

# Acute Hospital Financial Performance Trends

Hospital	City/Town	County	Hospital Type	Fiscal Year End	Number of Months Data
Shriners Hospitals for Children - Boston	Boston, MA	Suffolk	Specialty Hospital	09/30/16	12

Financial Performance Indicators	FY12	FY13	FY14	FY15	FY16	MA Industry Median FY16	North East US Median FY15
<b>PROFITABILITY</b>							
Operating Margin			-419.7%	-699.0%	-694.0%	2.6%	2.3%
Non-Operating Margin			18.5%	26.1%	0.0%	0.8%	0.1%
Total Margin			-401.2%	-672.9%	-694.0%	3.1%	2.8%
<b>Operating Surplus (Loss)</b>			(\$33,448,249)	(\$35,446,399)	(\$36,233,527)	--	--
<b>Total Surplus (Loss)</b>			(\$31,970,249)	(\$34,123,518)	(\$36,233,527)	--	--
<b>LIQUIDITY</b>							
Current Ratio			0.6	0.4	0.6	1.8	1.6
Days in Accounts Receivable			140	140	428	40	50
Average Payment Period			44	55	57	55	66
<b>SOLVENCY/CAPITAL STRUCTURE</b>							
Debt Service Coverage (Total) <sup>1</sup>			--	--	--	4.2	3.0
Cash Flow to Total Debt			-650.8%	-571.5%	-555.0%	20.8%	12.0%
Equity Financing			92.6%	90.5%	89.8%	50.3%	47.0%
<b>OTHER</b>							
Total Net Assets			\$54,747,146	\$51,571,834	\$52,460,837	--	--
Assets Whose Use is Limited			\$149,008	\$0	\$0	--	--
Net Patient Service Revenue			\$4,363,093	\$2,442,672	\$2,258,859	--	--

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

<sup>1</sup> A blank Debt Service Coverage Ratio indicates a facility with no current long term debt or interest in the period covered.

