

## INDUSTRY FINANCIAL DATA AND RATIOS

### Skilled Nursing Facilities

Average by Year  
(Number of Financial Statements)

| Financial Metric            | Last 12 Months<br>(80) | 2018<br>(99) | 2017<br>(164) | Last 5 Years<br>(926) | All Years<br>(1,786) |
|-----------------------------|------------------------|--------------|---------------|-----------------------|----------------------|
| Current Ratio               | 2.71                   | 2.66         | 2.73          | 2.41                  | 2.15                 |
| Quick Ratio                 | 2.49                   | 2.45         | 2.21          | 1.92                  | 1.73                 |
| Gross Profit Margin         | 94.44%                 | 94.86%       | 95.71%        | 92.95%                | 93.07%               |
| Net Profit Margin           | 5.51%                  | 5.03%        | 5.34%         | 5.45%                 | 4.68%                |
| Inventory Days              | 0.64                   | 0.71         | 0.82          | 0.90                  | 0.96                 |
| Accounts Receivable Days    | 57.99                  | 57.04        | 46.78         | 50.68                 | 49.81                |
| Accounts Payable Days       | 32.91                  | 34.34        | 39.93         | 37.48                 | 35.35                |
| Interest Coverage Ratio     | 8.17                   | 7.59         | 7.73          | 10.02                 | 8.74                 |
| Debt-to-Equity Ratio        | 4.19                   | 4.09         | 4.07          | 4.03                  | 3.83                 |
| Debt Service Coverage Ratio | 4.72                   | 5.11         | 3.06          | 4.92                  | 4.34                 |
| Return on Equity            | 39.54%                 | 35.66%       | 46.73%        | 41.66%                | 35.35%               |
| Return on Assets            | 8.74%                  | 6.94%        | 8.89%         | 10.56%                | 9.35%                |
| Gross Fixed Asset Turnover  | 5.28                   | 5.13         | 6.17          | 8.45                  | 8.07                 |
| Sales per Employee          | --                     | --           | \$81,383      | \$75,551              | \$67,530             |
| Profit per Employee         | --                     | --           | \$3,163       | \$1,283               | \$1,562              |

| Growth Metric | Last 12 Months<br>(38) | 2018<br>(46) | 2017<br>(87) | Last 5 Years<br>(486) | All Years<br>(948) |
|---------------|------------------------|--------------|--------------|-----------------------|--------------------|
| Sales Growth  | 1.10%                  | 0.19%        | 0.95%        | 3.06%                 | 3.72%              |
| Profit Growth | 4.56%                  | 4.73%        | -0.19%       | 2.65%                 | 3.95%              |