

024 Cumberland Healthcare
 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 2019	All GMS Hospitals		Analysis Area 5A		Volume Group 2		FY 2019 vs. 2018	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2018	Ratio
Occupancy Rate (%)									
Adult Medical-Surgical	15.0%	55.2%	0.27	42.1%	0.36	18.2%	0.82	15.9%	0.94
Obstetrics	4.9%	38.0%	0.13	26.3%	0.01	14.5%	0.34	10.6%	0.47
Pediatrics	0.0%	51.3%	N/A	0.0%	N/A	0.0%	N/A	0.0%	N/A
Total Hospital	13.8%	57.4%	0.24	43.5%	0.32	22.2%	0.62	15.3%	0.90
Average Census (Patients)									
Adult Medical-Surgical	3.3	26.0	0.13	11.3	0.29	2.8	1.17	3.5	0.94
Obstetrics	0.1	4.9	0.03	1.9	0.08	0.6	0.24	0.3	0.47
Pediatrics	0.0	1.3	N/A	0.0	N/A	0.0	N/A	0.0	N/A
Total Hospital	3.5	49.0	0.07	18.5	0.19	4.1	0.84	3.8	0.90
Average Length of Stay (Days)									
Adult Medical-Surgical	4.0	4.1	0.97	3.6	1.09	3.1	1.26	3.3	1.19
Obstetrics	2.0	2.6	0.78	2.3	0.87	2.2	0.92	2.1	0.93
Pediatrics	0.0	3.3	N/A	0.0	N/A	1.0	N/A	0.0	N/A
Total Hospital	3.7	4.5	0.82	3.9	0.94	2.9	1.26	3.7	0.98
Surgical Operations									
Inpatient	35	1,426	0.02	509	0.07	305	0.11	35	1.00
Outpatient	262	4,581	0.06	2,269	0.12	1,106	0.24	355	0.74
Inpatient as % of All Surgeries	11.8%	23.7%	0.50	18.3%	0.64	21.6%	0.55	9.0%	1.31
Outpatient Visits									
Non-Emergency Visits	9,724	144,376	0.07	78,013	0.12	28,429	0.34	10,117	0.96
Emergency Visits	2,543	17,768	0.14	8,412	0.30	4,284	0.59	2,497	1.02
Full-Time Equivalents (FTEs)									
Administrators	1.0	23.0	0.04	13.4	0.07	5.9	0.17	1.0	1.00
Nurses, Licensed	37.8	251.3	0.15	124.0	0.31	43.5	0.87	40.2	0.94
Ancillary Nursing Personnel	12.6	39.7	0.32	18.7	0.67	6.3	1.99	10.8	1.17
All Other Personnel	119.1	509.3	0.23	265.3	0.45	106.9	1.11	117.0	1.02
Total FTEs	170.5	823.3	0.21	421.4	0.40	162.6	1.05	168.9	1.01
FTEs per 100 Patient Census (Adjusted)									
Administrators	4.8	17.0	0.28	20.2	0.24	33.7	0.14	6.4	0.74
Nurses, Licensed	180.5	185.7	0.97	186.6	0.97	250.2	0.72	257.7	0.70
Ancillary Nursing Personnel	60.2	29.3	2.05	28.1	2.14	36.4	1.65	69.1	0.87
All Other Personnel	568.1	376.3	1.51	399.1	1.42	615.3	0.92	750.0	0.76
Total FTEs	813.6	608.3	1.34	633.9	1.28	935.7	0.87	1,083.3	0.75

Total Hospital:		Contract with:		Medicare-certified Swing Beds:		Newborn Nursery:	
Beds Set Up & Staffed	25	Health Maintenance		Average Beds Used	2	Bassinets	3
Discharges	343	Organization (HMO)	No	Discharges	81	Total Births	27
Inpatient Days	1,261	Preferred Provider		Inpatient Days	875	Newborn Days	48
		Organization (PPO)	Yes				

024 Cumberland Healthcare
Cumberland, WI 54829

Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 06/30/2019	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
General Medical-Surgical							
Adult Medical-Surgical, Acute	2	22	303	1,202	15.0%	3.3	4.0
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	1	5	0.0%	0.0	5.0
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
Pediatric, acute	2	0	0	0	0.0%	0.0	0.0
Obstetrics	2	3	27	54	4.9%	0.1	2.0
Psychiatric	5	0	0	0	0.0%	0.0	0.0
Alcoholism/chemical dependency	5	0	0	0	0.0%	0.0	0.0
ICU/CCU							
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
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

** Transfers, which may be estimated, refer only to those between units.

4 = Contracted, 5 = Service Not Provided

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	1	0	1.0
Physicians & Dentists	1	0	1.0	Radiological Services Personnel	5	3	6.9
Medical & Dental Residents	0	0	0.0	Sonographers	0	0	0.0
Dental Hygienists	0	0	0.0	Respiratory Therapists	0	1	0.9
Registered Nurses	26	12	33.7	Occupational Therapists	3	0	3.0
Certified Nurse Midwives	0	0	0.0	Occupational Therapy Assistants/Aides	0	1	0.7
Licensed Practical Nurses	0	0	0.0	Physical Therapists	5	1	5.5
Ancillary Nursing Personnel	11	4	12.6	Physical Therapy Assistants/Aides	1	1	1.6
Medical Assistants	12	0	12.0	Recreational Therapists	0	0	0.0
Physician Assistants	2	0	2.0	Dietitians & Nutritionists	1	0	1.0
Nurse Practitioners	3	0	3.0	Psychologists	0	0	0.0
Certified Registered Nurse Anesthetists	0	2	1.1	Social Workers	1	0	1.0
Clinical Nurse Specialists	0	0	0.0	All Other Health Professionals	27	0	27.0
Health Info Mgmt-Administrators/Technicians	4	0	4.0	All Other Personnel	34	14	40.0
Pharmacy Personnel	4	1	4.2				
Clinical Laboratory Personnel	6	3	7.2				
				Total	148	43	170.5

024 Cumberland Healthcare

Cumberland, WI 54829

Selected Financial Statistics	FY 2019	All GMS Hospitals		Analysis Area		Volume Group		FY 2019 vs. 2018		
		Value	Ratio	5A Value	Ratio	2 Value	Ratio	FY 2018	Ratio	
Gross Revenue as % of Total Gross Patient Revenue										
Medicare	\$25,392,991	58.0%	46.3%	1.25	50.4%	1.15	47.3%	1.23	57.5%	1.01
Medical Assistance	\$4,378,102	10.0%	13.6%	0.73	11.5%	0.87	10.4%	0.96	9.9%	1.01
Commercial	\$11,838,711	27.0%	35.3%	0.77	34.7%	0.78	38.9%	0.70	26.7%	1.01
All Other	\$2,171,216	5.0%	4.8%	1.04	3.4%	1.47	3.4%	1.44	5.9%	0.83
Deductions as % of Total Gross Patient Revenue										
Medicare	\$11,953,288	27.3%	34.9%	0.78	33.8%	0.81	28.0%	0.98	29.3%	0.93
Medical Assistance	\$2,744,622	6.3%	10.4%	0.61	8.0%	0.78	7.2%	0.87	6.2%	1.00
Commercial	\$2,959,678	6.8%	14.7%	0.46	10.5%	0.64	13.6%	0.50	6.3%	1.08
Charity Care	\$113,404	0.3%	1.0%	0.27	0.9%	0.29	0.7%	0.37	0.2%	1.06
Bad Debt	\$682,324	1.6%	1.1%	1.47	1.0%	1.57	1.3%	1.22	2.0%	0.79
All Other	\$1,085,608	2.5%	2.2%	1.15	1.5%	1.62	2.1%	1.18	3.0%	0.83
Total Deductions	\$19,538,923	44.6%	64.2%	0.70	55.8%	0.80	52.9%	0.84	47.0%	0.95
Other Revenue & Net Gains or Losses										
Other Revenue as % of Total Revenue	1.5%	5.5%	0.28	3.2%	0.48	4.8%	0.32	1.3%	1.15	
Net Gains/Losses as % of Net Income	N/A	13.2%	N/A	52.1%	N/A	10.4%	N/A	16.0%	N/A	
Expenses as % of Total Expenses										
Salary/Fringe Benefits	\$14,662,419	58.3%	44.0%	1.33	51.5%	1.13	46.3%	1.26	57.9%	1.01
Supplies & Services	\$8,945,544	35.6%	49.2%	0.72	43.3%	0.82	46.3%	0.77	36.1%	0.98
Capital Component	\$1,545,267	6.1%	6.8%	0.90	5.2%	1.19	7.4%	0.83	6.0%	1.02
Fiscal Statistics										
Operating Margin (%)	-2.2%	9.1%	N/A	1.7%	N/A	12.2%	N/A	3.6%	N/A	
Total Hospital Net Income (%)	-1.7%	10.3%	N/A	3.5%	N/A	13.5%	N/A	4.3%	N/A	
Return on Equity (%)	-2.0%	6.0%	N/A	0.7%	N/A	12.4%	N/A	5.1%	N/A	
Current Ratio	2.4	4.7	0.51	2.3	1.04	3.1	0.78	1.6	1.47	
Days in Net Patient Accounts Receivable	53.0	64.0	0.83	168.6	0.31	56.0	0.95	52.7	1.00	
Average Payment Period	43.2	56.5	0.77	192.0	0.23	54.4	0.79	51.8	0.83	
Equity Financing (%)	0.0%	69.2%	N/A	52.0%	N/A	61.0%	N/A	0.0%	N/A	
Long-Term Debt to Equity Ratio	0.0	0.3	N/A	0.6	N/A	0.4	N/A	0.0	N/A	
Times Interest Earned	-1.7	13.4	N/A	12.2	N/A	16.6	N/A	7.5	N/A	
Total Asset Turnover	1.2	0.6	2.10	0.2	5.79	0.9	1.33	1.2	1.02	
Average Age of Plant (Years)	15.1	12.6	1.20	38.0	0.40	9.2	1.63	13.6	1.11	
Increase (Decrease) Total Net Patient Revenue	-7.3%	7.3%	N/A	16.1%	N/A	3.3%	N/A	-3.3%	2.18	
Outpatient Gross Revenue (% of Total GPR)	82.7%	63.3%	1.31	72.3%	1.14	76.2%	1.09	77.7%	1.06	
Net Revenue Statistics										
Inpatient Net Revenue per Discharge	\$11,369	\$16,906	0.67	\$14,502	0.78	\$15,352	0.74	\$11,627	0.98	
Inpatient Net Revenue per Day	\$2,263	\$3,675	0.62	\$3,502	0.65	\$4,244	0.53	\$2,033	1.11	
Outpatient Net Revenue per Visit	\$1,637	\$703	2.33	\$807	2.03	\$803	2.04	\$1,605	1.02	

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$43,781,019	Cash & Cash Equivalents	\$399,083	Current Liabilities	\$2,842,501
Less Deductions	\$19,538,923	Net Patient Receivables	\$3,517,415	Long-Term Debt	\$3,083,313
Net Patient Revenue	\$24,242,096	Other Receivables	\$2,118,915	Other Liabilities	\$14,526,253
Plus Other Revenue	\$378,615			Subtotal	\$20,452,067
Total Revenue	\$24,620,711	Land, Buildings & Equipment (Net)	\$7,071,661	Unrestricted Fund Balance	\$0
Less Expenses	\$25,153,230	Other Assets	\$7,344,993	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$113,625			Total Liabilities & Fund Balance	\$20,452,067
Net Income	-\$418,894	Total Assets	\$20,452,067		