

**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 2020	All GMS Hospitals		Analysis Area 5A		Volume Group 2		FY 2020 vs. 2019	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2019	Ratio
<b>Occupancy Rate (%)</b>									
Adult Medical-Surgical	12.7%	52.4%	0.24	40.8%	0.31	17.7%	0.72	15.0%	0.85
Obstetrics	0.0%	36.2%	N/A	24.1%	N/A	19.7%	N/A	4.9%	0.00
Pediatrics	0.0%	53.2%	N/A	0.0%	N/A	0.0%	N/A	0.0%	N/A
Total Hospital	12.5%	53.9%	0.23	42.0%	0.30	19.6%	0.64	13.8%	0.90
<b>Average Census (Patients)</b>									
Adult Medical-Surgical	2.5	25.5	0.10	10.7	0.24	2.7	0.94	3.3	0.77
Obstetrics	0.0	4.7	N/A	2.0	N/A	0.6	N/A	0.1	0.00
Pediatrics	0.0	1.1	N/A	0.0	N/A	0.0	N/A	0.0	N/A
Total Hospital	2.6	47.4	0.06	17.5	0.15	3.6	0.73	3.5	0.76
<b>Average Length of Stay (Days)</b>									
Adult Medical-Surgical	3.9	4.3	0.92	3.9	1.02	3.3	1.20	4.0	1.00
Obstetrics	1.7	2.4	0.72	2.2	0.79	2.1	0.84	2.0	0.86
Pediatrics	0.0	3.5	N/A	0.0	N/A	0.0	N/A	0.0	N/A
Total Hospital	3.7	4.7	0.80	4.1	0.91	3.0	1.25	3.7	1.01
<b>Surgical Operations</b>									
Inpatient	20	1,280	0.02	403	0.05	228	0.09	35	0.57
Outpatient	312	4,115	0.08	2,235	0.14	1,022	0.31	262	1.19
Inpatient as % of All Surgeries	6.0%	23.7%	0.25	15.3%	0.39	18.2%	0.33	11.8%	0.51
<b>Outpatient Visits</b>									
Non-Emergency Visits	9,428	127,898	0.07	76,192	0.12	29,970	0.31	9,724	0.97
Emergency Visits	2,502	15,799	0.16	7,621	0.33	3,972	0.63	2,543	0.98
<b>Full-Time Equivalents (FTEs)</b>									
Administrators	1.0	20.3	0.05	12.1	0.08	5.2	0.19	1.0	1.00
Nurses, Licensed	46.7	255.1	0.18	128.5	0.36	42.2	1.11	37.8	1.23
Ancillary Nursing Personnel	11.8	42.6	0.28	19.1	0.61	6.8	1.73	12.6	0.93
All Other Personnel	110.9	501.2	0.22	251.7	0.44	106.2	1.05	119.1	0.93
Total FTEs	170.4	819.2	0.21	411.5	0.41	160.3	1.06	170.5	1.00
<b>FTEs per 100 Patient Census (Adjusted)</b>									
Administrators	5.1	15.7	0.33	18.7	0.27	30.2	0.17	4.8	1.07
Nurses, Licensed	237.7	197.1	1.21	197.9	1.20	246.1	0.97	180.5	1.32
Ancillary Nursing Personnel	59.9	33.0	1.82	29.5	2.03	39.6	1.51	60.2	0.99
All Other Personnel	565.1	387.2	1.46	387.8	1.46	618.8	0.91	568.1	0.99
Total FTEs	867.8	633.0	1.37	634.0	1.37	934.7	0.93	813.6	1.07

<b>Total Hospital:</b>		<b>Contract with:</b>		<b>Medicare-certified Swing Beds:</b>		<b>Newborn Nursery:</b>	
Beds Set Up & Staffed	21	Health Maintenance		Average Beds Used	3	Bassinets	0
Discharges	257	Organization (HMO)	No	Discharges	63	Total Births	12
Inpatient Days	958	Preferred Provider		Inpatient Days	647	Newborn Days	17
		Organization (PPO)	Yes				

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 06/30/2020	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	20	235	928	12.7%	2.5	3.9
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	1	3	11	3.0%	0.0	3.7
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>	5	0	11	19	0.0%	0.1	1.7
<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.

\* 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	2	0	2.0
Physicians & Dentists	1	0	1.0	Radiological Services Personnel	6	1	6.6
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	27	20	41.6	Occupational Therapists	2	0	2.0
Certified Nurse Midwives	0	0	0.0	Occupational Therapy Assistants/Aides	0	2	0.9
Licensed Practical Nurses	0	0	0.0	Physical Therapists	7	1	7.9
Ancillary Nursing Personnel	10	3	11.8	Physical Therapy Assistants/Aides	1	1	1.6
Medical Assistants	7	0	7.0	Recreational Therapists	0	0	0.0
Physician Assistants	2	0	2.0	Dietitians & Nutritionists	1	0	1.0
Nurse Practitioners	4	0	4.0	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	15	11	15.0
Health Info Mgmt-Administrators/Technicians	5	1	5.6	All Other Personnel	39	7	44.0
Pharmacy Personnel	3	3	4.5				
Clinical Laboratory Personnel	8	0	8.0				
				<b>Total</b>	<b>142</b>	<b>53</b>	<b>170.4</b>

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Selected Financial Statistics	FY 2020	All GMS Hospitals		Analysis Area		Volume Group		FY 2020 vs. 2019		
		Value	Ratio	5A Value	Ratio	2 Value	Ratio	FY 2019	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>										
Medicare	\$25,507,591	57.1%	46.6%	1.22	50.9%	1.12	47.7%	1.20	58.0%	0.98
Medical Assistance	\$4,922,518	11.0%	13.8%	0.80	11.8%	0.93	11.0%	1.00	10.0%	1.10
Commercial	\$12,903,988	28.9%	34.5%	0.84	33.0%	0.87	37.9%	0.76	27.0%	1.07
All Other	\$1,342,505	3.0%	5.1%	0.59	4.3%	0.70	3.4%	0.88	5.0%	0.61
<b>Deductions as % of Total Gross Patient Revenue</b>										
Medicare	\$12,003,795	26.9%	35.0%	0.77	34.0%	0.79	26.3%	1.02	27.3%	0.98
Medical Assistance	\$3,129,636	7.0%	10.4%	0.67	8.2%	0.86	7.6%	0.92	6.3%	1.12
Commercial	\$3,674,820	8.2%	14.5%	0.57	9.2%	0.90	13.5%	0.61	6.8%	1.22
Charity Care	\$111,568	0.2%	1.0%	0.26	0.9%	0.29	0.7%	0.38	0.3%	0.96
Bad Debt	\$877,388	2.0%	1.2%	1.67	1.5%	1.33	1.3%	1.55	1.6%	1.26
All Other	\$671,252	1.5%	2.6%	0.59	2.1%	0.71	2.2%	0.68	2.5%	0.61
Total Deductions	\$20,468,459	45.8%	64.6%	0.71	55.8%	0.82	51.6%	0.89	44.6%	1.03
<b>Other Revenue &amp; Net Gains or Losses</b>										
Other Revenue as % of Total Revenue	1.3%	8.4%	0.16	5.2%	0.25	8.0%	0.17	1.5%	0.86	
Net Gains/Losses as % of Net Income	N/A	13.8%	N/A	29.1%	N/A	14.0%	N/A	N/A	N/A	N/A
<b>Expenses as % of Total Expenses</b>										
Salary/Fringe Benefits	\$13,742,844	40.6%	43.5%	0.93	52.0%	0.78	45.5%	0.89	58.3%	0.70
Supplies & Services	\$18,708,073	55.3%	49.9%	1.11	42.8%	1.29	47.2%	1.17	35.6%	1.55
Capital Component	\$1,404,272	4.1%	6.6%	0.63	5.2%	0.80	7.3%	0.57	6.1%	0.68
<b>Fiscal Statistics</b>										
Operating Margin (%)	-38.0%	7.5%	N/A	1.9%	N/A	10.9%	N/A	-2.2%	17.56	
Total Hospital Net Income (%)	-36.0%	8.6%	N/A	2.7%	N/A	12.4%	N/A	-1.7%	21.26	
Return on Equity (%)	-31.5%	4.1%	N/A	0.4%	N/A	1.2%	N/A	-2.0%	15.39	
Current Ratio	0.6	3.9	0.16	2.4	0.27	2.4	0.26	2.4	0.27	
Days in Net Patient Accounts Receivable	53.0	71.5	0.74	254.1	0.21	397.6	0.13	53.0	1.00	
Average Payment Period	95.7	90.1	1.06	354.1	0.27	577.7	0.17	43.2	2.21	
Equity Financing (%)	0.0%	63.6%	N/A	48.0%	N/A	46.0%	N/A	0.0%	N/A	
Long-Term Debt to Equity Ratio	0.0	0.3	N/A	0.7	N/A	0.8	N/A	0.0	N/A	
Times Interest Earned	-65.4	12.2	N/A	10.3	N/A	17.3	N/A	-1.7	38.96	
Total Asset Turnover	0.9	0.5	1.83	0.1	6.24	0.1	9.15	1.2	0.72	
Average Age of Plant (Years)	16.3	14.1	1.16	51.2	0.32	60.0	0.27	15.1	1.08	
Increase (Decrease) Total Net Patient Revenue	-0.1%	-2.2%	0.06	-1.1%	0.13	-3.0%	0.05	-7.3%	0.02	
Outpatient Gross Revenue (% of Total GPR)	87.2%	63.0%	1.38	73.1%	1.19	79.2%	1.10	82.7%	1.05	
<b>Net Revenue Statistics</b>										
Inpatient Net Revenue per Discharge	\$10,220	\$17,652	0.58	\$15,718	0.65	\$16,342	0.63	\$11,369	0.90	
Inpatient Net Revenue per Day	\$2,082	\$3,704	0.56	\$3,586	0.58	\$4,448	0.47	\$2,263	0.92	
Outpatient Net Revenue per Visit	\$1,828	\$780	2.34	\$840	2.17	\$767	2.38	\$1,637	1.12	

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$44,676,602	Cash & Cash Equivalents	\$1,035,232	Current Liabilities	\$8,555,583
Less Deductions	\$20,468,459	Net Patient Receivables	\$3,507,310	Long-Term Debt	\$4,117,113
Net Patient Revenue	\$24,208,143	Other Receivables	\$22,502	Other Liabilities	\$15,752,205
Plus Other Revenue	\$326,203			Subtotal	\$28,424,901
Total Revenue	\$24,534,346	Land, Buildings & Equipment (Net)	\$7,563,901	Unrestricted Fund Balance	\$0
Less Expenses	\$33,855,189	Other Assets	\$16,295,956	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$359,663			Total Liabilities & Fund Balance	\$28,424,901
Net Income	-\$8,961,180	Total Assets	\$28,424,901		