

# Acute Hospital Financial Performance Trends

Hospital	City/Town	County	Hospital Type	Fiscal Year End	Number of Months Data
Beth Israel Deaconess Hospital - Milton	Milton, MA	Norfolk	Community Hospital	09/30/17	12

Financial Performance Indicators	FY13	FY14	FY15	FY16	FY17	MA Industry Median FY17	North East US Median FY16
<b>PROFITABILITY</b>							
Operating Margin	7.6%	1.3%	6.9%	4.1%	10.4%	1.6%	1.7%
Non-Operating Margin	1.9%	1.5%	-5.7%	1.0%	1.5%	1.2%	0.1%
Total Margin	9.5%	2.8%	1.2%	5.1%	11.9%	3.2%	2.3%
<b>Operating Surplus (Loss)</b>	\$6,486,681	\$1,099,710	\$6,274,913	\$4,381,249	\$12,407,054	--	--
<b>Total Surplus (Loss)</b>	\$8,134,873	\$2,352,183	\$1,059,430	\$5,437,544	\$14,218,816	--	--
<b>LIQUIDITY</b>							
Current Ratio	2.0	2.1	2.1	2.4	2.7	1.6	1.6
Days in Accounts Receivable	50	49	38	41	33	37	48
Average Payment Period	64	55	53	43	49	57	64
<b>SOLVENCY/CAPITAL STRUCTURE</b>							
Debt Service Coverage (Total)	4.6	3.1	3.0	3.8	6.6	4.5	3.1
Cash Flow to Total Debt	28.2%	16.0%	11.7%	23.2%	43.6%	20.3%	11.3%
Equity Financing	55.5%	55.3%	49.2%	51.4%	56.9%	53.1%	44.4%
<b>OTHER</b>							
Total Net Assets	\$74,651,239	\$74,937,137	\$66,597,598	\$71,732,521	\$81,828,840	--	--
Assets Whose Use is Limited	\$15,864,869	\$16,798,069	\$13,122,254	\$14,801,236	\$7,531,973	--	--
Net Patient Service Revenue	\$77,644,528	\$79,290,231	\$91,750,312	\$100,982,686	\$105,777,051	--	--

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

