

BEDSIZE MEDIANS
For the Period Ending 06/30/14

Financial Ratio	<u>Under 300 Beds</u>	<u>300-499 Beds</u>	<u>500 + Beds</u>
# of Hospitals in Peer Group	19	21	14
Current	1.64	1.58	1.86
Current - Adjusted	2.02	1.88	3.47
Days Revenue in Accounts Receivable	44.88	42.39	41.67
Days Expenses in Accounts Payable	68.46	61.88	62.82
Days Operating Cash Available	55.65	36.92	150.50
Days Operating Cash Avail - Adjusted	55.65	36.92	150.89
Acid Test - Adjusted	.43	.59	2.42
Quick - Adjusted	1.43	1.35	3.16
Cushion - Adjusted	4.58	4.15	12.26
Average Age of Plant	14.11	13.22	12.24
Remaining Useful Life	9.09	7.70	8.10
Debt to Capitalization	47.20	49.11	32.89
Equity Financing	.26	.22	.50
Debt Service Coverage	2.53	2.39	5.47
Capital Expense (%)	2.90	2.70	2.72
Long Term Debt to Net Fixed Assets	.63	.76	.54
Cash to Debt	.73	.27	.98
Cash Flow to Total Liabilities	8.24	8.23	16.68
Operating Margin (%)	.11	.65	5.13
Net Profit Margin (%)	1.34	1.44	5.85
Return on Total Assets (%)	.99	1.53	5.00
Debt to Total Revenue (%)	35.08	37.03	28.31
Total Asset Turnover	2.17	2.33	2.18
Expense per Adj Admission	11,196	11,260	12,133
FTE per Adj Occupied Bed	5.97	5.51	5.18

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INCOME STATUS MEDIANS
For the Period Ending 06/30/14

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	12	23	19
Current	1.71	1.42	1.79
Current - Adjusted	1.81	2.11	2.95
Days Revenue in Accounts Receivable	47.03	41.89	44.43
Days Expenses in Accounts Payable	71.54	72.65	59.38
Days Operating Cash Available	47.41	43.84	90.29
Days Operating Cash Avail - Adjusted	47.41	43.93	90.29
Acid Test - Adjusted	.63	.43	1.47
Quick - Adjusted	1.43	1.43	2.27
Cushion - Adjusted	5.65	3.23	9.89
Average Age of Plant	11.48	14.11	13.22
Remaining Useful Life	7.91	8.08	8.47
Debt to Capitalization	49.19	47.20	34.50
Equity Financing	.20	.26	.45
Debt Service Coverage	2.49	2.81	3.55
Capital Expense (%)	3.21	2.64	2.62
Long Term Debt to Net Fixed Assets	.79	.57	.59
Cash to Debt	.79	.36	.64
Cash Flow to Total Liabilities	7.78	12.02	13.45
Operating Margin (%)	.88	1.67	1.77
Net Profit Margin (%)	1.69	3.28	2.22
Return on Total Assets (%)	1.57	4.03	2.41
Debt to Total Revenue (%)	37.03	30.93	36.56
Net Fixed Asset Turnover	2.07	2.37	2.17
Expense per Adj Admission	12,689	11,260	11,733
FTE per Adj Occupied Bed	5.79	5.60	5.43

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REGION MEDIANS
For the Period Ending 06/30/14

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	6	12	9	10	9	8
Current	2.15	1.59	1.87	1.92	1.70	1.65
Current - Adjusted	2.62	1.63	1.87	2.03	3.33	2.84
Days Revenue in Accounts Receivable	41.27	42.66	49.11	45.60	42.39	37.78
Days Expenses in Accounts Payable	51.40	62.82	80.58	62.58	62.50	77.49
Days Operating Cash Available	54.88	34.58	33.65	76.81	153.17	147.65
Days Operating Cash Avail - Adjusted	60.74	34.58	33.65	76.81	153.17	150.43
Acid Test - Adjusted	1.03	.35	.13	1.05	2.32	1.65
Quick - Adjusted	1.98	1.32	.73	1.60	2.71	2.07
Cushion - Adjusted	4.80	1.77	4.56	5.04	16.31	4.01
Average Age of Plant	13.38	11.62	17.22	12.34	9.04	15.05
Remaining Useful Life	8.75	8.15	7.12	8.62	8.12	9.54
Debt to Capitalization	42.21	55.12	24.38	63.15	32.61	19.34
Equity Financing	.38	.26	.31	.19	.47	.50
Debt Service Coverage	4.61	2.02	5.88	2.31	4.78	4.56
Capital Expense (%)	2.34	3.81	1.88	2.69	2.67	3.16
Long Term Debt to Net Fixed Assets	.68	.87	.28	.82	.76	.23
Cash to Debt	.79	.30	.09	.44	1.14	.93
Cash Flow to Total Liabilities	14.56	10.87	16.10	5.35	14.16	16.23
Operating Margin (%)	1.60	1.43	5.37	(1.27)	4.69	1.86
Net Profit Margin (%)	3.91	1.83	5.47	(1.15)	5.13	4.91
Return on Total Assets (%)	4.61	1.97	9.10	(1.41)	4.13	4.04
Debt to Total Revenue (%)	34.04	36.00	9.52	47.59	42.24	16.97
Net Fixed Asset Turnover	2.05	2.31	4.24	2.13	1.96	2.01
Expense per Adj Admission	12,511	14,242	11,861	11,303	11,904	10,570
FTE per Adj Occupied Bed	6.60	6.12	4.76	5.55	5.16	4.90

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TEACHING STATUS MEDIANS
For the Period Ending 06/30/14

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	18	17	19
Current	1.44	1.79	1.70
Current - Adjusted	2.25	2.73	2.11
Days Revenue in Accounts Receivable	45.43	42.85	41.89
Days Expenses in Accounts Payable	76.62	64.00	58.00
Days Operating Cash Available	68.30	64.58	57.57
Days Operating Cash Avail - Adjusted	68.35	64.58	58.87
Acid Test - Adjusted	.35	.81	.86
Quick - Adjusted	1.45	1.43	1.45
Cushion - Adjusted	3.90	6.74	4.73
Average Age of Plant	14.86	12.08	12.17
Remaining Useful Life	9.01	8.08	8.36
Debt to Capitalization	25.43	43.02	51.09
Equity Financing	.32	.35	.22
Debt Service Coverage	2.93	4.47	2.76
Capital Expense (%)	2.50	2.70	2.84
Long Term Debt to Net Fixed Assets	.35	.73	.80
Cash to Debt	.60	.72	.29
Cash Flow to Total Liabilities	8.24	15.21	9.61
Operating Margin (%)	(.53)	2.93	1.31
Net Profit Margin (%)	1.86	5.54	1.99
Return on Total Assets (%)	1.85	4.05	1.83
Debt to Total Revenue (%)	30.93	31.87	36.75
Net Fixed Asset Turnover	2.21	2.26	2.33
Expense per Adj Admission	10,340	12,565	11,196
FTE per Adj Occupied Bed	5.05	5.36	5.75

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STATEWIDE MEDIANS
For the Period Ending: 06/30/14

Financial Ratio	Period Ending <u>06/30/14</u>	Period Ending <u>03/31/14</u>	Period Ending <u>12/31/13</u>	Period Ending <u>09/30/13</u>	Period Ending <u>06/30/13</u>
# of Hospitals in Peer Group	54	54	54	53	53
Current	1.70	1.64	1.58	1.69	1.58
Current - Adjusted	2.28	2.29	2.19	2.43	2.21
Days Revenue in Accounts Receivable	42.66	43.50	41.12	42.51	44.10
Days Expenses in Accounts Payable	62.82	62.64	65.54	60.89	63.67
Days Operating Cash Available	58.41	65.51	67.55	67.51	68.26
Days Operating Cash Avail - Adjusted	59.06	65.51	67.55	67.51	68.26
Acid Test - Adjusted	.80	.84	.91	1.05	1.03
Quick - Adjusted	1.44	1.58	1.54	1.84	1.76
Cushion - Adjusted	4.66	5.41	6.48	4.82	5.26
Average Age of Plant	13.00	12.97	12.95	12.63	12.37
Remaining Useful Life	8.39	8.54	8.76	8.63	8.27
Debt to Capitalization	42.95	43.60	42.91	44.90	44.97
Equity Financing	.32	.31	.31	.25	.21
Debt Service Coverage	3.08	2.55	2.84	2.83	2.75
Capital Expense (%)	2.73	2.77	2.90	2.89	2.88
Long Term Debt to Net Fixed Assets	.67	.65	.68	.68	.65
Cash to Debt	.44	.71	.72	.76	.67
Cash Flow to Total Liabilities	12.35	11.14	10.46	9.89	9.30
Operating Margin (%)	1.55	1.50	2.18	1.61	2.11
Net Profit Margin (%)	2.56	1.79	2.40	2.36	2.83
Return on Total Assets (%)	3.12	1.95	2.77	2.73	2.95
Debt to Total Revenue (%)	33.48	31.46	31.78	31.70	31.06
Net Fixed Asset Turnover	2.25	2.19	2.21	2.13	2.21
Expense per Adj Admission	11,862	12,008	11,388	11,347	11,347
FTE per Adj Occupied Bed	5.48	5.53	5.57	5.53	5.43

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STATEWIDE RATIO REPORT - QUARTILES
For the Period Ending 06/30/14

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.18	1.70	2.45
Current - Adjusted	1.55	2.28	3.49
Days Revenue in Accounts Receivable	49.68	42.66	37.60
Days Expenses in Accounts Payable	96.83	62.82	53.00
Days Operating Cash Available	10.57	58.41	153.17
Days Operating Cash Avail - Adjusted	11.43	59.06	158.33
Acid Test - Adjusted	0.18	0.80	2.38
Quick - Adjusted	0.82	1.44	3.13
Cushion - Adjusted	0.60	4.66	15.97
Average Age of Plant	16.40	13.00	8.54
Remaining Useful Life	7.12	8.39	10.02
Debt to Capitalization	62.53	42.95	21.32
Equity Financing	0.16	0.32	0.53
Debt Service Coverage	1.92	3.08	5.73
Capital Expense (%)	3.95	2.73	1.87
Long Term Debt to Net Fixed Assets	0.94	0.67	0.27
Cash to Debt	0.14	0.44	1.34
Cash Flow to Total Liabilities	5.21	12.35	19.02
Operating Margin (%)	(1.50)	1.55	5.37
Net Profit Margin (%)	0.11	2.56	5.71
Return on Total Assets (%)	0.12	3.12	6.36
Debt to Total Revenue (%)	43.27	33.48	17.39
Net Fixed Asset Turnover	1.88	2.25	3.08
Expense per Adj Admission	13,168	11,862	10,512
FTE per Adj Occupied Bed	6.45	5.48	4.67

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