

STATEWIDE RATIO REPORT - QUARTILES  
For the Period Ending 12/31/17

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.14	1.81	2.44
Current - Adjusted	1.81	2.89	4.59
Days Revenue in Accounts Receivable	56.20	42.41	37.68
Days Expenses in Accounts Payable	81.67	62.94	49.33
Days Operating Cash Available	46.46	112.02	225.74
Days Operating Cash Avail - Adjusted	46.46	114.40	228.85
Acid Test - Adjusted	0.56	1.79	3.45
Quick - Adjusted	1.38	2.36	4.30
Cushion - Adjusted	1.52	9.64	27.65
Average Age of Plant	15.55	12.42	9.25
Remaining Useful Life	7.78	8.83	10.36
Debt to Capitalization	46.76	32.97	24.00
Equity Financing	0.21	0.48	0.55
Debt Service Coverage	1.56	3.21	6.35
Capital Expense (%)	4.82	3.06	2.15
Long Term Debt to Net Fixed Assets	0.88	0.71	0.45
Cash to Debt	0.51	1.33	1.87
Cash Flow to Total Liabilities	7.15	17.21	28.09
Operating Margin (%)	-0.53	3.78	10.00
Net Profit Margin (%)	0.35	4.61	11.14
Return on Total Assets (%)	0.28	4.22	9.49
Debt to Total Revenue (%)	36.32	29.64	20.12
Net Fixed Asset Turnover	1.82	2.14	3.03
Expense per Adj Admission	14,752	12,589	10,318
FTE per Adj Occupied Bed	6.41	5.46	4.63

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TEACHING STATUS MEDIANS  
For the Period Ending 12/31/17

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	7	12	13
Current	1.52	1.76	2.00
Current - Adjusted	2.68	3.72	2.47
Days Revenue in Accounts Receivable	42.48	42.99	42.29
Days Expenses in Accounts Payable	62.04	64.00	63.19
Days Operating Cash Available	103.25	132.31	66.86
Days Operating Cash Avail - Adjusted	108.02	134.89	66.86
Acid Test - Adjusted	1.55	2.75	1.01
Quick - Adjusted	2.26	3.45	2.11
Cushion - Adjusted	2.74	16.45	13.85
Average Age of Plant	15.02	12.60	11.22
Remaining Useful Life	8.36	9.71	8.32
Debt to Capitalization	1.19	35.10	33.39
Equity Financing	.54	.49	.45
Debt Service Coverage	3.07	2.77	4.08
Capital Expense (%)	3.53	2.61	3.60
Long Term Debt to Net Fixed Assets	.02	.68	.75
Cash to Debt	1.14	1.71	.68
Cash Flow to Total Liabilities	18.96	18.64	12.97
Operating Margin (%)	10.77	4.95	1.88
Net Profit Margin (%)	11.01	6.03	3.57
Return on Total Assets (%)	8.81	5.65	2.34
Debt to Total Revenue (%)	23.25	33.23	32.30
Net Fixed Asset Turnover	1.90	2.13	2.72
Expense per Adj Admission	9,275	14,160	12,589
FTE per Adj Occupied Bed	4.64	5.43	5.92

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**REGION MEDIANS**  
For the Period Ending 12/31/17

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	10	4	5	6	5
Current	2.81	1.54	2.44	2.00	1.91	.95
Current - Adjusted	4.72	1.65	3.23	2.08	4.23	3.11
Days Revenue in Accounts Receivable	44.90	53.39	49.70	42.29	43.18	36.86
Days Expenses in Accounts Payable	51.03	79.81	51.62	63.45	57.77	74.43
Days Operating Cash Available	198.26	54.49	150.99	84.06	186.75	198.78
Days Operating Cash Avail - Adjusted	200.84	54.49	160.35	84.06	186.90	204.99
Acid Test - Adjusted	3.58	.42	2.06	1.15	3.22	2.54
Quick - Adjusted	4.34	1.26	2.93	1.84	3.88	2.91
Cushion - Adjusted	27.67	1.08	16.68	4.44	29.58	16.26
Average Age of Plant	12.83	11.15	21.45	12.44	11.82	15.55
Remaining Useful Life	9.25	7.78	8.95	11.02	9.56	10.25
Debt to Capitalization	49.72	30.74	36.77	82.76	28.29	27.69
Equity Financing	.37	.45	.47	.11	.51	.56
Debt Service Coverage	6.00	1.74	4.68	4.08	5.43	4.38
Capital Expense (%)	2.10	4.93	2.37	3.60	2.71	3.53
Long Term Debt to Net Fixed Assets	.96	.62	1.36	.75	.58	.44
Cash to Debt	1.31	.51	1.04	.68	1.78	2.53
Cash Flow to Total Liabilities	12.41	27.56	16.64	12.97	15.42	18.96
Operating Margin (%)	2.13	6.31	3.36	1.88	3.09	6.33
Net Profit Margin (%)	3.59	8.12	7.08	2.58	4.12	9.58
Return on Total Assets (%)	2.81	7.35	5.65	2.26	4.17	8.95
Debt to Total Revenue (%)	40.41	23.25	34.84	35.58	28.39	34.65
Net Fixed Asset Turnover	2.13	2.81	2.81	2.04	1.77	1.88
Expense per Adj Admission	14,596	14,099	11,626	12,814	13,318	10,375
FTE per Adj Occupied Bed	6.23	5.61	5.28	6.38	5.49	4.78

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INCOME STATUS MEDIANS  
For the Period Ending 12/31/17

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	11	13
Current	2.14	1.42	2.03
Current - Adjusted	2.92	2.68	3.28
Days Revenue in Accounts Receivable	55.83	42.48	39.39
Days Expenses in Accounts Payable	59.70	79.28	54.00
Days Operating Cash Available	103.92	186.45	103.25
Days Operating Cash Avail - Adjusted	106.50	186.45	108.02
Acid Test - Adjusted	1.66	2.03	1.55
Quick - Adjusted	2.45	2.45	2.26
Cushion - Adjusted	16.48	4.74	10.41
Average Age of Plant	13.15	10.96	12.44
Remaining Useful Life	9.02	9.39	8.66
Debt to Capitalization	36.54	31.42	33.39
Equity Financing	.21	.49	.54
Debt Service Coverage	1.83	4.38	4.44
Capital Expense (%)	2.80	3.53	3.00
Long Term Debt to Net Fixed Assets	.91	.75	.67
Cash to Debt	1.22	1.67	.93
Cash Flow to Total Liabilities	5.88	18.96	19.85
Operating Margin (%)	(.51)	5.01	5.28
Net Profit Margin (%)	(.20)	6.56	7.17
Return on Total Assets (%)	(.25)	5.69	8.81
Debt to Total Revenue (%)	33.79	32.30	24.45
Net Fixed Asset Turnover	2.38	2.25	2.03
Expense per Adj Admission	14,580	14,368	11,563
FTE per Adj Occupied Bed	5.46	6.10	5.10

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STATEWIDE MEDIANS  
For the Period Ending: 12/31/17

Financial Ratio	Period Ending <u>12/31/17</u>	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>
# of Hospitals in Peer Group	32	33	33	33	33
Current	1.81	1.81	1.87	1.94	1.97
Current - Adjusted	2.89	3.00	2.71	3.17	2.88
Days Revenue in Accounts Receivable	42.41	42.41	41.49	42.28	43.93
Days Expenses in Accounts Payable	62.94	60.77	58.15	59.49	62.07
Days Operating Cash Available	112.02	105.04	102.36	143.10	145.37
Days Operating Cash Avail - Adjusted	114.40	109.81	107.09	148.68	145.37
Acid Test - Adjusted	1.79	1.67	1.61	1.73	1.81
Quick - Adjusted	2.36	2.37	2.31	2.31	2.23
Cushion - Adjusted	9.64	8.08	8.70	6.51	7.47
Average Age of Plant	12.42	12.16	12.10	11.61	12.33
Remaining Useful Life	8.83	8.47	8.47	8.29	8.85
Debt to Capitalization	32.97	34.62	34.91	39.11	40.26
Equity Financing	.48	.46	.44	.41	.40
Debt Service Coverage	3.21	3.68	3.73	3.45	3.71
Capital Expense (%)	3.06	3.00	2.97	2.86	3.33
Long Term Debt to Net Fixed Assets	.71	.69	.68	.68	.67
Cash to Debt	1.33	1.21	1.26	1.11	1.13
Cash Flow to Total Liabilities	17.21	18.32	19.00	15.94	17.70
Operating Margin (%)	3.78	3.71	4.56	3.98	3.39
Net Profit Margin (%)	4.61	4.27	5.27	5.51	5.54
Return on Total Assets (%)	4.22	4.78	5.52	4.26	4.62
Debt to Total Revenue (%)	29.64	27.40	27.54	28.19	29.65
Net Fixed Asset Turnover	2.14	2.17	2.26	2.23	2.08
Expense per Adj Admission	12,589	12,683	12,841	12,811	12,251
FTE per Adj Occupied Bed	5.46	5.51	5.43	5.27	5.43

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**BEDSIZE MEDIANS**  
For the Period Ending 12/31/17

Financial Ratio	<u>Under 300 Beds</u>	<u>300-499 Beds</u>	<u>500 + Beds</u>
# of Hospitals in Peer Group	10	11	11
Current	1.47	2.03	1.94
Current - Adjusted	1.81	2.40	4.26
Days Revenue in Accounts Receivable	44.92	46.77	40.02
Days Expenses in Accounts Payable	79.44	62.68	61.09
Days Operating Cash Available	66.56	66.86	187.05
Days Operating Cash Avail - Adjusted	66.56	66.86	187.36
Acid Test - Adjusted	.69	1.01	3.39
Quick - Adjusted	1.38	1.84	3.97
Cushion - Adjusted	4.57	4.13	35.28
Average Age of Plant	11.52	15.02	12.51
Remaining Useful Life	8.15	8.57	9.84
Debt to Capitalization	28.34	49.31	30.14
Equity Financing	.35	.41	.53
Debt Service Coverage	1.76	3.14	7.15
Capital Expense (%)	3.88	3.60	2.69
Long Term Debt to Net Fixed Assets	.45	.77	.64
Cash to Debt	1.58	.44	1.84
Cash Flow to Total Liabilities	11.63	12.97	23.34
Operating Margin (%)	(.53)	2.67	5.90
Net Profit Margin (%)	1.47	3.78	9.58
Return on Total Assets (%)	1.79	2.63	6.49
Debt to Total Revenue (%)	21.84	30.19	34.65
Total Asset Turnover	2.41	2.72	1.94
Expense per Adj Admission	12,373	12,814	12,951
FTE per Adj Occupied Bed	5.32	5.46	5.60

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