

**024 Cumberland Memorial Hospital & ECU**  
 1110 7th Ave  
 Cumberland, WI 54829  
 715-822-2741

Type:           GMS - General Medical & Surgical  
 Control:       Other Not-For-Profit  
 Fiscal Year:   07/01/2002 to 06/30/2003

County:        Barron  
 Analysis Area: West Central (5A)  
 Volume Group: 3

Selected Utilization Statistics	FY 2003	All GMS Hospitals		Analysis Area 5A		Volume Group 3		FY 2003 vs. 2002	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2002	Ratio
<b>Occupancy Rate (%)</b>									
Adult Medical-Surgical	28.3%	58.2%	0.49	42.8%	0.66	38.6%	0.73	32.1%	0.88
Obstetrics	31.8%	39.8%	0.80	28.2%	1.13	22.5%	1.41	26.3%	1.21
Pediatrics	0.0%	48.9%	N/A	12.6%	N/A	10.7%	N/A	0.0%	N/A
Total Hospital	47.5%	56.2%	0.85	41.5%	1.15	33.3%	1.43	47.6%	1.00
<b>Average Census (Patients)</b>									
Adult Medical-Surgical	6.2	31.7	0.20	14.1	0.44	7.6	0.82	7.1	0.88
Obstetrics	0.6	5.1	0.12	1.9	0.33	0.9	0.71	0.5	1.27
Pediatrics	0.0	2.0	N/A	0.1	N/A	0.1	N/A	0.0	N/A
Total Hospital	19.0	54.7	0.35	21.1	0.90	9.4	2.02	19.1	1.00
<b>Average Length of Stay (Days)</b>									
Adult Medical-Surgical	3.1	3.9	0.80	3.3	0.95	3.1	1.01	2.7	1.16
Obstetrics	2.6	2.4	1.10	2.3	1.15	2.3	1.15	2.3	1.15
Pediatrics	0.0	2.4	N/A	2.1	N/A	1.9	N/A	0.0	N/A
Total Hospital	3.9	4.5	0.87	3.7	1.06	3.1	1.27	3.6	1.09
<b>Surgical Operations</b>									
Inpatient	86	1,579	0.05	605	0.14	266	0.32	97	0.89
Outpatient	338	3,500	0.10	1,319	0.26	1,159	0.29	313	1.08
Inpatient as % of All Surgeries	20.3%	31.1%	0.65	31.5%	0.64	18.7%	1.08	23.7%	0.86
<b>Outpatient Visits</b>									
Non-Emergency Visits	6,073	78,926	0.08	34,876	0.17	25,394	0.24	5,790	1.05
Emergency Visits	2,698	14,405	0.19	6,706	0.40	5,723	0.47	2,732	0.99
<b>Full-Time Equivalents (FTEs)</b>									
Administrators	1.0	16.5	0.06	8.1	0.12	4.6	0.22	7.0	0.14
Nurses, Licensed	47.4	164.2	0.29	71.4	0.66	41.0	1.16	40.2	1.18
Ancillary Nursing Personnel	21.3	57.5	0.37	28.0	0.76	15.2	1.40	13.7	1.56
All Other Personnel	89.1	379.9	0.23	162.0	0.55	97.9	0.91	75.8	1.18
Total FTEs	158.8	618.1	0.26	269.6	0.59	158.7	1.00	136.7	1.16
<b>FTEs per 100 Patient Census (Adjusted)</b>									
Administrators	2.9	16.7	0.17	17.8	0.16	17.5	0.16	19.2	0.15
Nurses, Licensed	136.4	166.1	0.82	156.2	0.87	154.9	0.88	110.4	1.24
Ancillary Nursing Personnel	61.4	58.2	1.05	61.2	1.00	57.6	1.07	37.6	1.63
All Other Personnel	256.6	384.3	0.67	354.3	0.72	370.2	0.69	208.4	1.23
Total FTEs	457.3	625.4	0.73	589.5	0.78	600.2	0.76	375.6	1.22

**Total Hospital:**  
 Beds Set Up & Staffed   40  
 Discharges                1,764  
 Inpatient Days            6,939

**Contract with:**  
 Health Maintenance Organization (HMO)   Yes  
 Preferred Provider Organization (PPO)     Yes

**Medicare-certified Swing Beds:**  
 Beds Set Up & Staffed   2  
 Discharges               56  
 Inpatient Days           560

**Newborn Nursery:**  
 Bassinets                 6  
 Total Births              91  
 Newborn Days            195

**024 Cumberland Memorial Hospital & ECU**  
Cumberland, WI 54829

Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 06/30/2003	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
<b>General Medical-Surgical</b>							
Adult Medical-Surgical, Acute	2	22	726	2,273	28.3%	6.2	3.1
Orthopedic	5	0	0	0	0.0%	0.0	0.0
Rehabilitation & Physical Medicine	5	0	0	0	0.0%	0.0	0.0
Hospice	5	0	0	0	0.0%	0.0	0.0
Acute Long-Term Care	5	0	0	0	0.0%	0.0	0.0
Other Acute	5	0	0	0	0.0%	0.0	0.0
<b>Pediatric, acute</b>	2	0	0	0	0.0%	0.0	0.0
<b>Obstetrics</b>	1	2	88	232	31.8%	0.6	2.6
<b>Psychiatric</b>	1	16	950	4,384	75.1%	12.0	4.6
<b>Alcoholism/chemical dependency</b>	2	0	0	0	0.0%	0.0	0.0
<b>ICU/CCU</b>							
Medical-Surgical Intensive Care	5	0	0	0	0.0%	0.0	0.0
Cardiac Intensive Unit	5	0	0	0	0.0%	0.0	0.0
Pediatric Intensive Care	5	0	0	0	0.0%	0.0	0.0
Burn Care	5	0	0	0	0.0%	0.0	0.0
Mixed Intensive Care	5	0	0	0	0.0%	0.0	0.0
Step-Down (Special Care)	5	0	0	0	0.0%	0.0	0.0
Neonatal Intensive/Intermediate Care	5	0	0	0	0.0%	0.0	0.0
Other Intensive Care	5	0	0	0	0.0%	0.0	0.0
<b>Subacute care</b>	5	0	0	0	0.0%	0.0	0.0
<b>Other inpatient</b>	5	0	0	0	0.0%	0.0	0.0

Note: data should be used only in rows; do not summarize columns.

\* 1 = Provided-Distinct Unit, 2 = Provided-Not Distinct Unit, 3 = Available in Network  
4 = Contracted, 5 = Service Not Provided

\*\* Transfers, which may be estimated, refer only to those between units.

Occupation	Number Full-Time	Number Part-Time	Number FTE	Occupation	Number Full-Time	Number Part-Time	Number FTE
Administrators/Assistant Administrators	1	0	1.0	Radiological Services Personnel	1	4	3.1
Physicians & Dentists	2	0	2.0	Occupational Therapists	2	1	2.8
Medical & Dental Residents	0	0	0.0	Occupational Therapy Assistants/Aides	0	0	0.0
Registered Nurses	39	14	46.4	Physical Therapists	3	0	3.0
Certified Nurse Midwives	0	0	0.0	Physical Therapy Assistants/Aides	1	1	1.4
Licensed Practical Nurses	1	0	1.0	Recreational Therapists	0	0	0.0
Ancillary Nursing Personnel	15	14	21.3	Psychologists	3	1	3.6
Physician Assistants	0	0	0.0	Social Workers	0	0	0.0
Nurse Practitioners	0	0	0.0	All Other Health Professionals	5	15	13.9
Medical Records Personnel	4	3	7.0	All Other Personnel	33	17	42.1
Pharmacy Personnel	3	2	4.4				
Clinical Laboratory Personnel	5	1	5.6				
				<b>Total</b>	118	73	158.8

**024 Cumberland Memorial Hospital & ECU**

Cumberland, WI 54829

Selected Financial Statistics	FY 2003	All GMS Hospitals		Analysis Area 5A		Volume Group 3		FY 2003 vs. 2002		
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2002	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>										
Medicare	\$8,420,036	43.4%	41.6%	1.04	44.0%	0.99	41.8%	1.04	40.7%	1.07
Medical Assistance	\$2,092,008	10.8%	9.7%	1.11	8.2%	1.32	8.5%	1.27	11.2%	0.96
Commercial	\$6,127,578	31.6%	42.4%	0.75	42.2%	0.75	44.1%	0.72	34.3%	0.92
All Other	\$2,746,010	14.2%	6.2%	2.28	5.6%	2.53	5.7%	2.49	13.8%	1.03
<b>Deductions as % of Total Gross Patient Revenue</b>										
Medicare	\$4,831,683	24.9%	24.8%	1.01	24.0%	1.04	21.6%	1.15	25.1%	0.99
Medical Assistance	\$1,347,800	7.0%	6.7%	1.04	5.4%	1.29	4.8%	1.45	6.3%	1.10
Commercial	\$638,716	3.3%	9.4%	0.35	6.6%	0.50	7.5%	0.44	2.7%	1.22
Charity Care	\$58,080	0.3%	1.1%	0.27	0.8%	0.37	0.6%	0.50	1.0%	0.30
All Other	\$527,339	2.7%	1.3%	2.09	1.1%	2.47	0.7%	3.89	3.0%	0.91
Total Deductions	\$7,403,618	38.2%	43.3%	0.88	38.0%	1.01	35.1%	1.09	38.1%	1.00
<b>Other Revenue &amp; Net Gains or Losses</b>										
Other Revenue as % of Total Revenue		0.9%	4.8%	0.19	3.0%	0.31	4.0%	0.23	0.8%	1.16
Net Gains/Losses as % of Net Income		9.2%	12.0%	0.77	36.4%	0.25	16.2%	0.57	7.7%	1.19
<b>Expenses as % of Total Expenses</b>										
Salary/Fringe Benefits	\$7,005,888	63.3%	48.0%	1.32	52.3%	1.21	50.5%	1.25	61.7%	1.03
Supplies & Services	\$2,844,283	25.7%	40.2%	0.64	36.4%	0.71	36.6%	0.70	27.1%	0.95
Capital Component	\$810,221	7.3%	8.7%	0.84	8.1%	0.90	9.5%	0.77	8.5%	0.86
Bad Debt	\$411,998	3.7%	3.1%	1.20	3.2%	1.16	3.4%	1.09	2.6%	1.43
<b>Fiscal Statistics</b>										
Operating Margin (%)		8.4%	6.4%	1.32	9.3%	0.91	8.9%	0.95	14.4%	0.59
Total Hospital Net Income (%)		9.2%	7.1%	1.30	12.6%	0.73	9.2%	1.00	15.4%	0.60
Return on Equity (%)		20.8%	11.2%	1.85	16.4%	1.27	13.1%	1.58	42.5%	0.49
Current Ratio		4.4	2.5	1.75	2.6	1.68	3.3	1.32	4.2	1.04
Days in Net Patient Accounts Receivable		64.1	56.1	1.14	71.7	0.89	74.2	0.86	63.6	1.01
Average Payment Period		37.7	52.7	0.72	50.2	0.75	53.3	0.71	35.7	1.06
Equity Financing (%)		45.5%	57.8%	0.79	67.2%	0.68	57.1%	0.80	38.7%	1.18
Long-Term Debt to Equity Ratio		1.0	0.5	1.99	0.3	3.32	0.5	1.99	1.4	0.71
Times Interest Earned		6.2	5.4	1.14	11.2	0.55	5.8	1.06	9.0	0.69
Total Asset Turnover		1.0	0.9	1.13	0.8	1.27	0.8	1.27	1.1	0.92
Average Age of Plant (Years)		16.3	9.6	1.70	9.2	1.77	8.8	1.85	15.7	1.04
Increase (Decrease) Total Net Patient Revenue		2.9%	10.1%	0.29	12.0%	0.24	12.2%	0.24	N/A	N/A
Outpatient Gross Revenue (% of Total GPR)		45.3%	44.7%	1.01	53.8%	0.84	64.5%	0.70	42.2%	1.07
<b>Net Revenue Statistics</b>										
Inpatient Net Revenue per Discharge		\$3,715	\$8,772	0.42	\$6,018	0.62	\$4,913	0.76	\$3,520	1.06
Inpatient Net Revenue per Day		\$905	\$1,944	0.47	\$1,550	0.58	\$1,393	0.65	\$886	1.02
Outpatient Net Revenue per Visit		\$595	\$373	1.60	\$375	1.59	\$349	1.71	\$568	1.05

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$19,385,632	Cash & Cash Equivalents	\$2,244,313	Current Liabilities	\$1,092,228
Less Deductions	\$7,403,618	Net Patient Receivables	\$2,104,694	Long-Term Debt	\$5,402,613
Net Patient Revenue	\$11,982,014	Other Receivables	\$178,899	Other Liabilities	\$0
Plus Other Revenue	\$112,046			Subtotal	\$6,494,841
Total Revenue	\$12,094,060	Land, Buildings & Equipment (Net)	\$5,949,101	Unrestricted Fund Balance	\$5,419,767
Less Expenses	\$11,072,390	Other Assets	\$1,437,601	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$103,478			Total Liabilities & Fund Balance	\$11,914,608
Net Income	\$1,125,148	Total Assets	\$11,914,608		