

BEDSIZE MEDIANS
For the Period Ending 03/31/16

Financial Ratio	<u>Under 300 Beds</u>	<u>300-499 Beds</u>	<u>500 + Beds</u>
# of Hospitals in Peer Group	20	18	15
Current	1.58	2.00	2.08
Current - Adjusted	1.94	2.22	3.55
Days Revenue in Accounts Receivable	41.10	45.69	40.32
Days Expenses in Accounts Payable	72.32	58.65	63.83
Days Operating Cash Available	35.80	29.61	161.06
Days Operating Cash Avail - Adjusted	35.80	30.21	161.35
Acid Test - Adjusted	.38	.41	2.36
Quick - Adjusted	1.48	1.29	2.99
Cushion - Adjusted	4.54	1.86	18.79
Average Age of Plant	13.02	13.38	12.27
Remaining Useful Life	8.05	7.70	8.78
Debt to Capitalization	38.52	52.55	34.81
Equity Financing	.28	.33	.50
Debt Service Coverage	2.86	3.58	5.34
Capital Expense (%)	2.94	3.66	2.51
Long Term Debt to Net Fixed Assets	.51	.98	.68
Cash to Debt	.78	.18	1.33
Cash Flow to Total Liabilities	8.74	18.22	17.59
Operating Margin (%)	2.18	6.62	5.05
Net Profit Margin (%)	2.06	6.42	5.05
Return on Total Assets (%)	2.10	7.26	5.15
Debt to Total Revenue (%)	27.36	33.75	30.85
Total Asset Turnover	2.28	2.95	2.16
Expense per Adj Admission	12,094	11,286	13,352
FTE per Adj Occupied Bed	5.19	5.30	5.12

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INCOME STATUS MEDIANS
For the Period Ending 03/31/16

Financial Ratio	<u>Lower Income</u> Population	<u>Middle Income</u> Population	<u>Upper Income</u> Population
# of Hospitals in Peer Group	12	22	19
Current	1.46	1.79	2.05
Current - Adjusted	1.70	2.36	3.18
Days Revenue in Accounts Receivable	42.34	39.89	44.65
Days Expenses in Accounts Payable	92.09	64.81	57.36
Days Operating Cash Available	42.93	34.50	104.78
Days Operating Cash Avail - Adjusted	42.93	35.15	109.75
Acid Test - Adjusted	.35	.56	.67
Quick - Adjusted	1.04	1.46	1.72
Cushion - Adjusted	1.34	3.11	8.97
Average Age of Plant	11.62	14.27	12.69
Remaining Useful Life	8.10	7.49	8.78
Debt to Capitalization	51.98	39.36	39.92
Equity Financing	.25	.31	.40
Debt Service Coverage	3.32	2.96	4.55
Capital Expense (%)	3.50	2.91	2.44
Long Term Debt to Net Fixed Assets	.70	.60	.79
Cash to Debt	.77	.48	.45
Cash Flow to Total Liabilities	7.42	13.97	18.20
Operating Margin (%)	3.28	3.32	4.60
Net Profit Margin (%)	3.28	3.82	4.86
Return on Total Assets (%)	2.51	4.44	3.88
Debt to Total Revenue (%)	30.85	27.16	35.18
Net Fixed Asset Turnover	2.28	2.82	2.16
Expense per Adj Admission	13,183	11,824	11,633
FTE per Adj Occupied Bed	5.28	5.19	5.20

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REGION MEDIANS
For the Period Ending 03/31/16

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	8	8
Current	2.13	1.67	2.08	2.23	1.81	1.82
Current - Adjusted	2.13	1.79	2.08	2.53	3.45	3.35
Days Revenue in Accounts Receivable	46.52	49.31	39.58	42.05	44.70	34.39
Days Expenses in Accounts Payable	52.23	82.12	86.45	58.65	58.67	83.69
Days Operating Cash Available	60.44	26.12	12.01	61.72	166.30	171.79
Days Operating Cash Avail - Adjusted	64.34	26.12	12.01	61.77	166.44	172.60
Acid Test - Adjusted	.39	.37	.10	.98	1.54	1.97
Quick - Adjusted	1.75	1.22	.53	1.88	2.51	2.32
Cushion - Adjusted	5.31	1.87	1.18	3.85	17.20	4.69
Average Age of Plant	6.92	8.51	16.79	12.51	11.48	16.21
Remaining Useful Life	7.57	8.14	7.76	9.23	8.17	8.75
Debt to Capitalization	39.10	49.97	42.71	72.82	29.03	38.13
Equity Financing	.39	.29	.30	.18	.52	.44
Debt Service Coverage	4.53	2.21	3.64	2.62	5.21	4.04
Capital Expense (%)	2.65	3.94	2.51	2.70	3.12	3.22
Long Term Debt to Net Fixed Assets	.70	.72	.93	.78	.65	.59
Cash to Debt	.60	.30	.09	.44	1.50	1.15
Cash Flow to Total Liabilities	16.01	11.25	12.13	8.91	18.49	13.91
Operating Margin (%)	4.41	4.35	4.53	2.46	6.81	3.72
Net Profit Margin (%)	4.71	4.14	4.52	2.36	5.84	4.19
Return on Total Assets (%)	4.51	3.53	5.27	1.98	4.99	4.49
Debt to Total Revenue (%)	31.46	29.52	28.63	36.90	33.70	37.11
Net Fixed Asset Turnover	2.27	2.59	3.54	2.16	2.16	2.17
Expense per Adj Admission	12,128	14,598	12,297	12,171	11,690	11,577
FTE per Adj Occupied Bed	5.75	5.67	5.10	5.73	4.72	4.73

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TEACHING STATUS MEDIANS
For the Period Ending 03/31/16

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	17	17	19
Current	1.64	2.03	1.98
Current - Adjusted	2.42	3.13	2.30
Days Revenue in Accounts Receivable	44.33	42.13	40.32
Days Expenses in Accounts Payable	81.39	80.93	54.48
Days Operating Cash Available	24.47	50.72	36.67
Days Operating Cash Avail - Adjusted	24.47	50.72	36.67
Acid Test - Adjusted	.30	.72	.60
Quick - Adjusted	1.59	1.37	1.72
Cushion - Adjusted	1.51	5.06	4.16
Average Age of Plant	13.94	12.27	11.55
Remaining Useful Life	8.01	8.78	8.22
Debt to Capitalization	38.36	48.70	51.75
Equity Financing	.38	.35	.32
Debt Service Coverage	2.86	3.64	3.34
Capital Expense (%)	3.32	3.12	2.70
Long Term Debt to Net Fixed Assets	.46	.77	.81
Cash to Debt	.66	1.08	.43
Cash Flow to Total Liabilities	9.79	12.62	16.97
Operating Margin (%)	2.59	4.53	4.98
Net Profit Margin (%)	2.59	4.62	5.37
Return on Total Assets (%)	2.27	3.88	4.70
Debt to Total Revenue (%)	27.16	35.44	33.44
Net Fixed Asset Turnover	2.33	2.31	3.08
Expense per Adj Admission	10,740	13,592	11,782
FTE per Adj Occupied Bed	4.88	5.40	5.79

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STATEWIDE RATIO REPORT - QUARTILES
For the Period Ending 03/31/16

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.28	1.96	2.71
Current - Adjusted	1.63	2.42	3.50
Days Revenue in Accounts Receivable	51.13	42.13	35.57
Days Expenses in Accounts Payable	102.05	63.24	52.19
Days Operating Cash Available	8.32	43.97	167.33
Days Operating Cash Avail - Adjusted	8.92	43.97	169.20
Acid Test - Adjusted	0.05	0.58	2.31
Quick - Adjusted	0.70	1.59	2.90
Cushion - Adjusted	0.45	4.16	18.49
Average Age of Plant	17.02	12.75	6.98
Remaining Useful Life	6.62	8.06	9.98
Debt to Capitalization	55.69	42.71	27.36
Equity Financing	0.21	0.35	0.52
Debt Service Coverage	2.06	3.58	5.61
Capital Expense (%)	4.51	3.12	1.87
Long Term Debt to Net Fixed Assets	0.97	0.72	0.51
Cash to Debt	0.09	0.56	1.50
Cash Flow to Total Liabilities	6.71	12.13	21.34
Operating Margin (%)	0.78	4.10	7.83
Net Profit Margin (%)	1.07	4.38	7.66
Return on Total Assets (%)	0.98	3.88	7.61
Debt to Total Revenue (%)	41.20	32.90	22.24
Net Fixed Asset Turnover	1.95	2.33	3.26
Expense per Adj Admission	13,840	11,918	10,819
FTE per Adj Occupied Bed	5.93	5.20	4.68

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Financial Ratio	Period Ending <u>03/31/16</u>	Period Ending <u>12/31/15</u>	Period Ending <u>09/30/15</u>	Period Ending <u>06/30/15</u>	Period Ending <u>03/31/15</u>
# of Hospitals in Peer Group	53	53	54	54	54
Current	1.96	1.88	1.84	1.84	1.95
Current - Adjusted	2.42	2.33	2.39	2.38	2.30
Days Revenue in Accounts Receivable	42.13	41.84	42.85	41.66	43.74
Days Expenses in Accounts Payable	63.24	67.41	63.59	64.52	64.22
Days Operating Cash Available	43.97	57.08	53.80	56.94	59.79
Days Operating Cash Avail - Adjusted	43.97	57.08	54.42	56.98	59.84
Acid Test - Adjusted	.58	.69	.72	.63	.84
Quick - Adjusted	1.59	1.40	1.55	1.51	1.76
Cushion - Adjusted	4.16	4.54	4.82	4.44	4.69
Average Age of Plant	12.75	13.38	13.28	12.79	12.77
Remaining Useful Life	8.06	8.74	8.68	8.58	8.73
Debt to Capitalization	42.71	48.17	49.74	48.11	48.57
Equity Financing	.35	.32	.32	.31	.30
Debt Service Coverage	3.58	4.54	4.10	3.98	3.87
Capital Expense (%)	3.12	2.89	2.89	2.93	2.99
Long Term Debt to Net Fixed Assets	.72	.73	.72	.74	.73
Cash to Debt	.56	.51	.49	.43	.46
Cash Flow to Total Liabilities	12.13	13.90	13.77	13.71	12.75
Operating Margin (%)	4.10	5.24	4.29	4.51	2.72
Net Profit Margin (%)	4.38	5.35	4.62	4.77	3.89
Return on Total Assets (%)	3.88	4.82	4.73	4.79	3.63
Debt to Total Revenue (%)	32.90	34.15	34.01	34.50	34.82
Net Fixed Asset Turnover	2.33	2.24	2.19	2.23	2.18
Expense per Adj Admission	11,918	12,124	11,944	12,004	12,183
FTE per Adj Occupied Bed	5.20	5.51	5.43	5.43	5.32

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