

**127 Mayo Clinic Health System - Sparta**  
 310 West Main Street  
 Sparta, WI 54656  
 608-269-2132

Fiscal Year: 01/01 to 12/31  
 Type: GMS  
 Critical Access Hospital  
 Control: Other Not-For-Profit

County: Monroe  
 Analysis Area: Southwestern (5B)  
 Volume Group: 2

Selected Utilization Statistics	FY 2023	All GMS Hospitals		Analysis Area 5B		Volume Group 2		FY 2023 vs. 2022	
		Value	Ratio	Value	Ratio	Value	Ratio	FY 2022	Ratio
<b>Occupancy Rate (%)</b>									
Adult Medical-Surgical	5.0%	61.5%	0.08	47.2%	0.11	19.5%	0.26	4.3%	1.17
Obstetrics	0.0%	41.1%	N/A	53.6%	N/A	12.6%	N/A	0.0%	N/A
Pediatrics	0.0%	67.0%	N/A	32.3%	N/A	0.0%	N/A	0.0%	N/A
Total Hospital	5.0%	61.6%	0.08	51.9%	0.10	19.6%	0.26	4.3%	1.17
<b>Average Census (Patients)</b>									
Adult Medical-Surgical	0.7	24.9	0.03	17.2	0.04	2.6	0.27	0.5	1.49
Obstetrics	0.0	5.0	N/A	4.4	N/A	0.5	N/A	0.0	N/A
Pediatrics	0.0	1.7	N/A	0.6	N/A	0.0	N/A	0.0	N/A
Total Hospital	0.7	44.9	0.02	28.6	0.02	2.9	0.24	0.5	1.49
<b>Average Length of Stay (Days)</b>									
Adult Medical-Surgical	3.5	4.5	0.76	3.7	0.95	3.6	0.96	5.4	0.65
Obstetrics	0.0	2.4	N/A	2.0	N/A	1.8	N/A	0.0	N/A
Pediatrics	0.0	3.8	N/A	2.4	N/A	0.0	N/A	0.0	N/A
Total Hospital	3.5	4.9	0.72	4.2	0.82	3.2	1.07	5.4	0.65
<b>Surgical Operations</b>									
Inpatient	0	989	N/A	840	N/A	169	N/A	0	N/A
Outpatient	609	4,208	0.14	3,492	0.17	1,744	0.35	515	1.18
Inpatient as % of All Surgeries	0.0%	19.0%	N/A	19.4%	N/A	8.9%	N/A	0.0%	N/A
<b>Outpatient Visits</b>									
Non-Emergency Visits	48,940	131,799	0.37	137,645	0.36	28,500	1.72	50,692	0.97
Emergency Visits	8,739	16,822	0.52	15,585	0.56	5,439	1.61	8,498	1.03
<b>Full-Time Equivalents (FTEs)</b>									
Administrators	0.6	17.5	0.03	13.0	0.05	5.9	0.10	0.0	N/A
Nurses, Licensed	48.7	232.9	0.21	152.9	0.32	39.4	1.24	33.1	1.47
Ancillary Nursing Personnel	10.9	42.6	0.26	23.1	0.47	6.0	1.82	7.1	1.54
All Other Personnel	105.0	453.0	0.23	424.9	0.25	78.1	1.34	79.4	1.32
Total FTEs	165.2	746.0	0.22	613.9	0.27	129.4	1.28	119.6	1.38
<b>FTEs per 100 Patient Census (Adjusted)</b>									
Administrators	7.4	12.3	0.61	7.6	0.98	29.9	0.25	0.0	N/A
Nurses, Licensed	603.9	163.8	3.69	89.3	6.76	199.9	3.02	643.4	0.94
Ancillary Nursing Personnel	135.6	30.0	4.52	13.5	10.02	30.4	4.46	137.4	0.99
All Other Personnel	1,302.2	318.6	4.09	248.3	5.24	396.6	3.28	1,542.7	0.84
Total FTEs	2,049.1	524.6	3.91	358.8	5.71	656.8	3.12	2,323.5	0.88

**Total Hospital:**

Beds Set Up & Staffed 14  
 Discharges 74  
 Inpatient Days 257

**Contract with:**

Health Maintenance Organization (HMO) Yes  
 Preferred Provider Organization (PPO) Yes

**Medicare-certified Swing Beds:**

Average Beds Used 8  
 Discharges 223  
 Inpatient Days 2,887

**Newborn Nursery:**

Bassinets 0  
 Total Births 0  
 Newborn Days 0

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Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 12/31/2023	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	1	14	74	257	5.0%	0.7	3.5
Orthopedic	3	0	0	0	0.0%	0.0	0.0
Rehabilitation & Physical Medicine	3	0	0	0	0.0%	0.0	0.0
Hospice	3	0	0	0	0.0%	0.0	0.0
Acute Long-Term Care	3	0	0	0	0.0%	0.0	0.0
Other Acute	3	0	0	0	0.0%	0.0	0.0
<b>Pediatric, acute</b>	3	0	0	0	0.0%	0.0	0.0
<b>Obstetrics</b>	3	0	0	0	0.0%	0.0	0.0
<b>Psychiatric</b>	3	0	0	0	0.0%	0.0	0.0
<b>Alcoholism/chemical dependency</b>	3	0	0	0	0.0%	0.0	0.0
<b>ICU/CCU</b>							
Medical-Surgical Intensive Care	3	0	0	0	0.0%	0.0	0.0
Cardiac Intensive Unit	3	0	0	0	0.0%	0.0	0.0
Pediatric Intensive Care	3	0	0	0	0.0%	0.0	0.0
Burn Care	5	0	0	0	0.0%	0.0	0.0
Mixed Intensive Care	3	0	0	0	0.0%	0.0	0.0
Step-Down (Special Care)	3	0	0	0	0.0%	0.0	0.0
Neonatal Intensive/Intermediate Care	3	0	0	0	0.0%	0.0	0.0
Other Intensive Care	3	0	0	0	0.0%	0.0	0.0
<b>Subacute care</b>	3	0	0	0	0.0%	0.0	0.0
<b>Other inpatient</b>	3	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	0	1	0.6	Surgical Personnel	0	0	0.0
Physicians & Dentists	12	9	16.2	Radiological Services Personnel	4	9	9.6
Medical & Dental Residents	0	0	0.0	Sonographers	1	0	1.0
Dental Hygienists	0	0	0.0	Respiratory Therapists	0	18	4.1
Registered Nurses	12	48	35.1	Occupational Therapists	2	2	2.9
Certified Nurse Midwives	0	0	0.0	Occupational Therapy Assistants/Aides	0	0	0.0
Licensed Practical Nurses	5	8	9.2	Physical Therapists	3	3	4.7
Ancillary Nursing Personnel	4	18	10.9	Physical Therapy Assistants/Aides	1	0	1.0
Medical Assistants	2	11	7.8	Recreational Therapists	0	0	0.0
Physician Assistants	2	2	2.4	Dietitians & Nutritionists	0	1	0.5
Nurse Practitioners	1	5	3.8	Psychologists	0	0	0.0
Certified Registered Nurse Anesthetists	0	1	0.5	Social Workers	6	1	6.4
Clinical Nurse Specialists	0	0	0.0	All Other Health Professionals	9	19	19.3
Health Info Mgmt-Administrators/Technicians	0	0	0.0	All Other Personnel	13	9	17.8
Pharmacy Personnel	1	5	2.6				
Clinical Laboratory Personnel	7	3	9.0				
				<b>Total</b>	<b>85</b>	<b>173</b>	<b>165.2</b>

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Selected Financial Statistics	FY 2023	All GMS Hospitals		Analysis Area		Volume Group		FY 2023 vs. 2022		
		Value	Ratio	5B Value	Ratio	2 Value	Ratio	FY 2022	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>										
Medicare	\$45,015,022	49.5%	48.2%	1.03	47.0%	1.05	47.8%	1.04	47.1%	1.05
Medical Assistance	\$13,183,465	14.5%	14.2%	1.02	10.2%	1.42	12.9%	1.13	14.5%	1.00
Commercial	\$23,091,717	25.4%	32.4%	0.78	34.4%	0.74	35.2%	0.72	28.0%	0.91
All Other	\$9,710,109	10.7%	5.2%	2.04	8.4%	1.27	4.2%	2.54	10.4%	1.03
<b>Deductions as % of Total Gross Patient Revenue</b>										
Medicare	\$28,183,215	31.0%	37.1%	0.84	34.0%	0.91	28.9%	1.07	25.8%	1.20
Medical Assistance	\$7,169,529	7.9%	11.2%	0.70	8.1%	0.97	8.0%	0.98	8.3%	0.95
Commercial	\$4,608,393	5.1%	14.9%	0.34	15.7%	0.32	13.7%	0.37	6.2%	0.81
Charity Care	\$1,093,927	1.2%	0.7%	1.65	1.1%	1.11	0.6%	2.12	0.8%	1.50
Bad Debt	\$2,222,253	2.4%	0.8%	2.88	0.9%	2.70	0.8%	2.96	2.0%	1.20
All Other	\$5,386,541	5.9%	3.1%	1.89	6.3%	0.94	5.2%	1.13	5.7%	1.04
Total Deductions	\$48,663,858	53.5%	67.9%	0.79	66.1%	0.81	57.3%	0.93	48.8%	1.10
<b>Other Revenue &amp; Net Gains or Losses</b>										
Other Revenue as % of Total Revenue	0.8%	6.4%	0.13		22.5%	0.04	2.9%	0.27	0.7%	1.18
Net Gains/Losses as % of Net Income	0.0%	11.1%	N/A		110.0%	N/A	7.9%	N/A	0.0%	N/A
<b>Expenses as % of Total Expenses</b>										
Salary/Fringe Benefits	\$21,203,157	53.4%	41.6%	1.28	54.1%	0.99	41.9%	1.27	52.2%	1.02
Supplies & Services	\$17,309,472	43.6%	52.7%	0.83	41.9%	1.04	51.7%	0.84	43.4%	1.00
Capital Component	\$1,224,853	3.1%	5.7%	0.54	4.0%	0.77	6.4%	0.48	4.4%	0.71
<b>Fiscal Statistics</b>										
Operating Margin (%)		6.9%	6.4%	1.08	-0.2%	N/A	12.9%	0.53	4.9%	1.40
Total Hospital Net Income (%)		6.9%	7.1%	0.97	2.0%	3.45	13.9%	0.50	4.9%	1.40
Return on Equity (%)		11.2%	3.1%	3.67	1.6%	6.93	1.2%	9.57	8.8%	1.27
Current Ratio		80.2	2.9	27.93	31.1	2.58	1.0	80.73	13.3	6.04
Days in Net Patient Accounts Receivable		104.6	85.9	1.22	60.3	1.73	442.3	0.24	69.2	1.51
Average Payment Period		1.8	125.5	0.01	10.3	0.17	1183.6	0.00	9.0	0.20
Equity Financing (%)		81.9%	57.8%	1.42	87.7%	0.93	33.2%	2.46	76.2%	1.07
Long-Term Debt to Equity Ratio		0.0	0.4	N/A	0.1	N/A	1.2	N/A	0.0	N/A
Times Interest Earned		3,989.4	12.0	331.54	12.7	314.14	46.5	85.74	4.5	896.20
Total Asset Turnover		1.6	0.4	3.81	0.8	2.06	0.1	19.45	1.8	0.90
Average Age of Plant (Years)		16.2	19.6	0.83	10.0	1.63	99.6	0.16	15.8	1.03
Increase (Decrease) Total Net Patient Revenue		-5.3%	3.9%	N/A	-2.2%	2.44	20.1%	N/A	5.8%	N/A
Outpatient Gross Revenue (% of Total GPR)		91.2%	67.6%	1.35	82.8%	1.10	85.5%	1.07	90.3%	1.01
<b>Net Revenue Statistics</b>										
Inpatient Net Revenue per Discharge	\$24,886	\$19,469	1.28		\$19,060	1.31	\$16,973	1.47	\$36,145	0.69
Inpatient Net Revenue per Day	\$2,262	\$3,859	0.59		\$4,078	0.55	\$3,576	0.63	\$2,514	0.90
Outpatient Net Revenue per Visit	\$636	\$875	0.73		\$880	0.72	\$948	0.67	\$624	1.02

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$91,000,313	Cash & Cash Equivalents	\$410	Current Liabilities	\$189,895
Less Deductions	\$48,663,858	Net Patient Receivables	\$12,127,935	Long-Term Debt	\$0
Net Patient Revenue	\$42,336,455	Other Receivables	\$25,820	Other Liabilities	\$4,558,791
Plus Other Revenue	\$344,494			Subtotal	\$4,748,686
Total Revenue	\$42,680,949	Land, Buildings & Equipment (Net)	\$10,985,500	Unrestricted Fund Balance	\$21,495,881
Less Expenses	\$39,737,482	Other Assets	\$3,104,902	Restricted Fund Balance	\$22,579
Non-Operating Gains/Losses	\$0	Total Assets	\$26,244,567	Total Liabilities & Fund Balance	\$26,244,567
Net Income	\$2,943,467				