

**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:   Jul 1 to Jun 30

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

Selected Utilization Statistics	FY 2004	All GMS Hospitals		Analysis Area 5A		Volume Group 3		FY 2004 vs. 2003	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2003	Ratio
<b>Occupancy Rate (%)</b>									
Adult Medical-Surgical	27.0%	59.8%	0.45	50.1%	0.54	42.6%	0.63	28.3%	0.95
Obstetrics	26.1%	40.6%	0.64	30.2%	0.86	28.5%	0.92	31.8%	0.82
Pediatrics	0.0%	50.6%	N/A	13.8%	N/A	16.2%	N/A	0.0%	N/A
Total Hospital	46.5%	56.6%	0.82	45.9%	1.01	39.1%	1.19	47.5%	0.98
<b>Average Census (Patients)</b>									
Adult Medical-Surgical	5.9	32.3	0.18	13.9	0.43	7.4	0.80	6.2	0.95
Obstetrics	0.5	5.4	0.10	2.0	0.26	1.1	0.47	0.6	0.82
Pediatrics	0.0	2.1	N/A	0.1	N/A	0.1	N/A	0.0	N/A
Total Hospital	18.6	55.0	0.34	20.9	0.89	9.8	1.90	19.0	0.98
<b>Average Length of Stay (Days)</b>									
Adult Medical-Surgical	2.9	3.9	0.73	3.2	0.89	3.1	0.92	3.1	0.91
Obstetrics	2.2	2.4	0.94	2.3	0.98	2.3	0.98	2.6	0.85
Pediatrics	0.0	2.4	N/A	1.9	N/A	1.7	N/A	0.0	N/A
Total Hospital	3.9	4.4	0.89	3.7	1.06	3.0	1.31	3.9	1.00
<b>Surgical Operations</b>									
Inpatient	92	1,553	0.06	568	0.16	276	0.33	86	1.07
Outpatient	379	3,651	0.10	1,503	0.25	926	0.41	338	1.12
Inpatient as % of All Surgeries	19.5%	29.9%	0.65	27.4%	0.71	22.9%	0.85	20.3%	0.96
<b>Outpatient Visits</b>									
Non-Emergency Visits	5,994	80,062	0.07	31,425	0.19	27,483	0.22	6,073	0.99
Emergency Visits	2,754	14,837	0.19	6,740	0.41	6,024	0.46	2,698	1.02
<b>Full-Time Equivalents (FTEs)</b>									
Administrators	1.0	17.5	0.06	6.5	0.15	4.6	0.22	1.0	1.00
Nurses, Licensed	45.3	168.8	0.27	72.3	0.63	45.1	1.00	47.4	0.96
Ancillary Nursing Personnel	16.6	34.3	0.48	13.8	1.20	10.0	1.66	21.3	0.78
All Other Personnel	96.4	405.3	0.24	182.2	0.53	109.0	0.88	89.1	1.08
Total FTEs	159.3	626.0	0.25	274.9	0.58	168.7	0.94	158.8	1.00
<b>FTEs per 100 Patient Census (Adjusted)</b>									
Administrators	2.9	17.4	0.17	14.2	0.21	16.7	0.17	2.9	1.01
Nurses, Licensed	132.4	167.9	0.79	157.2	0.84	164.6	0.80	136.4	0.97
Ancillary Nursing Personnel	48.5	34.2	1.42	30.1	1.61	36.5	1.33	61.4	0.79
All Other Personnel	281.6	403.1	0.70	396.1	0.71	397.9	0.71	256.6	1.10
Total FTEs	465.5	622.6	0.75	597.6	0.78	615.7	0.76	457.3	1.02

**Total Hospital:**  
 Beds Set Up & Staffed    40  
 Discharges                1,729  
 Inpatient Days            6,802

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

**Medicare-certified Swing Beds:**  
 Beds Set Up & Staffed    2  
 Discharges                54  
 Inpatient Days            502

**Newborn Nursery:**  
 Bassinets                 6  
 Total Births              84  
 Newborn Days            150

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed Jun 30, 2004	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	762	2,176	27.0%	5.9	2.9
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	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	2	85	191	26.1%	0.5	2.2
<b>Psychiatric</b>	1	16	877	4,411	75.3%	12.1	5.0
<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	2	3	4.1
Physicians & Dentists	2	0	2.0	Respiratory Therapists	0	1	0.9
Medical & Dental Residents	0	0	0.0	Occupational Therapists	3	0	3.0
Registered Nurses	32	25	44.3	Occupational Therapy Assistants/Aides	0	0	0.0
Certified Nurse Midwives	0	0	0.0	Physical Therapists	3	0	3.0
Licensed Practical Nurses	1	0	1.0	Physical Therapy Assistants/Aides	0	1	0.6
Ancillary Nursing Personnel	11	13	16.6	Recreational Therapists	0	0	0.0
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	1	0	1.0
Nurse Practitioners	0	0	0.0	Psychologists	2	2	3.0
Medical Records Personnel	0	0	0.0	Social Workers	1	0	1.0
Pharmacy Personnel	3	4	5.7	All Other Health Professionals	32	37	47.2
Clinical Laboratory Personnel	4	2	4.7	All Other Personnel	12	9	16.3
Surgical Personnel	1	2	3.8	<b>Total</b>	<b>111</b>	<b>98</b>	<b>159.3</b>

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Selected Financial Statistics	FY 2004	All GMS Hospitals		Analysis Area		Volume Group		FY 2004 vs. 2003		
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2003	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>										
Medicare	\$9,300,242	45.3%	41.6%	1.09	43.0%	1.05	42.2%	1.07	43.4%	1.04
Medical Assistance	\$2,384,213	11.6%	10.2%	1.14	8.6%	1.35	8.2%	1.42	10.8%	1.08
Commercial	\$6,125,453	29.9%	41.9%	0.71	42.3%	0.71	43.6%	0.69	31.6%	0.94
All Other	\$2,699,018	13.2%	6.2%	2.12	6.1%	2.16	6.0%	2.19	14.2%	0.93
<b>Deductions as % of Total Gross Patient Revenue</b>										
Medicare	\$5,464,159	26.6%	25.3%	1.05	23.7%	1.12	20.8%	1.28	24.9%	1.07
Medical Assistance	\$1,698,907	8.3%	7.5%	1.10	6.0%	1.38	5.6%	1.48	7.0%	1.19
Commercial	\$904,491	4.4%	9.6%	0.46	7.4%	0.60	8.5%	0.52	3.3%	1.34
Charity Care	\$74,870	0.4%	1.1%	0.33	0.8%	0.46	0.7%	0.52	0.3%	1.22
All Other	\$315,329	1.5%	1.3%	1.18	0.6%	2.56	0.6%	2.56	2.7%	0.57
Total Deductions	\$8,457,756	41.2%	44.8%	0.92	38.5%	1.07	36.3%	1.14	38.2%	1.08
<b>Other Revenue &amp; Net Gains or Losses</b>										
Other Revenue as % of Total Revenue		1.3%	4.5%	0.29	3.1%	0.42	4.3%	0.30	0.9%	1.41
Net Gains/Losses as % of Net Income		24.7%	15.4%	1.60	21.9%	1.13	25.5%	0.97	9.2%	2.68
<b>Expenses as % of Total Expenses</b>										
Salary/Fringe Benefits	\$7,460,258	63.5%	48.4%	1.31	52.1%	1.22	50.4%	1.26	63.3%	1.00
Supplies & Services	\$3,164,999	27.0%	39.5%	0.68	36.7%	0.73	35.7%	0.76	25.7%	1.05
Capital Component	\$797,420	6.8%	8.8%	0.77	7.9%	0.86	10.1%	0.67	7.3%	0.93
Bad Debt	\$316,885	2.7%	3.4%	0.79	3.3%	0.82	3.8%	0.71	3.7%	0.73
<b>Fiscal Statistics</b>										
Operating Margin (%)		3.9%	6.5%	0.59	9.3%	0.42	6.1%	0.63	8.4%	0.46
Total Hospital Net Income (%)		5.1%	7.6%	0.67	11.7%	0.43	8.1%	0.62	9.2%	0.55
Return on Equity (%)		10.5%	11.5%	0.91	15.8%	0.66	10.0%	1.05	20.8%	0.50
Current Ratio		4.7	2.6	1.83	2.9	1.64	3.3	1.44	4.4	1.09
Days in Net Patient Accounts Receivable		65.4	52.8	1.24	58.8	1.11	62.2	1.05	64.1	1.02
Average Payment Period		33.2	53.7	0.62	46.1	0.72	57.8	0.58	37.7	0.88
Equity Financing (%)		50.0%	57.5%	0.87	66.5%	0.75	56.2%	0.89	45.5%	1.10
Long-Term Debt to Equity Ratio		0.8	0.5	1.66	0.3	2.76	0.5	1.66	1.0	0.83
Times Interest Earned		4.2	6.2	0.67	10.9	0.38	5.1	0.82	6.2	0.67
Total Asset Turnover		1.0	0.9	1.14	0.9	1.14	0.7	1.46	1.0	1.01
Average Age of Plant (Years)		16.1	9.1	1.76	8.0	2.01	8.0	2.01	16.3	0.99
Increase (Decrease) Total Net Patient Revenue		1.3%	9.1%	0.15	12.3%	0.11	11.2%	0.12	2.9%	0.46
Outpatient Gross Revenue (% of Total GPR)		45.7%	45.3%	1.01	54.5%	0.84	64.1%	0.71	45.3%	1.01
<b>Net Revenue Statistics</b>										
Inpatient Net Revenue per Discharge	\$3,724		\$9,256	0.40	\$6,715	0.55	\$5,378	0.69	\$3,715	1.00
Inpatient Net Revenue per Day	\$908		\$2,088	0.44	\$1,735	0.52	\$1,577	0.58	\$905	1.00
Outpatient Net Revenue per Visit	\$619		\$404	1.53	\$465	1.33	\$353	1.75	\$595	1.04

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$20,508,926	Cash & Cash Equivalents	\$2,354,602	Current Liabilities	\$1,020,237
Less Deductions	\$8,457,756	Net Patient Receivables	\$2,154,980	Long-Term Debt	\$4,945,450
Net Patient Revenue	\$12,051,170	Other Receivables	\$5,431	Other Liabilities	\$0
Plus Other Revenue	\$159,923			Subtotal	\$5,965,687
Total Revenue	\$12,211,093	Land, Buildings & Equipment (Net)	\$5,894,394	Unrestricted Fund Balance	\$5,972,221
Less Expenses	\$11,739,562	Other Assets	\$1,528,501	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$154,333			Total Liabilities & Fund Balance	\$11,937,908
Net Income	\$625,864	Total Assets	\$11,937,908		