

**024 Cumberland Memorial Hospital, Inc**  
 1110 Seventh Avenue  
 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 2007	All GSM Hospitals		Analysis Area 5A		Volume Group 2		FY 2007 vs. 2006	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2006	Ratio
<b>Occupancy Rate (%)</b>									
Adult Medical-Surgical	25.0%	60.0%	0.42	50.5%	0.49	28.7%	0.87	23.4%	1.07
Obstetrics	15.1%	42.5%	0.35	32.1%	0.47	14.8%	1.02	16.4%	0.92
Pediatrics	0.0%	55.1%	N/A	11.1%	N/A	8.9%	N/A	0.0%	N/A
Total Hospital	43.1%	57.1%	0.75	49.5%	0.87	33.8%	1.27	43.0%	1.00
<b>Average Census (Patients)</b>									
Adult Medical-Surgical	5.5	32.2	0.17	7.0	0.79	4.6	1.21	5.1	1.07
Obstetrics	0.5	5.5	0.08	2.2	0.21	0.5	0.90	0.5	0.92
Pediatrics	0.1	2.3	0.06	0.1	1.73	0.1	2.45	0.3	0.45
Total Hospital	15.1	53.3	0.28	22.0	0.69	6.9	2.18	15.1	1.00
<b>Average Length of Stay (Days)</b>									
Adult Medical-Surgical	3.2	3.7	0.86	3.4	0.93	3.1	1.02	3.0	1.07
Obstetrics	2.2	2.3	0.92	2.3	0.93	2.2	0.99	2.2	0.99
Pediatrics	1.5	2.2	0.69	1.5	1.03	1.6	0.95	1.8	0.85
Total Hospital	4.0	4.2	0.95	3.8	1.05	3.2	1.24	4.0	1.00
<b>Surgical Operations</b>									
Inpatient	68	1,939	0.04	592	0.11	148	0.46	61	1.11
Outpatient	654	4,175	0.16	1,691	0.39	1,006	0.65	365	1.79
Inpatient as % of All Surgeries	9.4%	31.7%	0.30	25.9%	0.36	12.8%	0.73	14.3%	0.66
<b>Outpatient Visits</b>									
Non-Emergency Visits	6,649	90,979	0.07	44,604	0.15	23,696	0.28	6,385	1.04
Emergency Visits	3,040	15,916	0.19	7,309	0.42	5,229	0.58	2,730	1.11
<b>Full-Time Equivalents (FTEs)</b>									
Administrators	2.0	16.4	0.12	11.4	0.18	4.3	0.46	1.0	2.00
Nurses, Licensed	38.3	187.1	0.20	89.8	0.43	34.4	1.11	42.6	0.90
Ancillary Nursing Personnel	16.3	37.2	0.44	18.9	0.86	8.1	2.01	16.6	0.98
All Other Personnel	37.1	437.1	0.08	218.5	0.17	85.8	0.43	76.3	0.49
Total FTEs	93.7	677.8	0.14	338.6	0.28	132.6	0.71	136.4	0.69
<b>FTEs per 100 Patient Census (Adjusted)</b>									
Administrators	6.4	15.7	0.40	22.5	0.28	21.4	0.30	3.2	1.96
Nurses, Licensed	121.7	179.0	0.68	176.9	0.69	169.9	0.72	138.3	0.88
Ancillary Nursing Personnel	52.0	35.6	1.46	37.2	1.39	40.1	1.30	53.9	0.96
All Other Personnel	118.0	418.1	0.28	430.6	0.27	424.1	0.28	247.8	0.48
Total FTEs	298.0	648.4	0.46	667.3	0.45	655.5	0.45	443.3	0.67

**Total Hospital:**  
 Beds Set Up & Staffed 35  
 Discharges 1,377  
 Inpatient Days 5,502

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

**Medicare-certified Swing Beds:**  
 Beds Set Up & Staffed 73  
 Discharges 79  
 Inpatient Days 594

**Newborn Nursery:**  
 Bassinets 6  
 Total Births 72  
 Newborn Days 137

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 06/30/2007	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	632	2,004	25.0%	5.5	3.2
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	32	49	0.0%	0.1	1.5
<b>Obstetrics</b>	2	3	76	165	15.1%	0.5	2.2
<b>Psychiatric</b>	1	10	3,210	3,227	88.4%	8.8	1.0
<b>Alcoholism/chemical dependency</b>	2	0	0	0	0.0%	0.0	0.0
<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	2	0	2.0	Radiological Services Personnel	3	2	4.4
Physicians & Dentists	2	0	2.0	Respiratory Therapists	0	1	0.6
Medical & Dental Residents	0	0	0.0	Occupational Therapists	1	1	1.6
Registered Nurses	32	9	36.6	Occupational Therapy Assistants/Aides	0	1	0.6
Certified Nurse Midwives	0	0	0.0	Physical Therapists	3	1	3.6
Licensed Practical Nurses	1	2	1.7	Physical Therapy Assistants/Aides	2	1	2.2
Ancillary Nursing Personnel	11	13	16.3	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	1	1	1.4
Medical Records Personnel	4	4	6.6	Social Workers	2	0	2.0
Pharmacy Personnel	3	3	4.6	All Other Health Professionals	0	0	0.0
Clinical Laboratory Personnel	4	2	5.1	All Other Personnel	0	0	0.0
Surgical Personnel	1	1	1.6				
				<b>Total</b>	<b>73</b>	<b>42</b>	<b>93.7</b>

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Selected Financial Statistics	FY 2007	All GMS Hospitals		Analysis Area		Volume Group		FY 2007 vs. 2006		
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2006	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>										
Medicare	\$9,062,197	39.0%	41.3%	0.94	43.9%	0.89	45.5%	0.86	42.5%	0.92
Medical Assistance	\$2,743,666	11.8%	10.5%	1.12	9.3%	1.27	7.7%	1.54	13.7%	0.86
Commercial	\$9,283,042	39.9%	41.4%	0.96	40.7%	0.98	40.7%	0.98	32.5%	1.23
All Other	\$2,172,140	9.3%	6.6%	1.41	6.1%	1.53	6.1%	1.53	11.2%	0.83
<b>Deductions as % of Total Gross Patient Revenue</b>										
Medicare	\$5,121,294	22.0%	25.8%	0.85	24.3%	0.91	22.1%	1.00	23.1%	0.95
Medical Assistance	\$2,072,082	8.9%	7.9%	1.12	6.8%	1.30	4.9%	1.82	9.5%	0.94
Commercial	\$1,059,805	4.6%	11.0%	0.42	6.4%	0.71	10.5%	0.43	4.4%	1.04
Charity Care	\$180,124	0.8%	1.6%	0.49	1.6%	0.48	1.0%	0.81	1.1%	0.70
All Other	\$453,313	1.9%	1.6%	1.20	1.4%	1.42	1.3%	1.49	1.6%	1.23
Total Deductions	\$8,886,618	38.2%	48.1%	0.79	40.6%	0.94	39.8%	0.96	39.7%	0.96
<b>Other Revenue &amp; Net Gains or Losses</b>										
Other Revenue as % of Total Revenue		0.9%	4.7%	0.19	3.3%	0.26	5.1%	0.17	1.0%	0.86
Net Gains/Losses as % of Net Income		15.6%	25.2%	0.62	23.8%	0.65	9.4%	1.66	907.6%	0.02
<b>Expenses as % of Total Expenses</b>										
Salary/Fringe Benefits	\$8,612,873	64.0%	47.6%	1.35	51.8%	1.24	47.7%	1.34	64.3%	1.00
Supplies & Services	\$3,669,853	27.3%	40.1%	0.68	37.4%	0.73	38.6%	0.71	27.1%	1.01
Capital Component	\$740,095	5.5%	8.8%	0.63	7.4%	0.74	9.6%	0.57	6.0%	0.92
Bad Debt	\$428,828	3.2%	3.6%	0.88	3.3%	0.96	4.1%	0.77	2.7%	1.19
<b>Fiscal Statistics</b>										
Operating Margin (%)		7.2%	7.0%	1.03	9.6%	0.75	9.0%	0.80	-1.1%	N/A
Total Hospital Net Income (%)		8.5%	9.2%	0.92	12.2%	0.69	9.9%	0.86	0.1%	64.38
Return on Equity (%)		9.8%	7.4%	1.32	11.0%	0.89	10.3%	0.95	0.1%	71.74
Current Ratio		4.2	3.1	1.34	2.5	1.66	2.9	1.45	3.6	1.16
Days in Net Patient Accounts Receivable		65.3	52.5	1.24	56.4	1.16	54.3	1.20	67.6	0.97
Average Payment Period		39.8	50.4	0.79	46.0	0.86	50.9	0.78	41.1	0.97
Equity Financing (%)		60.8%	60.8%	1.00	71.7%	0.85	48.0%	1.27	55.8%	1.09
Long-Term Debt to Equity Ratio		0.5	0.4	1.16	0.3	1.65	0.8	0.56	0.6	0.78
Times Interest Earned		9.8	7.3	1.34	17.4	0.56	5.1	1.91	1.1	8.85
Total Asset Turnover		1.1	0.8	1.44	0.9	1.30	1.0	1.10	1.0	1.11
Average Age of Plant (Years)		19.0	9.2	2.07	7.8	2.44	8.0	2.38	18.7	1.01
Increase (Decrease) Total Net Patient Revenue		16.1%	7.5%	2.16	10.0%	1.62	9.0%	1.79	-8.1%	N/A
Outpatient Gross Revenue (% of Total GPR)		52.0%	49.0%	1.06	56.7%	0.92	65.9%	0.79	51.1%	1.02
<b>Net Revenue Statistics</b>										
Inpatient Net Revenue per Discharge	\$4,863		\$11,671	0.42	\$8,917	0.55	\$8,316	0.58	\$4,095	1.19
Inpatient Net Revenue per Day	\$1,163		\$2,752	0.42	\$2,214	0.53	\$2,233	0.52	\$980	1.19
Outpatient Net Revenue per Visit	\$756		\$516	1.46	\$518	1.46	\$493	1.53	\$708	1.07

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$23,261,045	Cash & Cash Equivalents	\$2,635,035	Current Liabilities	\$1,408,865
Less Deductions	\$8,886,618	Net Patient Receivables	\$2,570,393	Long-Term Debt	\$3,580,000
Net Patient Revenue	\$14,374,427	Other Receivables	\$5,431	Other Liabilities	\$0
Plus Other Revenue	\$127,402			Subtotal	\$4,988,865
Total Revenue	\$14,501,829	Land, Buildings & Equipment (Net)	\$5,601,945	Unrestricted Fund Balance	\$7,750,391
Less Expenses	\$13,451,649	Other Assets	\$1,926,452	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$193,985			Total Liabilities & Fund Balance	\$12,739,256
Net Income	\$1,244,165	Total Assets	\$12,739,256		