

029 Luther Hospital
 1221 Whipple St
 Eau Claire, WI 54702
 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 2006	All GMS Hospitals		Analysis Area 5A		Volume Group 6		FY 2006 vs. 2005	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2005	Ratio
Occupancy Rate (%)									
Adult Medical-Surgical	74.5%	59.2%	1.26	49.6%	1.50	58.1%	1.28	72.5%	1.03
Obstetrics	28.4%	41.5%	0.69	31.8%	0.89	37.7%	0.75	26.6%	1.07
Pediatrics	0.0%	52.2%	N/A	16.4%	N/A	84.0%	N/A	0.0%	N/A
Total Hospital	61.5%	57.2%	1.07	47.6%	1.29	55.7%	1.10	59.6%	1.03
Average Census (Patients)									
Adult Medical-Surgical	73.0	31.4	2.32	10.9	6.69	40.6	1.80	71.1	1.03
Obstetrics	5.7	5.3	1.07	1.7	3.35	6.4	0.89	5.3	1.07
Pediatrics	0.0	2.2	N/A	0.1	N/A	8.0	N/A	0.0	N/A
Total Hospital	105.7	53.6	1.97	21.5	4.92	81.4	1.30	102.6	1.03
Average Length of Stay (Days)									
Adult Medical-Surgical	3.7	3.6	1.02	3.4	1.08	3.7	1.00	3.6	1.02
Obstetrics	2.8	2.4	1.18	2.4	1.18	2.5	1.14	2.7	1.06
Pediatrics	0.0	2.2	N/A	1.7	N/A	2.1	N/A	0.0	N/A
Total Hospital	4.1	4.3	0.96	3.8	1.09	4.2	0.98	4.0	1.02
Surgical Operations									
Inpatient	3,458	1,903	1.82	599	5.77	2,574	1.34	3,620	0.96
Outpatient	5,453	4,240	1.29	1,651	3.30	6,209	0.88	4,791	1.14
Inpatient as % of All Surgeries	38.8%	31.0%	1.25	26.6%	1.46	29.3%	1.32	43.0%	0.90
Outpatient Visits									
Non-Emergency Visits	128,692	89,386	1.44	39,733	3.24	112,584	1.14	126,471	1.02
Emergency Visits	15,734	15,537	1.01	6,788	2.32	22,560	0.70	20,373	0.77
Full-Time Equivalents (FTEs)									
Administrators	34.0	17.1	1.99	10.6	3.21	29.5	1.15	32.0	1.06
Nurses, Licensed	434.7	180.9	2.40	83.9	5.18	273.4	1.59	447.9	0.97
Ancillary Nursing Personnel	82.6	35.0	2.36	17.6	4.69	46.3	1.78	74.7	1.11
All Other Personnel	926.7	419.6	2.21	215.9	4.29	614.8	1.51	881.5	1.05
Total FTEs	1,478.0	652.6	2.26	328.1	4.50	964.1	1.53	1,436.0	1.03
FTEs per 100 Patient Census (Adjusted)									
Administrators	18.7	16.6	1.13	21.5	0.87	18.4	1.02	16.1	1.16
Nurses, Licensed	238.9	175.7	1.36	169.8	1.41	170.6	1.40	225.9	1.06
Ancillary Nursing Personnel	45.4	34.0	1.34	35.6	1.28	28.9	1.57	37.7	1.20
All Other Personnel	509.3	407.4	1.25	436.8	1.17	383.7	1.33	444.7	1.15
Total FTEs	812.3	633.7	1.28	663.8	1.22	601.6	1.35	724.5	1.12

Total Hospital:
 Beds Set Up & Staffed 172
 Discharges 9,334
 Inpatient Days 38,579

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 753
 Newborn Days 2,812

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 12/31/2006	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
General Medical-Surgical							
Adult Medical-Surgical, Acute	5	98	7,231	26,631	74.5%	73.0	3.7
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	731	2,076	28.4%	5.7	2.8
Psychiatric	1	28	893	3,943	38.6%	10.8	4.4
Alcoholism/chemical dependency	2	0	0	0	0.0%	0.0	0.0
ICU/CCU							
Medical-Surgical Intensive Care	1	6	114	1,652	75.4%	4.5	14.5
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	330	3,995	78.2%	10.9	12.1
Step-Down (Special Care)	2	0	0	0	0.0%	0.0	0.0
Neonatal Intensive/Intermediate Care	1	6	27	282	12.9%	0.8	10.4
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			Occupation	Number		
	Full-Time	Part-Time	FTE		Full-Time	Part-Time	FTE
Administrators/Assistant Administrators	34	0	34.0	Radiological Services Personnel	60	25	76.9
Physicians & Dentists	0	0	0.0	Respiratory Therapists	22	3	23.8
Medical & Dental Residents	0	0	0.0	Occupational Therapists	6	2	7.0
Registered Nurses	359	134	433.7	Occupational Therapy Assistants/Aides	5	0	5.0
Certified Nurse Midwives	0	0	0.0	Physical Therapists	8	1	8.6
Licensed Practical Nurses	0	0	0.0	Physical Therapy Assistants/Aides	0	0	0.0
Ancillary Nursing Personnel	67	29	82.6	Recreational Therapists	4	0	4.0
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	35	15	44.3
Nurse Practitioners	1	0	1.0	Psychologists	1	1	1.1
Medical Records Personnel	51	7	56.2	Social Workers	12	3	15.2
Pharmacy Personnel	29	4	31.5	All Other Health Professionals	139	58	173.7
Clinical Laboratory Personnel	59	20	72.0	All Other Personnel	336	58	368.3
Surgical Personnel	38	2	39.0	Total	1,266	362	1,478.0

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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	
Gross Revenue as % of Total Gross Patient Revenue										
Medicare	\$180,993,869	53.6%	41.4%	1.29	44.6%	1.20	39.2%	1.37	50.6%	1.06
Medical Assistance	\$14,063,531	4.2%	10.3%	0.40	8.7%	0.48	10.7%	0.39	4.4%	0.95
Commercial	\$118,728,090	35.2%	41.8%	0.84	40.5%	0.87	45.3%	0.78	41.0%	0.86
All Other	\$23,936,666	7.1%	6.5%	1.09	6.1%	1.16	4.8%	1.48	4.0%	1.78
Deductions as % of Total Gross Patient Revenue										
Medicare	\$121,715,675	36.0%	25.6%	1.41	25.0%	1.44	25.7%	1.40	31.3%	1.15
Medical Assistance	\$11,194,582	3.3%	7.7%	0.43	6.3%	0.53	8.0%	0.41	3.5%	0.94
Commercial	\$8,972,072	2.7%	10.6%	0.25	6.5%	0.41	11.2%	0.24	6.0%	0.44
Charity Care	\$6,604,634	2.0%	1.6%	1.22	1.4%	1.40	1.2%	1.63	2.1%	0.92
All Other	\$9,831,651	2.9%	1.4%	2.08	1.5%	1.94	1.2%	2.43	0.0%	N/A
Total Deductions	\$158,318,614	46.9%	47.0%	1.00	40.6%	1.15	47.3%	0.99	43.0%	1.09
Other Revenue & Net Gains or Losses										
Other Revenue as % of Total Revenue		6.3%	4.5%	1.41	3.6%	1.76	3.9%	1.62	3.5%	1.78
Net Gains/Losses as % of Net Income		13.9%	20.7%	0.67	18.4%	0.75	19.1%	0.73	4.7%	2.98
Expenses as % of Total Expenses										
Salary/Fringe Benefits	\$86,191,612	52.4%	47.5%	1.10	51.6%	1.02	48.7%	1.08	53.5%	0.98
Supplies & Services	\$60,889,529	37.0%	40.1%	0.92	37.5%	0.99	38.8%	0.95	36.7%	1.01
Capital Component	\$11,938,895	7.3%	9.0%	0.81	7.3%	0.99	9.6%	0.76	6.6%	1.10
Bad Debt	\$5,396,821	3.3%	3.5%	0.94	3.6%	0.91	2.8%	1.17	3.1%	1.05
Fiscal Statistics										
Operating Margin (%)		14.2%	5.9%	2.40	9.5%	1.49	8.8%	1.61	14.6%	0.97
Total Hospital Net Income (%)		16.1%	7.3%	2.20	11.4%	1.41	10.7%	1.50	15.2%	1.06
Return on Equity (%)		16.1%	6.1%	2.64	10.1%	1.60	8.1%	1.99	16.9%	0.95
Current Ratio		2.9	3.0	0.97	3.2	0.91	3.3	0.88	1.7	1.67
Days in Net Patient Accounts Receivable		52.4	51.6	1.02	56.6	0.93	55.1	0.95	55.2	0.95
Average Payment Period		52.4	51.3	1.02	46.1	1.14	49.9	1.05	49.2	1.07
Equity Financing (%)		86.3%	60.2%	1.43	68.2%	1.27	64.0%	1.35	84.4%	1.02
Long-Term Debt to Equity Ratio		0.0	0.4	N/A	0.3	N/A	0.4	N/A	0.0	N/A
Times Interest Earned		0.0	6.1	N/A	14.3	N/A	7.1	N/A	256,589.8	0.00
Total Asset Turnover		1.0	0.8	1.23	0.9	1.09	0.7	1.40	1.1	0.89
Average Age of Plant (Years)		8.5	8.6	0.98	7.9	1.07	8.3	1.02	9.2	0.92
Increase (Decrease) Total Net Patient Revenue		5.5%	6.2%	0.88	11.9%	0.46	5.0%	1.09	9.0%	0.61
Outpatient Gross Revenue (% of Total GPR)		41.9%	48.0%	0.87	56.5%	0.74	49.2%	0.85	48.3%	0.87
Net Revenue Statistics										
Inpatient Net Revenue per Discharge	\$10,749		\$10,323	1.04	\$8,061	1.33	\$9,923	1.08	\$8,152	1.32
Inpatient Net Revenue per Day	\$2,601		\$2,382	1.09	\$2,035	1.28	\$2,387	1.09	\$2,019	1.29
Outpatient Net Revenue per Visit	\$547		\$450	1.22	\$507	1.08	\$531	1.03	\$644	0.85

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$337,722,156	Cash & Cash Equivalents	\$64,353	Current Liabilities	\$22,164,000
Less Deductions	\$158,318,614	Net Patient Receivables	\$25,769,707	Long-Term Debt	\$0
Net Patient Revenue	\$179,403,542	Other Receivables	\$1,381,000	Other Liabilities	\$4,499,979
Plus Other Revenue	\$12,124,758			Subtotal	\$26,663,979
Total Revenue	\$191,528,301	Land, Buildings & Equipment (Net)	\$110,535,172	Unrestricted Fund Balance	\$168,522,312
Less Expenses	\$164,416,857	Other Assets	\$57,436,059	Restricted Fund Balance	\$11,110,903
Non-Operating Gains/Losses	\$4,371,000			Total Liabilities & Fund Balance	\$195,186,291
Net Income	\$31,482,444	Total Assets	\$195,186,291		