

Financial Ratio	Period Ending <u>06/30/19</u>	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>
# of Hospitals in Peer Group	30	30	30	30	30
Current	1.83	1.94	1.52	1.76	1.86
Current - Adjusted	3.16	2.83	2.50	2.95	2.82
Days Revenue in Accounts Receivable	45.57	45.30	44.65	46.64	45.89
Days Expenses in Accounts Payable	65.29	63.61	62.92	58.59	62.18
Days Operating Cash Available	112.43	111.05	97.44	110.39	118.56
Days Operating Cash Avail - Adjusted	117.59	116.15	99.63	115.64	121.56
Acid Test - Adjusted	1.71	1.80	1.58	1.89	1.76
Quick - Adjusted	2.28	2.46	2.15	2.57	2.38
Cushion - Adjusted	7.98	8.76	6.18	10.36	12.22
Average Age of Plant	11.71	11.48	11.89	11.82	11.59
Remaining Useful Life	8.64	8.92	9.45	8.90	8.95
Debt to Capitalization	30.88	33.00	33.03	32.82	33.70
Equity Financing	.49	.49	.48	.51	.50
Debt Service Coverage	2.60	3.36	3.42	3.96	3.26
Capital Expense (%)	2.79	2.68	2.75	2.78	2.75
Long Term Debt to Net Fixed Assets	.74	.75	.73	.70	.72
Cash to Debt	1.32	1.29	1.24	1.24	1.11
Cash Flow to Total Liabilities	18.27	16.11	16.31	16.50	15.39
Operating Margin (%)	3.68	2.70	3.28	2.95	2.02
Net Profit Margin (%)	5.30	3.74	4.03	4.28	2.72
Return on Total Assets (%)	4.64	3.24	3.45	3.34	2.52
Debt to Total Revenue (%)	31.22	31.50	31.38	31.81	29.86
Net Fixed Asset Turnover	2.23	2.22	2.09	2.11	2.09
Expense per Adj Admission	12,272	12,716	12,567	12,198	12,063
FTE per Adj Occupied Bed	5.49	5.56	5.59	5.44	5.70

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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	2.32	1.59	1.91	1.82	1.68	1.03
Current - Adjusted	4.04	2.61	3.18	2.17	4.29	4.59
Days Revenue in Accounts Receivable	38.23	66.26	44.99	44.80	46.19	38.65
Days Expenses in Accounts Payable	59.10	77.23	49.69	64.25	67.81	67.40
Days Operating Cash Available	180.15	14.70	147.72	74.72	182.27	245.14
Days Operating Cash Avail - Adjusted	183.15	14.70	156.07	74.72	182.41	245.14
Acid Test - Adjusted	2.96	.15	2.06	1.14	3.37	3.59
Quick - Adjusted	3.55	1.66	2.72	1.86	3.94	4.24
Cushion - Adjusted	24.34	.24	19.64	5.13	24.43	23.26
Average Age of Plant	12.62	8.28	19.94	12.84	10.38	18.57
Remaining Useful Life	8.80	7.90	8.16	9.32	9.30	9.22
Debt to Capitalization	46.60	25.85	33.34	58.23	31.17	30.91
Equity Financing	.39	.54	.49	.30	.48	.58
Debt Service Coverage	4.99	1.80	2.40	3.48	7.26	2.47
Capital Expense (%)	2.20	4.96	1.96	3.93	2.76	2.93
Long Term Debt to Net Fixed Assets	.87	.66	1.07	.72	.73	.59
Cash to Debt	1.34	.34	.98	.52	1.63	2.12
Cash Flow to Total Liabilities	11.86	19.96	15.65	11.95	17.97	21.65
Operating Margin (%)	2.00	6.75	1.73	2.67	6.86	5.60
Net Profit Margin (%)	3.00	6.75	4.49	3.23	7.85	10.92
Return on Total Assets (%)	2.37	6.01	4.69	2.37	4.64	7.86
Debt to Total Revenue (%)	36.93	18.85	34.47	46.09	45.27	31.84
Net Fixed Asset Turnover	2.11	3.22	2.91	1.73	1.71	1.99
Expense per Adj Admission	16,613	18,031	13,383	11,461	11,563	11,636
FTE per Adj Occupied Bed	6.34	5.61	5.34	5.93	5.06	5.09

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INCOME STATUS MEDIANS  
For the Period Ending 06/30/19

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	2.03	1.52	1.98
Current - Adjusted	2.66	3.16	3.53
Days Revenue in Accounts Receivable	43.31	49.25	43.43
Days Expenses in Accounts Payable	70.23	76.46	55.03
Days Operating Cash Available	122.40	109.63	102.45
Days Operating Cash Avail - Adjusted	128.39	109.63	106.79
Acid Test - Adjusted	1.73	1.55	1.69
Quick - Adjusted	2.11	2.21	2.45
Cushion - Adjusted	13.05	4.17	11.19
Average Age of Plant	11.91	11.16	11.71
Remaining Useful Life	8.82	8.64	8.37
Debt to Capitalization	62.36	26.14	30.85
Equity Financing	.25	.46	.53
Debt Service Coverage	2.40	2.05	7.26
Capital Expense (%)	2.63	5.61	1.83
Long Term Debt to Net Fixed Assets	.98	.72	.66
Cash to Debt	.78	1.78	1.38
Cash Flow to Total Liabilities	6.36	20.41	22.79
Operating Margin (%)	(.25)	5.00	4.25
Net Profit Margin (%)	.65	7.05	5.35
Return on Total Assets (%)	.64	7.49	4.99
Debt to Total Revenue (%)	42.36	30.81	23.08
Net Fixed Asset Turnover	2.59	2.44	2.13
Expense per Adj Admission	14,227	15,327	11,636
FTE per Adj Occupied Bed	5.34	6.58	5.49

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TEACHING STATUS MEDIANS  
For the Period Ending 06/30/19

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	7	11	12
Current	1.21	1.91	1.83
Current - Adjusted	3.26	4.22	2.27
Days Revenue in Accounts Receivable	49.34	43.31	48.67
Days Expenses in Accounts Payable	76.90	65.69	62.80
Days Operating Cash Available	102.45	163.34	50.35
Days Operating Cash Avail - Adjusted	106.79	163.34	50.35
Acid Test - Adjusted	1.69	3.37	.76
Quick - Adjusted	2.45	3.79	1.71
Cushion - Adjusted	3.72	20.25	2.52
Average Age of Plant	14.03	11.69	9.76
Remaining Useful Life	6.85	9.45	8.31
Debt to Capitalization	25.85	36.57	29.42
Equity Financing	.56	.45	.51
Debt Service Coverage	1.90	6.31	2.47
Capital Expense (%)	2.88	2.29	3.51
Long Term Debt to Net Fixed Assets	.44	.77	.72
Cash to Debt	1.38	1.32	.24
Cash Flow to Total Liabilities	21.65	17.37	14.29
Operating Margin (%)	7.31	4.03	3.13
Net Profit Margin (%)	7.31	5.24	4.99
Return on Total Assets (%)	6.01	4.61	3.96
Debt to Total Revenue (%)	18.85	37.04	31.42
Net Fixed Asset Turnover	3.15	2.13	2.31
Expense per Adj Admission	10,154	14,471	12,827
FTE per Adj Occupied Bed	5.09	5.70	5.42

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## STATEWIDE RATIO REPORT - QUARTILES

For the Period Ending 06/30/19

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.18	1.83	2.61
Current - Adjusted	1.79	3.16	4.76
Days Revenue in Accounts Receivable	54.71	45.57	39.28
Days Expenses in Accounts Payable	77.23	65.29	48.31
Days Operating Cash Available	31.44	112.43	245.14
Days Operating Cash Avail - Adjusted	31.44	117.59	245.14
Acid Test - Adjusted	0.43	1.71	3.59
Quick - Adjusted	1.41	2.28	4.29
Cushion - Adjusted	1.29	7.98	28.65
Average Age of Plant	14.85	11.71	7.78
Remaining Useful Life	6.95	8.64	10.15
Debt to Capitalization	54.68	30.88	23.71
Equity Financing	0.25	0.49	0.56
Debt Service Coverage	1.48	2.60	8.36
Capital Expense (%)	4.96	2.79	1.89
Long Term Debt to Net Fixed Assets	0.98	0.74	0.46
Cash to Debt	0.19	1.32	1.99
Cash Flow to Total Liabilities	7.40	18.27	23.91
Operating Margin (%)	-0.25	3.68	7.35
Net Profit Margin (%)	1.14	5.30	10.92
Return on Total Assets (%)	0.93	4.64	8.25
Debt to Total Revenue (%)	42.60	31.22	19.39
Net Fixed Asset Turnover	1.78	2.23	3.22
Expense per Adj Admission	17,360	12,272	10,402
FTE per Adj Occupied Bed	6.57	5.49	4.99

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**BEDSIZE MEDIANS**  
For the Period Ending 06/30/19

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	1.59	1.79	1.94
Current - Adjusted	3.06	2.03	4.47
Days Revenue in Accounts Receivable	49.34	51.15	43.43
Days Expenses in Accounts Payable	76.90	63.60	63.84
Days Operating Cash Available	55.91	46.91	241.52
Days Operating Cash Avail - Adjusted	55.91	46.91	241.52
Acid Test - Adjusted	.71	.68	3.44
Quick - Adjusted	2.02	1.69	4.17
Cushion - Adjusted	3.72	3.62	30.57
Average Age of Plant	12.40	12.44	11.68
Remaining Useful Life	8.02	7.50	9.72
Debt to Capitalization	28.56	30.11	35.23
Equity Financing	.54	.48	.51
Debt Service Coverage	1.62	2.28	8.59
Capital Expense (%)	2.93	3.55	2.43
Long Term Debt to Net Fixed Assets	.46	.74	.75
Cash to Debt	1.53	.21	1.74
Cash Flow to Total Liabilities	13.99	8.64	21.38
Operating Margin (%)	(.39)	2.40	5.07
Net Profit Margin (%)	5.20	1.71	10.85
Return on Total Assets (%)	4.54	1.82	6.66
Debt to Total Revenue (%)	24.55	24.35	37.49
Total Asset Turnover	2.45	3.22	2.03
Expense per Adj Admission	11,636	13,383	14,227
FTE per Adj Occupied Bed	5.49	5.38	5.59

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