

STATEWIDE RATIO REPORT - QUARTILES
For the Period Ending 09/30/17

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.25	1.81	2.32
Current - Adjusted	1.77	3.00	4.71
Days Revenue in Accounts Receivable	57.15	42.41	36.98
Days Expenses in Accounts Payable	73.02	60.77	49.38
Days Operating Cash Available	43.33	105.04	218.01
Days Operating Cash Avail - Adjusted	43.33	109.81	219.75
Acid Test - Adjusted	0.43	1.67	3.56
Quick - Adjusted	1.32	2.37	4.38
Cushion - Adjusted	1.89	8.08	23.73
Average Age of Plant	15.52	12.16	9.33
Remaining Useful Life	7.35	8.47	10.29
Debt to Capitalization	56.93	34.62	23.66
Equity Financing	0.19	0.46	0.57
Debt Service Coverage	1.71	3.68	7.10
Capital Expense (%)	4.80	3.00	1.88
Long Term Debt to Net Fixed Assets	0.89	0.69	0.46
Cash to Debt	0.45	1.21	1.87
Cash Flow to Total Liabilities	7.16	18.32	27.74
Operating Margin (%)	-0.03	3.71	9.37
Net Profit Margin (%)	0.83	4.27	11.14
Return on Total Assets (%)	0.83	4.78	9.19
Debt to Total Revenue (%)	36.76	27.40	19.24
Net Fixed Asset Turnover	1.83	2.17	3.05
Expense per Adj Admission	15,383	12,683	10,348
FTE per Adj Occupied Bed	6.52	5.51	4.70

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TEACHING STATUS MEDIANS
For the Period Ending 09/30/17

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	7	12	14
Current	1.36	1.73	2.18
Current - Adjusted	3.00	4.23	2.30
Days Revenue in Accounts Receivable	48.86	42.69	41.39
Days Expenses in Accounts Payable	58.30	59.68	60.87
Days Operating Cash Available	105.04	139.42	67.22
Days Operating Cash Avail - Adjusted	109.81	142.22	67.22
Acid Test - Adjusted	1.67	3.16	.81
Quick - Adjusted	2.37	3.88	1.99
Cushion - Adjusted	2.74	17.59	7.59
Average Age of Plant	13.67	13.36	10.99
Remaining Useful Life	8.16	9.14	8.07
Debt to Capitalization	1.29	36.57	37.22
Equity Financing	.53	.49	.41
Debt Service Coverage	3.68	4.11	3.81
Capital Expense (%)	3.47	2.44	3.53
Long Term Debt to Net Fixed Assets	.01	.69	.76
Cash to Debt	1.13	1.57	.66
Cash Flow to Total Liabilities	22.06	18.31	12.26
Operating Margin (%)	10.15	4.23	2.16
Net Profit Margin (%)	9.94	5.50	3.03
Return on Total Assets (%)	7.01	4.82	2.63
Debt to Total Revenue (%)	23.77	33.64	28.88
Net Fixed Asset Turnover	1.87	2.17	2.68
Expense per Adj Admission	9,208	14,083	12,683
FTE per Adj Occupied Bed	4.69	5.25	6.09

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REGION MEDIANS
For the Period Ending 09/30/17

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	3.31	1.58	2.29	2.15	1.85	1.02
Current - Adjusted	5.12	1.74	3.25	2.24	4.36	3.14
Days Revenue in Accounts Receivable	44.29	48.89	51.14	42.34	42.82	40.43
Days Expenses in Accounts Payable	47.38	62.55	53.82	62.40	55.33	68.84
Days Operating Cash Available	203.41	47.58	142.68	80.11	177.07	190.26
Days Operating Cash Avail - Adjusted	206.21	47.58	151.64	80.11	177.22	190.26
Acid Test - Adjusted	3.86	.34	2.05	1.14	3.16	2.48
Quick - Adjusted	4.66	1.29	2.96	1.97	3.92	2.93
Cushion - Adjusted	29.64	1.69	15.36	3.89	26.73	16.16
Average Age of Plant	12.39	10.12	21.56	12.35	11.62	16.13
Remaining Useful Life	8.78	8.02	8.47	11.08	9.21	10.18
Debt to Capitalization	49.60	33.48	38.66	71.41	27.75	28.23
Equity Financing	.37	.40	.45	.13	.52	.55
Debt Service Coverage	5.74	1.96	4.70	3.30	6.18	4.54
Capital Expense (%)	2.15	4.18	2.34	3.64	2.44	3.47
Long Term Debt to Net Fixed Assets	.99	.63	1.39	.67	.58	.46
Cash to Debt	1.33	.57	.97	.64	1.64	2.72
Cash Flow to Total Liabilities	11.87	22.93	15.95	12.02	18.61	22.06
Operating Margin (%)	2.56	4.25	2.82	2.84	4.76	5.55
Net Profit Margin (%)	3.52	4.27	6.36	3.20	5.72	9.58
Return on Total Assets (%)	2.87	5.42	5.23	1.98	5.00	9.21
Debt to Total Revenue (%)	40.52	22.29	35.25	36.02	27.40	30.94
Net Fixed Asset Turnover	2.20	2.80	2.82	2.04	1.81	1.96
Expense per Adj Admission	14,650	13,725	11,823	12,696	13,244	10,436
FTE per Adj Occupied Bed	5.87	5.58	5.04	6.77	5.44	4.80

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INCOME STATUS MEDIANS
For the Period Ending 09/30/17

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	2.01	1.42	2.23
Current - Adjusted	3.27	2.62	3.25
Days Revenue in Accounts Receivable	57.03	42.82	39.27
Days Expenses in Accounts Payable	55.53	68.17	50.37
Days Operating Cash Available	110.42	120.47	105.04
Days Operating Cash Avail - Adjusted	113.22	121.42	109.81
Acid Test - Adjusted	1.94	1.60	1.67
Quick - Adjusted	2.75	2.33	2.37
Cushion - Adjusted	15.15	4.30	9.80
Average Age of Plant	12.25	10.49	13.36
Remaining Useful Life	8.53	8.87	8.47
Debt to Capitalization	37.22	35.50	34.62
Equity Financing	.22	.44	.53
Debt Service Coverage	2.05	4.61	4.32
Capital Expense (%)	2.65	3.44	3.00
Long Term Debt to Net Fixed Assets	.91	.76	.62
Cash to Debt	1.21	1.40	.90
Cash Flow to Total Liabilities	7.16	22.12	19.90
Operating Margin (%)	.94	3.19	4.25
Net Profit Margin (%)	1.34	5.67	5.48
Return on Total Assets (%)	1.35	5.27	6.71
Debt to Total Revenue (%)	34.15	27.99	24.91
Net Fixed Asset Turnover	2.41	2.26	2.04
Expense per Adj Admission	13,904	14,204	11,605
FTE per Adj Occupied Bed	5.37	6.03	5.25

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BEDSIZE MEDIANS
For the Period Ending 09/30/17

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	1.42	2.18	1.89
Current - Adjusted	1.82	2.23	4.39
Days Revenue in Accounts Receivable	48.87	45.93	40.12
Days Expenses in Accounts Payable	68.17	60.63	56.80
Days Operating Cash Available	66.65	67.22	181.37
Days Operating Cash Avail - Adjusted	66.65	67.22	181.37
Acid Test - Adjusted	.66	.91	3.36
Quick - Adjusted	1.33	1.88	3.99
Cushion - Adjusted	4.30	3.81	31.94
Average Age of Plant	11.37	12.08	12.67
Remaining Useful Life	8.07	7.75	9.61
Debt to Capitalization	27.29	58.05	29.47
Equity Financing	.36	.27	.51
Debt Service Coverage	1.71	3.30	7.10
Capital Expense (%)	3.86	3.44	2.46
Long Term Debt to Net Fixed Assets	.46	.79	.60
Cash to Debt	1.36	.48	1.72
Cash Flow to Total Liabilities	14.08	12.26	22.18
Operating Margin (%)	(.03)	2.20	5.44
Net Profit Margin (%)	1.67	3.03	9.58
Return on Total Assets (%)	1.78	3.77	6.46
Debt to Total Revenue (%)	22.22	26.82	31.25
Total Asset Turnover	2.39	2.68	2.02
Expense per Adj Admission	12,262	14,144	12,849
FTE per Adj Occupied Bed	5.58	5.51	5.53

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STATEWIDE MEDIANS
For the Period Ending: 09/30/17

Financial Ratio	Period Ending <u>09/30/17</u>	Period Ending <u>06/30/17</u>	Period Ending <u>03/31/17</u>	Period Ending <u>12/31/16</u>	Period Ending <u>09/30/16</u>
# of Hospitals in Peer Group	33	33	33	33	33
Current	1.81	1.87	1.94	1.97	2.04
Current - Adjusted	3.00	2.71	3.17	2.88	3.24
Days Revenue in Accounts Receivable	42.41	41.49	42.28	43.93	42.42
Days Expenses in Accounts Payable	60.77	58.15	59.49	62.07	57.92
Days Operating Cash Available	105.04	102.36	143.10	145.37	134.28
Days Operating Cash Avail - Adjusted	109.81	107.09	148.68	145.37	134.28
Acid Test - Adjusted	1.67	1.61	1.73	1.81	1.83
Quick - Adjusted	2.37	2.31	2.31	2.23	2.89
Cushion - Adjusted	8.08	8.70	6.51	7.47	7.32
Average Age of Plant	12.16	12.10	11.61	12.33	11.25
Remaining Useful Life	8.47	8.47	8.29	8.85	8.64
Debt to Capitalization	34.62	34.91	39.11	40.26	43.02
Equity Financing	.46	.44	.41	.40	.39
Debt Service Coverage	3.68	3.73	3.45	3.71	3.79
Capital Expense (%)	3.00	2.97	2.86	3.33	3.17
Long Term Debt to Net Fixed Assets	.69	.68	.68	.67	.69
Cash to Debt	1.21	1.26	1.11	1.13	1.09
Cash Flow to Total Liabilities	18.32	19.00	15.94	17.70	18.45
Operating Margin (%)	3.71	4.56	3.98	3.39	4.37
Net Profit Margin (%)	4.27	5.27	5.51	5.54	5.17
Return on Total Assets (%)	4.78	5.52	4.26	4.62	4.54
Debt to Total Revenue (%)	27.40	27.54	28.19	29.65	30.70
Net Fixed Asset Turnover	2.17	2.26	2.23	2.08	2.27
Expense per Adj Admission	12,683	12,841	12,811	12,251	12,529
FTE per Adj Occupied Bed	5.51	5.43	5.27	5.43	5.23

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