

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	2.00	.82	1.95	2.01	1.60	1.74
Current - Adjusted	3.83	1.30	2.27	2.82	4.05	4.46
Days Revenue in Accounts Receivable	40.47	53.52	48.25	40.43	41.25	40.02
Days Expenses in Accounts Payable	75.02	107.48	74.13	60.07	74.83	60.21
Days Operating Cash Available	214.75	12.14	102.24	115.80	259.86	233.24
Days Operating Cash Avail - Adjusted	216.41	17.81	102.24	115.80	262.96	233.24
Acid Test - Adjusted	2.91	.06	1.35	1.71	2.76	3.34
Quick - Adjusted	3.39	1.13	1.86	2.44	3.28	3.97
Cushion - Adjusted	30.38	.30	11.24	12.68	24.38	43.42
Average Age of Plant	15.95	12.28	13.85	16.95	13.52	15.53
Remaining Useful Life	8.92	8.27	8.38	10.18	11.48	11.74
Debt to Capitalization	37.28	37.10	38.94	30.77	29.05	21.95
Equity Financing	.46	.45	.44	.54	.58	.59
Debt Service Coverage	3.85	1.33	4.58	3.06	6.73	5.17
Capital Expense (%)	2.64	3.78	1.73	3.06	2.77	2.05
Long Term Debt to Net Fixed Assets	.94	.36	.80	.73	.58	.43
Cash to Debt	1.66	1.03	.91	1.20	1.59	2.42
Cash Flow to Total Liabilities	12.31	14.79	4.24	11.44	21.19	12.07
Operating Margin (%)	2.33	1.02	2.85	1.24	8.01	.97
Net Profit Margin (%)	4.20	3.59	4.36	2.10	7.48	3.00
Return on Total Assets (%)	3.21	4.29	3.24	1.62	6.58	1.63
Debt to Total Revenue (%)	33.34	12.96	29.92	37.88	22.51	29.48
Net Fixed Asset Turnover	2.50	3.04	3.17	2.57	2.03	2.31
Expense per Adj Admission	24,686	17,620	19,287	13,599	16,417	14,251
FTE per Adj Occupied Bed	7.43	5.31	5.31	5.96	5.34	4.79

NJHCFFA makes no representation or warranty as to the accuracy or completeness of the above information or its suitability for any purpose, and disclaims all liability which could arise from its compilation, distribution or use by any party.

Copyright 2014 NJHCFFA. All Rights Reserved

STATEWIDE MEDIANS

For the Period Ending: 12/31/23

Financial Ratio	Period Ending <u>12/31/23</u>	Period Ending <u>12/31/22</u>	Period Ending <u>12/31/21</u>	Period Ending <u>12/31/20</u>	Period Ending <u>12/31/19</u>
# of Hospitals in Peer Group	28	28	28	28	28
Current	1.61	1.49	1.38	1.49	1.67
Current - Adjusted	2.35	2.33	2.49	2.17	2.74
Days Revenue in Accounts Receivable	42.17	41.26	41.54	41.87	43.22
Days Expenses in Accounts Payable	74.48	82.69	93.36	92.64	67.30
Days Operating Cash Available	122.41	99.25	186.15	192.85	106.24
Days Operating Cash Avail - Adjusted	124.07	124.86	188.66	194.93	108.28
Acid Test - Adjusted	1.46	1.36	1.70	1.69	1.58
Quick - Adjusted	1.98	1.86	2.07	1.95	2.24
Cushion - Adjusted	15.56	11.92	15.45	14.41	9.54
Average Age of Plant	14.90	13.11	12.91	12.44	12.10
Remaining Useful Life	10.05	9.11	9.88	9.34	8.74
Debt to Capitalization	29.04	30.01	27.68	26.40	28.31
Equity Financing	.55	.51	.52	.45	.50
Debt Service Coverage	4.06	2.01	6.41	3.18	4.03
Capital Expense (%)	2.71	2.53	2.65	2.60	2.61
Long Term Debt to Net Fixed Assets	.65	.65	.70	.66	.68
Cash to Debt	1.24	1.42	1.87	2.16	1.38
Cash Flow to Total Liabilities	12.84	8.34	15.63	10.64	19.08
Operating Margin (%)	2.55	2.16	2.09	1.27	3.71
Net Profit Margin (%)	3.65	1.31	7.73	3.46	5.72
Return on Total Assets (%)	3.20	1.68	6.39	3.02	4.99
Debt to Total Revenue (%)	26.55	24.02	26.04	28.57	29.42
Net Fixed Asset Turnover	2.39	2.34	2.22	1.98	2.27
Expense per Adj Admission	16,552	16,796	16,204	15,567	13,348
FTE per Adj Occupied Bed	5.32	5.24	5.36	6.26	5.64

NJHCFFA makes no representation or warranty as to the accuracy or completeness of the above information or its suitability for any purpose, and disclaims all liability which could arise from its compilation, distribution or use by any party.

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	1.45	1.39	1.73
Current - Adjusted	2.06	2.07	4.11
Days Revenue in Accounts Receivable	44.63	50.88	40.94
Days Expenses in Accounts Payable	64.09	91.30	72.29
Days Operating Cash Available	94.22	37.82	246.55
Days Operating Cash Avail - Adjusted	97.20	37.82	248.10
Acid Test - Adjusted	1.24	.48	3.05
Quick - Adjusted	1.76	1.39	3.62
Cushion - Adjusted	18.20	2.36	26.08
Average Age of Plant	15.98	16.30	13.52
Remaining Useful Life	11.83	8.32	9.42
Debt to Capitalization	26.55	40.95	29.04
Equity Financing	.58	.33	.54
Debt Service Coverage	4.23	2.97	4.79
Capital Expense (%)	1.85	3.02	2.82
Long Term Debt to Net Fixed Assets	.50	.64	.79
Cash to Debt	1.21	.72	1.61
Cash Flow to Total Liabilities	13.23	4.10	15.81
Operating Margin (%)	2.75	1.94	2.12
Net Profit Margin (%)	3.75	2.10	5.07
Return on Total Assets (%)	3.62	2.68	4.10
Debt to Total Revenue (%)	20.86	23.53	34.67
Total Asset Turnover	2.44	3.31	2.19
Expense per Adj Admission	15,974	15,281	21,629
FTE per Adj Occupied Bed	4.79	5.31	5.56

NJHCFFA makes no representation or warranty as to the accuracy or completeness of the above information or its suitability for any purpose, and disclaims all liability which could arise from its compilation, distribution or use by any party.

## STATEWIDE RATIO REPORT - QUARTILES

For the Period Ending 12/31/23

Financial Ratio	25th Percentile	Median	75th Percentile
Current	0.91	1.61	2.19
Current - Adjusted	1.70	2.35	4.32
Days Revenue in Accounts Receivable	52.23	42.17	38.53
Days Expenses in Accounts Payable	98.36	74.48	60.19
Days Operating Cash Available	22.30	122.41	246.55
Days Operating Cash Avail - Adjusted	22.30	124.07	248.10
Acid Test - Adjusted	0.19	1.46	3.47
Quick - Adjusted	1.25	1.98	4.06
Cushion - Adjusted	0.76	15.56	38.46
Average Age of Plant	17.09	14.90	9.13
Remaining Useful Life	7.93	10.05	12.32
Debt to Capitalization	46.26	29.04	17.86
Equity Financing	0.38	0.55	0.62
Debt Service Coverage	2.26	4.06	6.06
Capital Expense (%)	3.79	2.71	1.69
Long Term Debt to Net Fixed Assets	0.87	0.65	0.35
Cash to Debt	0.53	1.24	2.40
Cash Flow to Total Liabilities	5.22	12.84	20.48
Operating Margin (%)	-0.37	2.55	8.65
Net Profit Margin (%)	1.32	3.65	10.11
Return on Total Assets (%)	1.31	3.20	7.58
Debt to Total Revenue (%)	36.80	26.55	14.77
Net Fixed Asset Turnover	1.93	2.39	3.13
Expense per Adj Admission	23,973	16,552	12,306
FTE per Adj Occupied Bed	6.95	5.32	4.64

NJHCFFA makes no representation or warranty as to the accuracy or completeness of the above information or its suitability for any purpose, and disclaims all liability which could arise from its compilation, distribution or use by any party.

Copyright 2014 NJHCFFA. All Rights Reserved

## INCOME STATUS MEDIANS

For the Period Ending 12/31/23

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	2.27	1.08	1.95
Current - Adjusted	2.29	2.06	3.24
Days Revenue in Accounts Receivable	48.25	45.63	39.74
Days Expenses in Accounts Payable	76.08	96.84	62.60
Days Operating Cash Available	126.27	99.86	118.55
Days Operating Cash Avail - Adjusted	129.58	102.84	118.55
Acid Test - Adjusted	1.43	1.24	2.29
Quick - Adjusted	1.87	1.76	2.77
Cushion - Adjusted	16.26	8.88	21.45
Average Age of Plant	18.24	14.90	13.66
Remaining Useful Life	8.86	10.85	10.12
Debt to Capitalization	45.52	38.02	23.58
Equity Financing	.35	.45	.58
Debt Service Coverage	3.79	3.96	4.21
Capital Expense (%)	2.88	3.08	2.24
Long Term Debt to Net Fixed Assets	.89	.74	.53
Cash to Debt	1.07	1.14	1.46
Cash Flow to Total Liabilities	8.89	11.32	15.73
Operating Margin (%)	1.28	1.00	3.14
Net Profit Margin (%)	3.51	3.68	5.77
Return on Total Assets (%)	2.51	3.05	4.29
Debt to Total Revenue (%)	31.55	22.51	24.85
Net Fixed Asset Turnover	2.58	2.35	2.42
Expense per Adj Admission	21,629	17,630	14,251
FTE per Adj Occupied Bed	5.69	5.31	5.32

NJHCFFA makes no representation or warranty as to the accuracy or completeness of the above information or its suitability for any purpose, and disclaims all liability which could arise from its compilation, distribution or use by any party.

TEACHING STATUS MEDIANS  
For the Period Ending 12/31/23

Financial Ratio	<u>Non-Teaching</u>	<u>Major Teaching</u>	<u>Minor Teaching</u>
# of Hospitals in Peer Group	6	11	11
Current	.91	1.71	1.30
Current - Adjusted	2.12	3.24	1.95
Days Revenue in Accounts Receivable	44.63	41.25	50.94
Days Expenses in Accounts Payable	86.55	69.74	94.34
Days Operating Cash Available	95.80	181.02	25.06
Days Operating Cash Avail - Adjusted	97.25	181.02	25.06
Acid Test - Adjusted	1.09	2.29	.27
Quick - Adjusted	1.67	2.77	1.44
Cushion - Adjusted	4.98	21.45	.81
Average Age of Plant	16.72	13.63	13.52
Remaining Useful Life	10.26	9.98	10.12
Debt to Capitalization	8.86	29.27	34.90
Equity Financing	.66	.50	.57
Debt Service Coverage	9.25	4.21	2.62
Capital Expense (%)	2.15	2.77	3.39
Long Term Debt to Net Fixed Assets	.17	.79	.70
Cash to Debt	1.82	1.24	.53
Cash Flow to Total Liabilities	43.86	15.73	6.21
Operating Margin (%)	15.79	2.96	.97
Net Profit Margin (%)	13.82	4.36	1.63
Return on Total Assets (%)	8.74	3.92	1.63
Debt to Total Revenue (%)	14.06	31.55	24.96
Net Fixed Asset Turnover	2.35	2.42	2.51
Expense per Adj Admission	11,956	19,629	17,620
FTE per Adj Occupied Bed	4.81	5.78	5.31

NJHCFFA makes no representation or warranty as to the accuracy or completeness of the above information or its suitability for any purpose, and disclaims all liability which could arise from its compilation, distribution or use by any party.