

Uncompensated Health Care Report

Wisconsin Hospitals

Fiscal Year 2021

October 2022

WHA Information Center

FOREWORD

WHA Information Center has assumed responsibility from the Department of Health Services, starting with fiscal year (FY) 2003, to prepare an annual report on uncompensated health care in Wisconsin hospitals [including general medical-surgical (GMS), psychiatric (Psych), rehabilitation (Rehab), and long-term acute care (LTAC) hospitals]. This report summarizes data collected from the *FY 2021 Hospital Uncompensated Health Care Plan* and the *FY 2021 Hospital Fiscal Survey*.

This report is not an exhaustive compilation of all data collected through the surveys. Readers desiring additional information on uncompensated health care or on a specific hospital should contact WHA Information Center, LLC, regarding the availability and cost of specific data requests.

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INTRODUCTION

All Wisconsin hospitals, including general medical-surgical (GMS), psychiatric (Psych), rehabilitation (Rehab) hospitals, and long-term acute care (LTAC) hospitals that are not state or federal facilities are required by law to publicly report annual uncompensated health care information. Each hospital submits a Fiscal Year (FY) Uncompensated Health Care Plan and FY Hospital Fiscal Survey within 120 days after the close of the hospital's fiscal year.

This report is based on data collected from 150 hospitals that submitted uncompensated health care and fiscal information for their entire FY 2021.

The following information is gathered annually from each surveyed hospital:

- The hospital's total charges attributed to charity care, bad debt, and total uncompensated health care in its most recently completed fiscal year. This information is obtained from final audited financial statements, if possible.
- The number of patients (both inpatients and outpatients) to whom the hospital provided uncompensated health care services during the most recently completed fiscal year.
- The projected total charges attributed to charity care, bad debt, and uncompensated health care for the next fiscal year.
- The number of patients (both inpatients and outpatients) to whom the hospital expects to provide uncompensated health care services in the next fiscal year.
- The hospital's rationale for uncompensated health care projections.
- Definitions of the terms the hospital uses in its uncompensated health care plan that may be subject to interpretation.
- The procedures the hospital uses to determine a patient's ability to pay for health care services, and to verify financial information submitted by the patient.
- Any required Hill-Burton obligations, when those obligations will be satisfied, and the dollar amount still under obligation.

The percentage of uncompensated care reported by individual facilities may fluctuate. A facility may experience year-to-year fluctuations in its uncompensated care percentage because it is small (changes in small numbers result in large percentage changes), because of accounting system decisions (the fiscal year in which to count a given instance of uncompensated care), because it provided care to one or more patients whose uncompensated costs were especially high compared to its patients in previous years, or for other reasons.

SUMMARY DATA: FISCAL YEAR 2021

This document examines uncompensated health care data for Wisconsin hospitals. This report is based on data submitted by hospitals for their entire fiscal year 2021 (FY 2021).

- Wisconsin hospitals provided \$1.3 billion of uncompensated health care services to their patients in FY 2021, either as charity care (\$536.6 million) or as bad debt (\$751.1 million).
- General medical-surgical (GMS) hospitals provided \$520.0 million in charity care and incurred \$742.4 million in bad debt, while specialty facilities reported \$16.6 million in charity care and \$8.7 million in bad debt.
- Total uncompensated health care at all Wisconsin hospitals decreased by 5.6 percent. GMS hospitals reported a 5.6 percent decrease in uncompensated health care while uncompensated health care for specialty facilities decreased 2.9 percent.
- Sixty-five of the 150 hospitals included in this report each delivered more than \$5 million of uncompensated health care in FY 2021. Of these, 28 delivered more than \$5 million in charity care and 45 incurred more than \$5 million in bad debt. Hospitals in Milwaukee County alone accounted for 27.6 percent, or \$355.0 million, of overall uncompensated health care dollars. Milwaukee hospitals delivered \$174.8 million in charity care, or 32.6 percent of the statewide total, and incurred \$180.1 million in bad debt, or 24.0 percent of the statewide total.
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals was 2.1 percent in FY 2020 and 1.7 percent in FY 2021. Specialty hospitals' total uncompensated care decreased from 2.1 percent in FY 2020 to 1.8 percent in FY 2021. For all hospitals combined, this measure decreased from 2.1 percent in FY 2020 to 1.7 percent in FY 2021.
- Charity care for all reporting hospitals averaged 0.7 percent of gross patient revenue, ranging from 0.0 percent to 4.8 percent. The average was 0.7 percent for GMS hospitals and 1.2 percent for specialty facilities.
- Bad debt for all reporting hospitals averaged 1.0 percent of gross patient revenue, ranging from 0.0 percent to 3.8 percent. The average was 1.0 percent for GMS hospitals and 0.6 percent for specialty facilities.
- Measured as a percentage of total gross non-government patient revenue, uncompensated health care averaged 4.7 percent at GMS hospitals, 4.5 percent at specialty facilities, and 4.7 percent at all Wisconsin hospitals combined.
- Charity care accounted for 1.9 percent of non-government revenue at GMS hospitals, 3.0 percent at specialty facilities, and 1.9 percent at all hospitals combined. Bad debt accounted for 2.7 percent at GMS hospitals, 1.5 percent at specialty facilities, and 2.7 percent at all hospitals combined.
- In FY 2021, the 150 Wisconsin hospitals provided uncompensated health care services to 1,520,407 patient visits.
- In FY 2021, 99% of all reporting hospitals reported having written policies related to financial aid determination and eligibility. Hospitals acknowledged that, during both the initial and the final determination, the hospital policy would be consistently and equitably applied, and that no patient would be denied based upon race, creed, color, sex, national origin, sexual orientation, disability, age, or source of income.
- In FY 2021, 99% of all reporting hospitals reported having procedures to inform the public about the availability of charity care at their facilities. In general, hospitals provide information and applications for charity care at the time of registration, in their emergency rooms and in their fiscal services office.

- In FY 2021, total uncompensated care ranged from 0.0 percent to 7.9 percent at cost, averaging 1.7 percent at all reporting hospitals.
- In FY 2021, total charity care at cost averaged 0.7 percent, or \$181.1 million, and bad debt at cost averaged 1.0 percent or \$244.4 million.
- One hospital still has Hill-Burton obligations because of grants they received between 1946 and 1974 from the federal government. In return for these grants, this hospital agreed to provide a reasonable amount of reduced-cost or no-cost services.

WHAT IS UNCOMPENSATED HEALTH CARE?

The hospital community has traditionally used the term “uncompensated health care” to encompass two components: charity care (also known as community care or indigent care) and bad debt. Each component represents services for which the hospital does not receive payment. Charity care is care for which a hospital does not expect payment because it has been determined that the patient cannot afford to pay. Bad debt, however, comes from care for which payment is expected, but the hospital is unable to collect.

Historically, separating charity care from bad debt has been complex because of the way different hospitals defined and reported these components for accounting purposes. For example, one hospital may have written off charges as bad debt, while another hospital may have called such charges charity care. In the past, some hospitals did not clearly distinguish between charity care and bad debt in their accounting procedures.

Nevertheless, the distinction between charity care and bad debt is important. Charity services are an important indicator of a hospital’s fulfillment of its charitable obligations. The amount of bad debt a hospital incurs, however, can directly influence the amount of charity care that remains available.

Due to recent changes in hospital accounting rules for the handling of bad debt for financial reporting, the Guide to Wisconsin Hospitals, beginning with the 2013 data, is reporting hospital bad debt as a deduction from revenue instead of as an expense. This brings the accounting and reporting of bad debt in line with charity care write-offs, which have historically been reported as a deduction from revenue instead of as an expense.

MEASURING CONTRIBUTIONS OF HOSPITALS TO THEIR COMMUNITIES: A COMPLEX ISSUE

Assessing a hospital’s charitable contribution to the community is difficult. Even when charity care and bad debt are clearly separated, measuring what a hospital gives back to the community, or directly comparing one hospital’s contribution to another’s remains a perplexing problem. One reason is that hospitals support their communities through other free or low-cost services, which are not easily quantifiable, and which cannot be included in uncompensated health care totals. These services may include blood pressure tests, cholesterol screening, health education programs, and support groups for people with illnesses or other conditions. These additional services are referred to as “community benefits.”

The level of charity care for a particular hospital may reflect a charitable mission of the hospital or may reflect the socioeconomic conditions of the patients and the service area of the hospital.

A relatively low level of charity care does not necessarily indicate a hospital's lack of commitment to serve the community.

Because of the difficulty in reporting charity care, there are no concrete standards regarding the "appropriate" amount of uncompensated health care a hospital should provide. Many of the circumstances that determine how much uncompensated care a hospital delivers are beyond its control.

There is a limit to the amount of uncompensated health care a hospital can provide if it is to remain a financially healthy institution. Ultimately, a facility will face operating losses if enough charges are uncompensated, whether they are attributed to bad debt or to charity care. Sometimes a hospital can recover uncompensated health care by shifting costs to other payers, by subsidizing uncompensated charges with non-patient care revenue (e.g., from investments, parking fees, gift shops, endowments), or by increasing prices for hospital services.

The intention of this report is not to evaluate a hospital's provision of uncompensated health care. The intention of this report is to highlight trends in uncompensated health care, to stimulate discussion about how these services affect hospital finances, and to make this information available for public use.

UNCOMPENSATED HEALTH CARE PROVIDED IN FISCAL YEAR 2021

This report includes data from 131 general medical-surgical (GMS) and 19 specialty (psychiatric, rehabilitation, LTAC) hospitals that were required to publicly report uncompensated health care information (see Table 1). Seven of these facilities were owned by a county, 34 by religious institutions, 96 by another not-for-profit institution, and 13 by for-profit organizations.

Uncompensated health care at Wisconsin hospitals decreased from \$1.4 billion in FY 2020 to \$1.3 billion in FY 2021 (see Table 2).

Table 1. Type of Ownership, Wisconsin Hospitals, FY 2021

	Number of Hospitals	County	Religious	Other Not-for-Profit	For-Profit Organization
All Hospitals	150	7	34	96	13
GMS	131	1	33	91	6
Psych	12	6	0	5	1
Rehab	3	0	1	0	2
LTAC	4	0	0	0	4

Source: FY 2021 Annual Survey of Hospitals, WHA Information Center, LLC

Table 2. Summary of Uncompensated Health Care Dollars, Wisconsin Hospitals, FY 2019, 2020, and 2021

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
FY 2019				
All Hospitals	148	\$630,525,456	\$682,894,790	\$1,313,420,246
GMS Hospitals	128	\$608,271,780	\$669,535,501	\$1,277,807,281
Specialty Facilities	20	\$22,253,676	\$13,359,289	\$35,612,965
FY 2020				
All Hospitals	150	\$620,795,676	\$742,735,310	\$1,363,530,986
GMS Hospitals	130	\$602,081,581	\$735,403,829	\$1,337,485,410
Specialty Facilities	20	\$18,714,095	\$7,331,481	\$26,045,576
FY 2021				
All Hospitals	150	\$536,563,288	\$751,135,961	\$1,287,699,249
GMS	131	\$519,961,501	\$742,438,599	\$1,262,400,100
Specialty Facilities	19	\$16,601,787	\$8,697,362	\$25,299,149

Source: FY 2019, FY 2020, and FY 2021 Annual Survey of Hospitals and Hospital Fiscal Survey, WHA Information Center, LLC.

A large share of the state's charity care comes from about 18 percent of all hospitals. Twenty-eight hospitals each reported \$5 million or more, and combined provided \$374.7 million in charity care, approximately 70 percent of the charity care provided by all reporting hospitals) in FY 2021 (see Table 3).

The amount of charity care individual hospitals provided ranged from \$0 to \$57.8 million. The wide variation in the amount of charity care that hospitals deliver is due to differences in size, types of services provided, provisions for charity care in their mission statements, and the characteristics of surrounding communities.

Table 3. Wisconsin Hospitals That Reported More than \$5 Million of Charity Care, FY 2021

Hospital Name	City	County	Charity Care
Aurora St Luke's Medical Center	Milwaukee	Milwaukee	57,772,498
UW Hospital and Clinics Authority	Madison	Dane	42,525,162
Froedtert Hospital	Milwaukee	Milwaukee	30,042,780
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	19,797,681
Ascension All Saints Hospital	Racine	Racine	18,639,266
Aurora Sinai Medical Center	Milwaukee	Milwaukee	14,906,954
Bellin Hospital	Green Bay	Brown	14,721,350
ProHealth Waukesha Memorial Hospital	Waukesha	Waukesha	14,030,057
Ascension St. Francis Hospital	Milwaukee	Milwaukee	13,997,744
Froedtert South	Kenosha	Kenosha	13,914,071
Marshfield Medical Center	Marshfield	Wood	12,303,446
Aurora BayCare Medical Center in Green Bay	Green Bay	Brown	10,802,910
Aurora West Allis Medical Center	West Allis	Milwaukee	10,263,244
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	9,471,228
Aspirus Wausau Hospital	Wausau	Marathon	8,877,516
UnityPoint Health - Meriter	Madison	Dane	8,769,514
Aurora Medical Center in Kenosha	Kenosha	Kenosha	8,693,796
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	Milwaukee	6,599,618
Gundersen Lutheran Medical Center	La Crosse	La Crosse	6,518,658
Milwaukee County Behavioral Health Complex	Milwaukee	Milwaukee	6,476,040
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	6,439,535
Aurora Sheboygan Memorial Medical Center	Sheboygan	Sheboygan	6,146,658
Mercy Health Hospital and Trauma Center - Janesville	Janesville	Rock	5,947,367
SSM Health St Mary's Hospital	Madison	Dane	5,873,692
Froedtert Menomonee Falls Hospital	Menomonee Falls	Waukesha	5,399,183
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	5,373,732
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	Walworth	5,246,540
Aurora Medical Center in Oshkosh	Oshkosh	Winnebago	5,176,149
Total for these 28 Hospitals			\$374,726,389

Source: FY 2021, Hospital Fiscal Survey, WHA Information Center, LLC

Forty-five hospitals incurred bad debts greater than \$5 million (see Table 4). Together, these hospitals incurred \$579.8 million in bad debt, approximately 77 percent of the \$751.1 million in bad debt incurred by all Wisconsin hospitals in FY 2021.

Individual hospitals reported bad debt ranging from \$0.0 million to \$60.4 million. This range may reflect differences in how aggressively hospitals pursued payment, as well as socioeconomic conditions in each hospital's service area. Bad debt can be negative if a hospital collects on debts that carried over from previous fiscal years.

Sixty-five hospitals each had more than \$5 million of total uncompensated health care. These hospitals provided \$1.1 billion, or approximately 88 percent, of the \$1.3 billion in uncompensated health care incurred by all Wisconsin hospitals in FY 2021.

Table 4. Wisconsin Hospitals that Reported More than \$5 Million of Bad Debt, FY 2021

Hospital	City	County	Bad Debt
Froedtert Hospital	Milwaukee	Milwaukee	60,367,244
UW Hospital and Clinics Authority	Madison	Dane	38,015,268
Aurora St Luke's Medical Center	Milwaukee	Milwaukee	36,002,506
Mercy Health Hospital and Trauma Center - Janesville	Janesville	Rock	26,514,349
Gundersen Lutheran Medical Center	La Crosse	La Crosse	21,773,486
Beloit Health System	Beloit	Rock	20,381,123
SSM Health St Mary's Hospital	Madison	Dane	19,268,114
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	18,840,225
Marshfield Medical Center	Marshfield	Wood	17,083,666
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	16,448,322
SSM Health St Agnes Hospital	Fond du Lac	Fond du Lac	15,738,735
Ascension All Saints Hospital	Racine	Racine	15,422,494
St Vincent Hospital	Green Bay	Brown	15,414,779
Aurora West Allis Medical Center	West Allis	Milwaukee	14,643,891
Froedtert South	Kenosha	Kenosha	14,429,607
Aurora Medical Center in Kenosha	Kenosha	Kenosha	12,708,969
ProHealth Waukesha Memorial Hospital	Waukesha	Waukesha	12,128,636
Bellin Hospital	Green Bay	Brown	11,926,892
Aurora BayCare Medical Center in Green Bay	Green Bay	Brown	11,926,688
Aurora Sinai Medical Center	Milwaukee	Milwaukee	11,144,525
ThedaCare Regional Medical Center - Neenah	Neenah	Winnebago	9,835,079
SSM Health Monroe Hospital	Monroe	Green	8,835,820
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	Milwaukee	8,536,610
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	7,863,502
Froedtert Menomonee Falls Hospital	Menomonee Falls	Waukesha	7,850,499
UnityPoint Health - Meriter	Madison	Dane	7,750,605
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	Outagamie	7,618,592
Aurora Medical Center in Oshkosh	Oshkosh	Winnebago	7,483,120
Aurora Sheboygan Memorial Medical Center	Sheboygan	Sheboygan	7,427,961
Ascension St. Francis Hospital	Milwaukee	Milwaukee	7,156,135
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	6,921,558
Aurora Medical Center in Grafton	Grafton	Ozaukee	6,489,645
Aurora Medical Center - Bay Area	Marinette	Marinette	6,444,106
Marshfield Medical Center - Weston	Weston	Marathon	6,368,394
St Mary's Hospital Medical Center	Green Bay	Brown	6,289,882
SSM Health St Mary's Janesville Hospital	Janesville	Rock	6,194,484
Holy Family Memorial Inc	Manitowoc	Manitowoc	6,187,905
Aspirus Wausau Hospital	Wausau	Marathon	6,000,018
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	Dunn	5,940,298
Aurora Medical Center in Summit	Summit	Waukesha	5,903,112
Marshfield Medical Center - Eau Claire	Eau Claire	Eau Claire	5,544,486

Aurora St Luke's Medical Center - South Shore	Cudahy	Milwaukee	5,380,928
Children's Wisconsin-Milwaukee Hospital	Milwaukee	Milwaukee	5,260,784
SSM Health St. Clare Hospital – Baraboo	Baraboo	Sauk	5,223,819
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	Walworth	5,069,632
Total for these 45 hospitals			\$579,756,493

Source: FY 2021 Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE AS A PERCENTAGE OF PATIENT REVENUE

Another way to measure how much uncompensated health care a hospital provides is to express it as a percentage of a hospital's total gross patient revenue (charges), rather than as a dollar amount. This allows better comparisons between hospitals of different sizes.

The portion of total gross patient revenue that Wisconsin hospitals provided as uncompensated health care in 2021 varied greatly, from 0.0 percent to 6.9 percent. The average for all reporting hospitals was 1.7 percent, slightly lower than the 2.1 percent in FY 2020. In FY 2021, GMS hospitals averaged 1.7 percent, compared to 2.1 percent in FY 2020. Specialty facilities averaged 1.8 percent, down from 2.1 percent in FY 2020.

The five GMS hospitals providing the most uncompensated health care as a percentage of gross patient revenue were:

- Aspirus Merrill Hospital, 6.4 percent
- Mayo Clinic Health System - Oakridge in Osseo, 5.9 percent
- Black River Memorial Hospital, Black River Falls, 5.0 percent
- Ascension St. Francis Hospital, Milwaukee, 4.7 percent
- Mayo Clinic Health System - Sparta Health System 4.0 percent

The five GMS hospitals providing the least uncompensated health care as a percentage of gross patient revenue were:

- Children's Wisconsin-Milwaukee Hospital, 0.5 percent
- OakLeaf Surgical Hospital, Altoona, 0.5 percent
- Orthopaedic Hospital of Wisconsin, Glendale, 0.8 percent
- Children's Wisconsin-Fox Valley Hospital, Neenah, 0.9 percent
- Sauk Prairie Healthcare, Prairie du Sac, 0.9 percent

Charity care for all reporting hospitals averaged 0.7 percent of gross patient revenue, ranging from 0.0 percent to 4.8 percent. The average was 0.7 percent for GMS hospitals and 1.2 percent for specialty facilities. Bad debt for all reporting hospitals averaged 1.0 percent of gross patient revenue, ranging from 0.0 percent to 6.7 percent. The average was 1.0 percent for GMS hospitals and 0.6 percent for specialty facilities (see Figure 1).

The five GMS hospitals with the most charity care as a percentage of gross patient revenue were:

- Mayo Clinic Health System - Oakridge in Osseo, 3.2 percent
- Ascension St. Francis Hospital, Milwaukee, 3.1 percent
- Aspirus Merrill Hospital, 2.6 percent
- Aspirus Stanley Hospital, 2.0 percent
- Ascension All Saints Hospital, Racine, 1.9 percent

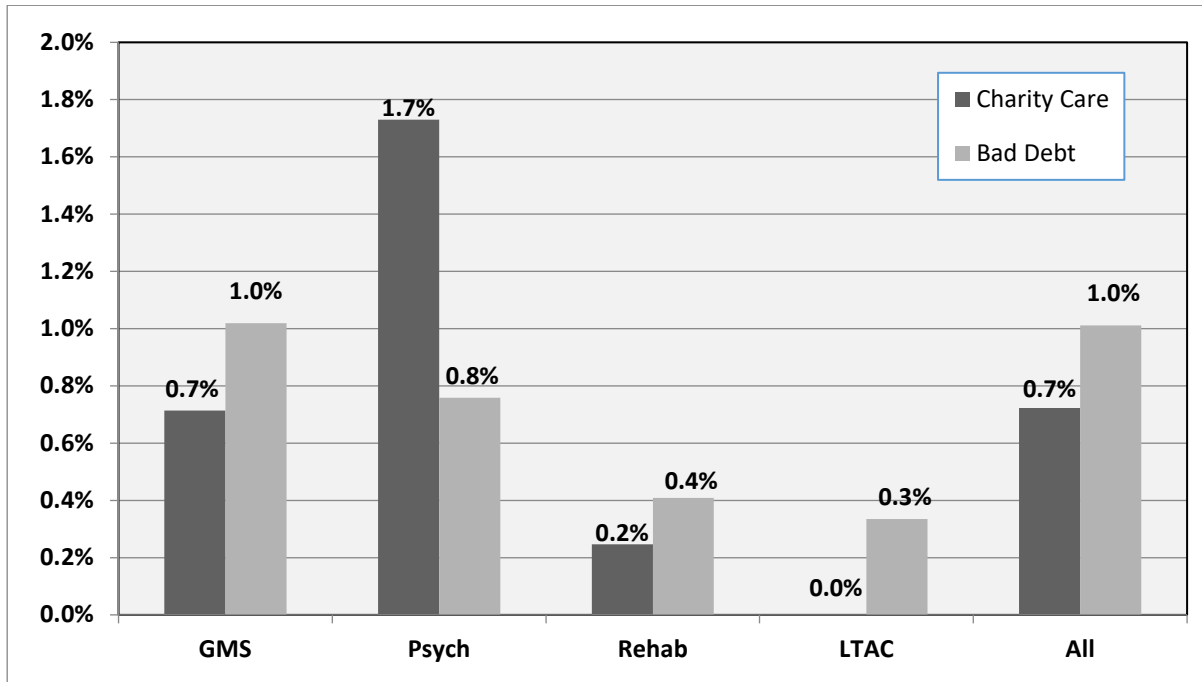
The five GMS hospitals with the most bad debt as a percentage of gross patient revenue were:

- Aspirus Merrill Hospital, 3.8 percent
- Black River Memorial Hospital, Black River Falls, 3.4 percent
- SSM Health Ripon Community Hospital, 3.0 percent

- Mayo Clinic Health System - Sparta, 2.7 percent
- Mayo Clinic Health System - Oakridge in Osseo, 2.6 percent

Appendix 1 lists each hospital’s charity care, bad debt, and total uncompensated health care charges as dollar amounts and as percentages of total gross patient revenue.

Figure 1. Charity Care and Bad Debt as a Percentage of Total Gross Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2021



Source: FY 2021 Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE AS A PERCENTAGE OF NON-GOVERNMENT PATIENT REVENUE

Another way to measure how much uncompensated health care a hospital provides is to express it as a percentage of total gross non-government patient revenue.

Measured this way, the average for all Wisconsin hospitals in FY 2021 was 4.7 percent, down from 5.6 percent in FY 2020. GMS hospitals averaged 4.7 percent, down from 5.6 percent in FY 2020, while specialty facilities averaged 4.5 percent, down from 5.5 percent in FY 2020.

The average charity care percentage for all reporting hospitals was 1.9 percent of non-government patient revenue. GMS hospitals averaged 1.9 percent and specialty facilities averaged 3.0 percent. The average bad debt for all reporting hospitals was 2.7 percent of non-government patient revenue. GMS hospitals averaged 2.7 percent and specialty facilities averaged 1.5 percent (see figure 2).

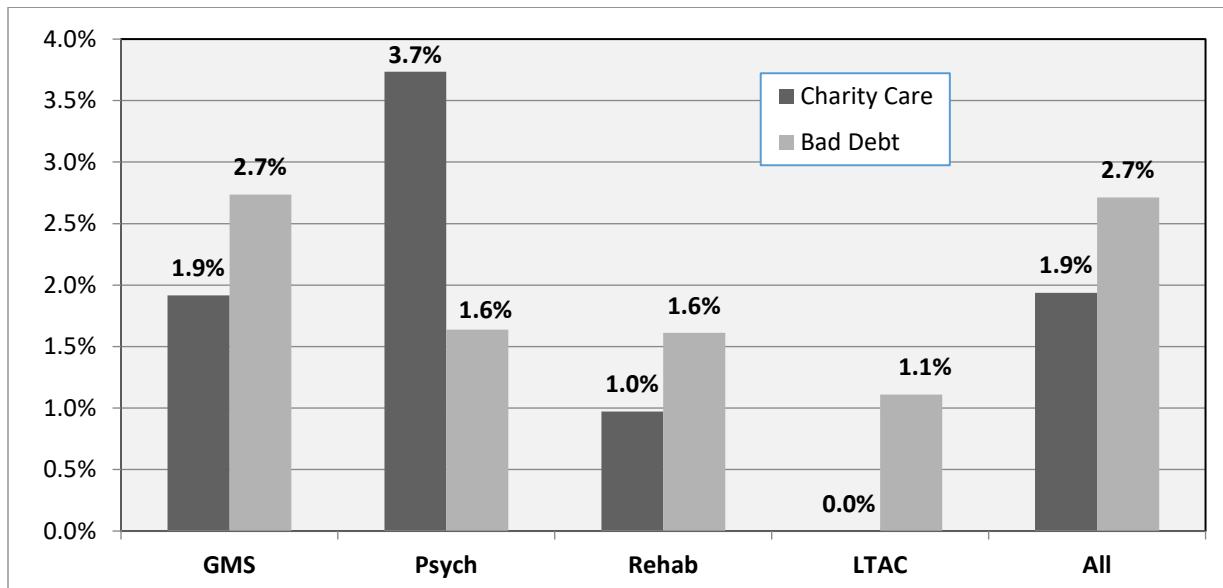
The five GMS hospitals with the most bad debt as a percentage of non-government patient revenue were:

- Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee, 13.8 percent
- Aspirus Merrill Hospital, 13.7 percent
- Mayo Clinic Health System - Oakridge in Osseo, 9.4 percent
- Black River Memorial Hospital, Black River Falls, 9.0 percent
- Mayo Clinic Health System - Sparta, 8.7 percent

Appendix 2 lists each hospital’s charity care, bad debt, and total uncompensated health care charges as dollar amounts and as percentages of its total gross non-government patient revenue.

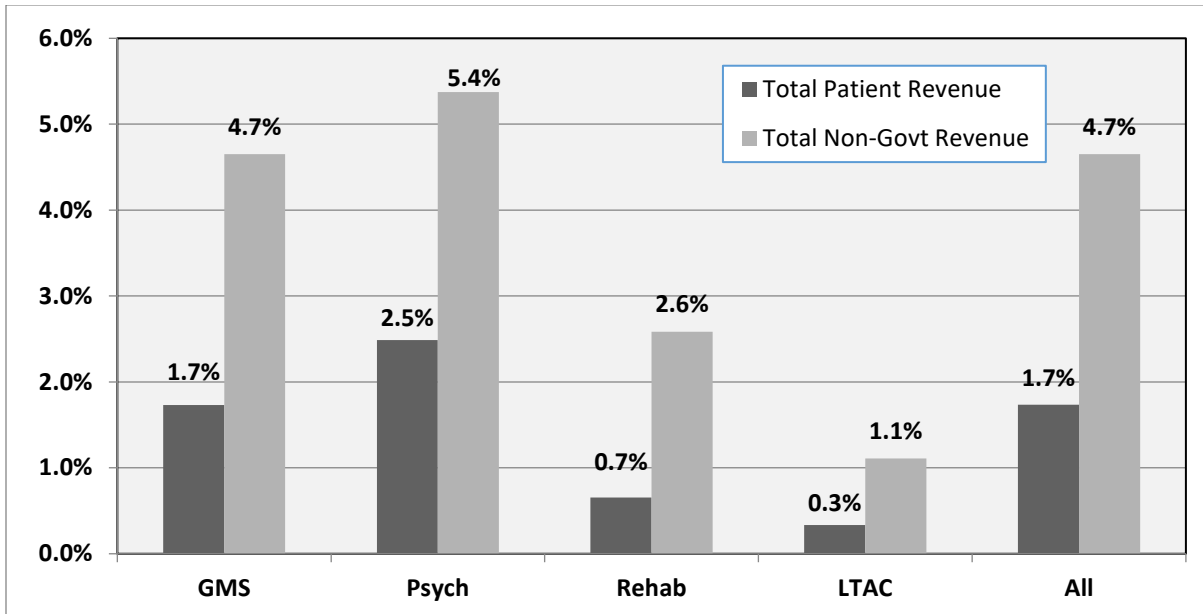
Whether measured against total gross patient revenue or total gross non-government patient revenue, the psychiatric hospitals had the highest overall percentage of uncompensated health care compared to GMS, LTAC, and rehabilitation facilities (see figure 3).

Figure 2. Charity Care and Bad Debt as a Percentage of Total Gross Non-Government Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2021



Source: FY 2021 Hospital Fiscal survey, WHA Information Center, LLC

Figure 3. Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue and Total Gross Non-Government Patient Revenue, by Hospital type, Wisconsin Hospitals, FY 2021



Source: FY 2021 Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE PROJECTIONS FOR FISCAL YEAR 2022

Hospitals submitted anticipated total charges for uncompensated health care for the following fiscal year (FY 2022). Overall, hospitals projected that uncompensated health care would increase by 12.3 percent, or \$158.4 million, for FY 2022 (see Table 5). GMS facilities projected an increase of 12.4 percent, or \$157.1 million; specialty facilities projected an increase of 5.2 percent, or \$1.3 million.

The pandemic has impacted these numbers the past two years mainly due to inconsistent demand for services and more people on Medicaid due to the Public Health Emergency. However, according to the survey, hospitals are projecting a return to previous levels which include increases in both charity care and bad debt for FY 2022, due to the following causes: cost increases, increased deductibles in patients' insurance, and economic conditions.

Hospitals project the amount of charity care to increase 14.3 percent, or \$76.9 million, in FY 2022, while bad debt is projected to increase 10.8 percent or \$81.5 million (see Table 6).

Table 5. Summary Data of Actual and Projected Charges for Uncompensated Health Care, Wisconsin Hospitals, FY 2021 and 2022

	Number of Hospitals	Actual FY 2021 Uncompensated Care Charges	Projected FY 2022 Uncompensated Care Charges
All Hospitals	150	\$1,287,699,249	\$1,446,101,160
GMS Hospitals	131	\$1,262,400,100	\$1,419,478,332
Specialty Facilities	19	\$25,299,149	\$26,622,828

Source: FY 2021 Hospital Fiscal Survey, WHA Information Center, LLC

Table 6. Actual and Projected Charges for Bad Debt and Charity Care, Wisconsin Hospitals, FY 2021 and 2022

	Number of Hospitals	Actual FY 2021 Charity Care	Projected FY 2022 Charity Care	Actual FY 2021 Bad Debt	Projected FY 2022 Bad Debt
All Hospitals	150	\$536,563,288	\$613,473,444	\$751,135,961	\$832,627,716
GMS Hospitals	131	\$519,961,501	\$595,990,751	\$742,438,599	\$823,487,581
Specialty Facilities	19	\$16,601,787	\$17,482,693	\$8,697,362	\$9,140,135

Source: FY 2021 Hospital Fiscal Survey, WHA Information Center, LLC

Hospitals also reported the number of patient visits that received uncompensated health care services in FY 2021, as well as the number of patient visits projected to receive uncompensated health care in FY 2022. Hospitals must report using *individual patient visit ledgers*. A new ledger is created for each individual patient registration/visit. One patient visit ledger can apply to each of the following:

1. An entire inpatient stay
2. All services rendered to an outpatient on a calendar day
3. An ambulance run pertaining to the transfer of a Medicare inpatient to another facility, or the transport of a Medicare patient to the reporting facility for urgent, emergent or inpatient services
4. Monthly durable medical equipment rentals
5. An entire swing-bed stay

In FY 2021, Wisconsin hospitals reported providing uncompensated health care services to 1,520,407 patient visits (see Table 7), down from 1,678,443 patient visits in FY 2020. Hospitals projected a 6.6 percent increase to 1,620,685 patient visits for FY 2022.

Refer to Appendix 3 for a complete listing of each hospital's actual FY 2021 and projected FY 2022 patient figures.

Table 7. Summary Data of Actual and Projected Number of Patient Visits Receiving Uncompensated Health Care, Wisconsin Hospitals, FY 2021 and 2022

	Number of Hospitals	Actual FY 2021 Number of Patient Visits	Projected 2022 Number of Patient Visits
All Hospitals	150	1,520,407	1,620,685
GMS Hospitals	131	1,502,901	1,602,179
Specialty Facilities	19	17,506	18,506

Source: FY 2021 Hospital Fiscal Survey, WHA Information Center, LLC.

BASIS FOR PROJECTIONS

Along with their FY 2022 projections for uncompensated health care charges and patients, hospitals supplied the rationale they used to make their projections. Most hospitals stated that their projections were based upon an analysis performed during their FY 2022 budget process. These analyses usually considered the following factors:

- A hospital's historical fiscal year and its most recent year-to-date total number of patients and patient charges
- Changes in regulations, coverage and insurance plan design
- Planned price changes
- Projected volume changes
- Known usage factors (including the area's economy and demographics)
- Required Hill-Burton program compliance levels
- Hospital budget constraints
- A hospital's mission statement to support the community

UNCOMPENSATED HEALTH CARE AT COST

As an alternative to measuring uncompensated health care by charges, the value can be expressed in terms of a hospital's cost to deliver care, using the hospital's cost-to-charge ratio applied to charges.

Measured this way, hospitals' FY 2021 total uncompensated care at cost averaged 1.7 percent at all reporting hospitals, or 425.5 million. Total charity care at cost averaged 0.7 percent, or \$181.1 million, and bad debt at cost averaged 1.0 percent, or \$244.4 million (Table 8).

Table 8. Summary Data of Uncompensated Health Care at Cost, Wisconsin Hospitals, FY 2021

	Number of Hospitals	Charity Care at Cost	Bad Debt at Cost	Total Uncompensated Health Care at Cost
All Hospitals	150	\$181,076,313	\$244,422,604	\$425,498,917
GMS Hospitals	131	\$166,480,505	\$240,530,482	\$407,010,987
Specialty Facilities	19	\$14,595,808	\$3,892,122	\$18,487,930

Source: FY 2021 Hospital Fiscal Survey, WHA Information Center, LLC

VERIFYING THE NEED FOR CHARITY CARE

Most hospitals stated in their uncompensated health care plans that part of their mission was to serve the poor and underserved. These hospitals usually restricted their uncompensated health care programs to individuals unable to access programs such as Medical Assistance or General Relief, those unable to pay for medical obligations, or those with limited financial resources. Often, hospitals' plans included an economic and statistical profile of the individuals in their service area who would be eligible for uncompensated health care services.

These individuals can include the recently unemployed; those employed but without employer-provided health insurance; those whose health insurance requires significant deductibles or co-payments; single parents; those recently or currently experiencing a divorce; transients or those without a permanent address; students, as well as their spouses and dependents; retirees not yet eligible for Medicare; and elderly people with limited or no Medicare supplemental insurance coverage.

Nearly every hospital had a procedure to determine and verify the income information supplied by people applying for uncompensated health care services. Hospitals acknowledged that, during both the initial and the final determination, the hospital policy would be consistently and equitably applied, and that no patient would be denied uncompensated health care based upon race, creed, color, sex, national origin, sexual orientation, disability, age, or source of income.

The following is a summary of the steps that hospitals generally use to determine eligibility or verify applicant information:

1. Hospital identifies any uninsured, underinsured, or self-pay patients.
2. Patient completes application/determination of eligibility form.
3. Patient completes financial statement that includes income, assets, and liabilities. Patient supplies documentation of resources (e.g., W-2 pay stubs, tax forms) and outstanding obligations (e.g., bank statements, loan documents).
4. Hospital considers federal poverty guidelines and family size.
5. Hospital verifies third-party coverage, if indicated.
6. Designated hospital staff person interviews patient to assess if the patient has the ability to pay in full, has the ability to pay reasonable monthly installments, or qualifies for General Relief (based on state statutes).
7. Hospital attempts to secure federal, state, or local funding, if appropriate.
8. After the hospital makes an initial determination of insufficient funds, income, and health care benefits, the claim becomes eligible for final review, often by a committee comprised of administrative, business office, social services, and nursing staff. Occasionally, hospital board members serve on these committees.

NOTIFYING THE PUBLIC REGARDING CHARITY CARE AVAILABILITY

Most hospitals reported having procedures to inform the public about the availability of charity care at their facilities (see table 9c). In general, hospitals provide information and applications for charity care at the time of registration, in their emergency rooms and in their fiscal services office. These applications may also be included in a patient's admission packet or with itemized bills that are mailed to a patient after discharge from the hospital.

Many hospitals publish brochures or pamphlets describing the availability of charity care and identifying the criteria for qualification. Some hospitals offer individual counseling at the time of pre-admission or during the collection process. Signs may be posted in English and other languages, explaining available charity care services. These are usually located in the admitting and emergency entrance areas of the hospital. Hospitals also publish annual notices in local or area newspapers describing charity care programs.

Most public information procedures used by hospitals also fulfill requirements of the Hill-Burton program (see page 18). Many hospitals no longer subject to Hill-Burton requirements still follow the procedures established under that program to notify the public about charity care available. Table 9a, 9b, and 9c summarize uncompensated health care in 3 sections: Eligibility for financial aid, collection policies, and procedure for informing the public.

Table 9a. Eligibility for Financial Assistance

FY 2021	% Reporting Facilities
Written policies to determine patients' ability to pay and eligibility for financial aid	99%
Hospital requires applicants to complete a form to determine eligibility	93%
Hospital considers assets in determining eligibility for financial aid	65%

Source: FY 2021 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9b. Collection Practices

FY 2021	% Reporting Facilities
Written policies about when and under whose authority patient debt is advanced for collection	100%
Hospital reviews patient's record to determine if reasonable efforts were undertaken to determine if financial assistance should have been offered before assigning the case to a collection agency	97%
Hospital obtains written agreements from collection agencies that it will adhere to hospital-defined standards	99%

Source: FY 2021 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9c. Procedure for Informing Public

FY 2021	% Reporting Facilities
Hospital has procedures to inform public about availability of charity care	99%
Hospital provides translation services as needed	100%
Hospital provides training to personnel who interact with patients about financial assistance	100%

Source: FY 2021 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

HILL-BURTON PROGRAM

Between 1946 and 1974, a number of Wisconsin hospitals participated in the Hill-Burton program, which provided federal funds to assist in the construction or renovation of public or non-profit hospital facilities. In return for funding, the hospitals agreed to provide a reasonable amount of care without charge or at reduced rates to patients who could not afford health care.

According to their uncompensated health care plans, one hospital still had Hill-Burton obligations at the close of their 2021 fiscal year (see Table 10).

Table 10. Wisconsin Hospitals with Outstanding Hill-Burton Obligations

FY 2021
Milwaukee County Behavioral Health Complex

Source: FY 2021 Hospital Fiscal Survey, WHA Information Center, LLC

Hospitals with Hill-Burton obligations must follow federal procedures to determine patient eligibility. Hospitals determine eligibility by comparing the patient's family income to the current federal poverty guidelines. The federal government defines family income as total income from all sources before taxes or deductions.

Hospitals with Hill-Burton obligations must publish a notice of the availability of uncompensated health care at their facility 60 days before the beginning of each fiscal year. Facilities must also post signs publicizing their uncompensated health care programs. It is also the hospitals' responsibility to update and make available to the public individual notices of the availability of uncompensated health care.

These notices are generally distributed to each patient upon admission. A patient applying for uncompensated health care can usually obtain an application at the hospital's business office. The patient then submits the application to a designated hospital staff person who will determine eligibility. The hospital must determine eligibility either within two working days following a pre-service request, or by the end of the first full billing cycle following a post-service request. The hospital must then verify the applicant's income and ineligibility to receive third-party assistance before a final determination can be made.

A hospital cannot bill an applicant who qualifies for the Hill-Burton uncompensated health care program. Instead, approved Hill-Burton bills are submitted to the appropriate hospital fiscal staff person for write-off. Each year a hospital's uncompensated health care allocation is used on a first-come, first-served basis. Every hospital participating in the program keeps a Hill-Burton log containing the names of patients served, dates of service, and the amount applied to the program for each fiscal year.

When a hospital has met its "fiscal obligation" under this program, the federal government still requires the hospital to fulfill its "community services obligation." This obligation does not have a time limit and remains in effect as long as the present facility exists. In general, this community service obligation prevents a participating hospital from discriminating in the provision of services to patients.

GLOSSARY

Abbreviations:

AODA	Alcohol and other drug abuse
BHI	Bureau of Health Information
FY	Fiscal year
GMS	General medical-surgical
LTAC	Long-term acute care
Psych	Psychiatric
Rehab	Rehabilitation
WHAIC	WHA Information Center

Definitions:

Bad debt – claims based arising from rendering patient care services (at normal billed charges) that the hospital, using a sound credit and collection policy, determines are not collectible, but does not include charity care [s. HFS 120.03(2), Wis. Adm. Code].

Bad debt at Cost – an estimate of the actual bad debt services a hospital provides. Based on the hospital's Cost-to-Charge Ratio.

Charity care – health care a hospital provides to a patient who, after an investigation of the circumstances surrounding the patient's ability to pay, including non-qualification for a public program, is determined by the hospital to be unable to pay all or a portion of the hospital's normal billed charges. Charity care does not include any of the following:

1. Care provided to patients for which a public program or public or private grant funds pay for any of the charges for the care
2. Contractual adjustments in the provision of health care services below normal billed charges
3. Differences between a hospital's charges and payments received for health care services provided to the hospitals' employees, to public employees or to prisoners
4. Hospital charges associated with health care services for which a hospital reduces normal billed charges as a courtesy
5. Bad debts [s. HFS 120.03(4), Wis. Adm. Code].

Charity Care at Cost – an estimate of the actual cost of charity care a hospital provides. Based on the hospital's Cost-to-Charge Ratio.

Cost-to-Charge Ratio (CCR) –

$$\text{CCR} = (\text{Total Expenses} - \text{Bad Debt}) \text{ divided by } (\text{Total Gross Patient Revenue} + \text{Other Operating Revenue}).$$

General medical-surgical (GMS) hospital – a hospital that provides diagnostic and therapeutic services to patients for a variety of medical conditions, both surgical and nonsurgical, where the average length of stay for 50 percent or more of the patients is less than 30 days.

Gross patient revenue – the total charges generated by hospitals to patients for services provided.

Individual patient visit ledger – a ledger created for each individual patient registration/visit. One patient visit ledger could apply to each of the following:

1. An entire inpatient stay
2. All services rendered to an outpatient on a calendar day
3. An ambulance run pertaining to the transfer of a Medical inpatient to another facility, or the transport of a Medicare patient to a facility for urgent, emergent or inpatient services
4. Monthly durable medical equipment rentals
5. An entire swing-bed stay.

Long-term acute care (LTAC) hospital – a hospital that focuses on patients who, on average, stay more than 25 days. They specialize in treating patients who may have more than one serious condition, but who may improve with time and care, and return home.

Other operating revenue- consists of revenue from services other than health care provided to patients, as well as sales and services to non-patients (e.g., investments, cafeteria or gift shop sales). This includes tax appropriations.

Psychiatric (Psych) hospital – a hospital that provides diagnostic and therapeutic services to patients with mental or emotional disorders.

Rehabilitation (Rehab) hospital – a hospital that provides a comprehensive array of restoration services for the physically disabled and all support services necessary to help them attain their maximum level of functioning.

Specialty hospital – a hospital that provides services to specific categories of patients. In this report specialty hospitals include Long-term acute care (LTAC), Psychiatric (Psych), Rehabilitation (Rehab) hospitals.

Uncompensated health care services – charity care and bad debts combined [s. HFS 120.03(35), Wis. Adm. Code].

Uncompensated health care services at cost - actual uncompensated health care services provided by a hospital at cost. Based on the hospital's Cost-to-Charge Ratio.

APPENDIX 1:

**Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of
Total Gross Patient Revenue**

FY 2021

Name	City	Type	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue	Charity Care at Cost	Bad Debt at Cost
Total Wisconsin Hospitals			\$536,563,288	0.7%	\$751,135,961	1.0%	\$1,287,699,249	1.7%	\$181,076,313	\$244,422,604
OakLeaf Surgical Hospital	Altoona	GMS	-	0.0	1,044,195	0.5	1,044,195	0.5	0	344,584
Amery Regional Medical Center	Amery	GMS	599,074	0.4	1,776,867	1.3	2,375,941	1.7	288,904	856,896
Aspirus Langlade Hospital	Antigo	GMS	2,340,482	1.0	1,177,878	0.5	3,518,360	1.5	894,739	450,289
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	6,439,535	1.0	7,863,502	1.2	14,303,037	2.1	2,253,837	2,752,226
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	4,089,701	0.5	7,618,592	0.9	11,708,293	1.4	1,406,969	2,621,004
Memorial Medical Center	Ashland	GMS	681,418	0.3	3,200,336	1.3	3,881,754	1.6	317,098	1,489,276
Western Wisconsin Health	Baldwin	GMS	512,841	0.6	898,166	1.0	1,411,007	1.6	320,887	561,986
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	1,820,539	0.8	5,223,819	2.2	7,044,358	3.0	374,660	1,368,586
Mayo Clinic Health System - Northland in Barron	Barron	GMS	1,861,938	1.0	3,982,083	2.0	5,844,021	3.0	758,020	1,621,160
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	1,380,663	0.6	4,109,136	1.7	5,489,799	2.2	491,833	1,463,796
Beloit Health System	Beloit	GMS	260,204	0.0	20,381,123	1.9	20,641,327	2.0	62,839	4,922,041
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	905,822	0.6	3,608,052	2.4	4,513,874	3.0	304,559	1,213,112
Black River Memorial Hospital	Black River Falls	GMS	1,392,776	1.6	2,917,952	3.4	4,310,728	5.0	961,015	2,013,387
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	849,774	1.2	1,222,295	1.8	2,072,069	3.0	487,173	700,738
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	244,616	0.4	478,756	0.9	723,372	1.3	100,781	197,247
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	2,674,873	0.5	3,567,873	0.7	6,242,746	1.2	802,462	1,070,362
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	1,253,285	1.3	713,962	0.7	1,967,247	2.0	473,941	269,992
Aurora Medical Center Burlington	Burlington	GMS	4,539,007	1.1	4,488,038	1.1	9,027,045	2.2	1,016,738	1,005,320
Ascension Calumet Hospital	Chilton	GMS	734,170	1.2	1,118,577	1.8	1,852,747	3.0	359,743	548,103
St Joseph's Hospital	Chippewa Falls	GMS	647,528	0.6	1,348,366	1.3	1,995,894	1.9	255,052	531,102
Prairie Ridge Health	Columbus	GMS	838,159	0.6	1,389,187	1.0	2,227,346	1.6	323,363	535,948
Aurora St Luke's Medical Center - South Shore	Cudahy	GMS	4,745,417	1.1	5,380,928	1.2	10,126,345	2.3	996,538	1,129,995
Cumberland Healthcare	Cumberland	GMS	111,548	0.2	931,801	1.8	1,043,349	2.0	54,668	456,582
Memorial Hospital of Lafayette Co.	Darlington	GMS	208,502	0.5	268,241	0.6	476,743	1.1	115,501	148,594
Upland Hills Health Inc	Dodgeville	GMS	604,271	0.4	1,528,289	0.9	2,132,560	1.3	219,955	556,297
AdventHealth Durand	Durand	GMS	143,163	0.5	504,016	1.8	647,179	2.3	81,429	286,677
Aspirus Eagle River Hospital	Eagle River	GMS	698,902	1.8	803,352	2.1	1,502,254	3.9	279,561	321,341
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	4,912,080	0.9	5,544,486	1.0	10,456,566	1.8	1,945,391	2,195,850
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	9,471,228	0.5	16,448,322	0.9	25,919,550	1.5	3,691,772	6,411,360
Sacred Heart Hospital	Eau Claire	GMS	2,356,308	0.5	4,167,188	1.0	6,523,496	1.5	946,837	1,674,505
Edgerton Hospital and Health Services	Edgerton	GMS	15,623	0.0	749,686	1.5	765,309	1.6	7,258	348,304
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	5,246,540	1.9	4,139,040	1.5	9,385,580	3.4	1,285,402	1,014,065

Name	City	Type	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue	Charity Care at Cost	Bad Debt at Cost
Total Wisconsin Hospitals			\$536,563,288	0.7%	\$751,135,961	1.0%	\$1,287,699,249	1.7%	\$181,076,313	\$244,422,604
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	-	0.0	355,000	6.0	355,000	6.0	0	0
SSM Health St Agnes Hospital	Fond du Lac	GMS	2,466,792	0.3	15,738,735	1.9	18,205,527	2.2	2,029,523	4,653,944
Fort HealthCare	Fort Atkinson	GMS	1,877,560	0.5	3,132,598	0.9	5,010,158	1.4	657,146	1,096,409
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	3,027,283	1.0	4,688,589	1.5	7,715,872	2.5	847,639	1,312,805
Midwest Orthopedic Specialty Hospital	Franklin	GMS	413,667	0.2	1,963,200	1.1	2,376,867	1.3	95,557	453,499
Gundersen Moundview Hospital and Clinics	Friendship	GMS	523,377	1.1	387,986	0.8	911,363	1.9	228,057	169,060
Orthopaedic Hospital of Wisconsin	Glendale	GMS	203,852	0.1	1,290,444	0.6	1,494,296	0.8	48,697	308,264
Aurora Medical Center in Grafton	Grafton	GMS	4,324,613	0.4	6,489,645	0.6	10,814,258	1.0	973,038	1,460,170
Burnett Medical Center	Grantsburg	GMS	96,192	0.3	703,968	2.0	800,160	2.3	47,347	354,870
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	10,802,910	0.6	11,926,688	0.7	22,729,598	1.3	2,711,530	2,993,599
Bellin Hospital	Green Bay	GMS	14,721,350	1.0	11,926,892	0.8	26,648,242	1.8	5,896,195	4,776,959
Bellin Psychiatric Center	Green Bay	PSYCH	944,218	1.7	669,839	1.2	1,614,057	2.9	484,334	343,592
Brown County Community Treatment Center	Green Bay	PSYCH	-	0.0	191,563	4.4	191,563	4.4	0	168,766
St Mary's Hospital Medical Center	Green Bay	GMS	1,681,278	0.4	6,289,882	1.4	7,971,160	1.8	481,404	1,800,995
St Vincent Hospital	Green Bay	GMS	4,840,040	0.4	15,414,779	1.3	20,254,819	1.7	1,427,889	4,547,604
Willow Creek Behavioral Health	Green Bay	PSYCH	4,368	0.0	121,264	0.3	125,632	0.3	3,827	106,252
Aurora Medical Center in Hartford	Hartford	GMS	2,025,765	0.8	1,850,578	0.7	3,876,343	1.5	459,849	420,081
Hayward Area Memorial Hospital	Hayward	GMS	1,253,638	1.1	963,375	0.8	2,217,013	1.9	605,621	465,398
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	428,963	0.7	1,358,886	2.3	1,787,849	3.0	191,789	607,558
Hudson Hospital & Clinics	Hudson	GMS	300,344	0.2	1,534,714	1.0	1,835,058	1.2	114,138	583,230
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	5,947,367	0.5	26,514,349	2.2	32,461,716	2.7	1,946,598	8,678,258
SSM Health St Mary's Janesville Hospital	Janesville	GMS	2,034,505	0.7	6,194,484	2.2	8,228,989	2.9	499,064	1,519,507
Aurora Medical Center in Kenosha	Kenosha	GMS	8,693,796	0.9	12,708,969	1.4	21,402,765	2.3	1,938,716	2,834,100
Froedtert South	Kenosha	GMS	13,914,071	1.3	14,429,607	1.3	28,343,678	2.6	4,313,362	4,473,178
Gundersen Lutheran Medical Center	La Crosse	GMS	6,518,658	0.2	21,773,486	0.8	28,292,144	1.0	2,323,400	7,760,573
Mayo Clinic Health System - La Crosse	La Crosse	GMS	5,373,732	0.5	6,921,558	0.7	12,295,290	1.2	2,185,296	2,814,738
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	333,286	0.6	926,361	1.6	1,259,647	2.2	169,448	470,976
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	1,134,982	0.5	5,069,632	2.2	6,204,614	2.7	371,484	1,659,312
Grant Regional Health Center	Lancaster	GMS	294,061	0.4	371,683	0.5	665,744	0.9	158,915	200,863
Select Specialty Hospital - Madison	Madison	LTAC	-	0.0	314,942	0.3	314,942	0.3	0	81,885
SSM Health St Mary's Hospital	Madison	GMS	5,873,692	0.4	19,268,114	1.2	25,141,806	1.6	1,550,655	5,086,782

Name	City	Type	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue	Charity Care at Cost	Bad Debt at Cost
Total Wisconsin Hospitals			\$536,563,288	0.7%	\$751,135,961	1.0%	\$1,287,699,249	1.7%	\$181,076,313	\$244,422,604
UnityPoint Health - Meriter	Madison	GMS	8,769,514	0.6	7,750,605	0.5	16,520,119	1.1	2,753,346	2,433,441
UW Health Rehabilitation Hospital	Madison	REHAB	86,664	0.1	43,749	0.1	130,413	0.2	30,329	15,310
UW Hospital and Clinics Authority	Madison	GMS	42,525,162	0.7	38,015,268	0.6	80,540,430	1.3	14,631,034	13,079,378
Holy Family Memorial Inc	Manitowoc	GMS	924	0.0	6,187,905	1.7	6,188,829	1.7	329	2,201,475
Aurora Medical Center - Bay Area	Marinette	GMS	3,563,170	0.8	6,444,106	1.5	10,007,276	2.3	855,161	1,546,585
Marshfield Medical Center	Marshfield	GMS	12,303,446	0.6	17,083,666	0.9	29,387,112	1.5	4,635,938	6,437,125
Norwood Health Center	Marshfield	PSYCH	12,237	0.2	357,715	6.7	369,952	6.9	10,494	340,838
Mile Bluff Medical Center	Mauston	GMS	2,322,742	1.0	2,362,056	1.0	4,684,798	2.0	971,371	987,812
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	1,776,535	1.1	909,125	0.6	2,685,660	1.7	827,832	423,635
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	5,399,183	0.7	7,850,499	1.0	13,249,682	1.7	1,708,907	2,484,778
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	2,086,117	0.8	5,940,298	2.2	8,026,415	3.0	805,248	2,292,976
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	2,875,203	0.6	3,788,642	0.8	6,663,845	1.4	661,297	871,387
Aspirus Merrill Hospital	Merrill	GMS	896,486	2.6	1,327,663	3.8	2,224,149	6.4	528,927	783,321
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	19,797,681	1.4	18,840,225	1.4	38,637,906	2.8	6,137,281	5,840,470
Ascension Sacred Heart Rehabilitation Hospital	Milwaukee	REHAB	189,591	1.0	360,070	1.9	549,661	2.9	70,149	133,226
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	6,599,618	1.6	8,536,610	2.0	15,136,228	3.6	2,243,870	2,902,447
Ascension St. Francis Hospital	Milwaukee	GMS	13,997,744	3.1	7,156,135	1.6	21,153,879	4.7	4,899,210	2,504,647
Aurora Sinai Medical Center	Milwaukee	GMS	14,906,954	1.7	11,144,525	1.3	26,051,479	3.0	3,696,925	2,763,842
Aurora St Luke's Medical Center	Milwaukee	GMS	57,772,498	1.0	36,002,506	0.6	93,775,004	1.7	12,941,040	8,064,561
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	2,070,120	0.2	5,260,784	0.4	7,330,904	0.5	970,886	2,467,308
Froedtert Hospital	Milwaukee	GMS	30,042,780	0.5	60,367,244	1.0	90,410,024	1.4	9,124,539	18,334,631
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	6,476,040	3.9	258,486	0.2	6,734,526	4.0	9,001,696	359,296
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	-	0.0	196,372	0.3	196,372	0.3	0	47,915
Marshfield Medical Center - Minocqua	Minocqua	GMS	1,429,594	0.4	3,903,980	1.2	5,333,574	1.6	523,231	1,428,857
SSM Health Monroe Hospital	Monroe	GMS	3,595,464	0.6	8,835,820	1.4	12,431,284	1.9	1,082,235	3,714,816
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	33,656	0.1	314,532	0.8	348,188	0.9	25,074	234,326
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	4,325,294	0.7	9,835,079	1.6	14,160,373	2.3	1,565,167	3,558,959
Marshfield Medical Center - Neillsville	Neillsville	GMS	436,898	0.6	1,041,701	1.5	1,478,599	2.1	236,595	564,117
ThedaCare Medical Center - New London	New London	GMS	458,209	0.5	909,944	1.1	1,368,153	1.6	172,881	343,320
Westfields Hospital & Clinic	New Richmond	GMS	981,365	0.7	1,266,269	0.8	2,247,634	1.5	487,636	629,204

Name	City	Type	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue	Charity Care at Cost	Bad Debt at Cost
Total Wisconsin Hospitals			\$536,563,288	0.7%	\$751,135,961	1.0%	\$1,287,699,249	1.7%	\$181,076,313	\$244,422,604
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	2,539,497	0.6	2,939,340	0.7	5,478,837	1.3	660,519	764,518
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	2,066,969	0.9	890,350	0.4	2,957,319	1.2	949,486	408,992
Bellin Health Oconto Hospital	Oconto	GMS	1,687,502	1.0	1,927,330	1.1	3,614,832	2.2	505,238	577,045
St Clare Memorial Hospital	Oconto Falls	GMS	662,890	1.0	934,825	1.4	1,597,715	2.3	275,467	388,470
Osceola Medical Center	Osceola	GMS	619,330	0.7	1,493,076	1.8	2,112,406	2.5	274,425	80,090
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	2,747,183	1.1	3,602,663	1.5	6,349,846	2.6	1,043,930	1,369,012
Aurora Medical Center in Oshkosh	Oshkosh	GMS	5,176,149	0.8	7,483,120	1.1	12,659,269	1.8	1,278,509	1,848,331
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	1,538,344	3.2	1,253,820	2.6	2,792,164	5.9	957,011	780,008
Flambeau Hospital	Park Falls	GMS	692,481	0.9	755,923	1.0	1,448,404	1.9	272,145	297,078
Southwest Health	Platteville	GMS	232,897	0.1	1,352,656	0.8	1,585,553	1.0	94,651	549,727
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	516,631	0.2	3,265,359	1.5	3,781,990	1.7	232,712	1,470,852
Crossing Rivers Health	Prairie du Chien	GMS	1,212,325	1.2	481,928	0.5	1,694,253	1.7	643,866	255,952
Sauk Prairie Healthcare	Prairie du Sac	GMS	1,991,158	0.8	356,139	0.1	2,347,297	0.9	739,914	132,341
Ascension All Saints Hospital	Racine	GMS	18,639,266	1.9	15,422,494	1.6	34,061,760	3.5	6,523,743	5,397,873
Reedsburg Area Medical Center	Reedsburg	GMS	1,662,400	1.1	541,405	0.3	2,203,805	1.4	854,307	278,228
Aspirus Rhinelander Hospital	Rhinelander	GMS	3,657,242	1.3	3,523,084	1.2	7,180,326	2.5	1,170,317	1,127,387
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	1,833,184	0.5	3,717,967	1.0	5,551,151	1.4	683,735	1,386,716
The Richland Hospital Inc	Richland Center	GMS	507,552	0.4	2,931,034	2.1	3,438,586	2.5	214,187	1,236,896
SSM Health Ripon Community Hospital	Ripon	GMS	376,775	0.5	2,121,260	3.0	2,498,035	3.5	150,183	845,534
River Falls Area Hospital	River Falls	GMS	442,952	0.6	1,130,535	1.5	1,573,487	2.1	239,761	611,935
ThedaCare Medical Center - Shawano	Shawano	GMS	1,126,614	0.6	2,288,616	1.2	3,415,230	1.8	411,344	835,608
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	6,146,658	0.9	7,427,961	1.1	13,574,619	2.0	1,518,225	1,834,706
St Nicholas Hospital	Sheboygan	GMS	769,418	0.3	3,549,586	1.4	4,319,004	1.7	222,594	1,026,900
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	76,474	0.4	316,085	1.7	392,559	2.1	45,120	186,490
Mayo Clinic Health System - Sparta	Sparta	GMS	1,039,447	1.2	2,338,366	2.7	3,377,813	4.0	503,777	1,133,309
Spooner Health	Spooner	GMS	366,676	0.7	646,015	1.3	1,012,691	2.0	171,714	302,529
St Croix Regional Medical Center	St Croix Falls	GMS	536,570	0.3	2,456,723	1.2	2,993,293	1.4	277,997	1,272,828
Aspirus Stanley Hospital	Stanley	GMS	623,792	2.0	514,078	1.6	1,137,870	3.6	311,896	257,039
Aspirus Plover Hospital	Stevens Point	GMS	634,259	0.7	152,906	0.2	787,165	0.9	214,580	51,731
Aspirus Stevens Point Hospital	Stevens Point	GMS	4,745,025	1.6	3,730,741	1.2	8,475,766	2.8	1,992,911	1,566,911
Stoughton Hospital Association	Stoughton	GMS	375,902	0.3	1,356,000	1.1	1,731,902	1.4	139,337	502,632
Door County Medical Center	Sturgeon Bay	GMS	2,544,888	1.3	1,636,269	0.8	4,181,157	2.1	1,116,061	717,586
Aurora Medical Center in Summit	Summit	GMS	3,195,954	0.6	5,903,112	1.0	9,099,066	1.6	914,043	1,688,290

Name	City	Type	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue	Charity Care at Cost	Bad Debt at Cost
Total Wisconsin Hospitals			\$536,563,288	0.7%	\$751,135,961	1.0%	\$1,287,699,249	1.7%	\$181,076,313	\$244,422,604
St Mary's Hospital of Superior	Superior	GMS	1,569,568	0.9	3,873,235	2.3	5,442,803	3.2	631,123	1,557,428
Tomah Health	Tomah	GMS	549,549	0.4	2,458,711	1.8	3,008,260	2.2	275,874	1,234,273
Aspirus Tomahawk Hospital	Tomahawk	GMS	502,446	1.6	629,876	2.0	1,132,322	3.6	216,052	270,847
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	2,670,176	0.9	4,086,556	1.4	6,756,732	2.3	651,523	997,119
Vernon Memorial Healthcare	Viroqua	GMS	1,523,074	1.0	1,081,158	0.7	2,604,232	1.7	637,002	452,178
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	-	0.0	438,917	0.9	438,917	0.9	0	61,979
Watertown Regional Medical Center	Watertown	GMS	554,942	0.2	3,232,147	1.1	3,787,089	1.2	176,882	1,030,215
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	9,613	0.0	69,925	0.2	79,538	0.2	4,564	33,200
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	14,030,057	0.8	12,128,636	0.7	26,158,693	1.5	3,605,739	3,117,072
Waukesha County Mental Health Center	Waukesha	PSYCH	-	0.0	-	0.0	-	0.0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	734,388	0.7	1,527,849	1.4	2,262,237	2.0	279,174	580,804
SSM Health Waupun Memorial Hospital	Waupun	GMS	311,087	0.2	2,408,479	1.7	2,719,566	1.9	85,919	810,489
Aspirus Wausau Hospital	Wausau	GMS	8,877,516	0.5	6,000,018	0.4	14,877,534	0.9	2,988,582	2,019,884
North Central Health Care	Wausau	PSYCH	2,506,932	4.8	373,831	0.7	2,880,763	5.5	2,394,120	357,009
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	917,676	0.6	2,134,025	1.4	3,051,701	2.1	297,327	691,424
Aurora West Allis Medical Center	West Allis	GMS	10,263,244	1.0	14,643,891	1.4	24,907,135	2.3	2,268,177	3,236,300
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	2,134,194	1.8	1,092,596	0.9	3,226,790	2.7	875,541	448,232
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	-	0.0	114,756	0.1	114,756	0.1	0	24,214
Froedtert West Bend Hospital	West Bend	GMS	1,765,891	0.4	3,477,092	0.9	5,242,983	1.3	582,860	1,147,668
Marshfield Medical Center - Weston	Weston	GMS	3,039,420	0.6	6,368,394	1.3	9,407,814	1.9	1,104,829	2,314,911
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	350,661	0.8	396,709	1.0	747,370	1.8	182,729	206,724
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	137,650	0.5	657,516	2.3	795,166	2.8	59,995	286,577
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	3,669,224	1.0	2,256,280	0.6	5,925,504	1.6	1,302,575	800,979
Howard Young Medical Center	Woodruff	GMS	1,096,340	1.4	867,105	1.1	1,963,445	2.5	613,950	485,579

APPENDIX 2:

**Charity Care, Bad Debt, and Total Uncompensated Health Care as a
Percentage of Total Gross Non-Government Patient Revenue**

FY 2021

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$536,563,288	1.9%	\$751,135,961	2.7%	\$1,287,699,249	4.7%
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	-	0.0	1,044,195	1.0	1,044,195	1.0
Amery Regional Medical Center	Amery	GMS	Polk	599,074	1.3	1,776,867	3.8	2,375,941	5.1
Aspirus Langlade Hospital	Antigo	GMS	Langlade	2,340,482	3.5	1,177,878	1.8	3,518,360	5.3
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	6,439,535	2.7	7,863,502	3.3	14,303,037	6.0
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	Outagamie	4,089,701	1.2	7,618,592	2.2	11,708,293	3.3
Memorial Medical Center	Ashland	GMS	Ashland	681,418	1.1	3,200,336	5.0	3,881,754	6.0
Western Wisconsin Health	Baldwin	GMS	Saint Croix	512,841	1.3	898,166	2.2	1,411,007	3.5
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	Sauk	1,820,539	2.6	5,223,819	7.4	7,044,358	10.0
Mayo Clinic Health System - Northland in Barron	Barron	GMS	Barron	1,861,938	3.2	3,982,083	6.7	5,844,021	9.9
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	Dodge	1,380,663	1.5	4,109,136	4.4	5,489,799	5.9
Beloit Health System	Beloit	GMS	Rock	260,204	0.1	20,381,123	6.2	20,641,327	6.3
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	Green Lake	905,822	1.8	3,608,052	7.2	4,513,874	9.0
Black River Memorial Hospital	Black River Falls	GMS	Jackson	1,392,776	4.3	2,917,952	9.0	4,310,728	13.3
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	Chippewa	849,774	3.8	1,222,295	5.5	2,072,069	9.3
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	Grant	244,616	1.1	478,756	2.2	723,372	3.3
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	Waukesha	2,674,873	1.4	3,567,873	1.8	6,242,746	3.2
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	Milwaukee	1,253,285	2.6	713,962	1.5	1,967,247	4.1
Aurora Medical Center Burlington	Burlington	GMS	Racine	4,539,007	3.1	4,488,038	3.1	9,027,045	6.2
Ascension Calumet Hospital	Chilton	GMS	Calumet	734,170	3.5	1,118,577	5.4	1,852,747	8.9
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	647,528	2.2	1,348,366	4.6	1,995,894	6.8
Prairie Ridge Health	Columbus	GMS	Columbia	838,159	1.4	1,389,187	2.3	2,227,346	3.7
Aurora St Luke's Medical Center - South Shore	Cudahy	GMS	Milwaukee	4,745,417	3.8	5,380,928	4.3	10,126,345	8.1
Cumberland Healthcare	Cumberland	GMS	Barron	111,548	0.7	931,801	5.7	1,043,349	6.4
Memorial Hospital of Lafayette Co.	Darlington	GMS	Lafayette	208,502	1.3	268,241	1.6	476,743	2.9
Upland Hills Health Inc	Dodgeville	GMS	Iowa	604,271	0.7	1,528,289	1.7	2,132,560	2.3
AdventHealth Durand	Durand	GMS	Pepin	143,163	1.6	504,016	5.7	647,179	7.4
Aspirus Eagle River Hospital	Eagle River	GMS	Vilas	698,902	7.5	803,352	8.7	1,502,254	16.2
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	4,912,080	2.6	5,544,486	3.0	10,456,566	5.6
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	9,471,228	1.6	16,448,322	2.8	25,919,550	4.4
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	2,356,308	1.9	4,167,188	3.4	6,523,496	5.3
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	15,623	0.1	749,686	4.4	765,309	4.5
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	5,246,540	5.2	4,139,040	4.1	9,385,580	9.4
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	-	0.0	355,000	50.0	355,000	50.0
SSM Health St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	2,466,792	0.8	15,738,735	5.2	18,205,527	6.0
Fort HealthCare	Fort Atkinson	GMS	Jefferson	1,877,560	1.2	3,132,598	2.0	5,010,158	3.2
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	3,027,283	2.7	4,688,589	4.2	7,715,872	6.9

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$536,563,288	1.9%	\$751,135,961	2.7%	\$1,287,699,249	4.7%
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	413,667	0.4	1,963,200	2.1	2,376,867	2.6
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	523,377	4.2	387,986	3.1	911,363	7.3
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	203,852	0.2	1,290,444	1.3	1,494,296	1.5
Aurora Medical Center in Grafton	Grafton	GMS	Ozaukee	4,324,613	1.0	6,489,645	1.5	10,814,258	2.6
Burnett Medical Center	Grantsburg	GMS	Burnett	96,192	0.9	703,968	6.8	800,160	7.7
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	10,802,910	1.4	11,926,688	1.6	22,729,598	3.0
Bellin Hospital	Green Bay	GMS	Brown	14,721,350	2.2	11,926,892	1.8	26,648,242	4.0
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	944,218	3.7	669,839	2.6	1,614,057	6.4
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	-	0.0	191,563	22.6	191,563	22.6
St Mary's Hospital Medical Center	Green Bay	GMS	Brown	1,681,278	1.0	6,289,882	3.9	7,971,160	4.9
St Vincent Hospital	Green Bay	GMS	Brown	4,840,040	1.2	15,414,779	3.8	20,254,819	5.0
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	4,368	0.0	121,264	0.8	125,632	0.8
Aurora Medical Center in Hartford	Hartford	GMS	Washington	2,025,765	1.9	1,850,578	1.7	3,876,343	3.6
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	1,253,638	3.7	963,375	2.9	2,217,013	6.6
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	Vernon	428,963	2.2	1,358,886	6.9	1,787,849	9.1
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	300,344	0.4	1,534,714	2.3	1,835,058	2.7
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	5,947,367	1.2	26,514,349	5.2	32,461,716	6.3
SSM Health St Mary's Janesville Hospital	Janesville	GMS	Rock	2,034,505	2.2	6,194,484	6.6	8,228,989	8.8
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	8,693,796	2.3	12,708,969	3.3	21,402,765	5.6
Froedtert South	Kenosha	GMS	Kenosha	13,914,071	3.6	14,429,607	3.7	28,343,678	7.3
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	6,518,658	0.6	21,773,486	2.0	28,292,144	2.6
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	5,373,732	1.5	6,921,558	1.9	12,295,290	3.4
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	333,286	2.5	926,361	7.0	1,259,647	9.5
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	1,134,982	1.1	5,069,632	4.7	6,204,614	5.8
Grant Regional Health Center	Lancaster	GMS	Grant	294,061	1.0	371,683	1.2	665,744	2.2
Select Specialty Hospital - Madison	Madison	LTAC	Dane	-	0.0	314,942	0.7	314,942	0.7
SSM Health St Mary's Hospital	Madison	GMS	Dane	5,873,692	1.2	19,268,114	3.9	25,141,806	5.1
UnityPoint Health - Meriter	Madison	GMS	Dane	8,769,514	1.3	7,750,605	1.1	16,520,119	2.4
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	86,664	0.5	43,749	0.2	130,413	0.7
UW Hospital and Clinics Authority	Madison	GMS	Dane	42,525,162	1.3	38,015,268	1.2	80,540,430	2.5
Holy Family Memorial Inc	Manitowoc	GMS	Manitowoc	924	0.0	6,187,905	5.6	6,188,829	5.6
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	3,563,170	2.8	6,444,106	5.1	10,007,276	7.9
Marshfield Medical Center	Marshfield	GMS	Wood	12,303,446	2.0	17,083,666	2.7	29,387,112	4.7
Norwood Health Center	Marshfield	PSYCH	Wood	12,237	1.4	357,715	40.6	369,952	42.0
Mile Bluff Medical Center	Mauston	GMS	Juneau	2,322,742	3.0	2,362,056	3.1	4,684,798	6.1

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$536,563,288	1.9%	\$751,135,961	2.7%	\$1,287,699,249	4.7%
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	Taylor	1,776,535	2.7	909,125	1.4	2,685,660	4.1
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	5,399,183	2.0	7,850,499	2.9	13,249,682	4.8
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	Dunn	2,086,117	2.1	5,940,298	5.9	8,026,415	8.0
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	2,875,203	1.7	3,788,642	2.2	6,663,845	3.8
Aspirus Merrill Hospital	Merrill	GMS	Lincoln	896,486	9.3	1,327,663	13.7	2,224,149	23.0
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	19,797,681	5.2	18,840,225	4.9	38,637,906	10.1
Ascension Sacred Heart Rehabilitation Hospital	Milwaukee	REHAB	Milwaukee	189,591	4.1	360,070	7.8	549,661	12.0
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	6,599,618	10.7	8,536,610	13.8	15,136,228	24.5
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	13,997,744	12.7	7,156,135	6.5	21,153,879	19.2
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	14,906,954	7.7	11,144,525	5.8	26,051,479	13.5
Aurora St Luke's Medical Center	Milwaukee	GMS	Milwaukee	57,772,498	3.6	36,002,506	2.2	93,775,004	5.8
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	Milwaukee	2,070,120	0.3	5,260,784	0.8	7,330,904	1.2
Froedtert Hospital	Milwaukee	GMS	Milwaukee	30,042,780	1.2	60,367,244	2.5	90,410,024	3.7
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	Milwaukee	6,476,040	84.5	258,486	3.4	6,734,526	87.9
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	-	0.0	196,372	1.5	196,372	1.5
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	1,429,594	1.8	3,903,980	4.8	5,333,574	6.6
SSM Health Monroe Hospital	Monroe	GMS	Green	3,595,464	1.4	8,835,820	3.4	12,431,284	4.8
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	Winnebago	33,656	0.1	314,532	1.3	348,188	1.4
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	Winnebago	4,325,294	1.5	9,835,079	3.4	14,160,373	4.9
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	436,898	1.6	1,041,701	3.9	1,478,599	5.5
ThedaCare Medical Center - New London	New London	GMS	Outagamie	458,209	1.4	909,944	2.8	1,368,153	4.2
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	981,365	1.5	1,266,269	1.9	2,247,634	3.4
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	2,539,497	1.7	2,939,340	2.0	5,478,837	3.6
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	2,066,969	1.0	890,350	0.4	2,957,319	1.4
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	1,687,502	2.3	1,927,330	2.6	3,614,832	4.9
St Clare Memorial Hospital	Oconto Falls	GMS	Oconto	662,890	3.8	934,825	5.3	1,597,715	9.1
Osceola Medical Center	Osceola	GMS	Polk	619,330	1.6	1,493,076	3.9	2,112,406	5.6
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	2,747,183	3.3	3,602,663	4.3	6,349,846	7.5
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	5,176,149	1.9	7,483,120	2.7	12,659,269	4.5
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	Trempealeau	1,538,344	11.5	1,253,820	9.4	2,792,164	20.9
Flambeau Hospital	Park Falls	GMS	Price	692,481	3.8	755,923	4.1	1,448,404	7.9
Southwest Health	Platteville	GMS	Grant	232,897	0.3	1,352,656	1.8	1,585,553	2.1
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	516,631	0.6	3,265,359	3.5	3,781,990	4.1
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	1,212,325	3.0	481,928	1.2	1,694,253	4.2
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	1,991,158	1.6	356,139	0.3	2,347,297	1.9

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$536,563,288	1.9%	\$751,135,961	2.7%	\$1,287,699,249	4.7%
Ascension All Saints Hospital	Racine	GMS	Racine	18,639,266	7.2	15,422,494	6.0	34,061,760	13.1
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	1,662,400	3.1	541,405	1.0	2,203,805	4.1
Aspirus Rhinelander Hospital	Rhinelander	GMS	Oneida	3,657,242	4.9	3,523,084	4.7	7,180,326	9.6
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	Barron	1,833,184	1.7	3,717,967	3.5	5,551,151	5.2
The Richland Hospital Inc	Richland Center	GMS	Richland	507,552	1.1	2,931,034	6.6	3,438,586	7.7
SSM Health Ripon Community Hospital	Ripon	GMS	Fond du Lac	376,775	1.3	2,121,260	7.5	2,498,035	8.8
River Falls Area Hospital	River Falls	GMS	Saint Croix	442,952	1.5	1,130,535	3.9	1,573,487	5.5
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	1,126,614	1.3	2,288,616	2.7	3,415,230	4.0
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	Sheboygan	6,146,658	2.4	7,427,961	2.9	13,574,619	5.3
St Nicholas Hospital	Sheboygan	GMS	Sheboygan	769,418	0.8	3,549,586	3.8	4,319,004	4.6
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	76,474	1.4	316,085	5.7	392,559	7.1
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	1,039,447	3.9	2,338,366	8.7	3,377,813	12.5
Spooner Health	Spooner	GMS	Washburn	366,676	3.2	646,015	5.6	1,012,691	8.8
St Croix Regional Medical Center	St Croix Falls	GMS	Polk	536,570	0.7	2,456,723	3.4	2,993,293	4.2
Aspirus Stanley Hospital	Stanley	GMS	Clark	623,792	7.4	514,078	6.1	1,137,870	13.4
Aspirus Plover Hospital	Stevens Point	GMS	Portage	634,259	1.5	152,906	0.4	787,165	1.9
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	4,745,025	4.7	3,730,741	3.7	8,475,766	8.3
Stoughton Hospital Association	Stoughton	GMS	Dane	375,902	0.8	1,356,000	2.9	1,731,902	3.7
Door County Medical Center	Sturgeon Bay	GMS	Door	2,544,888	3.9	1,636,269	2.5	4,181,157	6.5
Aurora Medical Center in Summit	Summit	GMS	Waukesha	3,195,954	1.3	5,903,112	2.3	9,099,066	3.6
St Mary's Hospital of Superior	Superior	GMS	Douglas	1,569,568	2.6	3,873,235	6.3	5,442,803	8.9
Tomah Health	Tomah	GMS	Monroe	549,549	1.0	2,458,711	4.5	3,008,260	5.5
Aspirus Tomahawk Hospital	Tomahawk	GMS	Lincoln	502,446	5.4	629,876	6.7	1,132,322	12.1
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	Manitowoc	2,670,176	2.1	4,086,556	3.2	6,756,732	5.4
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	1,523,074	2.8	1,081,158	2.0	2,604,232	4.8
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	-	0.0	438,917	2.6	438,917	2.6
Watertown Regional Medical Center	Watertown	GMS	Dodge	554,942	0.5	3,232,147	2.9	3,787,089	3.4
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	9,613	0.1	69,925	1.0	79,538	1.1
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	14,030,057	2.1	12,128,636	1.8	26,158,693	3.9
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	-	0.0	-	0.0	-	0.0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	734,388	1.7	1,527,849	3.6	2,262,237	5.3
SSM Health Waupun Memorial Hospital	Waupun	GMS	Dodge	311,087	0.5	2,408,479	4.0	2,719,566	4.5
Aspirus Wausau Hospital	Wausau	GMS	Marathon	8,877,516	1.6	6,000,018	1.1	14,877,534	2.8
North Central Health Care	Wausau	PSYCH	Marathon	2,506,932	38.4	373,831	5.7	2,880,763	44.1
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	917,676	1.5	2,134,025	3.4	3,051,701	4.9
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	10,263,244	2.4	14,643,891	3.4	24,907,135	5.8

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$536,563,288	1.9%	\$751,135,961	2.7%	\$1,287,699,249	4.7%
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	2,134,194	3.4	1,092,596	1.7	3,226,790	5.2
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	-	0.0	114,756	0.5	114,756	0.5
Froedtert West Bend Hospital	West Bend	GMS	Washington	1,765,891	1.3	3,477,092	2.6	5,242,983	3.9
Marshfield Medical Center - Weston	Weston	GMS	Marathon	3,039,420	2.3	6,368,394	4.7	9,407,814	7.0
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	Trempealeau	350,661	2.4	396,709	2.7	747,370	5.2
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	137,650	1.4	657,516	6.8	795,166	8.3
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	Wood	3,669,224	3.0	2,256,280	1.9	5,925,504	4.9
Howard Young Medical Center	Woodruff	GMS	Oneida	1,096,340	5.6	867,105	4.4	1,963,445	9.9

APPENDIX 3:

Number of Patients Receiving and Projected to Receive Uncompensated Health Care

FY 2021

Name	City	Type	County	Charity Care Cases FY 2021	Projected Charity Cases FY 2022	Bad Debt Cases FY 2021	Projected Bad Debt Cases FY 2022	Total Uncomp Cases FY 2021	Projected Total Uncomp Cases FY 2022
Total Wisconsin Hospitals				340,207	374,017	1,180,200	1,246,688	1,520,407	1,620,685
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	0	0	0	0	0	0
Amery Regional Medical Center	Amery	GMS	Polk	2,437	2,241	4,920	5,456	7,357	7,697
Aspirus Langlade Hospital	Antigo	GMS	Langlade	39	40	107	110	146	150
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	5,674	5,674	14,597	14,597	20,271	20,271
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	Outagamie	5,868	5,900	14,906	15,000	20,774	20,900
Memorial Medical Center	Ashland	GMS	Ashland	1,174	2,240	3,382	4,597	4,556	6,837
Western Wisconsin Health	Baldwin	GMS	Saint Croix	1,404	1,410	3,141	3,147	4,545	4,557
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	Sauk	794	873	12,861	14,147	13,655	15,020
Mayo Clinic Health System - Northland in Barron	Barron	GMS	Barron	833	800	2,498	2,274	3,331	3,074
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	Dodge	917	950	9,316	7,583	10,233	8,533
Beloit Health System	Beloit	GMS	Rock	18	20	26,662	45,000	26,680	45,020
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	Green Lake	1,610	1,600	4,802	4,800	6,412	6,400
Black River Memorial Hospital	Black River Falls	GMS	Jackson	476	514	1,286	1,389	1,762	1,903
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	Chippewa	432	400	1,469	1,552	1,901	1,952
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	Grant	1,596	1,756	1,273	1,400	2,869	3,156
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	Waukesha	3,183	3,729	9,783	15,896	12,966	19,625
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	Milwaukee	730	730	397	397	1,127	1,127
Aurora Medical Center Burlington	Burlington	GMS	Racine	1,562	1,633	11,508	9,904	13,070	11,537
Ascension Calumet Hospital	Chilton	GMS	Calumet	1,098	1,098	3,201	3,201	4,299	4,299
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	985	944	1,946	2,034	2,931	2,978
Prairie Ridge Health	Columbus	GMS	Columbia	937	950	2,504	3,000	3,441	3,950
Aurora St Luke's Medical Center - South Shore	Cudahy	GMS	Milwaukee	1,175	1,297	10,277	10,583	11,452	11,880
Cumberland Healthcare	Cumberland	GMS	Barron	34	50	299	500	333	550
Memorial Hospital of Lafayette Co.	Darlington	GMS	Lafayette	35	40	409	450	444	490
Upland Hills Health Inc	Dodgeville	GMS	Iowa	889	1,500	1,947	2,500	2,836	4,000
AdventHealth Durand	Durand	GMS	Pepin	215	345	194	90	409	435
Aspirus Eagle River Hospital	Eagle River	GMS	Vilas	387	387	1,084	1,084	1,471	1,471
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	2,433	2,015	11,210	13,780	13,643	15,795
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	6,913	10,500	15,863	17,098	22,776	27,598
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	1,455	1,588	3,291	3,692	4,746	5,280
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	10	12	887	922	897	934
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	1,514	2,286	10,013	7,784	11,527	10,070
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	0	0	0	0	0	0
SSM Health St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	14,982	15,000	2,415	2,500	17,397	17,500

Name	City	Type	County	Charity Care Cases FY 2021	Projected Charity Cases FY 2022	Bad Debt Cases FY 2021	Projected Bad Debt Cases FY 2022	Total Uncomp Cases FY 2021	Projected Total Uncomp Cases FY 2022
Total Wisconsin Hospitals				340,207	374,017	1,180,200	1,246,688	1,520,407	1,620,685
Fort HealthCare	Fort Atkinson	GMS	Jefferson	2,296	2,500	8,442	8,500	10,738	11,000
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	1,964	2,006	5,506	5,783	7,470	7,789
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	137	135	750	916	887	1,051
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	262	225	428	350	690	575
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	100	105	992	1,042	1,092	1,147
Aurora Medical Center in Grafton	Grafton	GMS	Ozaukee	1,244	1,601	14,570	14,171	15,814	15,772
Burnett Medical Center	Grantsburg	GMS	Burnett	128	150	1,649	2,000	1,777	2,150
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	3,435	3,557	33,665	34,495	37,100	38,052
Bellin Hospital	Green Bay	GMS	Brown	26,926	27,733	50,255	51,763	77,181	79,496
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	2,204	2,270	1,526	1,571	3,730	3,841
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	0	0	0	0	0	0
St Mary's Hospital Medical Center	Green Bay	GMS	Brown	2,137	2,219	5,323	4,617	7,460	6,836
St Vincent Hospital	Green Bay	GMS	Brown	5,896	6,489	30,133	32,355	36,029	38,844
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	2	35	176	400	178	435
Aurora Medical Center in Hartford	Hartford	GMS	Washington	577	333	7,111	6,910	7,688	7,243
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	710	283	1,154	3,546	1,864	3,829
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	Vernon	1,017	1,700	5,737	4,200	6,754	5,900
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	458	944	1,358	1,583	1,816	2,527
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	4,825	4,928	29,068	33,131	33,893	38,059
SSM Health St Mary's Janesville Hospital	Janesville	GMS	Rock	918	948	11,907	6,614	12,825	7,562
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	2,952	4,054	35,779	42,017	38,731	46,071
Froedtert South	Kenosha	GMS	Kenosha	10,708	11,564	18,519	20,000	29,227	31,564
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	10,937	2,297	23,295	7,045	34,232	9,342
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	6,526	11,899	13,247	18,511	19,773	30,410
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	764	956	2,492	3,104	3,256	4,060
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	921	944	5,558	6,357	6,479	7,301
Grant Regional Health Center	Lancaster	GMS	Grant	601	511	430	636	1,031	1,147
Select Specialty Hospital - Madison	Madison	LTAC	Dane	0	0	57	57	57	57
SSM Health St Mary's Hospital	Madison	GMS	Dane	981	1,000	17,794	18,000	18,775	19,000
UnityPoint Health - Meriter	Madison	GMS	Dane	2,088	2,151	880	906	2,968	3,057
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	3	2	5	5	8	7
UW Hospital and Clinics Authority	Madison	GMS	Dane	32,017	47,408	13,985	20,708	46,002	68,116
Holy Family Memorial Inc	Manitowoc	GMS	Manitowoc	135	208	3,272	3,124	3,407	3,332

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Total Wisconsin Hospitals				340,207	374,017	1,180,200	1,246,688	1,520,407	1,620,685
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	685	714	8,391	7,931	9,076	8,645
Marshfield Medical Center	Marshfield	GMS	Wood	5,464	6,200	23,086	24,257	28,550	30,457
Norwood Health Center	Marshfield	PSYCH	Wood	2	0	73	0	75	0
Mile Bluff Medical Center	Mauston	GMS	Juneau	286	300	2,599	2,700	2,885	3,000
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	Taylor	17	20	36	40	53	60
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	863	863	12,518	12,354	13,381	13,217
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	Dunn	1,107	1,500	4,121	4,108	5,228	5,608
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	1,382	1,598	5,362	6,183	6,744	7,781
Aspirus Merrill Hospital	Merrill	GMS	Lincoln	667	667	1,699	1,699	2,366	2,366
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	9,756	10,937	28,093	32,192	37,849	43,129
Ascension Sacred Heart Rehabilitation Hospital	Milwaukee	REHAB	Milwaukee	27	28	141	134	168	162
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	4,167	4,167	15,427	15,427	19,594	19,594
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	5,478	4,887	11,770	14,592	17,248	19,479
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	3,411	2,684	24,754	24,429	28,165	27,113
Aurora St Luke's Medical Center	Milwaukee	GMS	Milwaukee	11,060	12,613	63,351	70,653	74,411	83,266
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	Milwaukee	4,294	4,912	17,071	20,805	21,365	25,717
Froedtert Hospital	Milwaukee	GMS	Milwaukee	3,157	4,487	49,078	60,916	52,235	65,403
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	Milwaukee	300	400	71	100	371	500
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	0	0	48	48	48	48
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	1,106	1,394	5,085	5,886	6,191	7,280
SSM Health Monroe Hospital	Monroe	GMS	Green	252	315	62,876	54,748	63,128	55,063
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	Winnebago	150	241	1,021	1,088	1,171	1,329
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	Winnebago	6,504	6,500	15,050	15,000	21,554	21,500
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	765	771	3,457	3,823	4,222	4,594
ThedaCare Medical Center - New London	New London	GMS	Outagamie	1,398	1,400	4,644	4,600	6,042	6,000
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	3,381	3,776	5,128	6,358	8,509	10,134
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	327	400	2,350	2,500	2,677	2,900
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	996	996	530	530	1,526	1,526
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	10,843	11,168	12,729	13,111	23,572	24,279
St Clare Memorial Hospital	Oconto Falls	GMS	Oconto	902	389	1,154	1,102	2,056	1,491
Osceola Medical Center	Osceola	GMS	Polk	230	250	12	20	242	270
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	2,488	2,488	6,244	6,244	8,732	8,732
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	1,742	1,449	19,168	16,845	20,910	18,294
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	Trempealeau	310	300	978	941	1,288	1,241

Name	City	Type	County	Charity Care Cases FY 2021	Projected Charity Cases FY 2022	Bad Debt Cases FY 2021	Projected Bad Debt Cases FY 2022	Total Uncomp Cases FY 2021	Projected Total Uncomp Cases FY 2022
Total Wisconsin Hospitals				340,207	374,017	1,180,200	1,246,688	1,520,407	1,620,685
Flambeau Hospital	Park Falls	GMS	Price	138	250	204	400	342	650
Southwest Health	Platteville	GMS	Grant	412	416	6,844	7,186	7,256	7,602
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	534	534	5,630	5,630	6,164	6,164
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	1,146	1,200	2,065	2,100	3,211	3,300
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	127	136	1,372	3,314	1,499	3,450
Ascension All Saints Hospital	Racine	GMS	Racine	17,537	16,683	37,261	39,400	54,798	56,083
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	624	655	3,422	3,593	4,046	4,248
Aspirus Rhinelander Hospital	Rhinelander	GMS	Oneida	2,077	2,077	5,810	5,810	7,887	7,887
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	Barron	2,032	2,363	9,017	11,052	11,049	13,415
The Richland Hospital Inc	Richland Center	GMS	Richland	1,174	3,920	1,704	1,033	2,878	4,953
SSM Health Ripon Community Hospital	Ripon	GMS	Fond du Lac	333	400	2,508	2,600	2,841	3,000
River Falls Area Hospital	River Falls	GMS	Saint Croix	358	308	1,330	989	1,688	1,297
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	2,613	2,600	7,223	7,200	9,836	9,800
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	Sheboygan	1,807	2,348	12,241	11,978	14,048	14,326
St Nicholas Hospital	Sheboygan	GMS	Sheboygan	1,340	1,652	3,469	3,100	4,809	4,752
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	182	182	822	400	1,004	582
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	614	476	1,882	642	2,496	1,118
Spooner Health	Spooner	GMS	Washburn	218	279	343	590	561	869
St Croix Regional Medical Center	St Croix Falls	GMS	Polk	450	475	2,020	2,900	2,470	3,375
Aspirus Stanley Hospital	Stanley	GMS	Clark	465	465	1,163	1,163	1,628	1,628
Aspirus Plover Hospital	Stevens Point	GMS	Portage	353	301	137	160	490	461
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	3,707	3,707	7,985	7,985	11,692	11,692
Stoughton Hospital Association	Stoughton	GMS	Dane	398	413	2,911	3,200	3,309	3,613
Door County Medical Center	Sturgeon Bay	GMS	Door	1,190	1,226	1,150	1,185	2,340	2,411
Aurora Medical Center in Summit	Summit	GMS	Waukesha	1,063	1,017	12,484	8,766	13,547	9,783
St Mary's Hospital of Superior	Superior	GMS	Douglas	4,051	4,247	15,950	16,721	20,001	20,968
Tomah Health	Tomah	GMS	Monroe	266	279	1,385	1,455	1,651	1,734
Aspirus Tomahawk Hospital	Tomahawk	GMS	Lincoln	427	427	1,193	1,193	1,620	1,620
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	Manitowoc	987	1,125	8,520	8,055	9,507	9,180
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	1,453	1,500	2,887	2,900	4,340	4,400
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	0	0	143	143	143	143
Watertown Regional Medical Center	Watertown	GMS	Dodge	144	150	6,457	6,500	6,601	6,650
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	0	3	69	59	69	62
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	1,892	2,000	11,240	11,300	13,132	13,300

Name	City	Type	County	Charity Care Cases FY 2021	Projected Charity Cases FY 2022	Bad Debt Cases FY 2021	Projected Bad Debt Cases FY 2022	Total Uncomp Cases FY 2021	Projected Total Uncomp Cases FY 2022
Total Wisconsin Hospitals				340,207	374,017	1,180,200	1,246,688	1,520,407	1,620,685
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	0	0	0	0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	1,764	1,700	5,510	5,500	7,274	7,200
SSM Health Waupun Memorial Hospital	Waupun	GMS	Dodge	525	600	4,074	4,100	4,599	4,700
Aspirus Wausau Hospital	Wausau	GMS	Marathon	4,946	5,675	5,394	8,538	10,340	14,213
North Central Health Care	Wausau	PSYCH	Marathon	2,951	3,785	621	600	3,572	4,385
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	204	212	4,385	4,156	4,589	4,368
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	2,527	2,354	25,365	25,363	27,892	27,717
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	1,196	1,196	610	610	1,806	1,806
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	0	0	39	39	39	39
Froedtert West Bend Hospital	West Bend	GMS	Washington	414	433	2,560	3,342	2,974	3,775
Marshfield Medical Center - Weston	Weston	GMS	Marathon	1,784	1,093	4,126	3,451	5,910	4,544
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	Trempealeau	545	685	1,397	1,830	1,942	2,515
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	329	330	1,409	1,400	1,738	1,730
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	Wood	3,025	2,959	2,418	2,964	5,443	5,923
Howard Young Medical Center	Woodruff	GMS	Oneida	690	690	1,825	1,825	2,515	2,515

APPENDIX 4:

- **FY 2021 Hospital Uncompensated Health Care Plan**
- **FY 2021 Hospital Fiscal Survey**

**HOSPITAL UNCOMPENSATED HEALTH CARE PLAN
FISCAL YEAR 2020**

Completion of this form is required. Failure to complete and return this form to the WHA Information Center within 120 calendar days following the close of your hospital's fiscal year may result in a \$100 per day forfeiture.

WHA Information Center, LLC
P.O. Box 259038
Madison, WI 53725-9038

I. HOSPITAL INFORMATION

Type or print in black ink.

Hospital Name and Address

WHA Hospital ID# _____

AHA Hospital ID# _____

FY 2020 Beginning Date

FY 2020 Ending Date

Mo. / Day / Yr.

Mo. / Day / Yr.

II. DEFINITIONS

- 1. Define any terms used in your hospital's uncompensated health care plan that may be defined or used differently in another plan or setting. Two examples have been provided on the form for you to define if they are used in your plan.

Income – means

Utilization - means...

III. GENERAL INFORMATION

A. Eligibility for Financial Aid

- 2. Does your hospital have written policies to determine patients' ability to pay and eligibility for financial aid?

Yes
 No

- 3. Does your hospital require applicants to complete a form to determine eligibility?

Yes
 No

- 4. Does your hospital determine eligibility on the basis of the patient's income?

Yes
 No

- 5. Income threshold for financial aid eligibility to qualify for fee reduction:

_____ % of the federal poverty level. Or \$ _____ Per year
 _____ N/A

- 6. Income threshold for financial aid eligibility to qualify to have all fees waived:

_____ % of the federal poverty level. Or \$ _____ Per year
 _____ N/A

- 7. Does the hospital consider assets in determining eligibility for financial aid?

Yes
 No

8. Requested documentation of patient resources include (check all that apply):

- W-2 forms and/or pay stubs
- Tax returns
- Bank statements
- Loan Documents
- Other: _____
- Not Applicable

9. Does the hospital's review include a determination of eligibility for (check all that apply):

- Medicaid/BadgerCare
- General Relief
- Other government programs
- Not Applicable/No Review of Eligibility

B. Collection Policies

10. Does your hospital have written policies about when and under whose authority patient debt is advanced for collection?

- Yes
- No

11. Does your hospital review the patient's record to determine if reasonable efforts were undertaken to determine if financial assistance should have been offered before assigning the case to a collection agency?

- Yes
- No

12. Does your hospital obtain written agreements from collection agencies that they will adhere to hospital-defined standards to be used by such agencies?

- Yes
- No

13. In seeking payment for an outstanding hospital bill, might your hospital seek to force a sale or foreclosure of a patient's primary residence?

- Yes
- No

14. In seeking payment for an outstanding hospital bill, might your hospital request that a patient be taken into police custody as a means of requiring the patient to appear in court?

- Yes
- No

C. Role of Hospital Board

15. Is your hospital's board provided with a report of charity care and financial aid at least once annually?

- Yes
- No

16. Does your hospital's board have a role in developing and/or approving financial aid policies?

- Yes**
- No**

IV. INCOME DETERMINATION / VERIFICATION PROCEDURES

17. Summarize the procedures used to determine a patient's ability to pay for health care services, as well as a description of your charity care program. (Attach additional pages if necessary.)

18. Summarize the procedures followed to verify financial information provided by the patient. (Attach additional pages if necessary.)

V. PROCEDURE FOR INFORMING THE PUBLIC

19. Does the hospital have procedures to inform the public about the availability of financial aid/charity care?

- Yes**
- No**

20. If yes, where/when is information made available (check all that apply):

- Emergency Rooms
- Financial Service Offices
- At time of registration
- Other: _____

21. Does your hospital provide training to personnel who interact with patients about financial aid availability, how to communicate that availability to patients and how to direct patients to appropriate financial aid staff?

- Yes**
- No**

22. Does your hospital make translation services available as needed?

- Yes**
- No**

**HOSPITAL FISCAL SURVEY
FISCAL YEAR 2020**

Completion of this form is required. Failure to complete and return this form to the **WHA Information Center** within 120 calendar days following the close of your hospital's fiscal year may result in a \$100 per day forfeiture.

GENERAL INSTRUCTIONS - Read before completing form.

NOTE: Refer to the detailed instructions contained in the *Hospital Fiscal Survey Manual, Fiscal Year 2020*.

Fill in all lines. If information for a category is zero, fill in 0. If information for a category is not applicable, fill in 0. Do NOT use dashes. Do NOT use N/A. Do NOT use N/AV. Do not leave any lines blank.

Round all amounts to the nearest dollar.

Complete the survey online within 120 days following the close of your hospital's fiscal year. This date can also be found in the "Submittal Deadline" paragraph, page 3, in the manual.

WHA Information Center P.O. Box 259038 Madison WI 53725-9038
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I. HOSPITAL INFORMATION

Type or print in black ink.

Hospital Name and Address

FY 2020 Beginning Date

FY 2020 Ending Date

II. GENERAL INFORMATION

If your hospital is jointly operated in connection with a nursing home, home health agency, or other organization, and is governed by a common Board of Directors, the hospital shall submit the required information from the final audited financial statements of the **hospital only** except where such information cannot be disaggregated. **(See special instructions for combination facilities in the accompanying Hospital Fiscal Survey Manual, Fiscal Year 2020).** All hospital services must be reported if they are included as hospital revenue and contained in net revenue from services to patients. Refer to page 2 - line 3.

1 **Public Contact** (provide First and Last Name of individual you want listed in the public data sets)

2 **Is your facility a combination facility? (Enter Yes or No in the box.)**

For definitions and instructions, see the *Hospital Fiscal Survey Manual, Fiscal Year 2020*.

STATEMENT OF REVENUE AND EXPENSES

3 **NET REVENUE FROM SERVICES TO PATIENTS (INCLUDING MEDICAID ACCESS PAYMENTS)**

..... \$ _____

Other Revenue

4 Tax appropriations \$ _____

5 All other operating revenue (including operating gains) \$ _____

6 **TOTAL Other Revenue** (add **only** lines 4 and 5; do **not** include line 3 in line 6) \$ _____

7 **TOTAL REVENUE** (add lines 3 and 6) \$ _____

Payroll Expenses

8 Physicians and dentists \$ _____

Number of physicians employed _____ Number of physician FTEs _____
 Number of dentists employed _____ Number of dentist FTEs _____

9 Medical and dental residents and interns \$ _____

10 Trainees \$ _____

11 Registered nurses and licensed practical nurses \$ _____

12 All other personnel \$ _____

13 **TOTAL Payroll Expenses** (add lines 8 through 12) \$ _____

Nonpayroll Expenses

14 Employee benefits (Social Security, group insurance, retirement benefits, etc.) \$ _____

15 Professional fees (medical, dental, legal, auditing, consultant, etc.) \$ _____

16 Contracted nursing services (include staff from nursing registries and temporary help agencies) \$ _____

17 Depreciation expense (for reporting period only) \$ _____

18 Interest expense \$ _____

19 Medical malpractice insurance premiums \$ _____

20 Amortization of financing expenses \$ _____

21 Rents and leases \$ _____

22 Capital component of insurance premium \$ _____

23 All other operating expenses – (including Medicaid assessments paid, supplies, purchased services, utilities, property taxes, etc., and operating losses) \$ _____

24	TOTAL Nonpayroll Expenses (add lines 14 through 23)	_____	\$ _____
25	TOTAL EXPENSES (add lines 13 and 24)	_____	\$ _____
26	Excess (or deficit) of revenue over expenses (subtract line 25 from line 7; see manual)	_____	\$ _____

Nonoperating Gains / Losses

27	Investment income	_____	\$ _____
28	Other nonoperating gains (including extraordinary gains)	_____	\$ _____
29	Provision for income taxes (for-profit organizations) (absolute values only – no negative values)	_____	\$ _____
30	Other nonoperating losses (including extraordinary losses) (absolute values only – no negative values)	_____	\$ _____
31	TOTAL Nonoperating Gains / Losses (subtract sum of lines 29 and 30 from sum of lines 27 and 28)	_____	\$ _____
32	NET INCOME (revenue and gains in excess of expenses and losses) (add lines 26 and 31)	_____	\$ _____

III. DETAIL OF PATIENT SERVICE REVENUE (based on full established rates)

Gross Patient Service Revenue and Its Sources

33	Gross revenue from room, board, and medical and nursing services to INPATIENTS	_____	\$ _____] (sum of lines 33 and 34 must equal sum of inpatient breakouts, lines 37-50)
34	Gross INPATIENT ancillary revenue =	_____	\$ _____	
35	Gross revenue from service to OUTPATIENTS	_____	\$ _____	(must equal sum of outpatient breakouts, lines 37-50)
36	TOTAL GROSS revenue from service to patients	_____	\$ _____	(add lines 33-35)

NOTE: The following sources of gross patient revenue are by **TOTAL** dollar amounts and by separate **INPATIENT** and **OUTPATIENT** breakouts. *This section (Lines 37-51) has data elements that are used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.*

Public Sources	TOTAL	INPATIENT	OUTPATIENT
37 Medicare	\$ _____	\$ _____	\$ _____
38 HMOs reimbursed by Medicare under 42 CFR pt. 417	\$ _____	\$ _____	\$ _____
39 Medical Assistance (Including BadgerCare)	\$ _____	\$ _____	\$ _____
40 HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis. Stats	\$ _____	\$ _____	\$ _____
41 County General Relief (Should include pre-capitated GAMP revenue)	\$ _____	\$ _____	\$ _____

42	County 51.42 / 51.437 programs	\$ _____	\$ _____	\$ _____
43	All other public programs	\$ _____	\$ _____	\$ _____

Commercial Sources (GAMP)

		TOTAL	INPATIENT	OUTPATIENT
44	Group and individual accident and health insurance, self-funded plans	\$ _____	\$ _____	\$ _____
45	Worker's compensation	\$ _____	\$ _____	\$ _____
46	HMOs and all other alternative health care payment systems (exclude lines 38 and 40)	\$ _____	\$ _____	\$ _____
47	Self-pay	\$ _____	\$ _____	\$ _____
All other sources (specify below):				
48	_____	\$ _____	\$ _____	\$ _____
49	_____	\$ _____	\$ _____	\$ _____
50	Milwaukee Hospitals Report Post-Capitated GAMP (see instructions)	\$ _____	\$ _____	\$ _____
51	Total Gross revenue from service to patients, by source (add lines 37-50, should equal value on line 36)	\$ _____	\$ _____	\$ _____

Deductions from Patient Service Revenue and Its Sources

NOTE: Contractual Adjustments are by **TOTAL** dollar amounts and by separate **INPATIENT** and **OUTPATIENT** breakouts. This section (Lines 52-69) has data elements that are used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.

		TOTAL	INPATIENT	OUTPATIENT
Public Source Contractual Adjustments				
52	Medicare	\$ _____	\$ _____	\$ _____
53	HMOs reimbursed by Medicare under 42 CFR pt. 417	\$ _____	\$ _____	\$ _____
54	Medical Assistance (include effect of enhanced Medical Assistance payments)	\$ _____	\$ _____	\$ _____
55	HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis Stats. (include effect of enhanced Medical Assistance payments)	\$ _____	\$ _____	\$ _____
56	County General Relief (Should include pre-capitated GAMP allowances)(Line 66 – report any post-cap GAMP, do not report in Line 65)	\$ _____	\$ _____	\$ _____
57	County 51.42 / 51.437 programs	\$ _____	\$ _____	\$ _____
58	All other public programs	\$ _____	\$ _____	\$ _____

Commercial Source Contractual Adjustments

59 Group and individual accident and health insurance, self-funded plans _____ \$ _____ \$ _____ \$ _____

60 Worker's compensation \$ _____ \$ _____ \$ _____

	TOTAL	INPATIENT	OUTPATIENT
61 HMOs and all other alternative health care payment systems (exclude lines 53 and 55)	\$ _____	\$ _____	\$ _____
62 Self-Pay	\$ _____	\$ _____	\$ _____

Other Source Contractual Adjustments
All other sources (specify below)

63 _____ \$ _____ \$ _____ \$ _____

64 _____ \$ _____ \$ _____ \$ _____

65 _____ \$ _____ \$ _____ \$ _____

Charity Care / Bad Debt

66 Charity care (revenue foregone at full established rates) (must equal line 123) ...
(Should include post-capitated GAMP allowances) _____ \$ _____ \$ _____ \$ _____

67 Bad Debt _____ \$ _____ \$ _____ \$ _____

68 All other noncontractual deductions _____ \$ _____ \$ _____ \$ _____

69 **TOTAL DEDUCTIONS FROM REVENUE** _____ \$ _____ \$ _____ \$ _____
(add lines 52-68) (total, not breakouts)

Medicare-Approved Medical Education Activities

NOTE: Of TOTAL expenses in line 25, the reimbursable expenses for Medicare-approved medical education activities separated into the following categories:

70 Direct medical education expenses \$ _____

71 Indirect medical education expenses \$ _____

72 **TOTAL** reimbursable expenses for Medicare-approved medical education activities (add lines 70 and 71) \$ _____

IV. BALANCE SHEET – GENERAL FUNDS

NOTE: For combination facilities, state-operated mental health institutes, or county-operated psychiatric or alcohol or other drug abuse hospitals, see special instructions in the *Hospital Fiscal Survey Manual, Fiscal Year 2020*.

Unrestricted Assets (recorded on the balance sheet at the end of each reporting period)

Current Assets

73 Cash and cash equivalents _____ \$ _____

74 Inter-corporate account(s) \$ _____

Net patient accounts receivable

75	Medicare (T18) -Including HMOs reimbursed by T-18 *	\$ _____	
76	Medical Assistance (T-19)- Including HMOs reimbursed by T-19 *	\$ _____	
77	Self-Pay*	\$ _____	
78	All other pay sources*	\$ _____	
79	Total Net patient accounts receivable (add lines 75 thru 78)	\$ _____	

80 Other accounts receivable _____ \$ _____

81 Other current assets _____ \$ _____

82 **TOTAL** current assets (add lines 73 through 81) _____ \$ _____

83 Noncurrent assets whose use is limited _____ \$ _____

Property, Plant and Equipment

Gross Plant Assets

84 Land _____ \$ _____

85 Land improvements _____ \$ _____

86 Buildings and building improvements _____ \$ _____

87 Construction in progress _____ \$ _____

88 Fixed equipment _____ \$ _____

89 Moveable equipment _____ \$ _____

90 **TOTAL** gross plant assets (add lines 84 through 89) _____ \$ _____

LESS Accumulated Depreciation (absolute values only – no negative values)

91 Land improvements _____ \$ _____

92 Buildings and building improvements _____ \$ _____

93 Fixed equipment _____ \$ _____

94 Moveable equipment _____ \$ _____

95 **TOTAL** accumulated depreciation (add lines 91 through 94) _____ \$ _____

96 **NET** property, plant, and equipment assets (subtract line 95 from line 90) _____ \$ _____

97 Long-term investments _____ \$ _____

98 Other unrestricted assets _____ \$ _____

99 **TOTAL** unrestricted assets (add lines 82, 83, 96, 97 and 98) _____ \$ _____

Unrestricted Liabilities, Deferred Revenues, and Fund Balances

100 Current liabilities _____ \$ _____

101 Inter-corporate account(s) _____ \$ _____

102 Long-term debt _____ \$ _____

103 Other noncurrent liabilities and deferred revenues _____ \$ _____

104 Fund balances _____ \$ _____

105 **TOTAL** unrestricted liabilities, deferred revenues, and fund balances (add lines 100 through 104).

(NOTE: lines 99 and 105 should be equal. Combination facilities, see manual instructions) _____ \$ _____

Restricted Hospital Funds (report fund balances only)

106	Specific-purpose funds _____	\$ _____
107	Plant replacement and expansion funds _____	\$ _____
108	Endowment funds _____	\$ _____

V. HOSPITAL INPATIENT UTILIZATION BY PAY SOURCE (for current reporting period)

PAY SOURCE	(A1)	(A2)	(B1)	(B2)
	NUMBER OF INPATIENT DISCHARGES**	NUMBER OF DISCHARGE DAYS**	NUMBER OF NEWBORNS***	NUMBER OF NEWBORN DISCHARGE DAYS***
109 Medicare (T-18) Including HMOs reimbursed by T-18	_____	_____	_____	_____
110 Medical Assistance (T-19) Including HMOs reimbursed by T-19	_____	_____	_____	_____
111 Self-Pay	_____	_____	_____	_____
112 All other pay sources	_____	_____	_____	_____
113 TOTALS	_____	_____	_____	_____

** This figure should include all inpatients discharged during the reporting period. Report the number of adult, pediatric, and intensive and intermediate care neonatal patients (including deaths). Exclude newborn, Medicare-certified swing bed, and hospital unit transfer patients.
 *** Exclude fetal deaths.

PAY SOURCE	(C1)	(C2)
	NUMBER OF DISCHARGES FROM MEDICARE- CERTIFIED SWING BEDS****	NUMBER OF DISCHARGE DAYS FROM MEDICARE- CERTIFIED SWING BEDS****
114 Medicare (T-18) Including HMOs reimbursed by T-18	_____	_____
115 Medical Assistance (T-19) Including HMOs reimbursed by T-19	_____	_____
116 Self- Pay	_____	_____
117 All other pay sources	_____	_____
118 TOTALS	_____	_____

**** Include both skilled and intermediate Medicare-certified swing beds.

VI. SUMMARY AND EXPLANATION OF REVENUE DOLLAR DIFFERENCES BETWEEN FY 2019 AND FY 2020

	GROSS REVENUE	NET REVENUE
119 Fiscal Year 2020 [line 36 (gross) and line 3 (net)]	\$ _____	\$ _____
120 Fiscal Year 2019 [FY 2019 Fiscal Survey - line 36 (gross) and line 3 (net)] _____	\$ _____	\$ _____
121 Increase / Decrease 2020 v. 2019 (subtract line 120 from line 119) [indicate + or -]	\$ _____	\$ _____
122 Explain in a short narrative the relative importance of various causes for the dollar differences (lines 119 and 120) in the fiscal year revenue figures (price change, utilization change, other causes?). Attach additional page(s) if necessary.		

VII. UNCOMPENSATED HEALTH CARE

This section (Lines 125 and 127) has data elements that are used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.

Charges for Uncompensated Health Care	FY 2020	FY 2020 (Projected)
123 Charges for charity care provided for the fiscal year _____	\$ _____ (from line 66)	\$ _____
124 Charity care cost (using hospital cost to charge ratio)	\$ _____	\$ _____
125 Charges determined to be a bad debt for the fiscal year	\$ _____ (from line 67)	\$ _____
126 Bad debt cost (using hospital cost to charge ratio)	\$ _____	\$ _____
127 TOTAL charges for uncompensated health care for the fiscal year	\$ _____ (add lines 123 and 125)	\$ _____ (add lines 123 and 125)
128 Total cost (using hospital cost to charge ratio)	\$ _____	\$ _____
129 Hospital cost-to-charge ratio (used for calculations of lines 124, 126 and 128) (e.g. .458)	_____	_____

Number of "Patients" Receiving Uncompensated Health Care

(See manual for definitions – the number of "patients" should be reported as the number of individual patient visit ledgers.)

	FY 2020	FY 2020 (Projected)
130 Number of individual patient visit ledgers that received charity care for the fiscal year	_____	_____
131 Number of individual patient visit ledgers whose charges were determined to be bad debt for the fiscal year	_____	_____

132 Provide a **rationale** for the hospital's fiscal year 2020 projections in the space below. Explain how the projections used "patients" and total charges for fiscal year 2020, if at all. It could also include a description of the socioeconomic climate of your hospital's market and how that affects your hospital's Uncompensated Health Care Plan. Attach additional page(s) if necessary. (Using cost to charge ratio)

Hill-Burton Uncompensated Health Care Information

133 Does the hospital have current obligations under this program?
Enter Yes, No, or C (for conditional) on this line _____

134 If YES, enter date(s) the obligation(s) went into effect and date(s) the obligation(s) will be satisfied.

<u>Effective beginning date(s)</u>	<u>Projected satisfaction date(s)</u>
Month / Year _____	Month / Year _____
Month / Year _____	Month / Year _____
Month / Year _____	Month / Year _____

135 If YES, enter the amount of total federal assistance believed to remain under obligation. \$ _____

WISCONSIN HOSPITAL MEDICAL ASSISTANCE (MA) ASSESSMENT PROGRAM

This section has a data element that is used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.

TOTAL

136 Medicaid Assistance assessments paid to State of Wisconsin \$ _____

PAY SOURCE	TOTAL	INPATIENT	OUTPATIENT
137 Enhanced MA fee-for-service payments (estimates)	\$ _____	\$ _____	\$ _____
138 Actual access payments received through HMOs Reimbursed by Medical Assistance under Ch. 49, Wis. Stats.	\$ _____	\$ _____	\$ _____
139 TOTAL MA reimbursement enhancements	\$ _____	\$ _____	\$ _____