

INDUSTRY DATA COMMON SIZE

Skilled Nursing Facilities

*Average by Year
(Number of Financial Statements)*

| Income Statement | Last 12 Months (80) | 2018 (99) | 2017 (164) | Last 5 Years (926) | All Years (1,786) |
|---|--------------------------------|----------------------|-----------------------|-------------------------------|------------------------------|
| <i>Sales (Income)</i> | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| <i>Cost of Sales (COGS)</i> | 5.56% | 5.14% | 4.29% | 7.05% | 6.93% |
| <i>Gross Profit</i> | 94.44% | 94.86% | 95.71% | 92.95% | 93.07% |
| <i>Depreciation</i> | 1.66% | 1.61% | 1.92% | 1.79% | 1.86% |
| <i>Overhead or S,G,& A Expenses</i> | 57.06% | 54.88% | 62.15% | 63.63% | 65.58% |
| <i>Other Operating Income</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| <i>Other Operating Expenses</i> | 27.98% | 31.10% | 24.76% | 20.81% | 19.58% |
| <i>Operating Profit</i> | 7.74% | 7.27% | 6.87% | 6.71% | 6.04% |
| <i>Interest Expense</i> | 2.25% | 2.26% | 1.55% | 1.29% | 1.40% |
| <i>Other Income</i> | 0.04% | 0.04% | 0.05% | 0.05% | 0.06% |
| <i>Other Expenses</i> | 0.02% | 0.02% | 0.03% | 0.02% | 0.03% |
| <i>Net Profit Before Taxes</i> | 5.51% | 5.03% | 5.34% | 5.45% | 4.68% |
| <i>Adjusted Owner's Compensation</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| <i>Adjusted Net Profit Before Taxes</i> | 5.51% | 5.03% | 5.34% | 5.45% | 4.68% |
| <i>EBITDA</i> | 9.42% | 8.90% | 8.81% | 8.53% | 7.94% |
| <i>Taxes Paid</i> | 0.43% | 0.44% | 0.57% | 0.44% | 0.75% |
| <i>Net Income</i> | 5.08% | 4.60% | 4.77% | 5.01% | 3.93% |

INDUSTRY DATA COMMON SIZE (CONTINUED)

Skilled Nursing Facilities

| Balance Sheet | Last 12 Months (80) | 2018 (99) | 2017 (164) | Last 5 Years (926) | All Years (1,786) |
|--|--------------------------------|----------------------|-----------------------|-------------------------------|------------------------------|
| <i>Cash (Bank Funds)</i> | 7.62% | 7.11% | 7.72% | 8.30% | 8.97% |
| <i>Accounts Receivable</i> | 26.86% | 25.34% | 21.37% | 27.06% | 27.09% |
| <i>Inventory</i> | 0.04% | 0.06% | 0.06% | 0.07% | 0.07% |
| <i>Other Current Assets</i> | 3.59% | 3.14% | 2.82% | 3.25% | 3.44% |
| <i>Total Current Assets</i> | 47.70% | 45.40% | 46.51% | 50.58% | 50.22% |
| <i>Gross Fixed Assets</i> | 63.12% | 63.21% | 69.01% | 66.81% | 67.79% |
| <i>Accumulated Depreciation</i> | 17.16% | 15.75% | 21.96% | 25.22% | 25.37% |
| <i>Net Fixed Assets</i> | 45.95% | 47.46% | 47.04% | 41.59% | 42.42% |
| <i>Other Assets</i> | 6.35% | 7.14% | 6.45% | 7.84% | 7.36% |
| <i>Total Assets</i> | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| <i>Accounts Payable</i> | 11.56% | 12.02% | 13.05% | 14.99% | 15.55% |
| <i>Notes Payable / Current Portion of Long Term Debt</i> | 0.61% | 0.63% | 1.25% | 1.41% | 1.55% |
| <i>Other Current Liabilities</i> | 12.28% | 11.36% | 11.29% | 12.98% | 14.63% |
| <i>Total Current Liabilities</i> | 32.75% | 32.35% | 34.67% | 37.42% | 39.56% |
| <i>Total Long Term Liabilities</i> | 52.78% | 54.14% | 49.89% | 44.40% | 45.06% |
| <i>Total Liabilities</i> | 85.53% | 86.49% | 84.56% | 81.81% | 84.62% |
| <i>Preferred Stock</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| <i>Common Stock</i> | 0.03% | 0.03% | 0.04% | 0.04% | 0.04% |
| <i>Additional Paid-in Capital</i> | 3.08% | 3.96% | -1.24% | 1.76% | 2.09% |
| <i>Other Stock / Equity</i> | 1.35% | 1.31% | 0.63% | 1.04% | 0.80% |
| <i>Ending Retained Earnings</i> | 14.04% | 11.33% | 19.37% | 18.65% | 14.80% |
| <i>Total Equity</i> | 14.47% | 13.51% | 15.44% | 18.19% | 15.38% |
| <i>Total Liabilities + Equity</i> | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |