

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	2.05	.77	2.08	2.04	1.50	1.99
Current - Adjusted	3.83	1.33	2.34	2.88	4.34	4.34
Days Revenue in Accounts Receivable	35.61	61.65	45.59	41.13	40.04	45.80
Days Expenses in Accounts Payable	69.81	105.13	79.77	54.84	64.33	56.43
Days Operating Cash Available	199.04	13.19	98.70	114.29	257.07	227.50
Days Operating Cash Avail - Adjusted	201.04	21.92	98.70	114.29	257.30	227.50
Acid Test - Adjusted	2.86	.11	1.21	1.77	3.08	3.17
Quick - Adjusted	3.31	1.18	1.68	2.52	3.51	3.79
Cushion - Adjusted	19.26	.36	11.46	12.10	23.69	43.51
Average Age of Plant	15.98	11.35	11.84	16.04	12.31	15.13
Remaining Useful Life	8.94	8.83	8.46	9.73	10.65	11.84
Debt to Capitalization	39.05	17.97	40.18	32.02	28.62	22.30
Equity Financing	.44	.45	.44	.52	.59	.59
Debt Service Coverage	3.14	.86	2.15	2.91	5.76	5.41
Capital Expense (%)	2.69	3.97	1.89	3.09	2.78	2.21
Long Term Debt to Net Fixed Assets	.93	.05	.86	.74	.54	.44
Cash to Debt	1.55	1.08	.90	1.08	1.54	2.28
Cash Flow to Total Liabilities	10.17	14.93	(1.21)	11.06	18.28	14.71
Operating Margin (%)	1.82	.96	(.91)	1.12	6.27	.07
Net Profit Margin (%)	2.73	2.91	2.76	1.66	5.26	2.54
Return on Total Assets (%)	1.99	3.45	2.07	1.31	3.96	1.43
Debt to Total Revenue (%)	34.08	13.77	31.71	38.26	22.90	29.93
Net Fixed Asset Turnover	2.48	3.05	3.06	2.59	2.05	2.36
Expense per Adj Admission	24,213	17,885	19,829	12,945	16,219	17,755
FTE per Adj Occupied Bed	7.32	5.31	5.28	5.69	5.15	5.05

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STATEWIDE MEDIANS  
For the Period Ending: 09/30/23

Financial Ratio	Period Ending <u>09/30/23</u>	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>
# of Hospitals in Peer Group	28	28	28	28	28
Current	1.55	1.49	1.51	1.49	1.49
Current - Adjusted	2.56	2.58	2.66	2.33	2.24
Days Revenue in Accounts Receivable	43.69	41.08	39.14	41.26	43.26
Days Expenses in Accounts Payable	74.98	73.73	70.61	82.69	75.39
Days Operating Cash Available	116.11	98.18	95.31	99.25	119.26
Days Operating Cash Avail - Adjusted	118.11	98.18	95.31	124.86	121.17
Acid Test - Adjusted	1.47	1.40	1.46	1.36	1.53
Quick - Adjusted	2.07	2.06	2.23	1.86	1.87
Cushion - Adjusted	15.80	12.96	13.08	11.92	12.31
Average Age of Plant	13.89	13.42	13.15	13.11	12.81
Remaining Useful Life	9.73	9.75	9.98	9.11	9.16
Debt to Capitalization	26.27	28.72	28.41	30.01	31.79
Equity Financing	.53	.54	.54	.51	.51
Debt Service Coverage	3.75	3.55	3.03	2.01	2.36
Capital Expense (%)	2.58	2.57	2.46	2.53	2.82
Long Term Debt to Net Fixed Assets	.57	.64	.64	.65	.70
Cash to Debt	1.23	1.38	1.35	1.42	1.55
Cash Flow to Total Liabilities	12.73	13.23	12.53	8.34	10.68
Operating Margin (%)	1.60	1.45	1.45	2.16	1.86
Net Profit Margin (%)	2.83	3.08	2.49	1.31	2.25
Return on Total Assets (%)	2.54	2.33	2.17	1.68	2.07
Debt to Total Revenue (%)	27.07	23.75	24.07	24.02	23.91
Net Fixed Asset Turnover	2.48	2.42	2.36	2.34	2.34
Expense per Adj Admission	17,755	17,162	17,392	16,796	16,859
FTE per Adj Occupied Bed	5.35	5.33	5.24	5.24	5.33

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**BEDSIZE MEDIANS**  
For the Period Ending 09/30/23

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	1.35	1.43	1.90
Current - Adjusted	2.46	2.10	4.34
Days Revenue in Accounts Receivable	46.29	48.83	40.18
Days Expenses in Accounts Payable	67.82	83.67	64.10
Days Operating Cash Available	91.79	33.58	242.29
Days Operating Cash Avail - Adjusted	95.02	36.04	242.40
Acid Test - Adjusted	1.18	.42	3.12
Quick - Adjusted	1.99	1.52	3.65
Cushion - Adjusted	16.58	2.74	23.59
Average Age of Plant	14.75	14.86	12.40
Remaining Useful Life	10.84	8.65	9.42
Debt to Capitalization	14.09	22.89	29.74
Equity Financing	.57	.33	.53
Debt Service Coverage	3.99	1.34	4.90
Capital Expense (%)	1.94	3.09	2.62
Long Term Debt to Net Fixed Assets	.23	.49	.82
Cash to Debt	1.22	.99	1.53
Cash Flow to Total Liabilities	14.76	2.48	15.51
Operating Margin (%)	1.60	.25	2.93
Net Profit Margin (%)	2.58	1.02	4.93
Return on Total Assets (%)	2.99	.77	3.42
Debt to Total Revenue (%)	25.05	24.64	35.27
Total Asset Turnover	2.61	3.29	2.19
Expense per Adj Admission	16,523	15,211	21,977
FTE per Adj Occupied Bed	5.10	5.34	5.35

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STATEWIDE RATIO REPORT - QUARTILES  
For the Period Ending 09/30/23

Financial Ratio	25th Percentile	Median	75th Percentile
Current	0.89	1.55	2.32
Current - Adjusted	1.60	2.56	4.38
Days Revenue in Accounts Receivable	55.37	43.69	37.53
Days Expenses in Accounts Payable	97.06	74.98	55.69
Days Operating Cash Available	20.84	116.11	242.29
Days Operating Cash Avail - Adjusted	23.29	118.11	242.40
Acid Test - Adjusted	0.19	1.47	3.52
Quick - Adjusted	1.28	2.07	4.13
Cushion - Adjusted	1.20	15.80	28.64
Average Age of Plant	16.01	13.89	9.64
Remaining Useful Life	7.57	9.73	12.27
Debt to Capitalization	35.86	26.27	10.95
Equity Financing	0.37	0.53	0.61
Debt Service Coverage	1.34	3.75	5.76
Capital Expense (%)	3.94	2.58	1.78
Long Term Debt to Net Fixed Assets	0.82	0.57	0.16
Cash to Debt	0.74	1.23	2.86
Cash Flow to Total Liabilities	5.71	12.73	17.45
Operating Margin (%)	-1.56	1.60	7.58
Net Profit Margin (%)	0.52	2.83	8.40
Return on Total Assets (%)	0.53	2.54	5.95
Debt to Total Revenue (%)	39.81	27.07	15.43
Net Fixed Asset Turnover	1.99	2.48	3.16
Expense per Adj Admission	23,670	17,755	12,536
FTE per Adj Occupied Bed	6.98	5.35	4.64

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## INCOME STATUS MEDIANS

For the Period Ending 09/30/23

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	5	12	11
Current	2.08	1.11	2.18
Current - Adjusted	2.29	1.94	3.34
Days Revenue in Accounts Receivable	43.20	50.63	40.64
Days Expenses in Accounts Payable	79.77	87.05	57.91
Days Operating Cash Available	118.40	101.72	113.81
Days Operating Cash Avail - Adjusted	122.41	104.95	113.81
Acid Test - Adjusted	1.41	1.18	2.42
Quick - Adjusted	1.81	1.69	2.92
Cushion - Adjusted	15.02	9.78	20.32
Average Age of Plant	13.89	14.64	13.39
Remaining Useful Life	8.53	10.28	9.56
Debt to Capitalization	29.45	25.46	25.45
Equity Financing	.33	.45	.57
Debt Service Coverage	2.73	3.30	3.99
Capital Expense (%)	2.96	3.38	2.23
Long Term Debt to Net Fixed Assets	.63	.54	.60
Cash to Debt	1.26	1.23	1.37
Cash Flow to Total Liabilities	5.80	12.73	14.54
Operating Margin (%)	.34	.15	3.31
Net Profit Margin (%)	.59	2.65	4.86
Return on Total Assets (%)	.56	1.75	3.45
Debt to Total Revenue (%)	32.06	27.07	25.10
Net Fixed Asset Turnover	2.50	2.49	2.47
Expense per Adj Admission	21,977	18,911	14,197
FTE per Adj Occupied Bed	5.06	5.35	5.38

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TEACHING STATUS MEDIANS  
For the Period Ending 09/30/23

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	6	11	11
Current	.93	1.80	1.33
Current - Adjusted	2.46	3.34	2.34
Days Revenue in Accounts Receivable	46.29	40.33	45.59
Days Expenses in Accounts Payable	85.69	64.33	78.08
Days Operating Cash Available	95.02	178.41	17.00
Days Operating Cash Avail - Adjusted	96.44	178.41	21.92
Acid Test - Adjusted	1.07	2.44	.22
Quick - Adjusted	1.99	2.92	1.66
Cushion - Adjusted	4.95	20.32	1.60
Average Age of Plant	15.94	13.64	11.35
Remaining Useful Life	10.34	10.32	9.56
Debt to Capitalization	.55	30.04	27.08
Equity Financing	.63	.48	.56
Debt Service Coverage	9.23	3.96	2.62
Capital Expense (%)	2.22	2.69	3.48
Long Term Debt to Net Fixed Assets	.01	.79	.60
Cash to Debt	2.39	1.23	1.22
Cash Flow to Total Liabilities	38.38	14.54	6.17
Operating Margin (%)	15.60	2.17	.23
Net Profit Margin (%)	13.94	2.93	1.74
Return on Total Assets (%)	8.32	3.42	1.04
Debt to Total Revenue (%)	14.42	32.42	25.14
Net Fixed Asset Turnover	2.45	2.47	2.67
Expense per Adj Admission	11,660	20,678	17,885
FTE per Adj Occupied Bed	4.75	5.38	5.35

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