

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: Jan 1 to Dec 31

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

Selected Utilization Statistics	FY 2004	All GMS Hospitals		Analysis Area 5A		Volume Group 6		FY 2004 vs. 2003	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2003	Ratio
Occupancy Rate (%)									
Adult Medical-Surgical	69.6%	59.8%	1.16	50.1%	1.39	58.2%	1.20	69.3%	1.00
Obstetrics	26.8%	40.6%	0.66	30.2%	0.89	39.0%	0.69	26.3%	1.02
Pediatrics	0.0%	50.6%	N/A	13.8%	N/A	78.0%	N/A	0.0%	N/A
Total Hospital	56.2%	56.6%	0.99	45.9%	1.22	53.5%	1.05	55.8%	1.01
Average Census (Patients)									
Adult Medical-Surgical	68.2	32.3	2.11	13.9	4.90	47.6	1.43	67.9	1.00
Obstetrics	5.4	5.4	0.99	2.0	2.68	7.1	0.75	5.3	1.02
Pediatrics	0.0	2.1	N/A	0.1	N/A	7.2	N/A	0.0	N/A
Total Hospital	96.6	55.0	1.76	20.9	4.62	89.2	1.08	95.9	1.01
Average Length of Stay (Days)									
Adult Medical-Surgical	3.0	3.9	0.76	3.2	0.92	3.9	0.76	3.0	0.99
Obstetrics	2.6	2.4	1.10	2.3	1.15	2.5	1.06	2.4	1.10
Pediatrics	0.0	2.4	N/A	1.9	N/A	2.2	N/A	0.0	N/A
Total Hospital	3.9	4.4	0.88	3.7	1.05	4.2	0.92	2.8	1.38
Surgical Operations									
Inpatient	3,464	1,553	2.23	568	6.10	2,756	1.26	3,440	1.01
Outpatient	4,637	3,651	1.27	1,503	3.09	6,489	0.71	4,868	0.95
Inpatient as % of All Surgeries	42.8%	29.9%	1.43	27.4%	1.56	29.8%	1.43	41.4%	1.03
Outpatient Visits									
Non-Emergency Visits	123,704	80,062	1.55	31,425	3.94	159,467	0.78	123,185	1.00
Emergency Visits	19,943	14,837	1.34	6,740	2.96	24,373	0.82	20,188	0.99
Full-Time Equivalents (FTEs)									
Administrators	36.0	17.5	2.06	6.5	5.54	35.5	1.01	40.0	0.90
Nurses, Licensed	357.6	168.8	2.12	72.3	4.95	288.7	1.24	346.8	1.03
Ancillary Nursing Personnel	64.0	34.3	1.87	13.8	4.64	54.0	1.19	182.9	0.35
All Other Personnel	837.2	405.3	2.07	182.2	4.59	727.1	1.15	690.5	1.21
Total FTEs	1,294.7	626.0	2.07	274.9	4.71	1,105.4	1.17	1,260.2	1.03
FTEs per 100 Patient Census (Adjusted)									
Administrators	21.2	17.4	1.22	14.2	1.49	20.4	1.04	23.7	0.89
Nurses, Licensed	210.2	167.9	1.25	157.2	1.34	165.4	1.27	205.2	1.02
Ancillary Nursing Personnel	37.6	34.2	1.10	30.1	1.25	30.9	1.22	108.2	0.35
All Other Personnel	492.2	403.1	1.22	396.1	1.24	416.6	1.18	408.4	1.21
Total FTEs	761.2	622.6	1.22	597.6	1.27	633.4	1.20	745.4	1.02

Total Hospital:

Beds Set Up & Staffed 172
 Discharges 9,121
 Inpatient Days 35,365

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 681
 Newborn Days 2,477

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed Dec 31, 2004	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
General Medical-Surgical							
Adult Medical-Surgical, Acute	1	98	8,436	24,947	69.6%	68.2	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
Pediatric, acute	2	0	0	0	0.0%	0.0	0.0
Obstetrics	1	20	741	1,960	26.8%	5.4	2.6
Psychiatric	1	28	918	3,032	29.6%	8.3	3.3
Alcoholism/chemical dependency	2	0	0	0	0.0%	0.0	0.0
ICU/CCU							
Medical-Surgical Intensive Care	1	0	703	1,462	0.0%	4.0	2.1
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	1,765	3,726	72.7%	10.2	2.1
Step-Down (Special Care)	2	0	0	0	0.0%	0.0	0.0
Neonatal Intensive/Intermediate Care	1	6	20	238	10.8%	0.7	11.9
Other Intensive Care	5	0	0	0	0.0%	0.0	0.0
Subacute care	5	0	0	0	0.0%	0.0	0.0
Other inpatient	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	36	0	36.0	Radiological Services Personnel	65	28	82.5
Physicians & Dentists	0	0	0.0	Respiratory Therapists	20	2	21.9
Medical & Dental Residents	0	0	0.0	Occupational Therapists	6	1	6.4
Registered Nurses	297	107	357.6	Occupational Therapy Assistants/Aides	1	0	1.0
Certified Nurse Midwives	0	0	0.0	Physical Therapists	11	1	11.7
Licensed Practical Nurses	0	0	0.0	Physical Therapy Assistants/Aides	4	0	4.0
Ancillary Nursing Personnel	44	34	64.0	Recreational Therapists	1	1	1.3
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	31	15	37.4
Nurse Practitioners	0	0	0.0	Psychologists	2	1	2.1
Medical Records Personnel	47	10	53.3	Social Workers	6	5	8.3
Pharmacy Personnel	11	3	12.4	All Other Health Professionals	127	34	146.3
Clinical Laboratory Personnel	51	14	57.9	All Other Personnel	326	57	356.3
Surgical Personnel	34	1	34.4	Total	1,120	314	1,294.7

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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	
Gross Revenue as % of Total Gross Patient Revenue										
Medicare	\$135,135,305	50.9%	41.6%	1.22	43.0%	1.18	38.2%	1.33	51.8%	0.98
Medical Assistance	\$10,369,019	3.9%	10.2%	0.38	8.6%	0.45	11.1%	0.35	3.9%	1.00
Commercial	\$110,243,453	41.5%	41.9%	0.99	42.3%	0.98	45.6%	0.91	40.8%	1.02
All Other	\$9,731,643	3.7%	6.2%	0.59	6.1%	0.60	5.1%	0.72	3.5%	1.05
Deductions as % of Total Gross Patient Revenue										
Medicare	\$84,479,002	31.8%	25.3%	1.26	23.7%	1.34	24.1%	1.32	31.7%	1.00
Medical Assistance	\$8,487,951	3.2%	7.5%	0.43	6.0%	0.53	8.1%	0.39	2.9%	1.10
Commercial	\$13,715,895	5.2%	9.6%	0.54	7.4%	0.70	11.6%	0.45	2.1%	2.48
Charity Care	\$2,768,326	1.0%	1.1%	0.95	0.8%	1.30	1.0%	1.04	1.0%	1.04
All Other	\$0	0.0%	1.3%	N/A	0.6%	N/A	1.2%	N/A	2.3%	0.00
Total Deductions	\$109,451,174	41.2%	44.8%	0.92	38.5%	1.07	46.0%	0.90	40.1%	1.03
Other Revenue & Net Gains or Losses										
Other Revenue as % of Total Revenue		3.1%	4.5%	0.69	3.1%	1.01	7.1%	0.44	3.3%	0.95
Net Gains/Losses as % of Net Income		2.0%	15.4%	0.13	21.9%	0.09	12.6%	0.16	38.4%	0.05
Expenses as % of Total Expenses										
Salary/Fringe Benefits	\$73,494,469	54.3%	48.4%	1.12	52.1%	1.04	48.5%	1.12	53.8%	1.01
Supplies & Services	\$48,162,217	35.6%	39.5%	0.90	36.7%	0.97	39.7%	0.90	34.5%	1.03
Capital Component	\$9,056,025	6.7%	8.8%	0.76	7.9%	0.85	8.7%	0.77	8.2%	0.82
Bad Debt	\$4,734,708	3.5%	3.4%	1.03	3.3%	1.06	3.0%	1.17	3.6%	0.98
Fiscal Statistics										
Operating Margin (%)		15.9%	6.5%	2.45	9.3%	1.71	7.4%	2.15	14.7%	1.08
Total Hospital Net Income (%)		16.2%	7.6%	2.13	11.7%	1.38	8.4%	1.93	21.9%	0.74
Return on Equity (%)		21.9%	11.5%	1.90	15.8%	1.39	11.7%	1.87	26.2%	0.83
Current Ratio		2.2	2.6	0.85	2.9	0.76	2.9	0.76	2.4	0.91
Days in Net Patient Accounts Receivable		55.3	52.8	1.05	58.8	0.94	57.8	0.96	58.6	0.94
Average Payment Period		37.9	53.7	0.71	46.1	0.82	49.5	0.76	36.5	1.04
Equity Financing (%)		85.8%	57.5%	1.49	66.5%	1.29	60.6%	1.42	87.8%	0.98
Long-Term Debt to Equity Ratio		0.0	0.5	N/A	0.3	N/A	0.4	N/A	0.0	N/A
Times Interest Earned		2,843.3	6.2	458.59	10.9	260.85	6.9	412.07	47.1	60.34
Total Asset Turnover		1.2	0.9	1.29	0.9	1.29	0.8	1.45	1.0	1.20
Average Age of Plant (Years)		9.4	9.1	1.04	8.0	1.18	9.2	1.02	9.8	0.96
Increase (Decrease) Total Net Patient Revenue		11.6%	9.1%	1.28	12.3%	0.95	9.4%	1.24	11.1%	1.05
Outpatient Gross Revenue (% of Total GPR)		43.2%	45.3%	0.95	54.5%	0.79	48.9%	0.88	43.2%	1.00
Net Revenue Statistics										
Inpatient Net Revenue per Discharge		\$9,709	\$9,256	1.05	\$6,715	1.45	\$8,702	1.12	\$8,880	1.09
Inpatient Net Revenue per Day		\$2,504	\$2,088	1.20	\$1,735	1.44	\$2,066	1.21	\$2,264	1.11
Outpatient Net Revenue per Visit		\$470	\$404	1.16	\$465	1.01	\$378	1.24	\$422	1.11

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$265,479,420	Cash & Cash Equivalents	\$45,611	Current Liabilities	\$13,180,229
Less Deductions	\$109,451,174	Net Patient Receivables	\$23,563,754	Long-Term Debt	\$0
Net Patient Revenue	\$156,028,246	Other Receivables	\$841,491	Other Liabilities	\$6,597,771
Plus Other Revenue	\$5,022,849			Subtotal	\$19,778,000
Total Revenue	\$161,051,095	Land, Buildings & Equipment (Net)	\$85,668,303	Unrestricted Fund Balance	\$119,413,000
Less Expenses	\$135,447,419	Other Assets	\$29,071,841	Restricted Fund Balance	\$8,455,177
Non-Operating Gains/Losses	\$531,000			Total Liabilities & Fund Balance	\$139,191,000
Net Income	\$26,134,676	Total Assets	\$139,191,000		