

**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: 2

Selected Utilization Statistics	FY 2006	All GMS Hospitals		Analysis Area 5A		Volume Group 2		FY 2006 vs. 2005	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2005	Ratio
<b>Occupancy Rate (%)</b>									
Adult Medical-Surgical	23.4%	59.2%	0.39	49.6%	0.47	24.0%	0.97	32.2%	0.73
Obstetrics	16.4%	41.5%	0.40	31.8%	0.52	16.9%	0.97	22.1%	0.75
Pediatrics	0.0%	52.2%	N/A	16.4%	N/A	2.4%	N/A	0.0%	N/A
Total Hospital	43.0%	57.2%	0.75	47.6%	0.90	28.6%	1.50	46.9%	0.92
<b>Average Census (Patients)</b>									
Adult Medical-Surgical	5.1	31.4	0.16	10.9	0.47	4.7	1.09	7.1	0.73
Obstetrics	0.5	5.3	0.09	1.7	0.29	0.9	0.55	0.4	1.12
Pediatrics	0.3	2.2	0.14	0.1	3.01	0.0	7.53	0.0	N/A
Total Hospital	15.1	53.6	0.28	21.5	0.70	6.8	2.22	18.7	0.80
<b>Average Length of Stay (Days)</b>									
Adult Medical-Surgical	3.0	3.6	0.82	3.4	0.87	3.2	0.92	3.3	0.90
Obstetrics	2.2	2.4	0.91	2.4	0.91	2.4	0.91	2.1	1.02
Pediatrics	1.8	2.2	0.82	1.7	1.06	1.8	1.00	0.0	N/A
Total Hospital	4.0	4.3	0.93	3.8	1.05	3.1	1.29	4.0	0.99
<b>Surgical Operations</b>									
Inpatient	61	1,903	0.03	599	0.10	150	0.41	73	0.84
Outpatient	365	4,240	0.09	1,651	0.22	886	0.41	319	1.14
Inpatient as % of All Surgeries	14.3%	31.0%	0.46	26.6%	0.54	14.4%	0.99	18.6%	0.77
<b>Outpatient Visits</b>									
Non-Emergency Visits	6,385	89,386	0.07	39,733	0.16	18,933	0.34	5,978	1.07
Emergency Visits	2,730	15,537	0.18	6,788	0.40	4,488	0.61	2,907	0.94
<b>Full-Time Equivalents (FTEs)</b>									
Administrators	1.0	17.1	0.06	10.6	0.09	3.6	0.28	1.0	1.00
Nurses, Licensed	42.6	180.9	0.24	83.9	0.51	30.9	1.38	70.7	0.60
Ancillary Nursing Personnel	16.6	35.0	0.47	17.6	0.94	10.3	1.61	16.9	0.98
All Other Personnel	76.3	419.6	0.18	215.9	0.35	81.4	0.94	84.4	0.90
Total FTEs	136.4	652.6	0.21	328.1	0.42	126.2	1.08	173.1	0.79
<b>FTEs per 100 Patient Census (Adjusted)</b>									
Administrators	3.2	16.6	0.20	21.5	0.15	21.2	0.15	2.9	1.11
Nurses, Licensed	138.3	175.7	0.79	169.8	0.81	183.7	0.75	207.9	0.67
Ancillary Nursing Personnel	53.9	34.0	1.58	35.6	1.51	61.4	0.88	49.7	1.08
All Other Personnel	247.8	407.4	0.61	436.8	0.57	483.0	0.51	248.2	1.00
Total FTEs	443.3	633.7	0.70	663.8	0.67	749.3	0.59	508.8	0.87

**Total Hospital:**  
 Beds Set Up & Staffed 35  
 Discharges 1,376  
 Inpatient Days 5,498

**Contract with:**  
 Health Maintenance Organization (HMO) No  
 Preferred Provider Organization (PPO) Yes

**Medicare-certified Swing Beds:**  
 Beds Set Up & Staffed 2  
 Discharges 68  
 Inpatient Days 516

**Newborn Nursery:**  
 Bassinets 6  
 Total Births 83  
 Newborn Days 158

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 06/30/2006	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	635	1,877	23.4%	5.1	3.0
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	61	110	0.0%	0.3	1.8
<b>Obstetrics</b>	1	3	82	180	16.4%	0.5	2.2
<b>Psychiatric</b>	1	10	594	3,285	90.0%	9.0	5.5
<b>Alcoholism/chemical dependency</b>	2	0	4	10	0.0%	0.0	2.5
<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	4	2	4.6
Physicians & Dentists	2	0	2.0	Respiratory Therapists	0	1	0.7
Medical & Dental Residents	0	0	0.0	Occupational Therapists	2	0	2.0
Registered Nurses	32	13	40.6	Occupational Therapy Assistants/Aides	0	0	0.0
Certified Nurse Midwives	0	0	0.0	Physical Therapists	1	2	2.5
Licensed Practical Nurses	2	0	2.0	Physical Therapy Assistants/Aides	2	2	2.8
Ancillary Nursing Personnel	12	14	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	3	4.1
Medical Records Personnel	4	4	6.7	Social Workers	0	1	1.0
Pharmacy Personnel	3	2	4.0	All Other Health Professionals	18	8	22.6
Clinical Laboratory Personnel	5	1	5.4	All Other Personnel	10	10	15.3
Surgical Personnel	1	1	1.8	<b>Total</b>	<b>102</b>	<b>64</b>	<b>136.4</b>

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Selected Financial Statistics	FY 2006	All GMS Hospitals		Analysis Area		Volume Group		FY 2006 vs. 2005		
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2005	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>										
Medicare	\$8,725,326	42.5%	41.4%	1.03	44.6%	0.95	48.8%	0.87	45.6%	0.93
Medical Assistance	\$2,809,081	13.7%	10.3%	1.33	8.7%	1.57	8.1%	1.69	11.6%	1.18
Commercial	\$6,677,571	32.5%	41.8%	0.78	40.5%	0.80	36.0%	0.90	31.3%	1.04
All Other	\$2,306,954	11.2%	6.5%	1.73	6.1%	1.84	7.2%	1.56	11.4%	0.99
<b>Deductions as % of Total Gross Patient Revenue</b>										
Medicare	\$4,740,958	23.1%	25.6%	0.90	25.0%	0.92	24.5%	0.94	27.3%	0.85
Medical Assistance	\$1,945,617	9.5%	7.7%	1.23	6.3%	1.51	4.8%	1.98	8.4%	1.13
Commercial	\$903,105	4.4%	10.6%	0.42	6.5%	0.68	8.1%	0.54	3.6%	1.21
Charity Care	\$228,018	1.1%	1.6%	0.69	1.4%	0.79	1.0%	1.11	0.7%	1.58
All Other	\$324,775	1.6%	1.4%	1.13	1.5%	1.06	1.5%	1.06	2.2%	0.72
Total Deductions	\$8,142,473	39.7%	47.0%	0.84	40.6%	0.98	39.9%	0.99	42.2%	0.94
<b>Other Revenue &amp; Net Gains or Losses</b>										
Other Revenue as % of Total Revenue	1.0%	4.5%	0.23		3.6%	0.28	2.2%	0.46	1.0%	1.00
Net Gains/Losses as % of Net Income	907.6%	20.7%	43.85		18.4%	49.33	1.0%	907.63	20.1%	45.11
<b>Expenses as % of Total Expenses</b>										
Salary/Fringe Benefits	\$8,124,439	64.3%	47.5%	1.35	51.6%	1.25	50.0%	1.29	62.0%	1.04
Supplies & Services	\$3,419,791	27.1%	40.1%	0.67	37.5%	0.72	36.2%	0.75	28.8%	0.94
Capital Component	\$755,824	6.0%	9.0%	0.66	7.3%	0.82	10.0%	0.60	6.0%	0.99
Bad Debt	\$338,029	2.7%	3.5%	0.76	3.6%	0.74	3.8%	0.70	3.2%	0.83
<b>Fiscal Statistics</b>										
Operating Margin (%)	-1.1%	5.9%	N/A		9.5%	N/A	8.7%	N/A	5.5%	N/A
Total Hospital Net Income (%)	0.1%	7.3%	0.02		11.4%	0.01	8.7%	0.02	6.7%	0.02
Return on Equity (%)	0.1%	6.1%	0.02		10.1%	0.01	10.7%	0.01	7.4%	0.02
Current Ratio	3.6	3.0	1.21		3.2	1.13	2.1	1.72	4.8	0.76
Days in Net Patient Accounts Receivable	67.6	51.6	1.31		56.6	1.19	55.7	1.21	59.9	1.13
Average Payment Period	41.1	51.3	0.80		46.1	0.89	58.1	0.71	34.8	1.18
Equity Financing (%)	55.8%	60.2%	0.93		68.2%	0.82	37.8%	1.48	55.1%	1.01
Long-Term Debt to Equity Ratio	0.6	0.4	1.48		0.3	1.97	1.1	0.54	0.6	0.92
Times Interest Earned	1.1	6.1	0.18		14.3	0.08	4.8	0.23	6.1	0.18
Total Asset Turnover	1.0	0.8	1.28		0.9	1.14	1.2	0.85	1.1	0.94
Average Age of Plant (Years)	18.7	8.6	2.18		7.9	2.37	9.4	1.99	17.9	1.05
Increase (Decrease) Total Net Patient Revenue	-8.1%	6.2%	N/A		11.9%	N/A	10.8%	N/A	11.7%	N/A
Outpatient Gross Revenue (% of Total GPR)	51.1%	48.0%	1.06		56.5%	0.90	59.5%	0.86	44.9%	1.14
<b>Net Revenue Statistics</b>										
Inpatient Net Revenue per Discharge	\$4,095	\$10,323	0.40		\$8,061	0.51	\$7,850	0.52	\$4,073	1.01
Inpatient Net Revenue per Day	\$980	\$2,382	0.41		\$2,035	0.48	\$2,060	0.48	\$966	1.01
Outpatient Net Revenue per Visit	\$708	\$450	1.57		\$507	1.40	\$446	1.59	\$702	1.01

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$20,518,932	Cash & Cash Equivalents	\$2,281,855	Current Liabilities	\$1,368,747
Less Deductions	\$8,142,473	Net Patient Receivables	\$2,291,360	Long-Term Debt	\$4,031,690
Net Patient Revenue	\$12,376,459	Other Receivables	\$5,431	Other Liabilities	\$0
Plus Other Revenue	\$127,227			Subtotal	\$5,400,437
Total Revenue	\$12,503,686	Land, Buildings & Equipment (Net)	\$5,953,417	Unrestricted Fund Balance	\$6,823,268
Less Expenses	\$12,638,083	Other Assets	\$1,691,642	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$151,038			Total Liabilities & Fund Balance	\$12,223,705
Net Income	\$16,641	Total Assets	\$12,223,705		