

HFMA Key Hospital Financial Statistics and Ratio Medians December 2015

Measure	Truven Health Analytics ¹	Standard & Poor's ²	Optum ³	Premier, Inc. ⁴	HFMA MAP App ⁵
Sample size (n) ^a	538	476	4948	552	259
Average length of stay (days)	4.19	N/A	4.5	4.24	
Maintained bed occupancy (%)	57.78	N/A	48.2	56.83%	
Operating margin (%)	5.86	2.7	3.19	7.10%	
Excess margin (%)	7.21	5.0	4.21	4.94%	
Debt services coverage (x)	4.67	4.1	N/A	N/A	
Current ratio (x)	2.16	N/A	2.06	2.27	
Cushion ratio (x) ^b	7.87	18.6	N/A	N/A	
Accounts receivable (days)	43.52	49.3	57.2	48.47	51.6
Average payment period (days)	60.51	N/A	51.8	N/A	
Average age of plant (years)	11.69	10.8	10.6	11.31	
Debt-to-capitalization (%)	36.36	31.8	22.2	29.52%	
Capital expense (%)	7.26	N/A	5.18	7.13%	
Patient recommends (%)	75.00	N/A	N/A	N/A	

Interpreting the data:

- Data from Truven is reported at the individual facility level.
 - a. Truven's sample is heavily influenced by a significant number of major teaching and teaching hospitals.
 - b. Truven uses a more restrictive definition of capital, resulting in the calculation of a smaller ratio for the cushion ratio.

1. Copyright 2015 Truven Health Analytics ACTION OI™ Program (2014 FY hospital medians). Ratios prepared using 2014 data.

2. Standard & Poor's 2015 medians are based on 2014 audited financial statements for stand-alone hospitals and health systems.

3. Optum Data from the 2016 Almanac of Hospital Financial and Operating Indicators.

4. Premier, Inc. annual numbers from quarter two, 2014 data.

5. Source: HFMA's  December 2015.

The reader is urged to utilize professional judgment, analysis, and advice when using this information and should seek professional advice with respect to any application of the information. Note that the information contained in this document is believed to be current as of the date issued. Validity of the information may change in proportion to the time lapsed from the issue date.