

# Acute Hospital Financial Performance Trends

Hospital	City/Town	County	Hospital Type	Fiscal Year End	Number of Months Data
Beth Israel Deaconess Hospital - Needham	Needham, MA	Norfolk	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	2.1%	1.7%	2.4%	4.0%	-1.2%	2.6%	2.3%
Non-Operating Margin	0.5%	0.4%	0.8%	0.8%	0.6%	0.8%	0.1%
Total Margin	2.6%	2.1%	3.3%	4.7%	-0.7%	3.1%	2.8%
<b>Operating Surplus (Loss)</b>	\$1,295,500	\$1,106,977	\$1,718,660	\$3,110,954	(\$1,026,099)	--	--
<b>Total Surplus (Loss)</b>	\$1,598,649	\$1,356,419	\$2,303,405	\$3,700,775	(\$544,434)	--	--
<b>LIQUIDITY</b>							
Current Ratio	1.9	2.0	1.9	1.9	2.0	1.8	1.6
Days in Accounts Receivable	36	36	40	36	35	40	50
Average Payment Period	58	59	60	63	55	55	66
<b>SOLVENCY/CAPITAL STRUCTURE</b>							
Debt Service Coverage (Total)	3.0	3.0	3.6	4.5	3.1	4.2	3.0
Cash Flow to Total Debt	12.8%	12.8%	15.8%	20.5%	11.4%	20.8%	12.0%
Equity Financing	41.7%	44.2%	34.9%	38.3%	39.2%	50.3%	47.0%
<b>OTHER</b>							
Total Net Assets	\$30,874,466	\$34,570,902	\$37,560,910	\$42,707,590	\$42,866,583	--	--
Assets Whose Use is Limited	\$6,244,115	\$6,797,762	\$6,949,559	\$6,711,839	\$3,186,896	--	--
Net Patient Service Revenue	\$59,615,218	\$63,251,551	\$68,948,395	\$75,476,438	\$80,786,101	--	--

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

