

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	3	4	5	5
Current	1.98	1.15	2.14	1.98	1.45	1.52
Current - Adjusted	3.69	1.41	2.37	2.82	3.91	4.65
Days Revenue in Accounts Receivable	35.19	63.21	44.32	39.06	39.22	43.80
Days Expenses in Accounts Payable	77.55	102.63	73.14	58.05	74.32	60.92
Days Operating Cash Available	214.95	17.95	81.56	118.46	258.57	225.59
Days Operating Cash Avail - Adjusted	216.98	17.95	81.56	118.46	258.80	225.59
Acid Test - Adjusted	2.82	.11	1.10	1.77	3.07	3.45
Quick - Adjusted	3.23	1.17	1.71	2.42	3.56	4.11
Cushion - Adjusted	20.78	.33	9.66	11.34	24.77	43.29
Average Age of Plant	15.33	9.90	13.66	17.05	12.13	14.53
Remaining Useful Life	8.69	8.66	11.99	9.75	9.26	12.12
Debt to Capitalization	39.13	28.82	40.10	32.23	21.83	18.23
Equity Financing	.43	.46	.45	.51	.58	.60
Debt Service Coverage	3.55	.69	3.28	3.12	5.47	7.13
Capital Expense (%)	2.71	3.98	1.93	3.08	2.79	2.26
Long Term Debt to Net Fixed Assets	.95	.42	.89	.75	.55	.40
Cash to Debt	1.64	.79	.58	1.13	1.54	3.75
Cash Flow to Total Liabilities	11.01	13.20	(.99)	9.64	18.67	16.65
Operating Margin (%)	2.67	1.08	(.11)	.91	5.70	1.23
Net Profit Margin (%)	3.48	1.60	6.31	1.51	4.54	3.93
Return on Total Assets (%)	2.64	1.86	4.82	1.04	4.90	2.21
Debt to Total Revenue (%)	34.39	14.63	40.27	39.07	23.75	21.93
Net Fixed Asset Turnover	2.48	3.06	2.37	2.62	2.09	2.32
Expense per Adj Admission	24,602	18,665	20,376	13,926	16,097	17,668
FTE per Adj Occupied Bed	7.36	5.27	5.30	5.93	5.06	4.99

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STATEWIDE MEDIANS  
For the Period Ending: 06/30/23

Financial Ratio	Period Ending <u>06/30/23</u>	Period Ending <u>03/31/23</u>	Period Ending <u>12/31/22</u>	Period Ending <u>09/30/22</u>	Period Ending <u>06/30/22</u>
# of Hospitals in Peer Group	28	28	28	28	28
Current	1.49	1.51	1.49	1.49	1.45
Current - Adjusted	2.58	2.66	2.33	2.24	2.33
Days Revenue in Accounts Receivable	41.08	39.14	41.26	43.26	43.23
Days Expenses in Accounts Payable	73.73	70.61	82.69	75.39	78.61
Days Operating Cash Available	98.18	95.31	99.25	119.26	133.28
Days Operating Cash Avail - Adjusted	98.18	95.31	124.86	121.17	136.89
Acid Test - Adjusted	1.40	1.46	1.36	1.53	1.47
Quick - Adjusted	2.06	2.23	1.86	1.87	1.89
Cushion - Adjusted	12.96	13.08	11.92	12.31	13.79
Average Age of Plant	13.42	13.15	13.11	12.81	12.78
Remaining Useful Life	9.75	9.98	9.11	9.16	9.16
Debt to Capitalization	28.72	28.41	30.01	31.79	28.46
Equity Financing	.54	.54	.51	.51	.51
Debt Service Coverage	3.55	3.03	2.01	2.36	2.92
Capital Expense (%)	2.57	2.46	2.53	2.82	2.86
Long Term Debt to Net Fixed Assets	.64	.64	.65	.70	.71
Cash to Debt	1.38	1.35	1.42	1.55	1.55
Cash Flow to Total Liabilities	13.23	12.53	8.34	10.68	11.07
Operating Margin (%)	1.45	1.45	2.16	1.86	2.73
Net Profit Margin (%)	3.08	2.49	1.31	2.25	3.35
Return on Total Assets (%)	2.33	2.17	1.68	2.07	2.85
Debt to Total Revenue (%)	23.75	24.07	24.02	23.91	23.96
Net Fixed Asset Turnover	2.42	2.36	2.34	2.34	2.32
Expense per Adj Admission	17,162	17,392	16,796	16,859	16,566
FTE per Adj Occupied Bed	5.28	5.19	5.24	5.33	5.31

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**BEDSIZE MEDIANS**  
For the Period Ending 06/30/23

Financial Ratio	<u>Under 300 Beds</u>	<u>300-499 Beds</u>	<u>500 + Beds</u>
# of Hospitals in Peer Group	8	10	10
Current	1.39	1.49	1.63
Current - Adjusted	2.47	2.20	3.99
Days Revenue in Accounts Receivable	43.41	48.64	38.55
Days Expenses in Accounts Payable	65.11	77.19	64.51
Days Operating Cash Available	87.57	44.20	242.08
Days Operating Cash Avail - Adjusted	90.97	44.93	242.20
Acid Test - Adjusted	1.21	.55	3.24
Quick - Adjusted	2.06	1.63	3.72
Cushion - Adjusted	17.13	3.17	25.04
Average Age of Plant	13.90	15.57	12.13
Remaining Useful Life	10.37	9.31	9.41
Debt to Capitalization	23.13	32.32	30.02
Equity Financing	.56	.36	.52
Debt Service Coverage	3.28	1.29	5.01
Capital Expense (%)	1.96	3.08	2.61
Long Term Debt to Net Fixed Assets	.42	.65	.74
Cash to Debt	1.51	.62	1.51
Cash Flow to Total Liabilities	14.72	2.85	14.48
Operating Margin (%)	1.26	.88	2.66
Net Profit Margin (%)	2.22	1.40	4.71
Return on Total Assets (%)	2.92	1.03	3.11
Debt to Total Revenue (%)	19.38	19.99	34.39
Total Asset Turnover	2.65	3.15	2.21
Expense per Adj Admission	16,544	15,595	21,878
FTE per Adj Occupied Bed	4.82	5.28	5.57

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STATEWIDE RATIO REPORT - QUARTILES  
For the Period Ending 06/30/23

Financial Ratio	25th Percentile	Median	75th Percentile
Current	1.08	1.49	2.17
Current - Adjusted	1.60	2.58	4.24
Days Revenue in Accounts Receivable	54.33	41.08	37.71
Days Expenses in Accounts Payable	92.26	73.73	57.48
Days Operating Cash Available	23.10	98.18	242.08
Days Operating Cash Avail - Adjusted	23.10	98.18	242.20
Acid Test - Adjusted	0.25	1.40	3.43
Quick - Adjusted	1.36	2.06	3.92
Cushion - Adjusted	1.29	12.96	29.84
Average Age of Plant	16.77	13.42	8.85
Remaining Useful Life	7.10	9.75	12.36
Debt to Capitalization	44.16	28.72	18.67
Equity Financing	0.36	0.54	0.61
Debt Service Coverage	1.29	3.55	7.13
Capital Expense (%)	4.01	2.57	1.79
Long Term Debt to Net Fixed Assets	0.79	0.64	0.39
Cash to Debt	0.58	1.38	2.59
Cash Flow to Total Liabilities	6.67	13.23	19.92
Operating Margin (%)	-0.24	1.45	8.43
Net Profit Margin (%)	0.63	3.08	9.36
Return on Total Assets (%)	0.64	2.33	7.61
Debt to Total Revenue (%)	40.27	23.75	14.46
Net Fixed Asset Turnover	1.99	2.42	3.22
Expense per Adj Admission	23,856	17,162	12,525
FTE per Adj Occupied Bed	7.00	5.28	4.51

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INCOME STATUS MEDIANS  
For the Period Ending 06/30/23

Financial Ratio	<u>Lower Income</u> <u>Population</u>	<u>Middle Income</u> <u>Population</u>	<u>Upper Income</u> <u>Population</u>
# of Hospitals in Peer Group	5	12	11
Current	2.09	1.16	2.20
Current - Adjusted	2.14	1.97	3.38
Days Revenue in Accounts Receivable	42.24	49.26	38.53
Days Expenses in Accounts Payable	74.32	86.91	60.48
Days Operating Cash Available	126.79	64.19	114.80
Days Operating Cash Avail - Adjusted	130.85	67.60	114.80
Acid Test - Adjusted	1.33	1.12	2.28
Quick - Adjusted	1.66	1.73	2.87
Cushion - Adjusted	16.25	4.71	17.69
Average Age of Plant	13.61	13.42	12.76
Remaining Useful Life	10.18	9.62	9.53
Debt to Capitalization	48.22	31.99	24.44
Equity Financing	.32	.46	.56
Debt Service Coverage	3.52	4.09	3.59
Capital Expense (%)	2.94	3.39	2.23
Long Term Debt to Net Fixed Assets	.66	.53	.64
Cash to Debt	1.03	1.38	1.43
Cash Flow to Total Liabilities	7.79	12.82	13.26
Operating Margin (%)	.03	1.02	3.65
Net Profit Margin (%)	2.08	3.65	4.88
Return on Total Assets (%)	1.63	2.55	3.34
Debt to Total Revenue (%)	32.62	21.56	23.74
Net Fixed Asset Turnover	2.37	2.48	2.50
Expense per Adj Admission	21,926	18,665	14,781
FTE per Adj Occupied Bed	5.06	5.33	5.27

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TEACHING STATUS MEDIANS  
For the Period Ending 06/30/23

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	6	11	11
Current	1.05	1.73	1.41
Current - Adjusted	2.58	2.98	2.26
Days Revenue in Accounts Receivable	43.41	38.81	44.32
Days Expenses in Accounts Payable	86.01	65.33	75.49
Days Operating Cash Available	111.71	172.89	25.82
Days Operating Cash Avail - Adjusted	113.31	172.89	25.82
Acid Test - Adjusted	1.21	2.26	.34
Quick - Adjusted	2.06	2.68	1.71
Cushion - Adjusted	5.24	17.69	1.36
Average Age of Plant	16.14	13.19	8.85
Remaining Useful Life	9.93	10.18	9.53
Debt to Capitalization	12.72	30.04	28.82
Equity Financing	.64	.47	.55
Debt Service Coverage	9.34	3.85	2.90
Capital Expense (%)	2.25	2.71	3.46
Long Term Debt to Net Fixed Assets	.27	.79	.66
Cash to Debt	2.36	1.48	.66
Cash Flow to Total Liabilities	41.27	13.89	8.57
Operating Margin (%)	16.31	1.68	.86
Net Profit Margin (%)	14.50	3.37	1.07
Return on Total Assets (%)	8.72	2.88	.95
Debt to Total Revenue (%)	14.80	36.17	23.75
Net Fixed Asset Turnover	2.45	2.37	2.73
Expense per Adj Admission	11,691	19,544	18,665
FTE per Adj Occupied Bed	4.67	5.70	5.33

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