

STATEWIDE RATIO REPORT - QUARTILES  
For the Period Ending 09/30/16

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.35	1.99	2.61
Current - Adjusted	1.85	2.71	3.92
Days Revenue in Accounts Receivable	54.82	42.72	36.38
Days Expenses in Accounts Payable	72.48	58.34	49.08
Days Operating Cash Available	13.08	70.68	192.32
Days Operating Cash Avail - Adjusted	13.15	70.68	193.98
Acid Test - Adjusted	0.14	1.47	2.88
Quick - Adjusted	1.27	2.37	3.67
Cushion - Adjusted	0.63	5.25	20.41
Average Age of Plant	15.70	12.35	6.36
Remaining Useful Life	6.96	8.68	10.48
Debt to Capitalization	58.65	44.79	28.15
Equity Financing	0.22	0.39	0.53
Debt Service Coverage	2.14	3.67	6.25
Capital Expense (%)	4.47	3.15	2.17
Long Term Debt to Net Fixed Assets	1.03	0.73	0.50
Cash to Debt	0.16	0.57	1.76
Cash Flow to Total Liabilities	9.15	17.86	22.47
Operating Margin (%)	1.43	4.35	8.09
Net Profit Margin (%)	2.36	5.15	8.80
Return on Total Assets (%)	1.45	4.42	7.71
Debt to Total Revenue (%)	41.22	34.15	23.26
Net Fixed Asset Turnover	1.95	2.36	3.02
Expense per Adj Admission	13,684	11,887	10,690
FTE per Adj Occupied Bed	6.15	5.24	4.64

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TEACHING STATUS MEDIANS  
For the Period Ending 09/30/16

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	13	14	19
Current	1.83	1.97	2.04
Current - Adjusted	2.49	3.61	2.63
Days Revenue in Accounts Receivable	45.98	42.50	41.32
Days Expenses in Accounts Payable	57.22	61.99	57.79
Days Operating Cash Available	28.40	175.76	42.32
Days Operating Cash Avail - Adjusted	28.40	176.22	42.32
Acid Test - Adjusted	.23	2.81	.69
Quick - Adjusted	1.94	3.24	2.38
Cushion - Adjusted	.90	12.35	5.60
Average Age of Plant	13.98	11.26	10.07
Remaining Useful Life	8.09	9.09	9.07
Debt to Capitalization	19.72	40.44	52.15
Equity Financing	.40	.41	.36
Debt Service Coverage	3.29	5.18	3.67
Capital Expense (%)	3.31	2.87	2.99
Long Term Debt to Net Fixed Assets	.31	.79	.80
Cash to Debt	.59	1.42	.48
Cash Flow to Total Liabilities	21.41	16.91	17.27
Operating Margin (%)	4.32	4.39	4.37
Net Profit Margin (%)	5.14	6.00	4.92
Return on Total Assets (%)	4.11	5.13	4.30
Debt to Total Revenue (%)	27.22	33.98	34.97
Net Fixed Asset Turnover	2.45	2.19	2.95
Expense per Adj Admission	11,018	13,456	11,887
FTE per Adj Occupied Bed	5.10	4.88	5.74

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**REGION MEDIANS**  
For the Period Ending 09/30/16

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	5	11	7	10	8	5
Current	2.22	1.94	2.07	1.95	1.96	.92
Current - Adjusted	2.71	1.94	2.11	2.35	3.77	3.62
Days Revenue in Accounts Receivable	49.52	42.64	45.98	39.11	44.02	38.07
Days Expenses in Accounts Payable	46.05	63.47	54.64	59.43	56.85	72.48
Days Operating Cash Available	18.50	28.40	50.44	62.52	139.36	266.10
Days Operating Cash Avail - Adjusted	25.17	28.40	50.44	62.52	139.92	266.10
Acid Test - Adjusted	.56	.38	.98	1.01	2.78	3.06
Quick - Adjusted	2.38	1.56	1.82	1.88	3.48	3.44
Cushion - Adjusted	2.76	1.38	13.44	5.41	15.29	23.11
Average Age of Plant	10.65	10.35	16.14	12.56	11.90	15.73
Remaining Useful Life	8.13	6.91	8.17	10.19	8.36	10.48
Debt to Capitalization	37.05	47.86	43.02	59.66	29.37	35.88
Equity Financing	.46	.32	.38	.19	.54	.48
Debt Service Coverage	5.26	3.30	1.03	3.27	6.24	3.51
Capital Expense (%)	3.07	3.19	3.17	2.40	2.84	3.17
Long Term Debt to Net Fixed Assets	.64	.74	1.03	.73	.70	.66
Cash to Debt	.12	.42	.27	.50	1.59	2.02
Cash Flow to Total Liabilities	22.56	15.37	8.91	11.67	21.77	17.27
Operating Margin (%)	7.78	2.88	1.50	2.74	6.53	6.86
Net Profit Margin (%)	7.83	3.28	3.04	2.51	7.09	7.13
Return on Total Assets (%)	7.84	3.78	2.24	3.28	5.98	5.32
Debt to Total Revenue (%)	34.04	27.50	34.58	39.60	30.70	38.75
Net Fixed Asset Turnover	2.33	2.78	2.76	2.18	2.03	1.97
Expense per Adj Admission	11,018	14,843	11,201	12,082	12,300	9,868
FTE per Adj Occupied Bed	6.15	5.64	5.14	5.83	4.59	4.99

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INCOME STATUS MEDIANS  
For the Period Ending 09/30/16

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	10	20	16
Current	2.27	1.83	2.11
Current - Adjusted	2.95	2.66	3.31
Days Revenue in Accounts Receivable	48.49	42.61	41.75
Days Expenses in Accounts Payable	56.56	60.25	57.51
Days Operating Cash Available	54.55	70.10	118.00
Days Operating Cash Avail - Adjusted	54.55	70.10	120.53
Acid Test - Adjusted	1.35	1.10	1.87
Quick - Adjusted	2.46	2.36	2.62
Cushion - Adjusted	7.20	4.88	8.55
Average Age of Plant	11.92	10.07	12.56
Remaining Useful Life	8.15	8.58	9.08
Debt to Capitalization	45.08	45.17	41.91
Equity Financing	.31	.35	.47
Debt Service Coverage	2.62	3.29	5.11
Capital Expense (%)	3.99	3.12	2.36
Long Term Debt to Net Fixed Assets	.66	.82	.69
Cash to Debt	.72	.57	.96
Cash Flow to Total Liabilities	9.93	18.90	19.50
Operating Margin (%)	2.19	5.48	5.81
Net Profit Margin (%)	3.16	6.98	6.01
Return on Total Assets (%)	2.99	5.63	5.36
Debt to Total Revenue (%)	30.70	34.42	33.37
Net Fixed Asset Turnover	2.34	2.86	2.17
Expense per Adj Admission	12,526	12,351	11,433
FTE per Adj Occupied Bed	4.97	5.62	5.40

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**BEDSIZE MEDIANS**  
For the Period Ending 09/30/16

Financial Ratio	<u>Under 300 Beds</u>	<u>300-499 Beds</u>	<u>500 + Beds</u>
# of Hospitals in Peer Group	17	16	13
Current	1.94	2.07	1.87
Current - Adjusted	2.49	2.09	3.92
Days Revenue in Accounts Receivable	42.42	48.18	38.58
Days Expenses in Accounts Payable	56.46	57.51	60.50
Days Operating Cash Available	28.40	34.72	193.98
Days Operating Cash Avail - Adjusted	28.40	34.72	193.98
Acid Test - Adjusted	.56	.58	3.04
Quick - Adjusted	1.94	1.75	3.67
Cushion - Adjusted	2.76	5.04	22.18
Average Age of Plant	12.77	13.07	11.08
Remaining Useful Life	8.17	7.67	9.29
Debt to Capitalization	37.25	51.08	33.07
Equity Financing	.34	.37	.48
Debt Service Coverage	3.20	3.18	5.88
Capital Expense (%)	3.17	4.06	2.70
Long Term Debt to Net Fixed Assets	.50	.95	.67
Cash to Debt	.65	.20	1.74
Cash Flow to Total Liabilities	13.48	19.52	18.45
Operating Margin (%)	2.88	7.43	6.56
Net Profit Margin (%)	3.28	7.27	6.85
Return on Total Assets (%)	3.78	6.07	6.01
Debt to Total Revenue (%)	26.04	34.91	33.37
Total Asset Turnover	2.45	2.68	2.08
Expense per Adj Admission	11,736	11,251	12,903
FTE per Adj Occupied Bed	5.37	5.39	5.12

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STATEWIDE MEDIANS  
For the Period Ending: 09/30/16

Financial Ratio	Period Ending <u>09/30/16</u>	Period Ending <u>06/30/16</u>	Period Ending <u>03/31/16</u>	Period Ending <u>12/31/15</u>	Period Ending <u>09/30/15</u>
# of Hospitals in Peer Group	46	51	52	52	53
Current	1.99	1.98	1.97	1.83	1.82
Current - Adjusted	2.71	2.81	2.43	2.26	2.32
Days Revenue in Accounts Receivable	42.72	41.96	41.96	41.76	42.30
Days Expenses in Accounts Payable	58.34	60.57	62.47	68.02	63.78
Days Operating Cash Available	70.68	48.13	40.76	52.59	47.21
Days Operating Cash Avail - Adjusted	70.68	48.13	40.81	53.16	47.21
Acid Test - Adjusted	1.47	.73	.59	.65	.71
Quick - Adjusted	2.37	1.79	1.62	1.39	1.51
Cushion - Adjusted	5.62	4.91	3.54	4.33	4.68
Average Age of Plant	12.35	12.86	12.72	13.37	13.18
Remaining Useful Life	8.68	8.24	8.08	8.87	8.71
Debt to Capitalization	44.79	46.76	45.46	48.47	50.18
Equity Financing	.39	.37	.35	.32	.31
Debt Service Coverage	3.88	4.47	3.53	4.55	4.12
Capital Expense (%)	3.15	2.99	3.14	2.95	2.92
Long Term Debt to Net Fixed Assets	.73	.69	.70	.72	.71
Cash to Debt	.65	.50	.54	.49	.49
Cash Flow to Total Liabilities	17.86	19.08	12.37	14.39	13.89
Operating Margin (%)	4.35	5.64	4.10	5.25	4.43
Net Profit Margin (%)	5.15	5.67	4.45	5.46	4.70
Return on Total Assets (%)	4.42	5.29	4.01	4.87	5.07
Debt to Total Revenue (%)	33.71	31.19	32.37	33.98	33.97
Net Fixed Asset Turnover	2.36	2.40	2.33	2.25	2.20
Expense per Adj Admission	11,887	12,172	11,904	12,023	11,901
FTE per Adj Occupied Bed	5.24	5.26	5.18	5.50	5.38

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