

029 Luther Hospital
 1221 Whipple St
 Eau Claire, WI 54703
 715-838-3311

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

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

Selected Utilization Statistics	FY 2005	All GMS Hospitals		Analysis Area 5A		Volume Group 6		FY 2005 vs. 2004	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2004	Ratio
Occupancy Rate (%)									
Adult Medical-Surgical	72.5%	59.1%	1.23	51.0%	1.42	59.5%	1.22	69.6%	1.04
Obstetrics	26.6%	41.6%	0.64	33.1%	0.80	42.0%	0.63	26.8%	0.99
Pediatrics	0.0%	54.2%	N/A	12.4%	N/A	85.7%	N/A	0.0%	N/A
Total Hospital	59.6%	57.7%	1.03	48.8%	1.22	56.1%	1.06	56.2%	1.06
Average Census (Patients)									
Adult Medical-Surgical	71.1	31.3	2.27	14.4	4.94	47.6	1.49	68.2	1.04
Obstetrics	5.3	5.4	0.99	2.2	2.42	8.4	0.63	5.4	0.99
Pediatrics	0.0	2.2	N/A	0.1	N/A	8.4	N/A	0.0	N/A
Total Hospital	102.6	54.6	1.88	21.9	4.68	93.0	1.10	96.6	1.06
Average Length of Stay (Days)									
Adult Medical-Surgical	3.6	3.7	0.97	3.4	1.06	3.7	0.97	3.0	1.22
Obstetrics	2.7	2.4	1.12	2.4	1.12	2.6	1.03	2.6	1.02
Pediatrics	0.0	2.5	N/A	1.7	N/A	2.4	N/A	0.0	N/A
Total Hospital	4.0	4.3	0.94	3.7	1.09	4.2	0.96	3.9	1.04
Surgical Operations									
Inpatient	3,620	1,644	2.20	640	5.66	3,329	1.09	3,464	1.05
Outpatient	4,791	3,777	1.27	1,593	3.01	7,486	0.64	4,637	1.03
Inpatient as % of All Surgeries	43.0%	30.3%	1.42	28.7%	1.50	30.8%	1.40	42.8%	1.01
Outpatient Visits									
Non-Emergency Visits	126,471	84,436	1.50	36,848	3.43	164,395	0.77	123,704	1.02
Emergency Visits	20,373	15,777	1.29	7,069	2.88	25,464	0.80	19,943	1.02
Full-Time Equivalents (FTEs)									
Administrators	32.0	17.4	1.84	8.4	3.81	29.5	1.08	36.0	0.89
Nurses, Licensed	447.9	173.6	2.58	78.4	5.71	311.5	1.44	357.6	1.25
Ancillary Nursing Personnel	74.7	34.8	2.15	15.1	4.95	55.1	1.36	64.0	1.17
All Other Personnel	881.5	410.2	2.15	186.0	4.74	765.1	1.15	837.2	1.05
Total FTEs	1,436.0	636.0	2.26	288.0	4.99	1,161.3	1.24	1,294.7	1.11
FTEs per 100 Patient Census (Adjusted)									
Administrators	16.2	17.1	0.95	17.0	0.95	16.6	0.98	21.2	0.76
Nurses, Licensed	226.6	170.3	1.33	158.1	1.43	175.3	1.29	210.2	1.08
Ancillary Nursing Personnel	37.8	34.1	1.11	30.5	1.24	31.0	1.22	37.6	1.00
All Other Personnel	445.9	402.4	1.11	375.3	1.19	430.6	1.04	492.2	0.91
Total FTEs	726.5	623.8	1.16	580.9	1.25	653.6	1.11	761.2	0.95

Total Hospital:
 Beds Set Up & Staffed 172
 Discharges 9,271
 Inpatient Days 37,432

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

Medicare-certified Swing Beds:
 Beds Set Up & Staffed 0
 Discharges 0
 Inpatient Days 0

Newborn Nursery:
 Bassinets 13
 Total Births 714
 Newborn Days 2,525

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 12/31/2005	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	7,211	25,947	72.5%	71.1	3.6
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	723	1,942	26.6%	5.3	2.7
Psychiatric	1	28	894	3,797	37.2%	10.4	4.2
Alcoholism/chemical dependency	2	0	0	0	0.0%	0.0	0.0
ICU/CCU							
Medical-Surgical Intensive Care	1	6	109	1,739	79.4%	4.8	16.0
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	307	3,780	74.0%	10.4	12.3
Step-Down (Special Care)	2	0	0	0	0.0%	0.0	0.0
Neonatal Intensive/Intermediate Care	1	6	27	227	10.4%	0.6	8.4
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	32	0	32.0	Radiological Services Personnel	61	27	80.5
Physicians & Dentists	0	0	0.0	Respiratory Therapists	22	2	23.1
Medical & Dental Residents	0	0	0.0	Occupational Therapists	6	0	6.0
Registered Nurses	367	129	447.9	Occupational Therapy Assistants/Aides	1	0	1.0
Certified Nurse Midwives	0	0	0.0	Physical Therapists	7	1	7.7
Licensed Practical Nurses	0	0	0.0	Physical Therapy Assistants/Aides	4	0	4.0
Ancillary Nursing Personnel	53	35	74.7	Recreational Therapists	2	0	2.0
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	38	14	44.8
Nurse Practitioners	0	0	0.0	Psychologists	2	1	2.1
Medical Records Personnel	50	8	55.4	Social Workers	12	4	15.2
Pharmacy Personnel	24	5	26.4	All Other Health Professionals	127	47	156.8
Clinical Laboratory Personnel	59	21	72.9	All Other Personnel	318	50	345.7
Surgical Personnel	38	1	38.1	Total	1,223	345	1,436.0

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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	\$151,124,615	50.6%	41.4%	1.22	43.7%	1.16	37.1%	1.36	50.9%	0.99
Medical Assistance	\$13,140,547	4.4%	10.2%	0.43	9.0%	0.49	12.4%	0.36	3.9%	1.13
Commercial	\$122,296,037	41.0%	41.7%	0.98	41.8%	0.98	45.1%	0.91	41.5%	0.99
All Other	\$11,906,009	4.0%	6.8%	0.59	5.4%	0.74	5.4%	0.74	3.7%	1.09
Deductions as % of Total Gross Patient Revenue										
Medicare	\$93,506,395	31.3%	25.3%	1.24	23.9%	1.31	23.7%	1.32	31.8%	0.98
Medical Assistance	\$10,483,721	3.5%	7.7%	0.46	6.4%	0.55	9.1%	0.39	3.2%	1.10
Commercial	\$18,033,759	6.0%	9.7%	0.62	7.6%	0.80	11.0%	0.55	5.2%	1.17
Charity Care	\$6,339,398	2.1%	1.5%	1.42	1.2%	1.77	1.4%	1.52	1.0%	2.04
All Other	\$0	0.0%	1.5%	N/A	0.8%	N/A	1.1%	N/A	0.0%	N/A
Total Deductions	\$128,363,273	43.0%	45.7%	0.94	39.8%	1.08	46.4%	0.93	41.2%	1.04
Other Revenue & Net Gains or Losses										
Other Revenue as % of Total Revenue		3.5%	4.4%	0.81	3.1%	1.15	7.4%	0.48	3.1%	1.14
Net Gains/Losses as % of Net Income		4.7%	12.3%	0.38	7.5%	0.62	12.2%	0.38	2.0%	2.30
Expenses as % of Total Expenses										
Salary/Fringe Benefits	\$80,643,014	53.5%	47.5%	1.13	51.3%	1.04	47.2%	1.13	54.3%	0.99
Supplies & Services	\$55,347,049	36.7%	40.2%	0.91	37.8%	0.97	41.3%	0.89	35.6%	1.03
Capital Component	\$9,968,717	6.6%	8.7%	0.76	7.6%	0.87	8.7%	0.76	6.7%	0.99
Bad Debt	\$4,720,947	3.1%	3.6%	0.87	3.3%	0.95	2.8%	1.12	3.5%	0.90
Fiscal Statistics										
Operating Margin (%)		14.6%	7.6%	1.92	10.9%	1.34	8.2%	1.78	15.9%	0.92
Total Hospital Net Income (%)		15.2%	8.6%	1.76	11.7%	1.30	9.2%	1.65	16.2%	0.94
Return on Equity (%)		16.9%	7.2%	2.35	10.8%	1.57	7.8%	2.17	18.8%	0.90
Current Ratio		1.7	2.8	0.62	2.6	0.67	2.3	0.75	2.2	0.79
Days in Net Patient Accounts Receivable		55.0	51.2	1.07	56.8	0.97	54.1	1.02	55.3	1.00
Average Payment Period		49.0	53.8	0.91	49.1	1.00	55.7	0.88	37.9	1.30
Equity Financing (%)		84.4%	58.5%	1.44	69.5%	1.21	55.2%	1.53	85.8%	0.98
Long-Term Debt to Equity Ratio		0.0	0.4	N/A	0.3	N/A	0.5	N/A	0.0	N/A
Times Interest Earned	256,589.8		6.9	37,186.9	12.3	20,861.0	6.5	39,475.4	2,843.3	90.24
Total Asset Turnover		1.1	0.8	1.38	0.9	1.23	0.8	1.38	1.2	0.96
Average Age of Plant (Years)		9.2	9.1	1.01	8.2	1.12	8.5	1.08	9.4	0.97
Increase (Decrease) Total Net Patient Revenue		9.0%	9.1%	0.99	13.9%	0.65	8.8%	1.03	11.6%	0.77
Outpatient Gross Revenue (% of Total GPR)		48.3%	46.6%	1.04	56.0%	0.86	47.8%	1.01	43.2%	1.12
Net Revenue Statistics										
Inpatient Net Revenue per Discharge		\$8,152	\$9,724	0.84	\$6,837	1.19	\$9,588	0.85	\$9,709	0.84
Inpatient Net Revenue per Day		\$2,019	\$2,239	0.90	\$1,738	1.16	\$2,298	0.88	\$2,504	0.81
Outpatient Net Revenue per Visit		\$644	\$430	1.50	\$490	1.31	\$409	1.57	\$470	1.37

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$298,467,208	Cash & Cash Equivalents	\$44,933	Current Liabilities	\$19,088,141
Less Deductions	\$128,363,273	Net Patient Receivables	\$25,639,571	Long-Term Debt	\$0
Net Patient Revenue	\$170,103,935	Other Receivables	\$1,852,662	Other Liabilities	\$5,783,000
Plus Other Revenue	\$6,260,615			Subtotal	\$24,871,141
Total Revenue	\$176,364,550	Land, Buildings & Equipment (Net)	\$98,459,582	Unrestricted Fund Balance	\$134,385,859
Less Expenses	\$150,679,727	Other Assets	\$33,260,252	Restricted Fund Balance	\$11,038,187
Non-Operating Gains/Losses	\$1,257,000			Total Liabilities & Fund Balance	\$159,257,000
Net Income	\$26,941,823	Total Assets	\$159,257,000		