

# Acute Hospital Financial Performance Trends

Hospital	City/Town	County	Hospital Type	Fiscal Year End	Number of Months Data		
Beth Israel Deaconess Medical Center	Boston	Suffolk	Academic Medical Center	9/30/2014	6		
Financial Performance Indicators	FY10	FY11	FY12	FY13	FY14Q2	MA Industry Median FY14Q2	North East US Median FY12
<b>Profitability</b>							
Operating Margin	4.18%	3.48%	3.17%	3.60%	1.46%	1.46%	2.19%
Non-Operating Margin	2.08%	1.02%	2.08%	3.50%	3.56%	1.25%	0.08%
Total Margin	6.25%	4.50%	5.25%	7.11%	5.02%	2.68%	2.80%
Operating Surplus (Loss)	\$56,225,000	\$48,092,000	\$44,617,000	\$50,780,000	\$10,404,397	--	--
Total Surplus (Loss)	\$84,212,000	\$62,250,000	\$74,008,000	\$100,151,000	\$35,713,655	--	--
<b>Liquidity</b>							
Current Ratio	3.24	3.30	3.24	3.50	3.57	1.57	1.57
Days in Accounts Receivable	46	50	53	53	49	41	42
Average Payment Period	52	48	52	58	55	58	66
<b>Solvency/Capital Structure</b>							
Debt Service Coverage (Total)	4.3	3.7	4.2	5.0	--	--	3.6
Cash Flow to Total Debt	25.0%	21.9%	23.6%	29.6%	--	--	19.0%
Equity Financing	43.7%	43.8%	43.7%	55.8%	57.2%	51.1%	44.4%
<b>Other</b>							
Total Net Assets	\$611,187,000	\$616,715,000	\$673,085,000	\$879,926,000	\$910,660,002	--	--
Assets Whose Use is Limited	\$380,676,000	\$365,124,000	\$400,855,000	\$448,189,000	\$473,725,219	--	--
Net Patient Service Revenue	\$1,033,924,000	\$1,063,772,000	\$1,081,133,000	\$1,051,482,000	\$538,347,799	--	--

For description of the metrics, please see the Massachusetts Acute Hospital Quarterly and Annual Financial Reports Technical Appendix

For more information, please contact:  
**CENTER FOR HEALTH INFORMATION AND ANALYSIS**  
 Two Boylston Street, 5<sup>th</sup> Floor  
 Boston, MA 02116

617.988.3100



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