

**024 Cumberland Healthcare**  
1705 16th Ave  
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: 1

|                                               |         | All GMS Hospitals |       | Analysis Area 5A |       | Volume Group 1 |       | 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                        | 25.3%   | 65.1%             | 0.39  | 61.5%            | 0.41  | 16.2%          | 1.56  | 31.3%            | 0.81    |       |
| Obstetrics                                    | 0.0%    | 43.7%             | N/A   | 38.3%            | N/A   | 0.0%           | N/A   | 0.0%             | N/A     |       |
| Pediatrics                                    | 0.0%    | 77.8%             | N/A   | 0.0%             | N/A   | 89.4%          | N/A   | 0.0%             | N/A     |       |
| Total Hospital                                | 25.3%   | 65.1%             | 0.39  | 59.3%            | 0.43  | 22.9%          | 1.11  | 31.3%            | 0.81    |       |
| <b>Average Census (Patients)</b>              |         |                   |       |                  |       |                |       |                  |         |       |
| Adult Medical-Surgical                        | 2.0     | 26.0              | 0.08  | 12.4             | 0.16  | 2.0            | 1.02  | 2.5              | 0.81    |       |
| Obstetrics                                    | 0.0     | 5.4               | N/A   | 3.2              | N/A   | 0.0            | N/A   | 0.0              | N/A     |       |
| Pediatrics                                    | 0.0     | 3.9               | N/A   | 0.0              | N/A   | 0.9            | N/A   | 0.0              | N/A     |       |
| Total Hospital                                | 2.0     | 47.2              | 0.04  | 17.3             | 0.12  | 2.5            | 0.82  | 2.5              | 0.81    |       |
| <b>Average Length of Stay (Days)</b>          |         |                   |       |                  |       |                |       |                  |         |       |
| Adult Medical-Surgical                        | 3.7     | 4.2               | 0.88  | 3.9              | 0.96  | 3.6            | 1.05  | 4.4              | 0.85    |       |
| Obstetrics                                    | 0.0     | 2.4               | N/A   | 2.1              | N/A   | 0.0            | N/A   | 0.0              | N/A     |       |
| Pediatrics                                    | 0.0     | 4.0               | N/A   | 1.0              | N/A   | 2.6            | N/A   | 0.0              | N/A     |       |
| Total Hospital                                | 5.5     | 4.7               | 1.16  | 4.0              | 1.38  | 4.6            | 1.21  | 4.2              | 1.33    |       |
| <b>Surgical Operations</b>                    |         |                   |       |                  |       |                |       |                  |         |       |
| Inpatient                                     | 66      | 1,075             | 0.06  | 369              | 0.18  | 25             | 2.64  | 52               | 1.27    |       |
| Outpatient                                    | 259     | 4,478             | 0.06  | 3,003            | 0.09  | 390            | 0.66  | 261              | 0.99    |       |
| Inpatient as % of All Surgeries               | 20.3%   | 18.4%             | 1.11  | 10.4%            | 1.95  | 3.9%           | 5.27  | 16.6%            | 1.22    |       |
| <b>Outpatient Visits</b>                      |         |                   |       |                  |       |                |       |                  |         |       |
| Non-Emergency Visits                          | 19,548  | 149,200           | 0.13  | 97,955           | 0.20  | 19,417         | 1.01  | 20,974           | 0.93    |       |
| Emergency Visits                              | 3,726   | 17,658            | 0.21  | 9,753            | 0.38  | 4,717          | 0.79  | 3,682            | 1.01    |       |
| <b>Full-Time Equivalents (FTEs)</b>           |         |                   |       |                  |       |                |       |                  |         |       |
| Administrators                                | 1.0     | 3.6               | 0.28  | 3.6              | 0.28  | 1.0            | 1.04  | 1.0              | 1.00    |       |
| Nurses, Licensed                              | 37.8    | 231.2             | 0.16  | 121.6            | 0.31  | 30.6           | 1.23  | 42.8             | 0.88    |       |
| Ancillary Nursing Personnel                   | 12.7    | 36.8              | 0.35  | 20.1             | 0.63  | 4.8            | 2.67  | 11.8             | 1.08    |       |
| All Other Personnel                           | 135.4   | 472.1             | 0.29  | 244.0            | 0.55  | 57.4           | 2.36  | 143.2            | 0.95    |       |
| Total FTEs                                    | 186.8   | 743.6             | 0.25  | 389.2            | 0.48  | 93.8           | 1.99  | 198.8            | 0.94    |       |
| <b>FTEs per 100 Patient Census (Adjusted)</b> |         |                   |       |                  |       |                |       |                  |         |       |
| Administrators                                | 9.5     | 2.4               | 3.94  | 4.6              | 2.04  | 6.6            | 1.44  | 5.3              | 1.80    |       |
| Nurses, Licensed                              | 357.8   | 155.9             | 2.29  | 158.1            | 2.26  | 208.7          | 1.71  | 225.0            | 1.59    |       |
| Ancillary Nursing Personnel                   | 120.6   | 24.8              | 4.85  | 26.2             | 4.61  | 32.5           | 3.71  | 61.7             | 1.95    |       |
| All Other Personnel                           | 1,282.9 | 318.4             | 4.03  | 317.3            | 4.04  | 391.6          | 3.28  | 752.2            | 1.71    |       |
| Total FTEs                                    | 1,770.7 | 501.6             | 3.53  | 506.2            | 3.50  | 639.3          | 2.77  | 1,044.2          | 1.70    |       |

**Total Hospital:**

Beds Set Up & Staffed 8  
Discharges 134  
Inpatient Days 739

**Contract with:**

Health Maintenance  
Organization (HMO) No  
Preferred Provider  
Organization (PPO) Yes

**Medicare-certified Swing Beds:**

Average Beds Used 53  
Discharges 54  
Inpatient Days 821

**Newborn Nursery:**

Bassinets 0  
Total Births 0  
Newborn Days 0

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| Inpatient Service Area                | Level of Service* | Beds Set Up & Staffed<br>06/30/2025 | 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                 | 8                                   | 198                      | 739                  | 25.3%              | 2.0                       | 3.7                           |
| Orthopedic                            | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| Rehabilitation & Physical Medicine    | N                 | 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                           | N                 | 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>                     | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| <b>Psychiatric</b>                    | N                 | 0                                   | 0                        | 0                    | 0.0%               | 0.0                       | 0.0                           |
| <b>Alcoholism/chemical dependency</b> | H                 | 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                              | 1                   | 0                   | 1.0           | Radiological Services Personnel       | 6                   | 2                   | 6.0           |
| Dentists                                    | 0                   | 0                   | 0.0           | Sonographers                          | 0                   | 0                   | 0.0           |
| Medical & Dental Residents                  | 0                   | 0                   | 0.0           | Physician Assistants                  | 2                   | 0                   | 2.0           |
| Dental Hygienists                           | 0                   | 0                   | 0.0           | All Other Radiologic Personnel        | 0                   | 0                   | 0.0           |
| Registered Nurses                           | 23                  | 11                  | 26.2          | Respiratory Therapists                | 2                   | 1                   | 2.0           |
| Certified Nurse Midwives                    | 0                   | 0                   | 0.0           | Occupational Therapists               | 1                   | 1                   | 1.6           |
| Licensed Practical Nurses                   | 0                   | 0                   | 0.0           | Occupational Therapy Assistants/Aides | 1                   | 0                   | 1.0           |
| Ancillary Nursing Personnel                 | 9                   | 12                  | 12.7          | Physical Therapists                   | 4                   | 3                   | 4.7           |
| Medical Assistants                          | 10                  | 0                   | 10.0          | Physical Therapy Assistants/Aides     | 1                   | 0                   | 1.0           |
| Nurse Practitioners                         | 8                   | 0                   | 8.0           | Recreational Therapists               | 0                   | 0                   | 0.0           |
| Certified Registered Nurse Anesthetists     | 0                   | 0                   | 0.6           | Dietitians & Nutritionists            | 1                   | 0                   | 1.0           |
| Clinical Nurse Specialists                  | 3                   | 0                   | 3.0           | Psychologists                         | 0                   | 0                   | 0.0           |
| Health Info Mgmt-Administrators/Technicians | 3                   | 0                   | 3.0           | Social Workers                        | 1                   | 0                   | 1.0           |
| Pharmacists                                 | 2                   | 1                   | 2.0           | Psychiatric Technicians               | 0                   | 0                   | 0.0           |
| Medical & Clinical LaboratoryTechnicians    | 4                   | 0                   | 4.0           | Pharmacy Technicians                  | 2                   | 1                   | 3.1           |
| Surgical Personnel                          | 4                   | 1                   | 4.2           | Medical Coding Technicians            | 2                   | 0                   | 2.0           |
| Directors/Managers                          | 17                  | 0                   | 17.0          | All Other Contracted Staff            | 0                   | 1                   | 0.0           |
| Food Service Workers                        | 5                   | 1                   | 5.0           | All Other Health Professionals        | 23                  | 7                   | 26.6          |
| Environmental Services Workers              | 5                   | 4                   | 5.7           | All Other Personnel                   | 28                  | 1                   | 28.6          |
| Medical & Clinical LaboratoryTechnologists  | 4                   | 0                   | 4.0           |                                       |                     |                     |               |
|                                             |                     |                     |               | <b>Total</b>                          | <b>172</b>          | <b>47</b>           | <b>186.8</b>  |
| Total Active Privileged Medical Staff: 14   |                     |                     |               |                                       |                     |                     |               |

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|                                                          |              |       | All GMS Hospitals |       | Analysis Area |       | Volume Group |       | FY 2025 vs. 2024 |       |
|----------------------------------------------------------|--------------|-------|-------------------|-------|---------------|-------|--------------|-------|------------------|-------|
| Selected Financial Statistics                            |              |       | FY 2025           |       | 5A            |       | 1            |       | FY 2024          |       |
|                                                          |              |       | Value             | Ratio | Value         | Ratio | Value        | Ratio | Ratio            | Ratio |
| <b>Gross Revenue as % of Total Gross Patient Revenue</b> |              |       |                   |       |               |       |              |       |                  |       |
| Medicare                                                 | \$40,220,214 | 58.1% | 49.8%             | 1.17  | 53.6%         | 1.08  | 45.1%        | 1.29  | 49.8%            | 1.17  |
| Medical Assistance                                       | \$7,359,974  | 10.6% | 12.1%             | 0.88  | 10.1%         | 1.05  | 14.0%        | 0.76  | 12.1%            | 0.88  |
| Commercial                                               | \$20,168,435 | 29.1% | 31.6%             | 0.92  | 31.7%         | 0.92  | 34.6%        | 0.84  | 32.1%            | 0.91  |
| All Other                                                | \$1,478,038  | 2.1%  | 6.4%              | 0.33  | 4.7%          | 0.46  | 6.4%         | 0.33  | 6.0%             | 0.35  |
| <b>Deductions as % of Total Gross Patient Revenue</b>    |              |       |                   |       |               |       |              |       |                  |       |
| Medicare                                                 | \$21,385,759 | 30.9% | 39.1%             | 0.79  | 37.8%         | 0.82  | 26.6%        | 1.16  | 16.5%            | 1.87  |
| Medical Assistance                                       | \$5,596,464  | 8.1%  | 9.5%              | 0.85  | 7.3%          | 1.11  | 9.0%         | 0.90  | 4.9%             | 1.66  |
| Commercial                                               | \$6,220,711  | 9.0%  | 15.5%             | 0.58  | 11.0%         | 0.82  | 12.9%        | 0.69  | 22.5%            | 0.40  |
| Charity Care                                             | \$753,584    | 1.1%  | 1.0%              | 1.10  | 1.2%          | 0.89  | 1.0%         | 1.14  | 0.2%             | 4.70  |
| Bad Debt                                                 | \$997,694    | 1.4%  | 1.0%              | 1.49  | 1.0%          | 1.47  | 1.5%         | 0.94  | 2.3%             | 0.64  |
| All Other                                                | \$679,111    | 1.0%  | 3.7%              | 0.27  | 2.8%          | 0.35  | 6.9%         | 0.14  | 3.0%             | 0.33  |
| Total Deductions                                         | \$35,633,323 | 51.5% | 69.8%             | 0.74  | 61.2%         | 0.84  | 58.0%        | 0.89  | 49.4%            | 1.04  |
| <b>Other Revenue &amp; Net Gains or Losses</b>           |              |       |                   |       |               |       |              |       |                  |       |
| Other Revenue as % of Total Revenue                      |              | 4.2%  | 8.6%              | 0.49  | 6.4%          | 0.67  | 4.1%         | 1.03  | 3.2%             | 1.31  |
| Net Gains/Losses as % of Net Income                      |              | N/A   | 20.2%             | N/A   | 14.7%         | N/A   | 18.0%        | N/A   | N/A              | N/A   |
| <b>Expenses as % of Total Expenses</b>                   |              |       |                   |       |               |       |              |       |                  |       |
| Salary/Fringe Benefits                                   | \$19,048,141 | 51.7% | 40.7%             | 1.27  | 51.6%         | 1.00  | 46.8%        | 1.10  | 52.4%            | 0.99  |
| Supplies & Services                                      | \$12,558,222 | 34.1% | 54.1%             | 0.63  | 44.3%         | 0.77  | 43.5%        | 0.78  | 32.7%            | 1.04  |
| Capital Component                                        | \$5,225,088  | 14.2% | 5.2%              | 2.73  | 4.1%          | 3.46  | 9.6%         | 1.48  | 14.9%            | 0.95  |
| <b>Fiscal Statistics</b>                                 |              |       |                   |       |               |       |              |       |                  |       |
| Operating Margin (%)                                     |              | -5.0% | 7.7%              | N/A   | 8.9%          | N/A   | 4.2%         | N/A   | -6.0%            | 0.83  |
| Total Hospital Net Income (%)                            |              | -2.0% | 9.4%              | N/A   | 10.3%         | N/A   | 5.1%         | N/A   | -2.4%            | 0.81  |
| Current Ratio                                            |              | 3.9   | 2.3               | 1.66  | 1.2           | 3.23  | 3.9          | 1.01  | 2.8              | 1.40  |
| Days in Net Patient Accounts Receivable                  |              | 53.2  | 62.7              | 0.85  | 88.5          | 0.60  | 56.4         | 0.94  | 61.7             | 0.86  |
| Equity Financing (%)                                     |              | 0.0%  | 62.3%             | N/A   | 54.9%         | N/A   | 35.3%        | N/A   | 0.0%             | N/A   |
| Long-Term Debt to Equity Ratio                           |              | 0.0   | 0.4               | N/A   | 0.5           | N/A   | 1.1          | N/A   | 0.0              | N/A   |
| Times Interest Earned                                    |              | 0.6   | 16.0              | 0.03  | 32.2          | 0.02  | 3.1          | 0.18  | 0.4              | 1.24  |
| Total Asset Turnover                                     |              | 0.5   | 0.2               | 2.53  | 0.1           | 9.86  | 1.0          | 0.57  | 0.5              | 1.05  |
| Average Age of Plant (Years)                             |              | 3.2   | 14.2              | 0.22  | 21.4          | 0.15  | 4.8          | 0.66  | 7.3              | 0.43  |
| Increase (Decrease) Total Net Patient Revenue            |              | 2.1%  | 6.9%              | 0.30  | 7.8%          | 0.27  | 17.4%        | 0.12  | 10.3%            | 0.20  |
| Outpatient Gross Revenue (% of Total GPR)                |              | 88.0% | 67.9%             | 1.30  | 77.8%         | 1.13  | 83.6%        | 1.05  | 86.0%            | 1.02  |

| Income Statement            |              |  | Assets                            |              | Liabilities & Fund Balances      |              |  |
|-----------------------------|--------------|--|-----------------------------------|--------------|----------------------------------|--------------|--|
| Gross Patient Revenue (GPR) | \$69,226,661 |  | Cash & Cash Equivalents           | \$5,963,167  | Current Liabilities              | \$3,233,956  |  |
| Less Deductions             | \$35,633,323 |  | Net Patient Receivables           | \$4,895,736  | Long-Term Debt                   | \$41,530,752 |  |
| Net Patient Revenue         | \$33,593,338 |  | Other Receivables                 | \$445,008    | Other Liabilities                | \$19,438,019 |  |
| Plus Other Revenue          | \$1,482,999  |  |                                   |              | Subtotal                         | \$64,202,727 |  |
| Total Revenue               | \$35,076,337 |  | Land, Buildings & Equipment (Net) | \$42,024,884 |                                  |              |  |
| Less Expenses               | \$36,831,451 |  | Other Assets                      | \$10,873,932 | Unrestricted Fund Balance        | \$0.00       |  |
| Non-Operating Gains/Losses  | \$1,038,253  |  |                                   |              | Restricted Fund Balance          | \$0          |  |
| Net Income                  | -\$716,861   |  | Total Assets                      | \$64,202,727 | Total Liabilities & Fund Balance | \$64,202,727 |  |