

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: 1

Selected Utilization Statistics	FY 2021	All GMS Hospitals		Analysis Area 5A		Volume Group 1		FY 2021 vs. 2020	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2020	Ratio
Occupancy Rate (%)									
Adult Medical-Surgical	24.4%	57.9%	0.42	49.7%	0.49	14.2%	1.71	12.7%	1.92
Obstetrics	0.0%	36.8%	N/A	28.0%	N/A	0.0%	N/A	0.0%	N/A
Pediatrics	0.0%	59.6%	N/A	0.0%	N/A	62.6%	N/A	0.0%	N/A
Total Hospital	22.2%	58.7%	0.38	50.3%	0.44	18.3%	1.21	12.5%	1.78
Average Census (Patients)									
Adult Medical-Surgical	2.4	26.8	0.09	11.9	0.21	2.1	1.19	2.5	0.96
Obstetrics	0.0	4.8	N/A	2.0	N/A	0.0	N/A	0.0	N/A
Pediatrics	0.0	1.5	N/A	0.0	N/A	0.2	N/A	0.0	N/A
Total Hospital	2.4	49.8	0.05	18.8	0.13	2.8	0.89	2.6	0.93
Average Length of Stay (Days)									
Adult Medical-Surgical	3.5	4.6	0.76	4.2	0.84	3.6	0.96	3.9	0.89
Obstetrics	0.0	2.4	N/A	2.2	N/A	0.0	N/A	1.7	0.00
Pediatrics	0.0	3.8	N/A	0.0	N/A	2.6	N/A	0.0	N/A
Total Hospital	3.5	4.9	0.72	4.4	0.80	4.3	0.81	3.7	0.94
Surgical Operations									
Inpatient	36	1,037	0.03	390	0.09	54	0.66	20	1.80
Outpatient	222	3,865	0.06	2,637	0.08	1,655	0.13	312	0.71
Inpatient as % of All Surgeries	14.0%	21.2%	0.66	12.9%	1.08	3.2%	4.40	6.0%	2.32
Outpatient Visits									
Non-Emergency Visits	12,920	145,246	0.09	85,077	0.15	27,310	0.47	9,428	1.37
Emergency Visits	2,444	16,058	0.15	8,132	0.30	3,184	0.77	2,502	0.98
Full-Time Equivalents (FTEs)									
Administrators	1.0	19.0	0.05	10.7	0.09	1.7	0.58	1.0	1.00
Nurses, Licensed	45.7	247.5	0.18	127.1	0.36	37.1	1.23	46.7	0.98
Ancillary Nursing Personnel	13.8	40.3	0.34	20.5	0.67	6.4	2.16	11.8	1.17
All Other Personnel	116.8	496.2	0.24	291.6	0.40	71.3	1.64	110.9	1.05
Total FTEs	177.3	803.0	0.22	450.0	0.39	116.6	1.52	170.4	1.04
FTEs per 100 Patient Census (Adjusted)									
Administrators	5.6	13.0	0.43	14.3	0.39	11.4	0.49	5.1	1.10
Nurses, Licensed	256.6	168.4	1.52	169.5	1.51	246.5	1.04	237.7	1.08
Ancillary Nursing Personnel	77.4	27.4	2.82	27.3	2.83	42.3	1.83	59.9	1.29
All Other Personnel	656.3	337.6	1.94	388.8	1.69	473.5	1.39	565.1	1.16
Total FTEs	995.9	546.4	1.82	599.9	1.66	773.8	1.29	867.8	1.15

Total Hospital:		Contract with:		Medicare-certified Swing Beds:		Newborn Nursery:	
Beds Set Up & Staffed	11	Health Maintenance Organization (HMO)	No	Average Beds Used	4	Bassinets	0
Discharges	254	Preferred Provider Organization (PPO)	Yes	Discharges	61	Total Births	0
Inpatient Days	893			Inpatient Days	841	Newborn Days	0

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 06/30/2021	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
General Medical-Surgical							
Adult Medical-Surgical, Acute	2	10	254	890	24.4%	2.4	3.5
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	1	3	0.8%	0.0	3.0
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	5	0	0	0	0.0%	0.0	0.0
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.

** 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	1	2.0
Physicians & Dentists	3	0	3.0	Radiological Services Personnel	6	2	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	25	21	39.6	Occupational Therapists	3	0	3.0
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	8	13.8	Physical Therapy Assistants/Aides	1	1	1.6
Medical Assistants	9	0	9.0	Recreational Therapists	0	0	0.0
Physician Assistants	2	0	2.0	Dietitians & Nutritionists	2	0	2.0
Nurse Practitioners	5	0	5.0	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	13	13	13.0
Health Info Mgmt-Administrators/Technicians	6	0	6.0	All Other Personnel	38	6	43.0
Pharmacy Personnel	4	4	4.4				
Clinical Laboratory Personnel	10	4	10.4				
				Total	148	66	177.3

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Selected Financial Statistics	FY 2021	All GMS Hospitals		Analysis Area		Volume Group		FY 2021 vs. 2020		
		Value	Ratio	5A Value	Ratio	1 Value	Ratio	FY 2020	Ratio	
Gross Revenue as % of Total Gross Patient Revenue										
Medicare	\$29,054,186	57.0%	46.6%	1.22	50.7%	1.12	46.0%	1.24	57.1%	1.00
Medical Assistance	\$5,606,948	11.0%	14.4%	0.76	12.0%	0.91	12.0%	0.92	11.0%	1.00
Commercial	\$14,825,008	29.1%	33.9%	0.86	32.9%	0.88	37.7%	0.77	28.9%	1.01
All Other	\$1,529,168	3.0%	5.1%	0.59	4.5%	0.67	4.2%	0.71	3.0%	1.00
Deductions as % of Total Gross Patient Revenue										
Medicare	\$15,309,660	30.0%	35.2%	0.85	33.4%	0.90	24.4%	1.23	26.9%	1.12
Medical Assistance	\$2,878,595	5.6%	11.1%	0.51	8.6%	0.65	8.3%	0.68	7.0%	0.81
Commercial	\$5,432,227	10.6%	14.9%	0.71	10.0%	1.07	11.4%	0.93	8.2%	1.29
Charity Care	\$111,548	0.2%	0.7%	0.31	0.6%	0.37	0.7%	0.31	0.2%	0.88
Bad Debt	\$931,801	1.8%	1.0%	1.79	1.1%	1.60	1.4%	1.31	2.0%	0.93
All Other	\$389,431	0.8%	2.8%	0.27	2.7%	0.29	2.2%	0.34	1.5%	0.51
Total Deductions	\$25,053,262	49.1%	65.8%	0.75	56.4%	0.87	48.5%	1.01	45.8%	1.07
Other Revenue & Net Gains or Losses										
Other Revenue as % of Total Revenue	1.3%	6.5%	0.20	5.6%	0.23	5.2%	0.25	1.3%	0.96	
Net Gains/Losses as % of Net Income	94.9%	29.4%	3.23	37.6%	2.52	16.4%	5.77	N/A	N/A	
Expenses as % of Total Expenses										
Salary/Fringe Benefits	\$15,262,474	58.7%	42.4%	1.38	50.5%	1.16	49.0%	1.20	40.6%	1.45
Supplies & Services	\$9,155,976	35.2%	51.3%	0.69	44.3%	0.79	44.0%	0.80	55.3%	0.64
Capital Component	\$1,578,231	6.1%	6.2%	0.97	5.1%	1.18	7.0%	0.87	4.1%	1.46
Fiscal Statistics										
Operating Margin (%)	1.1%	10.4%	0.11	9.6%	0.12	12.2%	0.09	-38.0%	N/A	
Total Hospital Net Income (%)	18.4%	14.1%	1.31	14.5%	1.27	14.2%	1.30	-36.0%	N/A	
Return on Equity (%)	17.2%	6.3%	2.73	2.4%	7.17	21.6%	0.80	-31.5%	N/A	
Current Ratio	0.8	4.1	0.20	2.7	0.31	2.1	0.39	0.6	1.31	
Days in Net Patient Accounts Receivable	46.3	87.5	0.53	250.3	0.18	53.3	0.87	53.0	0.87	
Average Payment Period	110.3	89.9	1.23	256.1	0.43	54.9	2.01	95.7	1.15	
Equity Financing (%)	0.0%	64.7%	N/A	51.4%	N/A	43.0%	N/A	0.0%	N/A	
Long-Term Debt to Equity Ratio	0.0	0.3	N/A	0.7	N/A	0.7	N/A	0.0	N/A	
Times Interest Earned	65.0	21.0	3.09	45.6	1.43	13.9	4.68	-65.4	N/A	
Total Asset Turnover	0.8	0.4	1.80	0.2	4.93	1.5	0.52	0.9	0.89	
Average Age of Plant (Years)	13.7	17.1	0.80	51.5	0.27	8.5	1.62	16.3	0.84	
Increase (Decrease) Total Net Patient Revenue	7.2%	12.7%	0.57	13.4%	0.54	15.6%	0.47	-0.1%	N/A	
Outpatient Gross Revenue (% of Total GPR)	86.3%	64.9%	1.33	75.1%	1.15	82.0%	1.05	87.2%	0.99	
Net Revenue Statistics										
Inpatient Net Revenue per Discharge	\$11,623	\$18,658	0.62	\$16,496	0.70	\$21,986	0.53	\$10,220	1.14	
Inpatient Net Revenue per Day	\$2,096	\$3,656	0.57	\$3,511	0.60	\$3,295	0.64	\$2,082	1.01	
Outpatient Net Revenue per Visit	\$1,513	\$781	1.94	\$874	1.73	\$696	2.17	\$1,828	0.83	

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$51,015,310	Cash & Cash Equivalents	\$2,152,825	Current Liabilities	\$7,465,774
Less Deductions	\$25,053,262	Net Patient Receivables	\$3,290,434	Long-Term Debt	\$5,033,854
Net Patient Revenue	\$25,962,048	Other Receivables	\$0	Other Liabilities	\$21,631,416
Plus Other Revenue	\$336,106			Subtotal	\$34,131,044
Total Revenue	\$26,298,154	Land, Buildings & Equipment (Net)	\$10,517,427		
Less Expenses	\$25,996,681	Other Assets	\$18,170,358	Unrestricted Fund Balance	\$0
Non-Operating Gains/Losses	\$5,577,738			Restricted Fund Balance	\$0
Net Income	\$5,879,211	Total Assets	\$34,131,044	Total Liabilities & Fund Balance	\$34,131,044