

**138 Vernon Health**  
507 S Main Street  
Viroqua, WI 54665  
608-637-2101

Fiscal Year: 10/01 to 09/30  
Type: GMS  
Critical Access Hospital  
Control: Other Not-For-Profit

County: Vernon  
Analysis Area: Southwestern (5B)  
Volume Group: 4

|                                               |         | All GMS Hospitals |       | Analysis Area<br>5B |       | Volume Group<br>4 |       | FY 2025 vs. 2024 |         |       |
|-----------------------------------------------|---------|-------------------|-------|---------------------|-------|-------------------|-------|------------------|---------|-------|
| Selected Utilization Statistics               |         | FY 2025           | Value | Ratio               | Value | Ratio             | Value | Ratio            | FY 2024 | Ratio |
| <b>Occupancy Rate (%)</b>                     |         |                   |       |                     |       |                   |       |                  |         |       |
| Adult Medical-Surgical                        | 27.3%   | 65.1%             | 0.42  | 52.1%               | 0.53  | 42.9%             | 0.64  | 29.1%            | 0.94    |       |
| Obstetrics                                    | 11.7%   | 43.7%             | 0.27  | 64.8%               | 0.18  | 21.5%             | 0.55  | 14.3%            | 0.82    |       |
| Pediatrics                                    | 0.0%    | 77.8%             | N/A   | 35.8%               | N/A   | 0.0%              | N/A   | 0.0%             | N/A     |       |
| Total Hospital                                | 24.2%   | 65.1%             | 0.37  | 56.1%               | 0.43  | 43.5%             | 0.56  | 26.1%            | 0.93    |       |
| <b>Average Census (Patients)</b>              |         |                   |       |                     |       |                   |       |                  |         |       |
| Adult Medical-Surgical                        | 5.5     | 26.0              | 0.21  | 18.9                | 0.29  | 9.5               | 0.57  | 5.8              | 0.94    |       |
| Obstetrics                                    | 0.6     | 5.4               | 0.11  | 4.6                 | 0.13  | 1.0               | 0.61  | 0.7              | 0.82    |       |
| Pediatrics                                    | 0.0     | 3.9               | N/A   | 0.8                 | N/A   | 0.0               | N/A   | 0.0              | N/A     |       |
| Total Hospital                                | 6.1     | 47.2              | 0.13  | 31.2                | 0.19  | 13.7              | 0.44  | 6.5              | 0.93    |       |
| <b>Average Length of Stay (Days)</b>          |         |                   |       |                     |       |                   |       |                  |         |       |
| Adult Medical-Surgical                        | 3.2     | 4.2               | 0.75  | 3.5                 | 0.90  | 3.5               | 0.92  | 3.4              | 0.94    |       |
| Obstetrics                                    | 1.8     | 2.4               | 0.74  | 2.0                 | 0.89  | 2.1               | 0.87  | 2.2              | 0.81    |       |
| Pediatrics                                    | 0.0     | 4.0               | N/A   | 2.1                 | N/A   | 0.0               | N/A   | 0.0              | N/A     |       |
| Total Hospital                                | 3.5     | 4.7               | 0.74  | 4.3                 | 0.81  | 3.7               | 0.95  | 3.8              | 0.93    |       |
| <b>Surgical Operations</b>                    |         |                   |       |                     |       |                   |       |                  |         |       |
| Inpatient                                     | 120     | 1,075             | 0.11  | 865                 | 0.14  | 211               | 0.57  | 131              | 0.92    |       |
| Outpatient                                    | 1,640   | 4,478             | 0.37  | 3,746               | 0.44  | 1,974             | 0.83  | 1,834            | 0.89    |       |
| Inpatient as % of All Surgeries               | 6.8%    | 18.4%             | 0.37  | 15.2%               | 0.45  | 9.6%              | 0.71  | 6.7%             | 1.02    |       |
| <b>Outpatient Visits</b>                      |         |                   |       |                     |       |                   |       |                  |         |       |
| Non-Emergency Visits                          | 122,568 | 149,200           | 0.82  | 150,614             | 0.81  | 83,974            | 1.46  | 132,875          | 0.92    |       |
| Emergency Visits                              | 7,557   | 17,658            | 0.43  | 15,730              | 0.48  | 11,306            | 0.67  | 8,491            | 0.89    |       |
| <b>Full-Time Equivalents (FTEs)</b>           |         |                   |       |                     |       |                   |       |                  |         |       |
| Administrators                                | 5.0     | 3.6               | 1.40  | 3.7                 | 1.36  | 2.6               | 1.89  | 5.0              | 1.00    |       |
| Nurses, Licensed                              | 80.3    | 231.2             | 0.35  | 133.9               | 0.60  | 89.8              | 0.89  | 85.6             | 0.94    |       |
| Ancillary Nursing Personnel                   | 10.8    | 36.8              | 0.29  | 19.6                | 0.55  | 11.6              | 0.93  | 13.0             | 0.83    |       |
| All Other Personnel                           | 275.1   | 472.1             | 0.58  | 380.4               | 0.72  | 194.6             | 1.41  | 269.6            | 1.02    |       |
| Total FTEs                                    | 371.2   | 743.6             | 0.50  | 537.6               | 0.69  | 298.7             | 1.24  | 373.2            | 0.99    |       |
| <b>FTEs per 100 Patient Census (Adjusted)</b> |         |                   |       |                     |       |                   |       |                  |         |       |
| Administrators                                | 7.3     | 2.4               | 3.02  | 2.2                 | 3.36  | 3.5               | 2.10  | 7.6              | 0.96    |       |
| Nurses, Licensed                              | 116.6   | 155.9             | 0.75  | 78.8                | 1.48  | 117.7             | 0.99  | 129.6            | 0.90    |       |
| Ancillary Nursing Personnel                   | 15.7    | 24.8              | 0.63  | 11.5                | 1.36  | 15.3              | 1.03  | 19.7             | 0.80    |       |
| All Other Personnel                           | 399.3   | 318.4             | 1.25  | 224.0               | 1.78  | 255.2             | 1.56  | 408.3            | 0.98    |       |
| Total FTEs                                    | 538.9   | 501.6             | 1.07  | 316.5               | 1.70  | 391.7             | 1.38  | 565.2            | 0.95    |       |

**Total Hospital:**

Beds Set Up & Staffed 25  
Discharges 630  
Inpatient Days 2,210

**Contract with:**

Health Maintenance  
Organization (HMO) Yes  
Preferred Provider  
Organization (PPO) Yes

**Medicare-certified Swing Beds:**

Average Beds Used 3  
Discharges 21  
Inpatient Days 307

**Newborn Nursery:**

Bassinets 4  
Total Births 124  
Newborn Days 207

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| Inpatient Service Area                | Level of Service* | Beds Set Up & Staffed<br>09/30/2025 | 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         | H                 | 20                                  | 630                      | 1,996                | 27.3%              | 5.5                       | 3.2                           |
| Orthopedic                            | H                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Rehabilitation & Physical Medicine    | H                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Hospice                               | C                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Palliative Care                       | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Acute Long-Term Care                  | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Other Acute                           | H                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| <b>Pediatric, acute</b>               | H                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| <b>Geriatric, acute</b>               | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| <b>Obstetrics</b>                     | H                 | 5                                   | 120                      | 214                  | 11.7%              | 0.6                       | 1.8                           |
| <b>Psychiatric</b>                    | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| <b>Alcoholism/chemical dependency</b> | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| <b>Intensive Care</b>                 |                   |                                     |                          |                      |                    |                           |                               |
| ICU/CCU                               | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Cardiac Intensive Unit                | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Pediatric Intensive Care              | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Burn Care                             | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Mixed Intensive Care                  | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Step-Down (Special Care)              | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Neonatal Intensive/Intermediate Care  | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| <b>Care</b>                           |                   |                                     |                          |                      |                    |                           |                               |
| Other Intensive Care                  | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| <b>Subacute care</b>                  | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| <b>Other inpatient</b>                | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |

Note: data should be used only in rows; do not summarize columns.

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

\* H = Service is provided in or by the Hospital, S = Service is provided by the System

C = Contracted, N = Service Not Provided

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| Occupation                                  | Number<br>Full-Time | Number<br>Part-Time | Number<br>FTE | Occupation                            | Number<br>Full-Time | Number<br>Part-Time | Number<br>FTE |
|---------------------------------------------|---------------------|---------------------|---------------|---------------------------------------|---------------------|---------------------|---------------|
| Administrators                              | 5                   | 0                   | 5.0           | Radiological Services Personnel       | 5                   | 3                   | 7.8           |
| Dentists                                    | 0                   | 0                   | 0.0           | Sonographers                          | 0                   | 3                   | 2.1           |
| Medical & Dental Residents                  | 0                   | 0                   | 0.0           | Physician Assistants                  | 4                   | 4                   | 6.6           |
| Dental Hygienists                           | 0                   | 0                   | 0.0           | All Other Radiologic Personnel        | 1                   | 3                   | 3.9           |
| Registered Nurses                           | 21                  | 62                  | 69.3          | Respiratory Therapists                | 1                   | 3                   | 4.2           |
| Certified Nurse Midwives                    | 0                   | 0                   | 0.0           | Occupational Therapists               | 1                   | 5                   | 3.4           |
| Licensed Practical Nurses                   | 0                   | 0                   | 0.0           | Occupational Therapy Assistants/Aides | 5                   | 2                   | 6.5           |
| Ancillary Nursing Personnel                 | 3                   | 12                  | 10.8          | Physical Therapists                   | 11                  | 1                   | 11.1          |
| Medical Assistants                          | 8                   | 2                   | 9.4           | Physical Therapy Assistants/Aides     | 2                   | 1                   | 3.0           |
| Nurse Practitioners                         | 5                   | 4                   | 8.0           | Recreational Therapists               | 0                   | 0                   | 0.0           |
| Certified Registered Nurse Anesthetists     | 3                   | 0                   | 3.0           | Dietitians & Nutritionists            | 1                   | 0                   | 1.0           |
| Clinical Nurse Specialists                  | 0                   | 0                   | 0.0           | Psychologists                         | 0                   | 0                   | 0.0           |
| Health Info Mgmt-Administrators/Technicians | 3                   | 1                   | 3.9           | Social Workers                        | 2                   | 0                   | 2.0           |
| Pharmacists                                 | 4                   | 0                   | 5.3           | Psychiatric Technicians               | 0                   | 0                   | 0.0           |
| Medical & Clinical LaboratoryTechnicians    | 4                   | 7                   | 9.0           | Pharmacy Technicians                  | 1                   | 2                   | 2.8           |
| Surgical Personnel                          | 4                   | 1                   | 5.2           | Medical Coding Technicians            | 5                   | 0                   | 5.0           |
| Directors/Managers                          | 23                  | 0                   | 23.0          | All Other Contracted Staff            | 0                   | 0                   | 0.0           |
| Food Service Workers                        | 2                   | 9                   | 7.8           | All Other Health Professionals        | 78                  | 17                  | 90.8          |
| Environmental Services Workers              | 15                  | 9                   | 19.8          | All Other Personnel                   | 25                  | 19                  | 37.1          |
| Medical & Clinical LaboratoryTechnologists  | 3                   | 2                   | 4.5           |                                       |                     |                     |               |
|                                             |                     |                     |               | <b>Total</b>                          | <b>245</b>          | <b>172</b>          | <b>371.2</b>  |
| Total Active Privileged Medical Staff: 32   |                     |                     |               |                                       |                     |                     |               |

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|                                                          |               |       | All GMS Hospitals |       | Analysis Area |       | Volume Group |       | FY 2025 vs. 2024 |      |
|----------------------------------------------------------|---------------|-------|-------------------|-------|---------------|-------|--------------|-------|------------------|------|
| Selected Financial Statistics                            |               |       | FY 2025           |       | 5B            |       | 4            |       | FY 2024          |      |
|                                                          |               |       | Value             | Ratio | Value         | Ratio | Value        | Ratio | Ratio            |      |
| <b>Gross Revenue as % of Total Gross Patient Revenue</b> |               |       |                   |       |               |       |              |       |                  |      |
| Medicare                                                 | \$99,639,958  | 53.9% | 49.8%             | 1.08  | 49.1%         | 1.10  | 51.6%        | 1.04  | 55.6%            | 0.97 |
| Medical Assistance                                       | \$20,918,380  | 11.3% | 12.1%             | 0.93  | 8.4%          | 1.34  | 11.2%        | 1.01  | 11.4%            | 0.99 |
| Commercial                                               | \$58,368,702  | 31.5% | 31.6%             | 1.00  | 33.6%         | 0.94  | 32.6%        | 0.97  | 30.1%            | 1.05 |
| All Other                                                | \$6,082,632   | 3.3%  | 6.4%              | 0.51  | 8.9%          | 0.37  | 4.5%         | 0.73  | 2.8%             | 1.16 |
| <b>Deductions as % of Total Gross Patient Revenue</b>    |               |       |                   |       |               |       |              |       |                  |      |
| Medicare                                                 | \$61,258,161  | 33.1% | 39.1%             | 0.85  | 36.1%         | 0.92  | 37.6%        | 0.88  | 34.0%            | 0.98 |
| Medical Assistance                                       | \$12,612,202  | 6.8%  | 9.5%              | 0.72  | 6.7%          | 1.01  | 8.7%         | 0.78  | 7.6%             | 0.90 |
| Commercial                                               | \$25,316,172  | 13.7% | 15.5%             | 0.89  | 15.5%         | 0.88  | 14.2%        | 0.96  | 13.1%            | 1.04 |
| Charity Care                                             | \$2,733,967   | 1.5%  | 1.0%              | 1.49  | 1.5%          | 1.01  | 0.8%         | 1.84  | 1.4%             | 1.09 |
| Bad Debt                                                 | \$2,492,169   | 1.3%  | 1.0%              | 1.39  | 0.9%          | 1.47  | 1.6%         | 0.85  | 0.9%             | 1.51 |
| All Other                                                | \$1,251,367   | 0.7%  | 3.7%              | 0.18  | 6.5%          | 0.10  | 2.8%         | 0.24  | 0.4%             | 1.86 |
| Total Deductions                                         | \$105,664,038 | 57.1% | 69.8%             | 0.82  | 67.3%         | 0.85  | 65.8%        | 0.87  | 57.3%            | 1.00 |
| <b>Other Revenue &amp; Net Gains or Losses</b>           |               |       |                   |       |               |       |              |       |                  |      |
| Other Revenue as % of Total Revenue                      |               | 13.8% | 8.6%              | 1.61  | 20.7%         | 0.67  | 3.1%         | 4.48  | 13.3%            | 1.04 |
| Net Gains/Losses as % of Net Income                      |               | 66.7% | 20.2%             | 3.29  | 83.1%         | 0.80  | 7.3%         | 9.16  | 73.0%            | 0.91 |
| <b>Expenses as % of Total Expenses</b>                   |               |       |                   |       |               |       |              |       |                  |      |
| Salary/Fringe Benefits                                   | \$50,642,891  | 57.4% | 40.7%             | 1.41  | 52.5%         | 1.09  | 48.3%        | 1.19  | 54.3%            | 1.06 |
| Supplies & Services                                      | \$32,661,600  | 37.0% | 54.1%             | 0.68  | 43.2%         | 0.86  | 45.8%        | 0.81  | 40.1%            | 0.92 |
| Capital Component                                        | \$4,872,179   | 5.5%  | 5.2%              | 1.06  | 4.3%          | 1.28  | 5.9%         | 0.93  | 5.6%             | 0.99 |
| <b>Fiscal Statistics</b>                                 |               |       |                   |       |               |       |              |       |                  |      |
| Operating Margin (%)                                     |               | 4.2%  | 7.7%              | 0.55  | 0.8%          | 5.21  | 8.3%         | 0.51  | 4.6%             | 0.92 |
| Total Hospital Net Income (%)                            |               | 11.7% | 9.4%              | 1.24  | 4.6%          | 2.53  | 8.9%         | 1.30  | 15.2%            | 0.77 |
| Current Ratio                                            |               | 4.5   | 2.3               | 1.90  | 36.2          | 0.12  | 7.0          | 0.63  | 5.8              | 0.77 |
| Days in Net Patient Accounts Receivable                  |               | 38.3  | 62.7              | 0.61  | 34.7          | 1.10  | 48.4         | 0.79  | 42.4             | 0.90 |
| Equity Financing (%)                                     |               | 84.8% | 62.3%             | 1.36  | 89.4%         | 0.95  | 97.8%        | 0.87  | 84.6%            | 1.00 |
| Long-Term Debt to Equity Ratio                           |               | 0.1   | 0.4               | 0.22  | 0.0           | 1.71  | 0.1          | 1.12  | 0.1              | 0.82 |
| Times Interest Earned                                    |               | 24.1  | 16.0              | 1.51  | 27.0          | 0.89  | 27.2         | 0.89  | 28.3             | 0.85 |
| Total Asset Turnover                                     |               | 0.6   | 0.2               | 2.87  | 0.8           | 0.78  | 0.8          | 0.75  | 0.7              | 0.94 |
| Average Age of Plant (Years)                             |               | 14.9  | 14.2              | 1.05  | 9.5           | 1.57  | 12.5         | 1.19  | 14.5             | 1.03 |
| Increase (Decrease) Total Net Patient Revenue            |               | 3.2%  | 6.9%              | 0.46  | 8.3%          | 0.38  | 6.5%         | 0.48  | 7.2%             | 0.44 |
| Outpatient Gross Revenue (% of Total GPR)                |               | 90.6% | 67.9%             | 1.33  | 82.3%         | 1.10  | 81.6%        | 1.11  | 90.2%            | 1.00 |

| Income Statement            |               | Assets                            |               | Liabilities & Fund Balances      |                  |
|-----------------------------|---------------|-----------------------------------|---------------|----------------------------------|------------------|
| Gross Patient Revenue (GPR) | \$185,009,672 | Cash & Cash Equivalents           | \$12,944,950  | Current Liabilities              | \$9,116,951      |
| Less Deductions             | \$105,664,038 | Net Patient Receivables           | \$8,320,773   | Long-Term Debt                   | \$10,471,445     |
| Net Patient Revenue         | \$79,345,634  | Other Receivables                 | \$1,190,615   | Other Liabilities                | \$3,117,515      |
| Plus Other Revenue          | \$12,710,323  |                                   |               | Subtotal                         | \$22,705,911     |
| Total Revenue               | \$92,055,957  | Land, Buildings & Equipment (Net) | \$38,284,214  |                                  |                  |
| Less Expenses               | \$88,176,670  | Other Assets                      | \$88,254,644  | Unrestricted Fund Balance        | \$126,289,285.00 |
| Non-Operating Gains/Losses  | \$7,755,413   |                                   |               | Restricted Fund Balance          | \$0              |
| Net Income                  | \$11,634,700  | Total Assets                      | \$148,995,196 | Total Liabilities & Fund Balance | \$148,995,196    |