

STATEWIDE MEDIANS  
For the Period Ending: 03/31/19

Financial Ratio	Period Ending <u>03/31/19</u>	Period Ending <u>12/31/18</u>	Period Ending <u>09/30/18</u>	Period Ending <u>06/30/18</u>	Period Ending <u>03/31/18</u>
# of Hospitals in Peer Group	30	30	30	30	30
Current	1.94	1.52	1.76	1.86	1.96
Current - Adjusted	2.83	2.50	2.95	2.82	2.93
Days Revenue in Accounts Receivable	45.30	44.65	46.64	45.89	45.25
Days Expenses in Accounts Payable	63.61	62.92	58.59	62.18	59.67
Days Operating Cash Available	111.05	97.44	110.39	118.56	118.90
Days Operating Cash Avail - Adjusted	116.15	99.63	115.64	121.56	121.50
Acid Test - Adjusted	1.80	1.58	1.89	1.76	1.82
Quick - Adjusted	2.46	2.15	2.57	2.38	2.45
Cushion - Adjusted	8.76	6.18	10.36	12.22	7.32
Average Age of Plant	11.48	11.89	11.82	11.59	11.34
Remaining Useful Life	8.92	9.45	8.90	8.95	8.86
Debt to Capitalization	33.00	33.03	32.82	33.70	33.79
Equity Financing	.49	.48	.51	.50	.49
Debt Service Coverage	3.36	3.42	3.96	3.26	2.67
Capital Expense (%)	2.64	2.75	2.78	2.75	2.89
Long Term Debt to Net Fixed Assets	.75	.73	.70	.72	.70
Cash to Debt	1.29	1.24	1.24	1.11	1.19
Cash Flow to Total Liabilities	16.11	16.31	16.50	15.39	14.20
Operating Margin (%)	2.70	3.28	2.95	2.02	2.48
Net Profit Margin (%)	3.74	4.03	4.28	2.72	3.24
Return on Total Assets (%)	3.24	3.45	3.34	2.52	2.84
Debt to Total Revenue (%)	31.50	31.38	31.81	29.86	27.89
Net Fixed Asset Turnover	2.22	2.09	2.11	2.09	2.10
Expense per Adj Admission	12,716	12,567	12,198	12,063	11,929
FTE per Adj Occupied Bed	5.56	5.59	5.44	5.70	5.28

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REGION MEDIANS  
For the Period Ending 03/31/19

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	9	4	4	6	5
Current	2.52	1.61	1.82	1.97	2.19	1.01
Current - Adjusted	4.42	2.21	3.16	2.19	4.10	4.39
Days Revenue in Accounts Receivable	41.95	57.99	41.38	46.36	48.17	38.13
Days Expenses in Accounts Payable	51.51	87.76	49.76	61.26	65.46	64.97
Days Operating Cash Available	172.95	14.95	149.30	74.74	223.62	236.38
Days Operating Cash Avail - Adjusted	175.88	14.95	157.89	74.74	223.77	236.38
Acid Test - Adjusted	3.23	.15	2.14	1.15	3.19	3.35
Quick - Adjusted	3.95	1.43	2.79	1.89	3.83	3.98
Cushion - Adjusted	23.12	.49	19.49	5.04	28.14	20.68
Average Age of Plant	12.36	8.04	19.95	12.61	10.38	18.49
Remaining Useful Life	8.79	8.16	8.18	9.35	11.05	9.22
Debt to Capitalization	47.30	26.17	34.49	58.89	32.06	32.04
Equity Financing	.40	.43	.48	.30	.51	.57
Debt Service Coverage	4.47	1.81	2.23	4.50	7.04	3.42
Capital Expense (%)	2.23	5.17	1.95	3.30	2.25	2.67
Long Term Debt to Net Fixed Assets	.88	.67	1.20	.71	.73	.58
Cash to Debt	1.27	.28	.98	.49	1.55	1.87
Cash Flow to Total Liabilities	11.63	17.61	16.69	11.83	15.50	27.32
Operating Margin (%)	.86	5.23	1.27	1.93	3.83	6.58
Net Profit Margin (%)	1.99	5.23	4.32	2.67	4.96	14.93
Return on Total Assets (%)	1.57	4.52	4.92	2.21	3.74	9.08
Debt to Total Revenue (%)	37.59	19.01	35.13	46.40	48.81	31.91
Net Fixed Asset Turnover	2.10	3.00	2.88	1.68	1.76	1.99
Expense per Adj Admission	17,209	16,940	13,345	11,720	11,221	11,238
FTE per Adj Occupied Bed	6.49	5.43	5.91	6.48	5.02	4.86

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INCOME STATUS MEDIANS  
For the Period Ending 03/31/19

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	7	12	11
Current	2.67	1.52	2.01
Current - Adjusted	2.83	2.67	3.62
Days Revenue in Accounts Receivable	47.74	49.24	41.92
Days Expenses in Accounts Payable	56.54	83.48	56.15
Days Operating Cash Available	116.43	125.77	105.67
Days Operating Cash Avail - Adjusted	122.31	128.66	109.98
Acid Test - Adjusted	1.82	1.51	1.78
Quick - Adjusted	2.37	2.15	2.55
Cushion - Adjusted	13.12	3.87	11.07
Average Age of Plant	11.66	10.93	11.48
Remaining Useful Life	9.82	8.94	8.36
Debt to Capitalization	62.80	29.30	31.81
Equity Financing	.25	.45	.55
Debt Service Coverage	2.13	2.56	6.82
Capital Expense (%)	2.60	5.79	1.85
Long Term Debt to Net Fixed Assets	1.00	.73	.67
Cash to Debt	.74	1.74	1.39
Cash Flow to Total Liabilities	4.60	16.24	19.32
Operating Margin (%)	(.97)	3.76	3.40
Net Profit Margin (%)	(.71)	8.00	4.70
Return on Total Assets (%)	(.71)	6.71	3.86
Debt to Total Revenue (%)	42.92	31.05	24.94
Net Fixed Asset Turnover	2.57	2.46	2.08
Expense per Adj Admission	14,432	14,575	11,944
FTE per Adj Occupied Bed	5.36	5.16	5.59

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**BEDSIZE MEDIANS**  
For the Period Ending 03/31/19

Financial Ratio	<u>Under 300 Beds</u>	<u>300-499 Beds</u>	<u>500 + Beds</u>
# of Hospitals in Peer Group	9	11	10
Current	2.21	1.92	1.84
Current - Adjusted	2.78	2.01	4.41
Days Revenue in Accounts Receivable	49.88	50.79	45.14
Days Expenses in Accounts Payable	74.38	59.52	64.80
Days Operating Cash Available	54.48	47.39	248.57
Days Operating Cash Avail - Adjusted	54.48	47.39	248.57
Acid Test - Adjusted	.79	.80	3.50
Quick - Adjusted	2.08	1.73	4.10
Cushion - Adjusted	5.84	3.62	31.93
Average Age of Plant	12.59	12.19	11.44
Remaining Useful Life	9.10	7.39	9.55
Debt to Capitalization	32.04	31.48	36.27
Equity Financing	.43	.49	.51
Debt Service Coverage	1.81	2.21	9.52
Capital Expense (%)	2.98	2.76	2.22
Long Term Debt to Net Fixed Assets	.46	.75	.75
Cash to Debt	1.54	.22	1.67
Cash Flow to Total Liabilities	14.87	8.97	18.33
Operating Margin (%)	.82	2.26	4.07
Net Profit Margin (%)	2.86	1.81	9.06
Return on Total Assets (%)	3.15	2.02	4.82
Debt to Total Revenue (%)	25.08	24.26	37.89
Total Asset Turnover	2.48	3.00	2.02
Expense per Adj Admission	12,181	13,345	14,432
FTE per Adj Occupied Bed	5.56	5.91	5.16

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STATEWIDE RATIO REPORT - QUARTILES  
For the Period Ending 03/31/19

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.26	1.94	2.67
Current - Adjusted	2.00	2.83	4.45
Days Revenue in Accounts Receivable	52.90	45.30	39.54
Days Expenses in Accounts Payable	82.39	63.61	48.67
Days Operating Cash Available	36.49	111.05	259.80
Days Operating Cash Avail - Adjusted	36.49	116.15	259.80
Acid Test - Adjusted	0.51	1.80	3.48
Quick - Adjusted	1.46	2.46	4.12
Cushion - Adjusted	3.22	8.76	29.87
Average Age of Plant	14.63	11.48	7.58
Remaining Useful Life	7.02	8.92	10.57
Debt to Capitalization	42.52	33.00	24.40
Equity Financing	0.25	0.49	0.56
Debt Service Coverage	1.62	3.36	8.41
Capital Expense (%)	5.17	2.64	1.82
Long Term Debt to Net Fixed Assets	0.98	0.75	0.46
Cash to Debt	0.22	1.29	1.81
Cash Flow to Total Liabilities	6.93	16.11	30.94
Operating Margin (%)	-0.11	2.70	7.31
Net Profit Margin (%)	0.19	3.74	11.58
Return on Total Assets (%)	0.15	3.24	10.13
Debt to Total Revenue (%)	47.35	31.50	20.04
Net Fixed Asset Turnover	1.77	2.22	3.19
Expense per Adj Admission	16,349	12,716	10,940
FTE per Adj Occupied Bed	6.49	5.56	4.87

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TEACHING STATUS MEDIANS  
For the Period Ending 03/31/19

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	7	11	12
Current	2.21	1.95	1.82
Current - Adjusted	2.83	3.93	2.28
Days Revenue in Accounts Receivable	43.40	45.42	47.98
Days Expenses in Accounts Payable	56.15	64.97	61.87
Days Operating Cash Available	105.67	186.49	53.21
Days Operating Cash Avail - Adjusted	109.98	186.77	53.21
Acid Test - Adjusted	1.78	3.08	.86
Quick - Adjusted	2.54	3.72	1.75
Cushion - Adjusted	6.26	22.38	3.42
Average Age of Plant	13.76	11.46	9.53
Remaining Useful Life	8.87	9.28	8.41
Debt to Capitalization	26.17	37.39	30.53
Equity Financing	.56	.47	.51
Debt Service Coverage	2.12	5.20	3.42
Capital Expense (%)	2.69	2.08	3.12
Long Term Debt to Net Fixed Assets	.42	.76	.73
Cash to Debt	1.39	1.29	.23
Cash Flow to Total Liabilities	27.32	16.09	16.15
Operating Margin (%)	5.23	2.79	1.93
Net Profit Margin (%)	5.23	3.39	3.74
Return on Total Assets (%)	4.52	3.15	2.87
Debt to Total Revenue (%)	19.01	37.29	31.85
Net Fixed Asset Turnover	2.95	2.12	2.37
Expense per Adj Admission	9,666	14,503	13,031
FTE per Adj Occupied Bed	5.16	5.78	5.73

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