

**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 2008	All GMS Hospitals		Analysis Area 5A		Volume Group 2		FY 2008 vs. 2007	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2007	Ratio
<b>Occupancy Rate (%)</b>									
Adult Medical-Surgical	24.3%	60.5%	0.40	50.0%	0.49	30.3%	0.80	25.0%	0.98
Obstetrics	10.2%	42.5%	0.24	30.9%	0.33	12.3%	0.83	15.1%	0.68
Pediatrics	0.0%	57.0%	N/A	71.5%	N/A	3.3%	N/A	0.0%	N/A
Total Hospital	41.3%	58.4%	0.71	48.3%	0.86	33.3%	1.24	43.1%	0.96
<b>Average Census (Patients)</b>									
Adult Medical-Surgical	5.4	31.3	0.17	14.2	0.38	4.7	1.13	5.5	0.98
Obstetrics	0.3	5.7	0.05	2.1	0.15	0.5	0.57	0.5	0.68
Pediatrics	0.2	2.4	0.07	0.2	1.05	0.0	5.61	0.1	1.28
Total Hospital	14.5	54.6	0.27	21.8	0.66	6.5	2.21	15.1	0.96
<b>Average Length of Stay (Days)</b>									
Adult Medical-Surgical	3.2	3.7	0.85	3.5	0.90	3.1	1.02	3.2	1.00
Obstetrics	2.3	2.4	0.97	2.4	0.96	2.2	1.03	2.2	1.05
Pediatrics	1.6	2.2	0.73	1.9	0.83	1.6	1.00	1.5	1.05
Total Hospital	4.3	4.3	1.00	3.8	1.12	3.1	1.38	4.0	1.07
<b>Surgical Operations</b>									
Inpatient	42	1,970	0.02	577	0.07	156	0.27	68	0.62
Outpatient	415	4,151	0.10	1,762	0.24	1,057	0.39	654	0.63
Inpatient as % of All Surgeries	9.2%	32.2%	0.29	24.7%	0.37	12.9%	0.72	9.4%	0.98
<b>Outpatient Visits</b>									
Non-Emergency Visits	6,522	94,816	0.07	44,133	0.15	31,563	0.21	6,649	0.98
Emergency Visits	2,940	16,124	0.18	7,573	0.39	5,389	0.55	3,040	0.97
<b>Full-Time Equivalents (FTEs)</b>									
Administrators	1.0	18.7	0.05	8.3	0.12	6.5	0.15	2.0	0.50
Nurses, Licensed	41.8	197.1	0.21	86.7	0.48	40.9	1.02	38.3	1.09
Ancillary Nursing Personnel	15.6	37.6	0.41	17.0	0.91	14.5	1.08	16.3	0.95
All Other Personnel	91.2	452.4	0.20	239.1	0.38	98.7	0.92	37.1	2.46
Total FTEs	149.5	705.8	0.21	351.1	0.43	160.5	0.93	93.7	1.60
<b>FTEs per 100 Patient Census (Adjusted)</b>									
Administrators	3.0	17.2	0.18	16.5	0.18	33.0	0.09	6.4	0.48
Nurses, Licensed	127.3	181.8	0.70	171.8	0.74	206.9	0.62	121.7	1.05
Ancillary Nursing Personnel	47.4	34.6	1.37	33.8	1.40	73.2	0.65	52.0	0.91
All Other Personnel	277.9	417.2	0.67	474.0	0.59	499.6	0.56	118.0	2.36
Total FTEs	455.7	650.8	0.70	696.0	0.65	812.7	0.56	298.0	1.53

**Total Hospital:**  
 Beds Set Up & Staffed 35  
 Discharges 1,242  
 Inpatient Days 5,292

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

**Medicare-certified Swing Beds:**  
 Beds Set Up & Staffed 6  
 Discharges 78  
 Inpatient Days 588

**Newborn Nursery:**  
 Bassinets 6  
 Total Births 49  
 Newborn Days 103

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 06/30/2008	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	617	1,960	24.3%	5.4	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	2	0	0	0	0.0%	0.0	0.0
<b>Pediatric, acute</b>	2	0	39	63	0.0%	0.2	1.6
<b>Obstetrics</b>	2	3	49	112	10.2%	0.3	2.3
<b>Psychiatric</b>	1	10	539	3,157	86.3%	8.6	5.9
<b>Alcoholism/chemical dependency</b>	5	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	1	0	1.0	Surgical Personnel	2	0	2.0
Physicians & Dentists	2	0	2.0	Radiological Services Personnel	3	1	3.6
Medical & Dental Residents	0	0	0.0	Respiratory Therapists	0	1	0.6
Registered Nurses	31	17	39.8	Occupational Therapists	1	0	1.0
Certified Nurse Midwives	0	0	0.0	Occupational Therapy Assistants/Aides	1	0	1.0
Licensed Practical Nurses	1	0	1.0	Physical Therapists	3	1	3.8
Ancillary Nursing Personnel	10	8	15.6	Physical Therapy Assistants/Aides	2	1	2.6
Physician Assistants	0	0	0.0	Recreational Therapists	0	0	0.0
Nurse Practitioners	0	0	0.0	Dietitians & Nutritionists	1	0	1.0
Certified Registered Nurse Anesthetists	1	0	1.0	Psychologists	4	1	4.2
Medical Records Personnel	4	3	6.0	Social Workers	1	0	1.0
Pharmacy Personnel	2	4	3.1	All Other Health Professionals	8	2	9.1
Clinical Laboratory Personnel	5	1	5.6	All Other Personnel	28	28	44.6
				<b>Total</b>	<b>111</b>	<b>68</b>	<b>149.5</b>

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Selected Financial Statistics	FY 2008	All GMS Hospitals		Analysis Area		Volume Group		FY 2008 vs. 2007		
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2007	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>										
Medicare	\$11,508,542	46.1%	41.5%	1.11	44.9%	1.03	46.6%	0.99	39.0%	1.18
Medical Assistance	\$3,587,873	14.4%	10.8%	1.33	9.7%	1.48	7.4%	1.93	11.8%	1.22
Commercial	\$7,525,737	30.1%	40.7%	0.74	39.7%	0.76	39.7%	0.76	39.9%	0.76
All Other	\$2,348,154	9.4%	7.0%	1.35	5.8%	1.63	6.3%	1.50	9.3%	1.01
<b>Deductions as % of Total Gross Patient Revenue</b>										
Medicare	\$5,609,903	22.5%	26.5%	0.85	25.3%	0.89	23.5%	0.96	22.0%	1.02
Medical Assistance	\$2,442,767	9.8%	8.4%	1.17	7.0%	1.40	5.0%	1.96	8.9%	1.10
Commercial	\$1,170,797	4.7%	11.4%	0.41	6.3%	0.74	10.1%	0.46	4.6%	1.03
Charity Care	\$212,103	0.8%	1.6%	0.53	1.7%	0.50	1.1%	0.77	0.8%	1.10
All Other	\$333,113	1.3%	1.9%	0.71	1.6%	0.84	1.4%	0.94	1.9%	0.68
Total Deductions	\$9,768,683	39.1%	49.8%	0.79	41.9%	0.93	41.1%	0.95	38.2%	1.02
<b>Other Revenue &amp; Net Gains or Losses</b>										
Other Revenue as % of Total Revenue	0.8%	4.5%	0.18	3.0%	0.26	5.6%	0.14	0.9%	0.90	
Net Gains/Losses as % of Net Income	22.4%	N/A	N/A	N/A	N/A	5.0%	4.47	15.6%	1.44	
<b>Expenses as % of Total Expenses</b>										
Salary/Fringe Benefits	\$9,129,357	63.4%	47.4%	1.34	51.1%	1.24	47.8%	1.33	64.0%	0.99
Supplies & Services	\$3,945,575	27.4%	39.6%	0.69	37.4%	0.73	38.8%	0.71	27.3%	1.00
Capital Component	\$771,081	5.4%	8.8%	0.61	7.9%	0.68	9.0%	0.59	5.5%	0.97
Bad Debt	\$555,401	3.9%	4.2%	0.92	3.6%	1.07	4.3%	0.89	3.2%	1.21
<b>Fiscal Statistics</b>										
Operating Margin (%)	6.0%	5.6%	1.07	7.8%	0.77	7.5%	0.81	7.2%	0.83	
Total Hospital Net Income (%)	7.6%	3.5%	2.16	7.2%	1.06	7.8%	0.97	8.5%	0.90	
Return on Equity (%)	9.2%	2.8%	3.27	5.8%	1.57	8.4%	1.10	9.8%	0.94	
Current Ratio	4.0	2.9	1.37	1.4	2.86	3.3	1.20	4.2	0.94	
Days in Net Patient Accounts Receivable	67.9	50.2	1.35	54.7	1.24	55.0	1.24	65.3	1.04	
Average Payment Period	39.1	54.8	0.71	79.8	0.49	42.2	0.93	39.8	0.98	
Equity Financing (%)	64.4%	58.1%	1.11	64.3%	1.00	52.9%	1.22	60.8%	1.06	
Long-Term Debt to Equity Ratio	0.4	0.4	0.92	0.3	1.33	0.7	0.56	0.5	0.81	
Times Interest Earned	10.5	3.3	3.20	8.6	1.21	5.5	1.91	9.8	1.07	
Total Asset Turnover	1.2	0.8	1.46	0.8	1.45	1.1	1.11	1.1	1.04	
Average Age of Plant (Years)	18.2	9.5	1.91	7.4	2.47	7.2	2.53	19.0	0.96	
Increase (Decrease) Total Net Patient Revenue	5.8%	6.3%	0.91	8.2%	0.70	5.0%	1.16	16.1%	0.36	
Outpatient Gross Revenue (% of Total GPR)	55.9%	49.7%	1.13	56.7%	0.99	66.9%	0.84	52.0%	1.07	
<b>Net Revenue Statistics</b>										
Inpatient Net Revenue per Discharge	\$5,237	\$11,228	0.47	\$9,427	0.56	\$8,569	0.61	\$4,863	1.08	
Inpatient Net Revenue per Day	\$1,174	\$2,612	0.45	\$2,348	0.50	\$2,327	0.50	\$1,163	1.01	
Outpatient Net Revenue per Visit	\$875	\$497	1.76	\$547	1.60	\$390	2.24	\$756	1.16	

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$24,970,306	Cash & Cash Equivalents	\$2,460,055	Current Liabilities	\$1,476,543
Less Deductions	\$9,768,683	Net Patient Receivables	\$2,820,531	Long-Term Debt	\$3,125,000
Net Patient Revenue	\$15,201,623	Other Receivables	\$52,006	Other Liabilities	\$0
Plus Other Revenue	\$121,029			Subtotal	\$4,601,543
Total Revenue	\$15,322,652	Land, Buildings & Equipment (Net)	\$5,839,950	Unrestricted Fund Balance	\$8,339,361
Less Expenses	\$14,401,414	Other Assets	\$1,768,362	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$266,142			Total Liabilities & Fund Balance	\$12,940,904
Net Income	\$1,187,380	Total Assets	\$12,940,904		