

**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

		All GMS Hospitals		Analysis Area 5A		Volume Group 2		FY 2017 vs. 2016	
Selected Utilization Statistics		Value	Ratio	Value	Ratio	Value	Ratio	FY 2016	Ratio
<b>Occupancy Rate (%)</b>									
Adult Medical-Surgical	14.1%	55.4%	0.25	42.7%	0.33	19.8%	0.71	16.0%	0.88
Obstetrics	7.5%	38.4%	0.20	30.0%	0.01	18.3%	0.41	8.4%	0.89
Pediatrics	0.0%	55.4%	N/A	1.0%	N/A	0.0%	N/A	0.0%	N/A
Total Hospital	13.4%	56.3%	0.24	43.6%	0.31	23.2%	0.58	15.1%	0.89
<b>Average Census (Patients)</b>									
Adult Medical-Surgical	3.1	26.5	0.12	11.7	0.26	3.3	0.93	3.5	0.88
Obstetrics	0.2	5.0	0.04	2.1	0.11	0.5	0.42	0.3	0.89
Pediatrics	0.0	1.4	N/A	0.0	N/A	0.0	N/A	0.0	N/A
Total Hospital	3.4	48.3	0.07	18.6	0.18	4.7	0.72	3.8	0.89
<b>Average Length of Stay (Days)</b>									
Adult Medical-Surgical	3.2	3.9	0.83	3.7	0.87	3.0	1.07	3.5	0.93
Obstetrics	1.9	2.6	0.74	2.4	0.80	2.2	0.86	2.2	0.87
Pediatrics	0.0	3.5	N/A	1.9	N/A	3.1	N/A	0.0	N/A
Total Hospital	3.1	4.3	0.71	3.9	0.79	2.9	1.06	3.4	0.92
<b>Surgical Operations</b>									
Inpatient	20	1,408	0.01	496	0.04	249	0.08	34	0.59
Outpatient	367	4,098	0.09	1,861	0.20	1,286	0.29	428	0.86
Inpatient as % of All Surgeries	5.2%	25.6%	0.20	21.1%	0.25	16.2%	0.32	7.4%	0.70
<b>Outpatient Visits</b>									
Non-Emergency Visits	10,295	132,001	0.08	70,369	0.15	24,580	0.42	11,168	0.92
Emergency Visits	2,551	17,964	0.14	8,210	0.31	4,890	0.52	2,348	1.09
<b>Full-Time Equivalents (FTEs)</b>									
Administrators	1.0	18.9	0.05	11.1	0.09	5.9	0.17	1.0	1.00
Nurses, Licensed	36.6	244.4	0.15	121.7	0.30	42.0	0.87	32.6	1.12
Ancillary Nursing Personnel	12.4	40.0	0.31	18.3	0.68	8.1	1.54	9.2	1.35
All Other Personnel	115.9	484.8	0.24	252.8	0.46	98.5	1.18	133.3	0.87
Total FTEs	165.9	788.1	0.21	404.0	0.41	154.4	1.07	176.1	0.94
<b>FTEs per 100 Patient Census (Adjusted)</b>									
Administrators	5.7	15.1	0.38	19.3	0.30	32.0	0.18	5.1	1.12
Nurses, Licensed	209.8	195.2	1.07	211.1	0.99	227.6	0.92	167.0	1.26
Ancillary Nursing Personnel	71.1	32.0	2.22	31.8	2.24	43.9	1.62	47.1	1.51
All Other Personnel	663.4	387.3	1.71	438.4	1.51	534.3	1.24	682.4	0.97
Total FTEs	950.0	629.5	1.51	700.6	1.36	837.8	1.13	901.5	1.05

**Total Hospital:**

Beds Set Up & Staffed 25  
 Discharges 397  
 Inpatient Days 1,227

**Contract with:**

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

**Medicare-certified Swing Beds:**

Average Beds Used 3  
 Discharges 117  
 Inpatient Days 1,080

**Newborn Nursery:**

Bassinets 6  
 Total Births 45  
 Newborn Days 84

**024 Cumberland Healthcare**  
Cumberland, WI 54829

Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 06/30/2017	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	349	1,131	14.1%	3.1	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	4	14	0.0%	0.0	3.5
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	0	0	0.0%	0.0	0.0
<b>Obstetrics</b>	2	3	43	82	7.5%	0.2	1.9
<b>Psychiatric</b>	5	0	0	0	0.0%	0.0	0.0
<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.

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

\* 1 = Provided-Distinct Unit, 2 = Provided-Not Distinct Unit, 3 = Available in Network

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	2	0	2.0
Physicians & Dentists	1	0	1.0	Radiological Services Personnel	7	1	7.9
Medical & Dental Residents	0	0	0.0	Sonographers	0	0	0.0
Dental Hygienists	0	0	0.0	Respiratory Therapists	0	0	0.8
Registered Nurses	26	8	30.5	Occupational Therapists	2	0	2.0
Certified Nurse Midwives	0	0	0.0	Occupational Therapy Assistants/Aides	0	2	1.6
Licensed Practical Nurses	1	0	1.0	Physical Therapists	7	1	7.5
Ancillary Nursing Personnel	10	5	12.4	Physical Therapy Assistants/Aides	1	1	2.0
Medical Assistants	11	0	11.0	Recreational Therapists	0	0	0.0
Physician Assistants	1	0	1.0	Dietitians & Nutritionists	1	0	1.0
Nurse Practitioners	4	0	4.0	Psychologists	1	0	1.0
Certified Registered Nurse Anesthetists	0	2	1.1	Social Workers	0	0	0.0
Clinical Nurse Specialists	0	0	0.0	All Other Health Professionals	15	0	15.0
Health Info Mgmt-Administrators/Technicians	4	0	4.0	All Other Personnel	36	17	46.2
Pharmacy Personnel	4	0	4.0				
Clinical Laboratory Personnel	6	3	7.9				
				<b>Total</b>	<b>141</b>	<b>40</b>	<b>165.9</b>

**024 Cumberland Healthcare**

Cumberland, WI 54829

			All GMS Hospitals		Analysis Area		Volume Group		FY 2017 vs. 2016	
Selected Financial Statistics			Value	Ratio	5A Value	Ratio	2 Value	Ratio	FY 2016	Ratio
<b>Gross Revenue as % of Total Gross Patient Revenue</b>										
Medicare	\$24,788,826	53.0%	44.8%	1.18	49.2%	1.08	45.4%	1.17	48.0%	1.10
Medical Assistance	\$5,612,564	12.0%	14.4%	0.83	12.0%	1.00	11.2%	1.07	16.0%	0.75
Commercial	\$14,491,411	31.0%	36.6%	0.85	35.1%	0.88	40.6%	0.76	28.0%	1.11
All Other	\$1,878,568	4.0%	4.2%	0.95	3.7%	1.10	2.8%	1.42	8.0%	0.50
<b>Deductions as % of Total Gross Patient Revenue</b>										
Medicare	\$12,300,000	26.3%	32.9%	0.80	32.5%	0.81	26.7%	0.98	16.0%	1.64
Medical Assistance	\$3,270,000	7.0%	10.7%	0.65	8.6%	0.82	7.8%	0.89	3.8%	1.85
Commercial	\$3,207,482	6.9%	14.8%	0.46	10.0%	0.69	13.1%	0.52	14.4%	0.48
Charity Care	\$65,115	0.1%	1.0%	0.14	0.9%	0.16	0.5%	0.28	0.2%	0.67
Bad Debt	\$838,934	1.8%	1.1%	1.70	1.2%	1.44	1.6%	1.13	2.2%	0.81
All Other	\$939,284	2.0%	1.9%	1.05	1.6%	1.29	1.0%	1.98	4.0%	0.51
Total Deductions	\$20,620,815	44.1%	62.4%	0.71	54.7%	0.81	50.8%	0.87	40.6%	1.09
<b>Other Revenue &amp; Net Gains or Losses</b>										
Other Revenue as % of Total Revenue		1.6%	6.3%	0.25	4.1%	0.38	3.0%	0.53	1.4%	1.11
Net Gains/Losses as % of Net Income		29.3%	12.7%	2.31	48.3%	0.61	4.4%	6.62	10.2%	2.87
<b>Expenses as % of Total Expenses</b>										
Salary/Fringe Benefits	\$14,774,846	56.7%	44.7%	1.27	53.1%	1.07	48.1%	1.18	60.0%	0.94
Supplies & Services	\$9,722,411	37.3%	47.9%	0.78	40.3%	0.92	43.6%	0.85	31.3%	1.19
Capital Component	\$1,577,947	6.1%	7.4%	0.82	6.6%	0.91	8.2%	0.74	8.7%	0.70
<b>Fiscal Statistics</b>										
Operating Margin (%)		1.8%	8.9%	0.21	6.5%	0.28	14.0%	0.13	5.1%	0.36
Total Hospital Net Income (%)		2.6%	10.1%	0.26	11.8%	0.22	14.5%	0.18	5.7%	0.46
Return on Equity (%)		3.3%	7.6%	0.43	8.3%	0.40	12.9%	0.26	6.7%	0.49
Current Ratio		3.4	5.6	0.61	3.7	0.94	3.6	0.96	3.9	0.88
Days in Net Patient Accounts Receivable		48.7	51.4	0.95	54.8	0.89	54.9	0.89	49.7	0.98
Average Payment Period		39.8	41.5	0.96	56.1	0.71	53.8	0.74	37.7	1.06
Equity Financing (%)		0.0%	73.6%	N/A	76.5%	N/A	59.1%	N/A	0.0%	N/A
Long-Term Debt to Equity Ratio		0.0	0.2	N/A	0.2	N/A	0.5	N/A	0.0	N/A
Times Interest Earned		4.9	14.1	0.35	26.4	0.19	14.4	0.34	12.1	0.41
Total Asset Turnover		1.3	0.7	1.70	0.7	1.92	0.9	1.43	1.2	1.08
Average Age of Plant (Years)		13.4	9.3	1.45	10.3	1.31	9.3	1.44	15.2	0.88
Increase (Decrease) Total Net Patient Revenue		-0.8%	3.6%	N/A	14.9%	N/A	4.3%	N/A	10.0%	N/A
Outpatient Gross Revenue (% of Total GPR)		80.7%	60.9%	1.33	67.9%	1.19	74.3%	1.09	80.1%	1.01
<b>Net Revenue Statistics</b>										
Inpatient Net Revenue per Discharge		\$9,908	\$15,675	0.63	\$13,969	0.71	\$14,111	0.70	\$9,919	1.00
Inpatient Net Revenue per Day		\$2,112	\$3,540	0.60	\$3,407	0.62	\$4,070	0.52	\$1,902	1.11
Outpatient Net Revenue per Visit		\$1,700	\$654	2.60	\$718	2.37	\$801	2.12	\$1,621	1.05

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$46,771,369	Cash & Cash Equivalents	\$513,312	Current Liabilities	\$2,716,586
Less Deductions	\$20,620,815	Net Patient Receivables	\$3,485,989	Long-Term Debt	\$4,302,357
Net Patient Revenue	\$26,150,554	Other Receivables	\$1,281,219	Other Liabilities	\$7,018,943
Plus Other Revenue	\$415,999			Subtotal	\$14,037,886
Total Revenue	\$26,566,553	Land, Buildings & Equipment (Net)	\$10,017,604	Unrestricted Fund Balance	\$0
Less Expenses	\$26,075,204	Other Assets	\$5,762,666	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$203,477			Total Liabilities & Fund Balance	\$14,037,886
Net Income	\$694,826	Total Assets	\$21,060,790		