

STATEWIDE RATIO REPORT - QUARTILES

For the Period Ending ~~09/30/19~~ 12/31/19

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.17	1.77	2.45
Current - Adjusted	1.86	2.74	4.11
Days Revenue in Accounts Receivable	54.39	43.22	40.62
Days Expenses in Accounts Payable	86.66	67.30	55.28
Days Operating Cash Available	38.57	106.24	249.36
Days Operating Cash Avail - Adjusted	38.57	108.28	251.37
Acid Test - Adjusted	0.49	1.58	3.14
Quick - Adjusted	1.42	2.24	3.66
Cushion - Adjusted	0.69	9.54	28.17
Average Age of Plant	16.75	12.10	8.19
Remaining Useful Life	7.34	8.74	11.07
Debt to Capitalization	54.68	28.31	23.16
Equity Financing	0.25	0.50	0.58
Debt Service Coverage	1.77	3.39	8.73
Capital Expense (%)	4.32	2.65	1.73
Long Term Debt to Net Fixed Assets	0.96	0.69	0.43
Cash to Debt	0.24	0.97	2.29
Cash Flow to Total Liabilities	7.11	17.45	25.46
Operating Margin (%)	0.41	3.29	7.94
Net Profit Margin (%)	1.59	5.63	10.37
Return on Total Assets (%)	1.17	4.84	7.34
Debt to Total Revenue (%)	46.75	29.42	19.15
Net Fixed Asset Turnover	1.72	2.33	3.35
Expense per Adj Admission	17,621	13,348	10,678
FTE per Adj Occupied Bed	6.56	5.49	4.77

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

Financial Ratio	Period Ending <u>12/31/19</u>	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>
# of Hospitals in Peer Group	30	30	30	30	30
Current	1.77	1.85	1.83	1.94	1.52
Current - Adjusted	2.74	3.04	3.16	2.83	2.61
Days Revenue in Accounts Receivable	43.22	47.40	45.57	45.30	44.65
Days Expenses in Accounts Payable	67.30	63.77	65.29	63.61	62.92
Days Operating Cash Available	106.24	112.18	112.43	111.05	97.44
Days Operating Cash Avail - Adjusted	108.28	117.22	117.59	116.15	99.63
Acid Test - Adjusted	1.58	1.84	1.71	1.80	1.58
Quick - Adjusted	2.24	2.48	2.28	2.46	2.23
Cushion - Adjusted	9.54	8.98	7.98	8.76	7.80
Average Age of Plant	12.10	11.87	11.71	11.48	11.89
Remaining Useful Life	8.74	8.44	8.64	8.92	9.45
Debt to Capitalization	28.31	31.22	30.88	33.00	33.03
Equity Financing	.50	.49	.49	.49	.48
Debt Service Coverage	3.39	2.88	2.76	3.43	3.29
Capital Expense (%)	2.65	2.78	2.79	2.68	2.75
Long Term Debt to Net Fixed Assets	.69	.71	.74	.75	.73
Cash to Debt	.97	1.37	1.32	1.29	1.24
Cash Flow to Total Liabilities	17.45	15.49	18.27	16.11	15.41
Operating Margin (%)	3.29	3.66	3.68	2.70	3.28
Net Profit Margin (%)	5.63	5.37	5.30	3.74	4.03
Return on Total Assets (%)	4.84	4.33	4.64	3.24	3.45
Debt to Total Revenue (%)	29.42	29.09	31.22	31.50	31.38
Net Fixed Asset Turnover	2.33	2.24	2.23	2.22	2.09
Expense per Adj Admission	13,348	12,456	12,272	12,716	12,567
FTE per Adj Occupied Bed	5.49	5.50	5.49	5.43	5.59

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BEDSIZE MEDIANS
For the Period Ending 12/31/19

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	1.44	1.98	1.63
Current - Adjusted	2.81	1.99	4.12
Days Revenue in Accounts Receivable	48.01	45.41	40.96
Days Expenses in Accounts Payable	80.27	66.21	61.87
Days Operating Cash Available	60.79	47.90	238.39
Days Operating Cash Avail - Adjusted	60.79	47.90	238.54
Acid Test - Adjusted	.72	.70	3.20
Quick - Adjusted	1.85	1.51	3.74
Cushion - Adjusted	3.91	4.60	35.80
Average Age of Plant	12.67	14.14	11.97
Remaining Useful Life	7.58	7.53	9.74
Debt to Capitalization	28.32	27.58	29.29
Equity Financing	.47	.49	.53
Debt Service Coverage	1.97	2.26	9.27
Capital Expense (%)	2.91	2.68	1.83
Long Term Debt to Net Fixed Assets	.44	.77	.66
Cash to Debt	1.66	.52	1.93
Cash Flow to Total Liabilities	15.34	10.40	22.03
Operating Margin (%)	2.95	1.44	5.26
Net Profit Margin (%)	5.56	1.76	9.94
Return on Total Assets (%)	4.57	1.43	6.94
Debt to Total Revenue (%)	23.33	28.84	35.84
Total Asset Turnover	2.37	3.19	1.97
Expense per Adj Admission	12,686	13,643	14,268
FTE per Adj Occupied Bed	5.03	5.49	5.78

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REGION MEDIANS
For the Period Ending 12/31/19

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	2.37	2.09	1.92	1.83	1.47	1.05
Current - Adjusted	4.15	2.09	3.17	2.24	3.35	3.47
Days Revenue in Accounts Receivable	39.16	59.96	42.48	46.71	44.03	40.99
Days Expenses in Accounts Payable	60.57	78.71	58.63	63.67	86.71	62.61
Days Operating Cash Available	198.54	38.57	173.65	80.83	192.47	249.36
Days Operating Cash Avail - Adjusted	201.55	38.57	182.82	89.17	192.62	251.37
Acid Test - Adjusted	3.19	.36	2.13	1.23	2.68	2.81
Quick - Adjusted	3.78	1.48	2.69	1.92	3.07	3.29
Cushion - Adjusted	27.87	.45	19.75	6.38	29.95	13.18
Average Age of Plant	12.96	8.41	22.88	14.98	10.27	19.08
Remaining Useful Life	9.01	7.53	8.72	9.36	10.43	9.19
Debt to Capitalization	44.51	27.58	33.19	56.20	29.64	20.62
Equity Financing	.40	.49	.49	.32	.49	.59
Debt Service Coverage	6.42	1.94	2.34	3.15	8.09	4.30
Capital Expense (%)	2.14	4.83	1.91	3.72	2.74	2.79
Long Term Debt to Net Fixed Assets	.84	.68	1.12	.70	.66	.43
Cash to Debt	1.51	.60	.97	.61	1.78	3.51
Cash Flow to Total Liabilities	15.46	17.93	13.66	10.97	16.26	20.89
Operating Margin (%)	2.66	5.68	1.46	2.19	3.21	6.23
Net Profit Margin (%)	5.14	5.75	6.03	2.55	9.18	5.70
Return on Total Assets (%)	4.02	6.92	4.51	2.54	5.32	4.81
Debt to Total Revenue (%)	35.84	21.40	37.70	42.77	49.73	29.35
Net Fixed Asset Turnover	2.10	3.35	2.82	1.79	1.55	2.00
Expense per Adj Admission	16,834	17,200	13,643	12,139	11,793	11,910
FTE per Adj Occupied Bed	6.54	5.49	5.34	6.41	4.71	5.03

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INCOME STATUS MEDIANS
For the Period Ending 12/31/19

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	7	12	11
Current	1.86	1.40	2.08
Current - Adjusted	2.66	2.63	2.91
Days Revenue in Accounts Receivable	42.27	47.48	41.83
Days Expenses in Accounts Payable	92.38	80.66	55.28
Days Operating Cash Available	136.82	114.60	105.49
Days Operating Cash Avail - Adjusted	142.85	114.60	105.49
Acid Test - Adjusted	1.90	1.49	1.55
Quick - Adjusted	2.34	2.09	2.16
Cushion - Adjusted	15.34	4.29	11.25
Average Age of Plant	12.66	11.97	12.24
Remaining Useful Life	9.99	8.64	8.52
Debt to Capitalization	60.72	28.45	27.58
Equity Financing	.25	.45	.57
Debt Service Coverage	2.34	2.14	7.74
Capital Expense (%)	2.61	2.91	1.79
Long Term Debt to Net Fixed Assets	.95	.68	.63
Cash to Debt	.89	1.72	.97
Cash Flow to Total Liabilities	7.08	15.45	25.46
Operating Margin (%)	.05	2.22	5.68
Net Profit Margin (%)	1.20	5.57	6.48
Return on Total Assets (%)	1.15	4.84	6.92
Debt to Total Revenue (%)	41.04	29.51	21.40
Net Fixed Asset Turnover	2.44	2.34	2.22
Expense per Adj Admission	14,268	14,828	11,592
FTE per Adj Occupied Bed	5.34	5.74	5.49

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TEACHING STATUS MEDIANS
For the Period Ending 12/31/19

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	7	11	12
Current	2.15	1.68	1.82
Current - Adjusted	2.91	2.66	2.04
Days Revenue in Accounts Receivable	41.83	41.30	47.44
Days Expenses in Accounts Payable	78.71	66.21	61.87
Days Operating Cash Available	106.99	136.82	52.03
Days Operating Cash Avail - Adjusted	111.06	142.85	60.37
Acid Test - Adjusted	1.62	1.90	.81
Quick - Adjusted	2.33	2.34	1.59
Cushion - Adjusted	3.91	15.34	3.12
Average Age of Plant	14.14	11.89	10.24
Remaining Useful Life	7.34	9.99	8.14
Debt to Capitalization	27.58	34.06	26.39
Equity Financing	.57	.47	.51
Debt Service Coverage	3.19	7.67	2.34
Capital Expense (%)	2.91	1.99	2.83
Long Term Debt to Net Fixed Assets	.59	.72	.69
Cash to Debt	.91	1.38	.77
Cash Flow to Total Liabilities	20.89	16.97	16.64
Operating Margin (%)	7.60	4.69	2.26
Net Profit Margin (%)	5.57	6.48	5.05
Return on Total Assets (%)	4.57	5.77	4.71
Debt to Total Revenue (%)	23.33	30.63	29.09
Net Fixed Asset Turnover	2.99	2.11	2.35
Expense per Adj Admission	10,080	14,548	13,496
FTE per Adj Occupied Bed	4.95	6.01	5.49

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