

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

Fiscal Year: 07/01 to 06/30
 Type: GMS
 Critical Access Hospital
 Control: Other Not-For-Profit

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

Selected Utilization Statistics	FY 2005	All GMS Hospitals		Analysis Area 5A		Volume Group 3		FY 2005 vs. 2004	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2004	Ratio
Occupancy Rate (%)									
Adult Medical-Surgical	32.2%	59.1%	0.54	51.0%	0.63	44.2%	0.73	27.0%	1.19
Obstetrics	22.1%	41.6%	0.53	33.1%	0.67	22.9%	0.96	26.1%	0.85
Pediatrics	0.0%	54.2%	N/A	12.4%	N/A	10.9%	N/A	0.0%	N/A
Total Hospital	46.9%	57.7%	0.81	48.8%	0.96	39.8%	1.18	46.5%	1.01
Average Census (Patients)									
Adult Medical-Surgical	7.1	31.3	0.23	14.4	0.49	7.7	0.92	5.9	1.19
Obstetrics	0.4	5.4	0.08	2.2	0.20	0.9	0.49	0.5	0.85
Pediatrics	0.0	2.2	N/A	0.1	N/A	0.1	N/A	0.0	N/A
Total Hospital	18.7	54.6	0.34	21.9	0.86	9.6	1.95	18.6	1.01
Average Length of Stay (Days)									
Adult Medical-Surgical	3.3	3.7	0.88	3.4	0.96	3.0	1.09	2.9	1.14
Obstetrics	2.1	2.4	0.89	2.4	0.89	2.3	0.93	2.2	0.96
Pediatrics	0.0	2.5	N/A	1.7	N/A	1.5	N/A	0.0	N/A
Total Hospital	4.0	4.3	0.93	3.7	1.09	3.1	1.30	3.9	1.02
Surgical Operations									
Inpatient	73	1,644	0.04	640	0.11	233	0.31	92	0.79
Outpatient	319	3,777	0.08	1,593	0.20	1,178	0.27	379	0.84
Inpatient as % of All Surgeries	18.6%	30.3%	0.61	28.7%	0.65	16.5%	1.13	19.5%	0.95
Outpatient Visits									
Non-Emergency Visits	5,978	84,436	0.07	36,848	0.16	24,992	0.24	5,994	1.00
Emergency Visits	2,907	15,777	0.18	7,069	0.41	6,438	0.45	2,754	1.06
Full-Time Equivalents (FTEs)									
Administrators	1.0	17.4	0.06	8.4	0.12	5.6	0.18	1.0	1.00
Nurses, Licensed	70.7	173.6	0.41	78.4	0.90	45.1	1.57	45.3	1.56
Ancillary Nursing Personnel	16.9	34.8	0.49	15.1	1.12	9.6	1.76	16.6	1.02
All Other Personnel	84.4	410.2	0.21	186.0	0.45	106.2	0.79	96.4	0.88
Total FTEs	173.1	636.0	0.27	288.0	0.60	166.6	1.04	159.3	1.09
FTEs per 100 Patient Census (Adjusted)									
Administrators	2.9	17.1	0.17	17.0	0.17	19.9	0.15	2.9	1.01
Nurses, Licensed	208.5	170.3	1.22	158.1	1.32	159.7	1.31	132.4	1.57
Ancillary Nursing Personnel	49.9	34.1	1.46	30.5	1.64	33.8	1.48	48.5	1.03
All Other Personnel	248.8	402.4	0.62	375.3	0.66	375.8	0.66	281.6	0.88
Total FTEs	510.2	623.8	0.82	580.9	0.88	589.1	0.87	465.5	1.10

Total Hospital:
 Beds Set Up & Staffed 40
 Discharges 1,702
 Inpatient Days 6,841

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

Medicare-certified Swing Beds:
 Beds Set Up & Staffed 2
 Discharges 75
 Inpatient Days 656

Newborn Nursery:
 Bassinets 6
 Total Births 74
 Newborn Days 135

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 06/30/2005	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
General Medical-Surgical							
Adult Medical-Surgical, Acute	2	22	790	2,582	32.2%	7.1	3.3
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
Pediatric, acute	2	0	0	0	0.0%	0.0	0.0
Obstetrics	1	2	75	161	22.1%	0.4	2.1
Psychiatric	1	16	835	4,054	69.4%	11.1	4.9
Alcoholism/chemical dependency	2	0	0	0	0.0%	0.0	0.0
ICU/CCU							
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
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	1	0	1.0	Radiological Services Personnel	4	2	4.4
Physicians & Dentists	2	0	2.0	Respiratory Therapists	0	1	0.0
Medical & Dental Residents	0	0	0.0	Occupational Therapists	3	0	3.0
Registered Nurses	29	29	40.7	Occupational Therapy Assistants/Aides	0	0	0.0
Certified Nurse Midwives	0	0	0.0	Physical Therapists	2	0	2.0
Licensed Practical Nurses	30	0	30.0	Physical Therapy Assistants/Aides	0	10	0.0
Ancillary Nursing Personnel	12	11	16.9	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	3.1
Medical Records Personnel	1	0	1.0	Social Workers	2	0	2.0
Pharmacy Personnel	3	4	4.4	All Other Health Professionals	7	18	13.2
Clinical Laboratory Personnel	5	2	5.7	All Other Personnel	33	25	42.0
Surgical Personnel	0	1	0.7	Total	137	105	173.1

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Selected Financial Statistics	FY 2005	All GMS Hospitals		Analysis Area		Volume Group		FY 2005 vs. 2004		
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2004	Ratio	
Gross Revenue as % of Total Gross Patient Revenue										
Medicare	\$10,633,351	45.6%	41.4%	1.10	43.7%	1.04	41.9%	1.09	45.3%	1.01
Medical Assistance	\$2,713,541	11.6%	10.2%	1.14	9.0%	1.29	8.5%	1.37	11.6%	1.00
Commercial	\$7,289,475	31.3%	41.7%	0.75	41.8%	0.75	43.9%	0.71	29.9%	1.05
All Other	\$2,658,690	11.4%	6.8%	1.68	5.4%	2.11	5.7%	2.00	13.2%	0.87
Deductions as % of Total Gross Patient Revenue										
Medicare	\$6,353,450	27.3%	25.3%	1.08	23.9%	1.14	21.1%	1.29	26.6%	1.02
Medical Assistance	\$1,954,813	8.4%	7.7%	1.09	6.4%	1.31	5.3%	1.58	8.3%	1.01
Commercial	\$845,408	3.6%	9.7%	0.37	7.6%	0.48	8.5%	0.43	4.4%	0.82
Charity Care	\$163,998	0.7%	1.5%	0.47	1.2%	0.59	0.7%	1.01	0.4%	1.93
All Other	\$515,354	2.2%	1.5%	1.47	0.8%	2.77	0.6%	3.69	1.5%	1.44
Total Deductions	\$9,833,023	42.2%	45.7%	0.92	39.8%	1.06	36.2%	1.17	41.2%	1.02
Other Revenue & Net Gains or Losses										
Other Revenue as % of Total Revenue		1.0%	4.4%	0.23	3.1%	0.33	3.9%	0.26	1.3%	0.78
Net Gains/Losses as % of Net Income		20.1%	12.3%	1.64	7.5%	2.68	13.2%	1.52	24.7%	0.82
Expenses as % of Total Expenses										
Salary/Fringe Benefits	\$7,970,130	62.0%	47.5%	1.31	51.3%	1.21	51.1%	1.21	63.5%	0.98
Supplies & Services	\$3,696,826	28.8%	40.2%	0.72	37.8%	0.76	35.6%	0.81	27.0%	1.07
Capital Component	\$776,681	6.0%	8.7%	0.69	7.6%	0.79	9.3%	0.65	6.8%	0.89
Bad Debt	\$413,741	3.2%	3.6%	0.89	3.3%	0.98	4.1%	0.78	2.7%	1.19
Fiscal Statistics										
Operating Margin (%)		5.5%	7.6%	0.72	10.9%	0.50	12.7%	0.43	3.9%	1.41
Total Hospital Net Income (%)		6.7%	8.6%	0.78	11.7%	0.58	14.4%	0.47	5.1%	1.33
Return on Equity (%)		7.4%	7.2%	1.03	10.8%	0.69	10.9%	0.68	5.2%	1.41
Current Ratio		4.8	2.8	1.70	2.6	1.84	4.0	1.19	4.7	1.01
Days in Net Patient Accounts Receivable		59.8	51.2	1.17	56.8	1.05	58.9	1.01	65.4	0.91
Average Payment Period		34.7	53.8	0.65	49.1	0.71	51.0	0.68	33.2	1.04
Equity Financing (%)		55.1%	58.5%	0.94	69.5%	0.79	57.9%	0.95	50.0%	1.10
Long-Term Debt to Equity Ratio		0.6	0.4	1.61	0.3	2.15	0.5	1.29	0.8	0.78
Times Interest Earned		6.1	6.9	0.89	12.3	0.50	8.9	0.69	4.2	1.48
Total Asset Turnover		1.1	0.8	1.35	0.9	1.20	0.7	1.55	1.0	1.06
Average Age of Plant (Years)		17.9	9.1	1.97	8.2	2.18	8.2	2.18	16.1	1.11
Increase (Decrease) Total Net Patient Revenue		11.7%	9.1%	1.29	13.9%	0.84	14.9%	0.79	1.3%	8.75
Outpatient Gross Revenue (% of Total GPR)		44.9%	46.6%	0.96	56.0%	0.80	66.0%	0.68	45.7%	0.98
Net Revenue Statistics										
Inpatient Net Revenue per Discharge	\$4,073		\$9,724	0.42	\$6,837	0.60	\$5,903	0.69	\$3,724	1.09
Inpatient Net Revenue per Day	\$966		\$2,239	0.43	\$1,738	0.56	\$1,702	0.57	\$908	1.06
Outpatient Net Revenue per Visit	\$702		\$430	1.63	\$490	1.43	\$434	1.62	\$619	1.13

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$23,295,057	Cash & Cash Equivalents	\$3,063,233	Current Liabilities	\$1,176,376
Less Deductions	\$9,833,023	Net Patient Receivables	\$2,204,030	Long-Term Debt	\$4,463,382
Net Patient Revenue	\$13,462,034	Other Receivables	\$5,431	Other Liabilities	\$0
Plus Other Revenue	\$138,302			Subtotal	\$5,639,758
Total Revenue	\$13,600,336	Land, Buildings & Equipment (Net)	\$5,622,788	Unrestricted Fund Balance	\$6,915,444
Less Expenses	\$12,857,378	Other Assets	\$1,659,720	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$187,144			Total Liabilities & Fund Balance	\$12,555,202
Net Income	\$930,102	Total Assets	\$12,555,202		