

# Acute Hospital Financial Performance Trends

Hospital	City/Town	County	Hospital Type	Fiscal Year End	Number of Months Data
Martha's Vineyard Hospital	Oak Bluffs, MA	Dukes	Community Hospital	09/30/16	12

Financial Performance Indicators	FY12	FY13	FY14	FY15	FY16	MA Industry Median FY16	North East US Median FY15
<b>PROFITABILITY</b>							
Operating Margin	-1.0%	2.5%	0.7%	5.2%	1.5%	2.6%	2.3%
Non-Operating Margin	1.2%	4.0%	4.6%	-2.1%	3.1%	0.8%	0.1%
Total Margin	0.2%	6.6%	5.3%	3.1%	4.6%	3.1%	2.8%
<b>Operating Surplus (Loss)</b>	<b>(\$595,727)</b>	\$1,651,000	\$510,000	\$3,898,000	\$1,204,000	--	--
<b>Total Surplus (Loss)</b>	<b>\$102,530</b>	\$4,266,000	\$3,837,000	\$2,353,000	\$3,726,000	--	--

<b>LIQUIDITY</b>							
Current Ratio	2.5	2.2	1.9	2.6	2.4	1.8	1.6
Days in Accounts Receivable	50	60	52	37	47	40	50
Average Payment Period	28	33	37	32	32	55	66

<b>SOLVENCY/CAPITAL STRUCTURE</b>							
Debt Service Coverage (Total)	13.2	30.0	28.2	24.8	27.9	4.2	3.0
Cash Flow to Total Debt	65.8%	98.7%	78.2%	54.4%	54.4%	20.8%	12.0%
Equity Financing	90.0%	88.7%	87.4%	84.6%	81.8%	50.3%	47.0%

<b>OTHER</b>							
Total Net Assets	\$90,725,167	\$98,082,000	\$102,260,000	\$104,174,000	\$110,937,000	--	--
Assets Whose Use is Limited	\$24,311,506	\$26,089,000	\$32,742,000	\$31,983,000	\$30,189,000	--	--
Net Patient Service Revenue	\$56,956,810	\$59,218,000	\$65,193,000	\$72,235,000	\$74,905,000	--	--

For descriptions of the metrics, please see the Massachusetts Hospital Financial Performance Technical Appendix

For more information, please contact:  
**CENTER FOR HEALTH INFORMATION AND ANALYSIS**  
 501 Boylston Street, 5th Floor | Boston, MA 02116

