

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

Selected Utilization Statistics	FY 2023	All GMS Hospitals		Analysis Area 5A		Volume Group 1		FY 2023 vs. 2022	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2022	Ratio
Occupancy Rate (%)									
Adult Medical-Surgical	34.2%	61.5%	0.56	56.8%	0.60	13.7%	2.50	20.9%	1.64
Obstetrics	0.0%	41.1%	N/A	34.7%	N/A	0.0%	N/A	0.0%	N/A
Pediatrics	0.0%	67.0%	N/A	0.0%	N/A	95.3%	N/A	0.0%	N/A
Total Hospital	34.2%	61.6%	0.55	54.3%	0.63	19.0%	1.80	20.9%	1.64
Average Census (Patients)									
Adult Medical-Surgical	3.1	24.9	0.12	12.6	0.24	1.7	1.82	3.3	0.92
Obstetrics	0.0	5.0	N/A	2.6	N/A	0.0	N/A	0.0	N/A
Pediatrics	0.0	1.7	N/A	0.0	N/A	0.3	N/A	0.0	N/A
Total Hospital	3.1	44.9	0.07	18.5	0.17	2.5	1.25	3.3	0.92
Average Length of Stay (Days)									
Adult Medical-Surgical	4.3	4.5	0.95	4.3	1.00	3.5	1.24	4.0	1.09
Obstetrics	0.0	2.4	N/A	2.3	N/A	0.0	N/A	0.0	N/A
Pediatrics	0.0	3.8	N/A	0.0	N/A	3.2	N/A	0.0	N/A
Total Hospital	4.3	4.9	0.89	4.4	0.98	4.4	0.98	2.4	1.77
Surgical Operations									
Inpatient	35	989	0.04	358	0.10	63	0.56	18	1.94
Outpatient	281	4,208	0.07	2,715	0.10	1,640	0.17	226	1.24
Inpatient as % of All Surgeries	11.1%	19.0%	0.58	11.6%	0.95	3.7%	3.01	7.4%	1.50
Outpatient Visits									
Non-Emergency Visits	15,112	131,799	0.11	80,185	0.19	15,186	1.00	13,208	1.14
Emergency Visits	3,055	16,822	0.18	8,854	0.35	3,910	0.78	3,061	1.00
Full-Time Equivalents (FTEs)									
Administrators	1.0	17.5	0.06	10.4	0.10	1.9	0.53	1.0	1.00
Nurses, Licensed	40.8	232.9	0.18	132.4	0.31	31.3	1.30	45.0	0.91
Ancillary Nursing Personnel	10.0	42.6	0.23	20.9	0.48	6.3	1.59	15.6	0.64
All Other Personnel	137.2	453.0	0.30	273.9	0.50	60.7	2.26	114.8	1.19
Total FTEs	189.0	746.0	0.25	437.6	0.43	100.2	1.89	176.4	1.07
FTEs per 100 Patient Census (Adjusted)									
Administrators	5.7	12.3	0.46	13.2	0.43	12.8	0.44	2.6	2.20
Nurses, Licensed	231.0	163.8	1.41	167.9	1.38	213.7	1.08	115.9	1.99
Ancillary Nursing Personnel	56.7	30.0	1.89	26.5	2.13	43.1	1.31	40.0	1.41
All Other Personnel	777.3	318.6	2.44	347.5	2.24	414.9	1.87	295.6	2.63
Total FTEs	1,070.6	524.6	2.04	555.1	1.93	684.6	1.56	454.1	2.36

Total Hospital:		Contract with:		Medicare-certified Swing Beds:		Newborn Nursery:	
Beds Set Up & Staffed	9	Health Maintenance		Average Beds Used	1	Bassinets	0
Discharges	260	Organization (HMO)	No	Discharges	33	Total Births	0
Inpatient Days	1,123	Preferred Provider		Inpatient Days	472	Newborn Days	0
		Organization (PPO)	Yes				

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 06/30/2023	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
General Medical-Surgical							
Adult Medical-Surgical, Acute	2	9	260	1,123	34.2%	3.1	4.3
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	0	0	0.0%	0.0	0.0
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	4	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	3.9
Physicians & Dentists	4	0	4.0	Radiological Services Personnel	7	0	7.0
Medical & Dental Residents	0	0	0.0	Sonographers	0	0	0.0
Dental Hygienists	0	0	0.0	Respiratory Therapists	0	2	4.9
Registered Nurses	29	7	34.7	Occupational Therapists	2	0	2.0
Certified Nurse Midwives	0	0	0.0	Occupational Therapy Assistants/Aides	1	0	1.0
Licensed Practical Nurses	0	0	0.0	Physical Therapists	6	1	6.5
Ancillary Nursing Personnel	9	1	10.0	Physical Therapy Assistants/Aides	2	0	2.0
Medical Assistants	11	0	11.0	Recreational Therapists	0	0	0.0
Physician Assistants	2	0	2.0	Dietitians & Nutritionists	1	0	1.0
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	24	4	26.6
Health Info Mgmt-Administrators/Technicians	5	0	5.0	All Other Personnel	44	1	44.6
Pharmacy Personnel	5	0	5.0				
Clinical Laboratory Personnel	8	2	9.6				
				Total	169	21	189.0

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Selected Financial Statistics	FY 2023	All GMS Hospitals		Analysis Area		Volume Group		FY 2023 vs. 2022		
		Value	Ratio	5A Value	Ratio	1 Value	Ratio	FY 2022	Ratio	
Gross Revenue as % of Total Gross Patient Revenue										
Medicare	\$31,352,322	52.8%	48.2%	1.10	51.7%	1.02	44.4%	1.19	52.3%	1.01
Medical Assistance	\$9,527,030	16.1%	14.2%	1.13	12.2%	1.32	14.1%	1.13	12.8%	1.25
Commercial	\$16,076,863	27.1%	32.4%	0.84	31.5%	0.86	37.2%	0.73	27.7%	0.98
All Other	\$2,381,757	4.0%	5.2%	0.77	4.7%	0.86	4.3%	0.94	7.2%	0.56
Deductions as % of Total Gross Patient Revenue										
Medicare	\$15,514,014	26.1%	37.1%	0.71	34.8%	0.75	25.2%	1.04	23.4%	1.12
Medical Assistance	\$6,139,677	10.3%	11.2%	0.93	8.8%	1.17	10.0%	1.03	8.0%	1.29
Commercial	\$5,420,768	9.1%	14.9%	0.61	10.5%	0.87	12.1%	0.76	8.7%	1.05
Charity Care	\$124,945	0.2%	0.7%	0.29	0.4%	0.56	0.3%	0.63	0.2%	1.39
Bad Debt	\$1,112,429	1.9%	0.8%	2.21	1.1%	1.64	0.8%	2.25	1.6%	1.17
All Other	\$1,190,879	2.0%	3.1%	0.64	3.0%	0.66	3.5%	0.58	3.2%	0.63
Total Deductions	\$29,502,712	49.7%	67.9%	0.73	58.7%	0.85	51.9%	0.96	45.1%	1.10
Other Revenue & Net Gains or Losses										
Other Revenue as % of Total Revenue	1.0%	6.4%	0.16		4.2%	0.24	3.9%	0.26	0.9%	1.06
Net Gains/Losses as % of Net Income	N/A	11.1%	N/A		33.8%	N/A	5.4%	N/A	136.2%	N/A
Expenses as % of Total Expenses										
Salary/Fringe Benefits	\$17,738,188	52.2%	41.6%	1.26	48.8%	1.07	47.1%	1.11	52.3%	1.00
Supplies & Services	\$12,113,468	35.6%	52.7%	0.68	46.5%	0.77	43.9%	0.81	39.6%	0.90
Capital Component	\$4,133,441	12.2%	5.7%	2.12	4.7%	2.59	9.0%	1.35	8.1%	1.50
Fiscal Statistics										
Operating Margin (%)	-12.8%	6.4%	N/A		4.9%	N/A	7.7%	N/A	-1.5%	8.38
Total Hospital Net Income (%)	-9.5%	7.1%	N/A		7.2%	N/A	8.1%	N/A	4.0%	N/A
Return on Equity (%)	-4.4%	3.1%	N/A		1.3%	N/A	8.5%	N/A	2.7%	N/A
Current Ratio	1.9	2.9	0.65		1.1	1.65	2.4	0.77	3.5	0.53
Days in Net Patient Accounts Receivable	55.6	85.9	0.65		210.1	0.26	60.0	0.93	64.7	0.86
Average Payment Period	58.8	125.5	0.47		460.7	0.13	45.4	1.29	49.9	1.18
Equity Financing (%)	0.0%	57.8%	N/A		38.6%	N/A	37.9%	N/A	0.0%	N/A
Long-Term Debt to Equity Ratio	0.0	0.4	N/A		0.9	N/A	1.0	N/A	0.0	N/A
Times Interest Earned	-9.0	12.0	N/A		22.9	N/A	7.3	N/A	332.3	N/A
Total Asset Turnover	0.5	0.4	1.06		0.2	2.56	1.0	0.43	0.6	0.71
Average Age of Plant (Years)	6.3	19.6	0.32		56.0	0.11	5.6	1.12	8.6	0.73
Increase (Decrease) Total Net Patient Revenue	-2.5%	3.9%	N/A		7.4%	N/A	7.6%	N/A	26.4%	N/A
Outpatient Gross Revenue (% of Total GPR)	82.9%	67.6%	1.23		76.6%	1.08	83.4%	0.99	87.8%	0.94
Net Revenue Statistics										
Inpatient Net Revenue per Discharge	\$21,430	\$19,469	1.10		\$17,024	1.26	\$20,257	1.06	\$6,836	3.13
Inpatient Net Revenue per Day	\$3,809	\$3,859	0.99		\$3,633	1.05	\$3,306	1.15	\$1,635	2.33
Outpatient Net Revenue per Visit	\$1,357	\$875	1.55		\$979	1.39	\$992	1.37	\$1,709	0.79

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$59,337,972	Cash & Cash Equivalents	\$258,271	Current Liabilities	\$4,910,956
Less Deductions	\$29,502,712	Net Patient Receivables	\$4,548,162	Long-Term Debt	\$40,768,687
Net Patient Revenue	\$29,835,260	Other Receivables	\$1,367,786	Other Liabilities	\$20,681,252
Plus Other Revenue	\$304,648			Subtotal	\$66,360,895
Total Revenue	\$30,139,908	Land, Buildings & Equipment (Net)	\$24,136,474	Unrestricted Fund Balance	\$0
Less Expenses	\$33,985,097	Other Assets	\$36,050,202	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$893,896			Total Liabilities & Fund Balance	\$66,360,895
Net Income	-\$2,951,293	Total Assets	\$66,360,895		