

**029 Luther Hospital**  
 1221 Whipple St  
 Eau Claire, WI 54703  
 715-839-3311

Type:           GMS - General Medical & Surgical  
 Control:        Other Not-For-Profit  
 Fiscal Year:    01/01/2003 to 12/31/2003

County:         Eau Claire  
 Analysis Area:  West Central (5A)  
 Volume Group:  6

Selected Utilization Statistics	FY 2003	All GMS Hospitals		Analysis Area 5A		Volume Group 6		FY 2003 vs. 2002	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2002	Ratio
<b>Occupancy Rate (%)</b>									
Adult Medical-Surgical	69.3%	58.2%	1.19	42.8%	1.62	58.3%	1.19	65.3%	1.06
Obstetrics	26.3%	39.8%	0.66	28.2%	0.93	39.4%	0.67	27.8%	0.95
Pediatrics	0.0%	48.9%	N/A	12.6%	N/A	67.2%	N/A	0.0%	N/A
Total Hospital	55.8%	56.2%	0.99	41.5%	1.34	53.3%	1.05	53.5%	1.04
<b>Average Census (Patients)</b>									
Adult Medical-Surgical	67.9	31.7	2.14	14.1	4.82	48.6	1.40	66.6	1.02
Obstetrics	5.3	5.1	1.03	1.9	2.77	7.4	0.71	5.6	0.94
Pediatrics	0.0	2.0	N/A	0.1	N/A	7.4	N/A	0.0	N/A
Total Hospital	95.9	54.7	1.75	21.1	4.55	92.2	1.04	95.1	1.01
<b>Average Length of Stay (Days)</b>									
Adult Medical-Surgical	3.0	3.9	0.77	3.3	0.91	3.9	0.77	3.0	1.00
Obstetrics	2.4	2.4	1.00	2.3	1.04	2.5	0.96	2.2	1.09
Pediatrics	0.0	2.4	N/A	2.1	N/A	2.1	N/A	0.0	N/A
Total Hospital	2.8	4.5	0.63	3.7	0.76	4.3	0.66	3.9	0.72
<b>Surgical Operations</b>									
Inpatient	3,440	1,579	2.18	605	5.69	2,793	1.23	3,406	1.01
Outpatient	4,868	3,500	1.39	1,319	3.69	6,435	0.76	4,461	1.09
Inpatient as % of All Surgeries	41.4%	31.1%	1.33	31.5%	1.31	30.3%	1.37	43.3%	0.96
<b>Outpatient Visits</b>									
Non-Emergency Visits	123,185	78,926	1.56	34,876	3.53	156,399	0.79	118,707	1.04
Emergency Visits	20,188	14,405	1.40	6,706	3.01	24,284	0.83	20,617	0.98
<b>Full-Time Equivalents (FTEs)</b>									
Administrators	40.0	16.5	2.42	8.1	4.94	31.7	1.26	42.0	0.95
Nurses, Licensed	346.8	164.2	2.11	71.4	4.86	279.4	1.24	331.9	1.04
Ancillary Nursing Personnel	182.9	57.5	3.18	28.0	6.53	103.2	1.77	206.6	0.89
All Other Personnel	690.5	379.9	1.82	162.0	4.26	711.9	0.97	739.8	0.93
Total FTEs	1,260.2	618.1	2.04	269.6	4.67	1,126.2	1.12	1,320.3	0.95
<b>FTEs per 100 Patient Census (Adjusted)</b>									
Administrators	23.7	16.7	1.42	17.8	1.33	17.8	1.33	25.0	0.95
Nurses, Licensed	205.2	166.1	1.24	156.2	1.31	157.3	1.30	197.9	1.04
Ancillary Nursing Personnel	108.2	58.2	1.86	61.2	1.77	58.1	1.86	123.2	0.88
All Other Personnel	408.4	384.3	1.06	354.3	1.15	400.9	1.02	441.2	0.93
Total FTEs	745.4	625.4	1.19	589.5	1.26	634.2	1.18	787.3	0.95

**Total Hospital:**

Beds Set Up & Staffed    172  
 Discharges                12,423  
 Inpatient Days            35,019

**Contract with:**

Health Maintenance        Yes  
 Organization (HMO)  
 Preferred Provider         Yes  
 Organization (PPO)

**Medicare-certified Swing Beds:**

Beds Set Up & Staffed    0  
 Discharges                0  
 Inpatient Days            0

**Newborn Nursery:**

Bassinets                 13  
 Total Births              706  
 Newborn Days            2,376

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 12/31/2003	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	1	98	8,266	24,801	69.3%	67.9	3.0
Orthopedic	2	0	0	0	0.0%	0.0	0.0
Rehabilitation & Physical Medicine	4	0	0	0	0.0%	0.0	0.0
Hospice	4	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	20	801	1,920	26.3%	5.3	2.4
<b>Psychiatric</b>	1	28	998	3,066	30.0%	8.4	3.1
<b>Alcoholism/chemical dependency</b>	2	0	0	0	0.0%	0.0	0.0
<b>ICU/CCU</b>							
Medical-Surgical Intensive Care	1	6	644	1,385	63.2%	3.8	2.2
Cardiac Intensive Unit	2	0	0	0	0.0%	0.0	0.0
Pediatric Intensive Care	4	0	0	0	0.0%	0.0	0.0
Burn Care	4	0	0	0	0.0%	0.0	0.0
Mixed Intensive Care	1	14	1,676	3,557	69.6%	9.7	2.1
Step-Down (Special Care)	2	0	0	0	0.0%	0.0	0.0
Neonatal Intensive/Intermediate Care	1	6	38	480	21.9%	1.3	12.6
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	40	0	40.0	Radiological Services Personnel	61	28	77.2
Physicians & Dentists	0	0	0.0	Occupational Therapists	6	1	6.6
Medical & Dental Residents	0	0	0.0	Occupational Therapy Assistants/Aides	1	0	1.0
Registered Nurses	284	98	346.8	Physical Therapists	11	2	11.9
Certified Nurse Midwives	0	0	0.0	Physical Therapy Assistants/Aides	4	0	4.0
Licensed Practical Nurses	0	0	0.0	Recreational Therapists	0	0	0.0
Ancillary Nursing Personnel	155	53	182.9	Psychologists	1	1	1.1
Physician Assistants	0	0	0.0	Social Workers	8	4	10.4
Nurse Practitioners	0	0	0.0	All Other Health Professionals	72	17	80.0
Medical Records Personnel	45	11	51.7	All Other Personnel	337	68	370.8
Pharmacy Personnel	19	4	20.7				
Clinical Laboratory Personnel	48	12	55.3				
				<b>Total</b>	1,092	299	1,260.2

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Selected Financial Statistics	FY 2003	All GMS Hospitals		Analysis Area 5A		Volume Group 6		FY 2003 vs. 2002		
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2002	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>										
Medicare	\$120,729,981	51.8%	41.6%	1.24	44.0%	1.18	38.4%	1.35	51.6%	1.00
Medical Assistance	\$9,120,646	3.9%	9.7%	0.40	8.2%	0.48	10.1%	0.39	4.6%	0.85
Commercial	\$95,149,082	40.8%	42.4%	0.96	42.2%	0.97	46.7%	0.87	40.7%	1.00
All Other	\$8,133,973	3.5%	6.2%	0.56	5.6%	0.62	4.9%	0.71	3.1%	1.13
<b>Deductions as % of Total Gross Patient Revenue</b>										
Medicare	\$73,986,624	31.7%	24.8%	1.28	24.0%	1.32	23.5%	1.35	30.2%	1.05
Medical Assistance	\$6,785,610	2.9%	6.7%	0.43	5.4%	0.54	6.8%	0.43	3.0%	0.97
Commercial	\$4,862,427	2.1%	9.4%	0.22	6.6%	0.32	11.6%	0.18	2.1%	0.99
Charity Care	\$2,343,118	1.0%	1.1%	0.91	0.8%	1.26	1.0%	1.01	0.7%	1.44
All Other	\$5,399,405	2.3%	1.3%	1.78	1.1%	2.11	1.5%	1.54	1.8%	1.29
Total Deductions	\$93,377,184	40.1%	43.3%	0.93	38.0%	1.05	44.4%	0.90	37.9%	1.06
<b>Other Revenue &amp; Net Gains or Losses</b>										
Other Revenue as % of Total Revenue		3.3%	4.8%	0.68	3.0%	1.09	7.5%	0.44	3.5%	0.94
Net Gains/Losses as % of Net Income		38.4%	12.0%	3.20	36.4%	1.06	15.2%	2.53	5.5%	6.99
<b>Expenses as % of Total Expenses</b>										
Salary/Fringe Benefits	\$66,291,361	53.8%	48.0%	1.12	52.3%	1.03	48.5%	1.11	54.0%	1.00
Supplies & Services	\$42,475,217	34.5%	40.2%	0.86	36.4%	0.95	40.0%	0.86	33.6%	1.03
Capital Component	\$10,078,162	8.2%	8.7%	0.94	8.1%	1.01	8.8%	0.93	8.7%	0.94
Bad Debt	\$4,417,280	3.6%	3.1%	1.16	3.2%	1.12	2.7%	1.33	3.6%	1.00
<b>Fiscal Statistics</b>										
Operating Margin (%)		14.7%	6.4%	2.30	9.3%	1.58	6.7%	2.19	15.0%	0.98
Total Hospital Net Income (%)		21.9%	7.1%	3.08	12.6%	1.73	7.8%	2.80	15.8%	1.38
Return on Equity (%)		26.2%	11.2%	2.34	16.4%	1.60	11.7%	2.24	17.5%	1.50
Current Ratio		2.4	2.5	0.97	2.6	0.93	2.6	0.93	2.0	1.21
Days in Net Patient Accounts Receivable		58.6	56.1	1.05	71.7	0.82	62.7	0.94	53.9	1.09
Average Payment Period		36.5	52.7	0.69	50.2	0.73	48.8	0.75	41.2	0.89
Equity Financing (%)		87.8%	57.8%	1.52	67.2%	1.31	59.8%	1.47	77.9%	1.13
Long-Term Debt to Equity Ratio		0.0	0.5	N/A	0.3	N/A	0.4	N/A	0.1	N/A
Times Interest Earned		47.1	5.4	8.73	11.2	4.21	6.0	7.85	22.7	2.08
Total Asset Turnover		1.0	0.9	1.07	0.8	1.21	0.9	1.07	0.9	1.07
Average Age of Plant (Years)		9.8	9.6	1.02	9.2	1.07	9.5	1.03	9.4	1.05
Increase (Decrease) Total Net Patient Revenue		11.1%	10.1%	1.10	12.0%	0.92	10.5%	1.06	N/A	N/A
Outpatient Gross Revenue (% of Total GPR)		43.2%	44.7%	0.97	53.8%	0.80	48.1%	0.90	43.3%	1.00
<b>Net Revenue Statistics</b>										
Inpatient Net Revenue per Discharge	\$8,880	\$8,772	1.01	\$6,018	1.48	\$8,121	1.09	\$8,052	1.10	
Inpatient Net Revenue per Day	\$2,264	\$1,944	1.16	\$1,550	1.46	\$1,904	1.19	\$2,086	1.09	
Outpatient Net Revenue per Visit	\$422	\$373	1.13	\$375	1.12	\$348	1.21	\$383	1.10	

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$233,133,682	Cash & Cash Equivalents	\$48,412	Current Liabilities	\$11,506,825
Less Deductions	\$93,377,184	Net Patient Receivables	\$22,449,220	Long-Term Debt	\$0
Net Patient Revenue	\$139,756,498	Other Receivables	\$658,715	Other Liabilities	\$6,697,544
Plus Other Revenue	\$4,729,115			Subtotal	\$18,204,369
Total Revenue	\$144,485,613	Land, Buildings & Equipment (Net)	\$82,411,846	Unrestricted Fund Balance	\$131,466,239
Less Expenses	\$123,262,020	Other Assets	\$44,102,415	Restricted Fund Balance	\$6,149,853
Non-Operating Gains/Losses	\$13,256,301			Total Liabilities & Fund Balance	\$149,670,608
Net Income	\$34,479,894	Total Assets	\$149,670,608		