

# Acute Hospital Financial Performance Trends

Hospital	City/Town	County	Hospital Type	Fiscal Year End	Number of Months Data
Beth Israel Deaconess Hospital - Plymouth	Plymouth, MA	Plymouth	Community, Disproportionate Share Hospital	09/30/14	12

Financial Performance Indicators	FY10	FY11	FY12	FY13	FY14	MA Industry Median FY14	North East US Median FY13
<b>PROFITABILITY</b>							
Operating Margin	2.9%	1.6%	2.3%	0.1%	-0.5%	2.6%	2.9%
Non-Operating Margin	0.3%	0.5%	0.7%	1.3%	0.5%	0.8%	0.1%
Total Margin	3.2%	2.1%	3.0%	1.4%	0.0%	4.2%	3.8%
<b>Operating Surplus (Loss)</b>	<b>\$5,811,165</b>	<b>\$3,238,681</b>	<b>\$4,724,213</b>	<b>\$155,158</b>	<b>(\$956,811)</b>	--	--
<b>Total Surplus (Loss)</b>	<b>\$6,349,496</b>	<b>\$4,142,580</b>	<b>\$6,116,866</b>	<b>\$2,809,252</b>	<b>\$63,443</b>	--	--
<b>LIQUIDITY</b>							
Current Ratio	1.4	1.4	1.3	1.3	1.8	1.6	1.6
Days in Accounts Receivable	41	39	39	37	42	40	49
Average Payment Period	61	54	62	68	62	59	65
<b>SOLVENCY/CAPITAL STRUCTURE</b>							
Debt Service Coverage (Total)	3.0	2.8	2.9	2.4	2.3	5.6	4.0
Cash Flow to Total Debt	13.7%	12.2%	13.6%	11.3%	8.6%	20.2%	13.6%
Equity Financing	27.1%	26.0%	27.3%	30.2%	40.0%	51.1%	46.6%
<b>OTHER</b>							
Total Net Assets	\$46,017,798	\$43,617,556	\$49,052,679	\$51,869,967	\$78,860,765	--	--
Assets Whose Use is Limited	\$35,012,973	\$36,583,839	\$43,819,641	\$45,253,459	\$20,720,222	--	--
Net Patient Service Revenue	\$191,642,868	\$195,840,941	\$198,602,529	\$190,700,944	\$187,112,804	--	--

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

