow to Total Liabilities	10.84	15.70	11.59	11.08	9.34	20.08
Operating Margin (%)	1.83	5.45	2.10	1.39	1.68	3.86
Net Profit Margin (%)	2.46	5.45	3.42	1.14	3.13	4.56
Return on Total Assets (%)	2.17	7.98	2.68	1.03	1.19	3.79
Debt to Total Revenue (%)	39.55	9.87	34.99	34.86	27.89	34.55
Net Fixed Asset Turnover	2.18	2.90	2.81	2.09	1.75	1.87
Expense per Adj Admission	14,935	16,000	11,692	12,730	12,990	10,760
FTE per Adj Occupied Bed	5.92	5.51	4.98	6.59	5.55	5.05

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STATEWIDE MEDIANS
For the Period Ending: 03/31/18

Financial Ratio	Period Ending <u>03/31/18</u>	Period Ending <u>12/31/17</u>	Period Ending <u>09/30/17</u>	Period Ending <u>06/30/17</u>	Period Ending <u>03/31/17</u>
# of Hospitals in Peer Group	33	32	33	33	33
Current	1.95	1.81	1.81	1.87	1.94
Current - Adjusted	2.76	2.97	3.00	2.71	3.17
Days Revenue in Accounts Receivable	45.02	42.67	42.41	41.49	42.28
Days Expenses in Accounts Payable	56.94	63.32	60.77	58.15	59.49
Days Operating Cash Available	94.06	112.05	105.04	102.36	143.10
Days Operating Cash Avail - Adjusted	98.63	114.42	109.81	107.09	148.68
Acid Test - Adjusted	1.58	1.47	1.67	1.61	1.73
Quick - Adjusted	2.39	2.18	2.37	2.31	2.31
Cushion - Adjusted	8.16	10.60	8.08	8.70	6.51
Average Age of Plant	11.48	12.25	12.16	12.10	11.61
Remaining Useful Life	8.89	8.83	8.47	8.47	8.29
Debt to Capitalization	33.70	33.08	34.62	34.91	39.11
Equity Financing	.48	.48	.46	.44	.41
Debt Service Coverage	3.02	3.21	3.68	3.73	3.45
Capital Expense (%)	2.87	3.08	3.00	2.97	2.86
Long Term Debt to Net Fixed Assets	.67	.71	.69	.68	.68
Cash to Debt	1.31	1.33	1.21	1.26	1.11
Cash Flow to Total Liabilities	13.96	16.40	18.32	19.00	15.94
Operating Margin (%)	2.78	3.78	3.71	4.56	3.98
Net Profit Margin (%)	3.10	4.54	4.27	5.27	5.51
Return on Total Assets (%)	3.09	3.86	4.78	5.52	4.26
Debt to Total Revenue (%)	25.36	29.64	27.40	27.54	28.19
Net Fixed Asset Turnover	2.30	2.14	2.17	2.26	2.23
Expense per Adj Admission	12,780	12,549	12,683	12,841	12,811
FTE per Adj Occupied Bed	5.61	5.49	5.51	5.43	5.27

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STATEWIDE RATIO REPORT - QUARTILES
For the Period Ending 03/31/18

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.15	1.95	2.45
Current - Adjusted	1.92	2.76	4.75
Days Revenue in Accounts Receivable	55.06	45.02	38.90
Days Expenses in Accounts Payable	77.41	56.94	45.33
Days Operating Cash Available	33.22	94.06	211.24
Days Operating Cash Avail - Adjusted	33.22	98.63	211.24
Acid Test - Adjusted	0.50	1.58	3.50
Quick - Adjusted	1.42	2.39	4.34
Cushion - Adjusted	3.32	8.16	28.37
Average Age of Plant	15.09	11.48	10.05
Remaining Useful Life	7.37	8.89	10.89
Debt to Capitalization	43.08	33.70	23.75
Equity Financing	0.24	0.48	0.56
Debt Service Coverage	1.32	3.02	6.33
Capital Expense (%)	5.61	2.87	1.79
Long Term Debt to Net Fixed Assets	0.87	0.67	0.41
Cash to Debt	0.40	1.31	1.84
Cash Flow to Total Liabilities	6.82	13.96	21.55
Operating Margin (%)	0.00	2.78	7.82
Net Profit Margin (%)	0.33	3.10	8.02
Return on Total Assets (%)	0.68	3.09	6.59
Debt to Total Revenue (%)	35.71	25.36	12.58
Net Fixed Asset Turnover	1.69	2.30	2.97
Expense per Adj Admission	15,797	12,780	10,785
FTE per Adj Occupied Bed	6.30	5.61	4.77

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