

TEACHING STATUS MEDIANS
For the Period Ending 03/31/17

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	7	12	14
Current	1.34	2.00	1.95
Current - Adjusted	2.48	3.80	2.35
Days Revenue in Accounts Receivable	41.34	42.34	42.82
Days Expenses in Accounts Payable	62.87	62.38	57.64
Days Operating Cash Available	96.60	172.79	62.00
Days Operating Cash Avail - Adjusted	101.21	172.94	62.00
Acid Test - Adjusted	1.59	2.84	1.09
Quick - Adjusted	2.21	3.48	1.98
Cushion - Adjusted	3.25	16.79	7.83
Average Age of Plant	13.12	11.46	11.38
Remaining Useful Life	7.52	8.38	8.61
Debt to Capitalization	.67	36.72	41.58
Equity Financing	.51	.45	.39
Debt Service Coverage	2.37	4.42	3.32
Capital Expense (%)	3.54	2.50	3.47
Long Term Debt to Net Fixed Assets	.01	.66	.74
Cash to Debt	.98	1.53	.56
Cash Flow to Total Liabilities	14.40	18.81	12.94
Operating Margin (%)	7.60	4.07	3.23
Net Profit Margin (%)	7.53	5.76	3.59
Return on Total Assets (%)	6.36	4.87	2.94
Debt to Total Revenue (%)	25.55	33.69	27.41
Net Fixed Asset Turnover	2.07	2.16	2.67
Expense per Adj Admission	9,233	13,476	12,995
FTE per Adj Occupied Bed	4.92	5.22	5.81

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STATEWIDE MEDIANS
For the Period Ending: 03/31/17

Financial Ratio	Period Ending <u>03/31/17</u>	Period Ending <u>12/31/16</u>	Period Ending <u>09/30/16</u>	Period Ending <u>06/30/16</u>	Period Ending <u>03/31/16</u>
# of Hospitals in Peer Group	33	33	33	33	33
Current	1.94	1.97	2.05	1.89	1.91
Current - Adjusted	3.17	2.88	3.24	2.99	2.72
Days Revenue in Accounts Receivable	42.28	43.93	42.42	42.11	44.65
Days Expenses in Accounts Payable	59.49	62.07	57.92	62.47	61.07
Days Operating Cash Available	143.10	145.29	134.28	126.50	121.71
Days Operating Cash Avail - Adjusted	148.68	145.29	134.28	126.50	121.71
Acid Test - Adjusted	1.73	1.81	1.83	1.68	1.66
Quick - Adjusted	2.31	2.23	2.89	2.53	2.36
Cushion - Adjusted	6.51	7.47	7.32	8.96	8.46
Average Age of Plant	11.61	12.33	11.25	10.92	10.94
Remaining Useful Life	8.29	8.85	8.64	8.86	8.34
Debt to Capitalization	39.11	40.26	43.02	44.47	42.71
Equity Financing	.41	.40	.39	.38	.35
Debt Service Coverage	3.45	3.71	3.79	3.72	3.32
Capital Expense (%)	2.86	3.33	3.17	3.28	3.27
Long Term Debt to Net Fixed Assets	.68	.67	.69	.69	.68
Cash to Debt	1.11	1.13	1.09	1.12	1.08
Cash Flow to Total Liabilities	15.94	17.70	18.45	15.27	12.62
Operating Margin (%)	3.98	3.39	4.37	5.30	4.10
Net Profit Margin (%)	5.51	5.54	5.17	5.30	4.38
Return on Total Assets (%)	4.26	4.62	4.54	4.63	3.88
Debt to Total Revenue (%)	28.19	29.65	30.70	32.37	32.14
Net Fixed Asset Turnover	2.23	2.08	2.27	2.24	2.31
Expense per Adj Admission	12,811	12,251	12,529	12,822	12,552
FTE per Adj Occupied Bed	5.27	5.43	5.23	5.39	5.54

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STATEWIDE RATIO REPORT - QUARTILES

For the Period Ending 03/31/17

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.50	1.94	2.44
Current - Adjusted	1.84	3.17	4.24
Days Revenue in Accounts Receivable	55.04	42.28	38.44
Days Expenses in Accounts Payable	80.67	59.49	50.31
Days Operating Cash Available	29.63	143.10	208.55
Days Operating Cash Avail - Adjusted	29.63	148.68	218.30
Acid Test - Adjusted	0.29	1.73	3.20
Quick - Adjusted	1.43	2.31	3.91
Cushion - Adjusted	1.65	6.51	20.08
Average Age of Plant	15.58	11.61	9.46
Remaining Useful Life	7.45	8.29	10.65
Debt to Capitalization	50.06	39.11	26.18
Equity Financing	0.22	0.41	0.53
Debt Service Coverage	1.29	3.45	6.88
Capital Expense (%)	4.89	2.86	1.91
Long Term Debt to Net Fixed Assets	0.90	0.68	0.49
Cash to Debt	0.29	1.11	1.82
Cash Flow to Total Liabilities	6.76	15.94	26.65
Operating Margin (%)	-0.45	3.98	7.77
Net Profit Margin (%)	0.42	5.51	10.82
Return on Total Assets (%)	0.40	4.26	9.57
Debt to Total Revenue (%)	37.77	28.19	23.01
Net Fixed Asset Turnover	1.86	2.23	3.06
Expense per Adj Admission	14,677	12,811	10,469
FTE per Adj Occupied Bed	6.20	5.27	4.57

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REGION MEDIANS
For the Period Ending 03/31/17

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	11	4	5	6	5
Current	3.06	1.65	2.15	2.13	1.96	.83
Current - Adjusted	4.51	1.90	3.01	2.21	3.91	3.87
Days Revenue in Accounts Receivable	44.63	48.45	46.92	42.28	43.11	37.82
Days Expenses in Accounts Payable	46.71	62.10	51.92	58.81	60.07	64.26
Days Operating Cash Available	171.52	35.86	135.17	72.71	172.79	257.14
Days Operating Cash Avail - Adjusted	174.31	35.86	144.92	72.71	172.94	257.14
Acid Test - Adjusted	3.26	.35	1.92	1.15	2.84	3.04
Quick - Adjusted	4.06	1.42	2.69	1.96	3.39	3.62
Cushion - Adjusted	26.94	1.69	17.43	4.53	25.25	13.73
Average Age of Plant	11.14	10.41	20.82	12.54	11.11	15.42
Remaining Useful Life	7.89	7.58	8.42	10.85	8.89	10.46
Debt to Capitalization	44.54	39.42	41.70	69.46	25.99	32.18
Equity Financing	.38	.37	.40	.14	.55	.52
Debt Service Coverage	5.26	2.53	2.12	4.29	7.80	3.45
Capital Expense (%)	2.13	4.38	2.31	3.56	2.50	3.54
Long Term Debt to Net Fixed Assets	.77	.70	1.51	.68	.58	.60
Cash to Debt	1.48	.43	.92	.55	1.79	2.03
Cash Flow to Total Liabilities	12.16	15.94	15.06	12.38	24.49	14.39
Operating Margin (%)	1.76	5.51	2.56	2.48	5.71	4.96
Net Profit Margin (%)	2.35	5.51	6.01	2.61	6.53	5.99
Return on Total Assets (%)	2.06	6.06	5.12	1.63	7.88	4.26
Debt to Total Revenue (%)	31.13	24.99	39.77	36.16	27.90	34.09
Net Fixed Asset Turnover	2.23	2.89	2.80	2.06	1.96	1.81
Expense per Adj Admission	14,677	13,637	11,644	13,248	12,922	10,551
FTE per Adj Occupied Bed	6.00	5.48	5.07	6.54	5.25	5.19

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INCOME STATUS MEDIANS
For the Period Ending 03/31/17

Financial Ratio	<u>Lower Income</u>	<u>Middle Income</u>	<u>Upper Income</u>
	Population	Population	Population
# of Hospitals in Peer Group	8	12	13
Current	2.04	1.56	2.23
Current - Adjusted	3.06	2.34	3.82
Days Revenue in Accounts Receivable	50.54	42.73	39.89
Days Expenses in Accounts Payable	52.41	71.05	56.48
Days Operating Cash Available	98.14	118.80	154.48
Days Operating Cash Avail - Adjusted	100.93	119.72	154.48
Acid Test - Adjusted	1.86	1.44	2.63
Quick - Adjusted	2.58	2.09	3.41
Cushion - Adjusted	11.99	5.69	8.18
Average Age of Plant	11.44	11.00	13.02
Remaining Useful Life	7.90	9.20	8.37
Debt to Capitalization	44.24	36.87	35.19
Equity Financing	.22	.41	.51
Debt Service Coverage	2.70	3.77	4.33
Capital Expense (%)	2.66	3.46	2.86
Long Term Debt to Net Fixed Assets	.64	.71	.64
Cash to Debt	1.11	1.27	.77
Cash Flow to Total Liabilities	7.69	18.03	18.66
Operating Margin (%)	.29	3.42	4.96
Net Profit Margin (%)	1.59	6.19	5.99
Return on Total Assets (%)	1.25	6.21	4.26
Debt to Total Revenue (%)	29.42	25.30	30.22
Net Fixed Asset Turnover	2.44	2.47	2.07
Expense per Adj Admission	13,775	13,992	11,624
FTE per Adj Occupied Bed	5.27	5.98	4.69

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BEDSIZE MEDIANS
For the Period Ending 03/31/17

Financial Ratio	<u>Under 300 Beds</u>	<u>300-499 Beds</u>	<u>500 + Beds</u>
# of Hospitals in Peer Group	10	12	11
Current	1.65	1.99	1.98
Current - Adjusted	2.23	2.12	4.09
Days Revenue in Accounts Receivable	45.52	47.34	41.19
Days Expenses in Accounts Payable	65.42	56.29	62.10
Days Operating Cash Available	55.87	46.44	199.94
Days Operating Cash Avail - Adjusted	55.87	46.44	199.94
Acid Test - Adjusted	.90	.82	2.90
Quick - Adjusted	1.89	1.79	3.74
Cushion - Adjusted	5.29	5.48	23.45
Average Age of Plant	10.63	13.27	11.44
Remaining Useful Life	8.23	7.48	9.46
Debt to Capitalization	29.75	57.77	30.69
Equity Financing	.33	.26	.52
Debt Service Coverage	2.62	2.52	6.88
Capital Expense (%)	3.90	3.40	2.51
Long Term Debt to Net Fixed Assets	.46	.86	.61
Cash to Debt	1.26	.29	1.79
Cash Flow to Total Liabilities	9.10	12.94	21.67
Operating Margin (%)	.12	4.00	4.96
Net Profit Margin (%)	.89	4.09	6.84
Return on Total Assets (%)	.78	4.00	6.06
Debt to Total Revenue (%)	18.19	28.19	34.09
Total Asset Turnover	2.34	2.80	2.02
Expense per Adj Admission	12,371	12,619	12,811
FTE per Adj Occupied Bed	5.59	5.27	5.51

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