

# Acute Hospital Financial Performance Trends

## Cooley Dickinson Hospital

City/Town: Northampton County: Hampshire Hospital Type: Community Hospital System: Partners HealthCare

### Profitability

	2014	2015	2016	2017	2018	MA Statewide Median FY 2018	Northeast Median FY 2017
Operating Margin	-0.3%	2.4%	3.9%	0.3%	-1.8%	2.7%	1.7%
Non Operating Margin	0.0%	0.0%	0.0%	2.3%	1.5%	1.0%	0.2%
Total Margin	-0.3%	2.4%	3.9%	2.6%	-0.3%	4.5%	2.4%
Operating Surplus (Loss)	(\$432,000)	\$3,804,000	\$6,911,000	\$652,000	(\$3,404,000)		
Total Surplus (Loss)	(\$431,000)	\$3,730,000	\$6,985,000	\$4,866,000	(\$643,000)		
Net Patient Service Revenue	\$150,893,000	\$152,337,000	\$174,093,000	\$179,059,000	\$180,668,000		

### Liquidity

	2014	2015	2016	2017	2018	MA Statewide Median FY 2018	Northeast Median FY 2017
Current Ratio	1.1	0.7	0.9	0.8	0.6	1.6	1.6

### Solvency/Capital Structure

	2014	2015	2016	2017	2018	MA Statewide Median FY 2018	Northeast Median FY 2017
Debt Service Coverage	2.5	2.5	3.0	2.6	2.2	4.2	3.4
Cash Flow to Total Debt	14.2%	16.1%	21.4%	21.0%	15.4%	20.4%	13.3%
Equity Financing Ratio	40.7%	33.3%	26.1%	5.7%	17.7%	54.0%	47.1%
Total Net Assets or Equity	\$81,430,000	\$59,931,000	\$44,363,000	\$6,255,000	\$23,731,000		

### Parent Health System: Partners HealthCare

	2014	2015	2016	2017	2018
Operating Margin	-0.2%	0.9%	-0.9%	0.4%	2.2%
Non-Operating Margin	1.3%	-1.7%	-1.1%	4.3%	3.7%
Total Margin	1.1%	-0.8%	-2.0%	4.7%	6.0%
Current Ratio	2.7	2.3	2.0	2.0	2.3
Operating Surplus (Loss)	(\$21,604,000)	\$106,458,000	(\$107,879,000)	\$52,570,000	\$309,899,000
Total Surplus (Loss)	\$119,845,000	(\$91,989,000)	(\$249,011,000)	\$659,097,000	\$826,605,000
Total Net Assets or Equity	\$6,943,487,000	\$6,052,802,000	\$5,474,357,000	\$7,464,109,000	\$8,972,581,000

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

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