

STATEWIDE MEDIANS
For the Period Ending: 09/30/19

Financial Ratio	Period Ending <u>09/30/19</u>	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>
# of Hospitals in Peer Group	30	30	30	30	30
Current	1.85	1.83	1.94	1.52	1.76
Current - Adjusted	3.04	3.16	2.83	2.50	2.95
Days Revenue in Accounts Receivable	47.40	45.57	45.30	44.65	46.64
Days Expenses in Accounts Payable	63.40	65.29	63.61	62.92	58.59
Days Operating Cash Available	112.18	112.43	111.05	97.44	110.39
Days Operating Cash Avail - Adjusted	117.22	117.59	116.15	99.63	115.64
Acid Test - Adjusted	1.84	1.71	1.80	1.58	1.89
Quick - Adjusted	2.48	2.28	2.46	2.15	2.57
Cushion - Adjusted	8.98	7.98	8.76	6.18	10.36
Average Age of Plant	11.87	11.71	11.48	11.89	11.82
Remaining Useful Life	8.44	8.64	8.92	9.45	8.90
Debt to Capitalization	31.22	30.88	33.00	33.03	32.82
Equity Financing	.49	.49	.49	.48	.51
Debt Service Coverage	2.62	2.60	3.36	3.42	3.96
Capital Expense (%)	2.79	2.79	2.68	2.75	2.78
Long Term Debt to Net Fixed Assets	.71	.74	.75	.73	.70
Cash to Debt	1.37	1.32	1.29	1.24	1.24
Cash Flow to Total Liabilities	15.72	18.27	16.11	16.31	16.50
Operating Margin (%)	3.66	3.68	2.70	3.28	2.95
Net Profit Margin (%)	5.37	5.30	3.74	4.03	4.28
Return on Total Assets (%)	4.33	4.64	3.24	3.45	3.34
Debt to Total Revenue (%)	29.09	31.22	31.50	31.38	31.81
Net Fixed Asset Turnover	2.24	2.23	2.22	2.09	2.11
Expense per Adj Admission	12,456	12,272	12,716	12,567	12,198
FTE per Adj Occupied Bed	5.50	5.49	5.56	5.59	5.44

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TEACHING STATUS MEDIANS
For the Period Ending 09/30/19

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	7	11	12
Current	1.14	1.57	2.02
Current - Adjusted	3.50	2.93	2.08
Days Revenue in Accounts Receivable	49.77	43.98	48.44
Days Expenses in Accounts Payable	69.43	63.27	59.92
Days Operating Cash Available	103.77	169.28	51.14
Days Operating Cash Avail - Adjusted	107.79	169.28	51.14
Acid Test - Adjusted	1.72	1.96	.84
Quick - Adjusted	2.49	2.59	1.78
Cushion - Adjusted	3.71	23.68	2.55
Average Age of Plant	14.30	11.91	10.05
Remaining Useful Life	6.73	9.55	8.05
Debt to Capitalization	24.45	36.22	27.66
Equity Financing	.57	.46	.50
Debt Service Coverage	2.07	6.31	2.45
Capital Expense (%)	3.14	2.54	3.35
Long Term Debt to Net Fixed Assets	.43	.72	.70
Cash to Debt	1.49	1.37	.86
Cash Flow to Total Liabilities	28.74	14.74	14.65
Operating Margin (%)	9.80	4.02	2.76
Net Profit Margin (%)	8.72	5.08	4.33
Return on Total Assets (%)	7.33	4.09	3.41
Debt to Total Revenue (%)	17.89	36.66	29.09
Net Fixed Asset Turnover	3.33	2.08	2.27
Expense per Adj Admission	9,865	14,309	12,897
FTE per Adj Occupied Bed	4.98	5.87	5.39

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INCOME STATUS MEDIANS
For the Period Ending 09/30/19

Financial Ratio	<u>Lower Income</u> <u>Population</u>	<u>Middle Income</u> <u>Population</u>	<u>Upper Income</u> <u>Population</u>
# of Hospitals in Peer Group	7	12	11
Current	1.97	1.24	1.99
Current - Adjusted	2.93	2.43	3.72
Days Revenue in Accounts Receivable	45.34	49.94	43.69
Days Expenses in Accounts Payable	61.88	80.90	54.16
Days Operating Cash Available	120.59	110.89	103.77
Days Operating Cash Avail - Adjusted	126.64	110.89	107.79
Acid Test - Adjusted	1.96	1.36	1.72
Quick - Adjusted	2.47	2.14	2.49
Cushion - Adjusted	13.10	3.89	11.25
Average Age of Plant	12.17	11.40	11.96
Remaining Useful Life	8.79	8.42	8.39
Debt to Capitalization	61.61	27.73	30.06
Equity Financing	.26	.46	.56
Debt Service Coverage	2.42	2.07	6.31
Capital Expense (%)	2.60	5.85	2.62
Long Term Debt to Net Fixed Assets	.96	.69	.63
Cash to Debt	.77	1.79	1.48
Cash Flow to Total Liabilities	7.39	16.90	22.37
Operating Margin (%)	.29	3.98	4.79
Net Profit Margin (%)	1.28	7.29	5.08
Return on Total Assets (%)	1.27	6.55	5.48
Debt to Total Revenue (%)	41.70	28.63	22.44
Net Fixed Asset Turnover	2.59	2.38	2.17
Expense per Adj Admission	14,188	14,429	11,392
FTE per Adj Occupied Bed	5.29	5.87	5.50

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REGION MEDIANS
For the Period Ending 09/30/19

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	2.38	1.86	1.97	1.93	1.31	1.11
Current - Adjusted	3.89	2.02	3.21	2.27	3.15	4.37
Days Revenue in Accounts Receivable	39.58	68.34	44.06	45.38	48.64	40.09
Days Expenses in Accounts Payable	58.54	99.53	51.54	58.43	80.90	65.68
Days Operating Cash Available	184.04	36.01	150.34	73.63	186.31	227.75
Days Operating Cash Avail - Adjusted	187.07	36.01	159.41	73.63	186.46	233.51
Acid Test - Adjusted	2.89	.39	2.18	1.20	2.26	3.32
Quick - Adjusted	3.49	1.48	2.79	1.99	2.72	3.98
Cushion - Adjusted	25.48	.74	18.98	5.33	34.93	23.68
Average Age of Plant	12.89	8.14	20.04	14.57	10.50	19.00
Remaining Useful Life	8.96	7.72	8.26	9.45	9.36	9.36
Debt to Capitalization	45.84	24.45	32.28	57.13	30.72	30.38
Equity Financing	.39	.46	.50	.31	.50	.59
Debt Service Coverage	5.07	1.99	2.42	3.29	7.68	2.80
Capital Expense (%)	2.17	5.00	1.96	3.98	2.73	2.90
Long Term Debt to Net Fixed Assets	.84	.61	1.05	.70	.70	.56
Cash to Debt	1.39	.57	1.01	.54	1.71	2.23
Cash Flow to Total Liabilities	12.02	19.19	14.38	11.68	14.26	19.85
Operating Margin (%)	2.20	5.66	1.70	2.55	4.68	4.93
Net Profit Margin (%)	3.18	5.66	5.24	2.80	6.64	9.67
Return on Total Assets (%)	2.55	5.78	4.50	2.08	4.13	7.50
Debt to Total Revenue (%)	36.39	17.89	33.34	45.85	46.64	29.18
Net Fixed Asset Turnover	2.07	3.29	2.90	1.75	1.74	1.96
Expense per Adj Admission	16,677	17,055	13,338	11,655	11,694	11,650
FTE per Adj Occupied Bed	6.45	5.87	5.29	6.42	5.03	4.98

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BEDSIZE MEDIANS
For the Period Ending 09/30/19

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	1.86	1.97	1.70
Current - Adjusted	3.15	2.06	4.27
Days Revenue in Accounts Receivable	49.77	48.98	44.29
Days Expenses in Accounts Payable	75.15	56.41	63.40
Days Operating Cash Available	50.70	49.77	228.91
Days Operating Cash Avail - Adjusted	50.70	49.77	233.92
Acid Test - Adjusted	.65	.77	3.31
Quick - Adjusted	2.33	1.59	4.01
Cushion - Adjusted	3.71	3.70	36.83
Average Age of Plant	12.64	14.30	11.81
Remaining Useful Life	7.77	7.72	9.83
Debt to Capitalization	30.38	28.34	34.08
Equity Financing	.44	.49	.51
Debt Service Coverage	1.76	2.27	7.68
Capital Expense (%)	3.14	3.64	2.20
Long Term Debt to Net Fixed Assets	.43	.71	.72
Cash to Debt	1.53	.54	1.64
Cash Flow to Total Liabilities	14.78	8.85	20.51
Operating Margin (%)	2.74	2.36	4.75
Net Profit Margin (%)	4.76	1.82	8.31
Return on Total Assets (%)	4.48	1.82	6.01
Debt to Total Revenue (%)	24.28	23.98	37.17
Total Asset Turnover	2.36	3.21	2.01
Expense per Adj Admission	11,650	13,338	14,188
FTE per Adj Occupied Bed	5.50	5.48	5.55

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STATEWIDE RATIO REPORT - QUARTILES
For the Period Ending 09/30/19

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.13	1.85	2.11
Current - Adjusted	1.97	3.04	4.44
Days Revenue in Accounts Receivable	53.19	47.40	40.09
Days Expenses in Accounts Payable	99.53	63.40	53.29
Days Operating Cash Available	36.70	112.18	247.49
Days Operating Cash Avail - Adjusted	36.70	117.22	247.49
Acid Test - Adjusted	0.44	1.84	3.55
Quick - Adjusted	1.41	2.48	4.17
Cushion - Adjusted	1.16	8.98	35.81
Average Age of Plant	16.19	11.87	7.49
Remaining Useful Life	7.00	8.44	10.27
Debt to Capitalization	42.36	31.22	23.34
Equity Financing	0.26	0.49	0.57
Debt Service Coverage	1.54	2.62	7.68
Capital Expense (%)	5.00	2.79	1.81
Long Term Debt to Net Fixed Assets	0.94	0.71	0.44
Cash to Debt	0.22	1.37	2.14
Cash Flow to Total Liabilities	7.59	15.72	22.96
Operating Margin (%)	0.29	3.66	8.46
Net Profit Margin (%)	1.63	5.37	9.67
Return on Total Assets (%)	1.29	4.33	7.62
Debt to Total Revenue (%)	43.66	29.09	19.07
Net Fixed Asset Turnover	1.74	2.24	3.33
Expense per Adj Admission	16,834	12,456	10,576
FTE per Adj Occupied Bed	6.45	5.50	4.89

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