

# 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	09/30/14	12

Financial Performance Indicators	FY10	FY11	FY12	FY13	FY14	MA Industry Median FY14	North East US Median FY13
<b>PROFITABILITY</b>							
Operating Margin	1.0%	-0.5%	1.1%	7.6%	1.3%	2.6%	2.9%
Non-Operating Margin	0.2%	0.8%	0.5%	1.9%	1.5%	0.8%	0.1%
Total Margin	1.2%	0.3%	1.5%	9.5%	2.8%	4.2%	3.8%
<b>Operating Surplus (Loss)</b>	<b>\$639,726</b>	<b>(\$365,014)</b>	<b>\$798,454</b>	<b>\$6,486,681</b>	<b>\$1,099,710</b>	--	--
<b>Total Surplus (Loss)</b>	<b>\$802,571</b>	<b>\$207,563</b>	<b>\$1,155,731</b>	<b>\$8,134,873</b>	<b>\$2,352,183</b>	--	--
<b>LIQUIDITY</b>							
Current Ratio	1.7	1.5	1.7	2.0	2.1	1.6	1.6
Days in Accounts Receivable	39	43	36	50	49	40	49
Average Payment Period	68	79	61	64	55	59	65
<b>SOLVENCY/CAPITAL STRUCTURE</b>							
Debt Service Coverage (Total)	1.8	1.2	2.8	4.6	3.1	5.6	4.0
Cash Flow to Total Debt	9.8%	8.5%	14.0%	28.2%	16.0%	20.2%	13.6%
Equity Financing	32.9%	27.9%	49.4%	55.5%	55.3%	51.1%	46.6%
<b>OTHER</b>							
Total Net Assets	\$33,536,095	\$27,210,916	\$62,011,119	\$74,651,239	\$74,937,137	--	--
Assets Whose Use is Limited	\$17,562,136	\$16,524,484	\$16,140,157	\$15,864,869	\$16,798,069	--	--
Net Patient Service Revenue	\$65,181,484	\$65,894,742	\$72,819,388	\$77,644,528	\$79,290,231	--	--

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

