

# Acute Hospital Financial Performance Trends

Hospital	City/Town	County	Hospital Type	Fiscal Year End	Number of Months Data
Beth Israel Deaconess Medical Center	Boston, MA	Suffolk	Academic Medical Center	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	3.6%	2.2%	2.7%	1.5%	1.7%	1.6%	1.7%
Non-Operating Margin	3.5%	2.2%	-0.7%	1.5%	2.6%	1.2%	0.1%
Total Margin	7.1%	4.4%	2.0%	3.1%	4.3%	3.2%	2.3%
<b>Operating Surplus (Loss)</b>	\$50,780,000	\$31,310,107	\$40,900,456	\$24,700,784	\$30,051,951	--	--
<b>Total Surplus (Loss)</b>	\$100,151,000	\$63,285,000	\$29,747,569	\$49,766,991	\$74,601,445	--	--
<b>LIQUIDITY</b>							
Current Ratio	3.5	3.2	3.2	3.1	3.1	1.6	1.6
Days in Accounts Receivable	53	50	45	45	47	37	48
Average Payment Period	58	61	58	53	52	57	64
<b>SOLVENCY/CAPITAL STRUCTURE</b>							
Debt Service Coverage (Total)	5.0	4.0	3.3	4.4	5.1	4.5	3.1
Cash Flow to Total Debt	29.6%	23.7%	19.1%	23.9%	30.7%	20.3%	11.3%
Equity Financing	55.8%	56.2%	52.7%	53.1%	57.9%	53.1%	44.4%
<b>OTHER</b>							
Total Net Assets	\$879,926,000	\$908,000,101	\$850,311,773	\$866,149,917	\$959,534,466	--	--
Assets Whose Use is Limited	\$448,189,000	\$475,326,337	\$628,422,051	\$662,653,876	\$725,414,577	--	--
Net Patient Service Revenue	\$1,051,482,000	\$1,113,506,670	\$1,198,779,186	\$1,279,975,814	\$1,335,825,773	--	--

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

