Uncompensated Health Care Report
Wisconsin Hospitals

Fiscal Year 2023

October 2024

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 2023 Hospital Uncompensated Health Care Plan* and the *FY 2023 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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TABLE OF CONTENTS

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 166 hospitals that submitted uncompensated health care and fiscal information for their entire FY 2023.

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 2023

This document examines uncompensated health care data for Wisconsin hospitals. This report is based on data submitted by hospitals for their entire fiscal year 2023 (FY 2023).

- Wisconsin hospitals provided $1.4 billion of uncompensated health care services to their patients in FY 2023, either as charity care ($627.3 million) or as bad debt ($731.6 million).
- General medical-surgical (GMS) hospitals provided $617.4 million in charity care and incurred $716.8 million in bad debt, while specialty facilities reported $9.9 million in charity care and $14.8 million in bad debt.
- Total uncompensated health care at all Wisconsin hospitals increased by 6.2 percent. GMS hospitals reported a 6.2 percent decrease in uncompensated health care while uncompensated health care for specialty facilities increased 3.5 percent.
- Fifty-seven of the 166 hospitals included in this report each delivered more than $5 million of uncompensated health care in FY 2023. Of these, 31 delivered more than $5 million in charity care and 40 incurred more than $5 million in bad debt. Hospitals in Milwaukee County alone accounted for 27.7 percent, or $376.8 million, of overall uncompensated health care dollars. Milwaukee hospitals delivered $208.0 million in charity care, or 33.2 percent of the statewide total, and incurred $168.8 million in bad debt, or 23.1 percent of the statewide total.
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals was 1.6 percent in FY 2022 and also 1.6 percent in FY 2023. Specialty hospitals' total uncompensated care decreased from 1.7 percent in FY 2022 to 1.6 percent in FY 2023. For all hospitals combined, this measure stayed the same at 1.6 percent in FY 2022 and FY 2023.
- Charity care for all reporting hospitals averaged 0.7 percent of gross patient revenue, ranging from 0.0 percent to 5.3 percent. The average was 0.7 percent for GMS hospitals and 0.6 percent for specialty facilities.
- Bad debt for all reporting hospitals averaged 0.8 percent of gross patient revenue, ranging from 0.0 percent to 22.0 percent. The average was 0.8 percent for GMS hospitals and 0.9 percent for specialty facilities.
- Measured as a percentage of total gross non-government patient revenue, uncompensated health care averaged 4.4 percent at GMS hospitals, 4.1 percent at specialty facilities, and 4.4 percent at all Wisconsin hospitals combined.
- Charity care accounted for 2.0 percent of non-government revenue at GMS hospitals, 1.6 percent at specialty facilities, and 2.0 percent at all hospitals combined. Bad debt accounted for 2.4 percent at GMS hospitals, 2.4 percent at specialty facilities, and 2.4 percent at all hospitals combined.
- In FY 2023, the 166 Wisconsin hospitals provided uncompensated health care services to 1,537,848 patient visits.
- In FY 2023, 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 2023, 98% 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 2023, total uncompensated care ranged from 0.0 percent to 30.5 percent at cost, averaging 1.6 percent at all reporting hospitals.
- In FY 2023, total charity care at cost averaged 0.7 percent, or $192.6 million, and bad debt at cost averaged 0.9 percent or $240.8 million.

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 2023

This report includes data from 142 general medical-surgical (GMS) and 24 specialty (psychiatric, rehabilitation, LTAC) hospitals that were required to publicly report uncompensated health care information (see Table 1). Six of these facilities were owned by a county, 26 by religious institutions, 115 by another not-for-profit institution, and 19 by for-profit organizations.

Uncompensated health care at Wisconsin hospitals increased from $1.3 billion in FY 2022 to $1.4 billion in FY 2023 (see Table 2).

Table 1. Type of Ownership, Wisconsin Hospitals, FY 2023

	Number of Hospitals	County	Religious	Other Not-for-Profit	For-Profit Organization
All Hospitals	166	6	26	115	19
GMS	142	1	25	108	8
Psych	14	5	0	6	3
Rehab	6	0	1	1	4
LTAC	4	0	0	0	4

Source: FY 2023 Annual Survey of Hospitals, WHA Information Center, LLC

Table 2. Summary of Uncompensated Health Care Dollars, Wisconsin Hospitals, FY 2021, 2022, and 2023

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
FY 2021				
All Hospitals	150	$536,563,288	$751,135,961	$1,287,699,249
GMS Hospitals	131	$519,961,501	$742,438,599	$1,262,400,100
Specialty Facilities	19	$16,601,787	$8,697,362	$25,299,149
FY 2022				
All Hospitals	159	$582,593,483	$697,492,384	$1,280,085,867
GMS	138	$568,358,084	$687,917,816	$1,256,275,900
Specialty Facilities	21	$14,235,399	$9,574,568	$23,809,967
FY 2023				
All Hospitals	166	$627,272,880	$731,554,423	$1,358,827,303
GMS	142	$617,391,358	$716,786,076	$1,334,177,434
Specialty Facilities	24	$9,881,522	$14,768,347	$24,649,869

Source: FY 2021, FY 2022, and FY 2023 Annual Survey of Hospitals and Hospital Fiscal Survey, WHA Information Center, LLC.

A large share of the state's charity care comes from about 19 percent of all hospitals. Thirty-one hospitals each reported $5 million or more, and combined provided $492.6 million in charity care, approximately 79 percent of the charity care provided by all reporting hospitals) in FY 2023 (see Table 3).

The amount of charity care individual hospitals provided ranged from $0 to $87.8 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 2023

Hospital Name	City	County	Charity Care
Aurora St Luke's Medical Center	Milwaukee	Milwaukee	87,797,254
UW Hospital and Clinics Authority	Madison	Dane	61,434,389
Gundersen Lutheran Medical Center	La Crosse	La Crosse	44,109,432
Froedtert Hospital	Milwaukee	Milwaukee	36,929,491
Ascension All Saints Hospital	Racine	Racine	19,200,475
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	16,026,608
Ascension St. Francis Hospital	Milwaukee	Milwaukee	14,869,292
Aurora West Allis Medical Center	West Allis	Milwaukee	14,395,833
ProHealth Waukesha Memorial Hospital	Waukesha	Waukesha	14,212,637
UnityPoint Health - Meriter	Madison	Dane	13,314,672
Aurora Sinai Medical Center	Milwaukee	Milwaukee	12,666,555
Froedtert South	Pleasant Prairie	Kenosha	12,651,936
Aurora BayCare Medical Center in Green Bay	Green Bay	Brown	12,066,047
Aurora Medical Center in Kenosha	Kenosha	Kenosha	11,226,460
Bellin Hospital	Green Bay	Brown	11,015,016
Marshfield Medical Center	Marshfield	Wood	9,755,464
Aspirus Wausau Hospital	Wausau	Marathon	9,338,004
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	9,049,136
SSM Health St Agnes Hospital	Fond du Lac	Fond du Lac	8,864,105
SSM Health St Mary's Hospital	Madison	Dane	8,423,446
Aurora Medical Center Sheboygan County	Sheboygan	Sheboygan	7,356,257
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	Outagamie	6,781,953
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	6,461,938
Aurora Medical Center in Grafton	Grafton	Ozaukee	5,984,852
Aurora St Luke's Medical Center - South Shore	Cudahy	Milwaukee	5,938,584
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	Walworth	5,840,466
Aurora Medical Center in Oshkosh	Oshkosh	Winnebago	5,693,551
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	Milwaukee	5,528,158
ThedaCare Regional Medical Center - Neenah	Neenah	Winnebago	5,313,052
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	5,274,805
Aurora Medical Center Burlington	Burlington	Racine	5,083,877
Total for these 31 Hospitals			**$492,603,745**

Source: FY 2023, Hospital Fiscal Survey, WHA Information Center, LLC

Forty hospitals incurred bad debts greater than $5 million (see Table 4). Together, these hospitals incurred $553.5 million in bad debt, approximately 76 percent of the $731.6 million in bad debt incurred by all Wisconsin hospitals in FY 2023.

Individual hospitals reported bad debt ranging from $0.0 million to $82.2 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.

Fifty-seven hospitals each had more than $5 million of total uncompensated health care. These hospitals provided $1.2 billion, or approximately 86 percent, of the $1.4 billion in uncompensated health care incurred by all Wisconsin hospitals in FY 2023.

Table 4. Wisconsin Hospitals that Reported More than $5 Million of Bad Debt, FY 2023

Hospital	City	County	Bad Debt
UW Hospital and Clinics Authority	Madison	Dane	82,187,110
Froedtert Hospital	Milwaukee	Milwaukee	62,776,513
Aurora St Luke's Medical Center	Milwaukee	Milwaukee	27,404,170
Gundersen Lutheran Medical Center	La Crosse	La Crosse	24,157,117
Marshfield Medical Center	Marshfield	Wood	21,690,038
Mercy Health Hospital and Trauma Center - Janesville	Janesville	Rock	20,955,484
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	19,723,032
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	19,596,356
ProHealth Waukesha Memorial Hospital	Waukesha	Waukesha	13,782,046
Bellin Hospital	Green Bay	Brown	13,091,924
Aurora BayCare Medical Center in Green Bay	Green Bay	Brown	12,874,519
UnityPoint Health - Meriter	Madison	Dane	12,149,235
Beloit Health System	Beloit	Rock	12,081,390
Ascension All Saints Hospital	Racine	Racine	11,889,526
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	11,592,053
Aurora West Allis Medical Center	West Allis	Milwaukee	10,821,921
Marshfield Medical Center – Beaver Dam	Beaver Dam	Dodge	10,548,520
Froedtert Menomonee Falls Hospital	Menomonee Falls	Waukesha	10,106,271
Aurora Medical Center in Kenosha	Kenosha	Kenosha	10,098,764
SSM Health St Mary's Hospital	Madison	Dane	9,481,341
Aurora Sinai Medical Center	Milwaukee	Milwaukee	9,472,201
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	9,246,950
Froedtert South	Pleasant Prairie	Kenosha	8,327,823
Marshfield Medical Center - Eau Claire	Eau Claire	Eau Claire	7,998,195
Children's Wisconsin-Milwaukee Hospital	Milwaukee	Milwaukee	7,746,448
Marshfield Medical Center - Weston	Weston	Marathon	7,138,786
Aurora Medical Center Sheboygan County	Sheboygan	Sheboygan	7,124,856
Aurora Medical Center in Grafton	Grafton	Ozaukee	7,121,878
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	Outagamie	7,083,770
St Vincent Hospital	Green Bay	Brown	6,769,175
Aurora Medical Center in Oshkosh	Oshkosh	Winnebago	6,677,054
Aspirus Wausau Hospital	Wausau	Marathon	6,526,305
Ascension St. Francis Hospital	Milwaukee	Milwaukee	5,983,170

ThedaCare Regional Medical Center - Neenah	Neenah	Winnebago	5,962,258
Aurora St Luke's Medical Center - South Shore	Cudahy	Milwaukee	5,939,169
Froedtert West Bend Hospital	West Bend	Washington	5,816,553
ThedaCare Medical Center - Shawano	Shawano	Shawano	5,487,374
Aurora Medical Center - Bay Area	Marinette	Marinette	5,473,253
Aurora Medical Center Mount Pleasant	Mount Pleasant	Racine	5,414,874
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	Dunn	5,206,848
Total for these 40 hospitals			**$553,524,270**

Source: FY 2023 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 2023 varied greatly, from 0.0 percent to 22.0 percent. The average for all reporting hospitals was 1.6 percent. In FY 2023, GMS hospitals averaged 1.6 percent. Specialty facilities also averaged 1.6 percent.

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

- Ascension St. Francis Hospital, Milwaukee, 4.9 percent
- Gundersen St. Joseph's Hospital and Clinics, Hillsboro, 4.5 percent
- Marshfield Medical Center – Beaver Dam, 4.1 percent
- Mayo Clinic Health System - Oakridge in Osseo, 3.7 percent
- Mayo Clinic Health System – Sparta, 3.6 percent

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

- OakLeaf Surgical Hospital, Altoona, 0.0 percent
- Crossing Rivers Health, Prairie du Chien, 0.0 percent
- Aspirus Plover Hospital, Stevens Point, 0.0 percent
- SSM Health Ripon Community Hospital, 0.1 percent
- Ascension Wisconsin Hospital - Menomonee Falls, 0.1 percent

Charity care for all reporting hospitals averaged 0.7 percent of gross patient revenue, ranging from 0.0 percent to 5.3 percent. The average was 0.7 percent for GMS hospitals and 0.6 percent for specialty facilities. Bad debt for all reporting hospitals averaged 0.8 percent of gross patient revenue, ranging from 0.0 percent to 22.0 percent. The average was 0.8 percent for GMS hospitals and 0.9 percent for specialty facilities (see Figure 1).

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

- Ascension St. Francis Hospital, Milwaukee, 3.5 percent
- Gundersen St. Joseph's Hospital and Clinics, Hillsboro, 2.7 percent
- Ascension All Saints Hospital, Racine, 2.2 percent
- Aurora Lakeland Medical Center in Elkhorn, 1.9 percent
- SSM Health Ripon Community Hospital, 1.6 percent

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

- Marshfield Medical Center – Beaver Dam, 3.8 percent
- Black River Memorial Hospital, Black River Falls, 3.1 percent
- Mayo Clinic Health System - Oakridge in Osseo, 2.9 percent
- Mayo Clinic Health System - Sparta, 2.4 percent
- ThedaCare Medical Center - Shawano, 2.3 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 2023
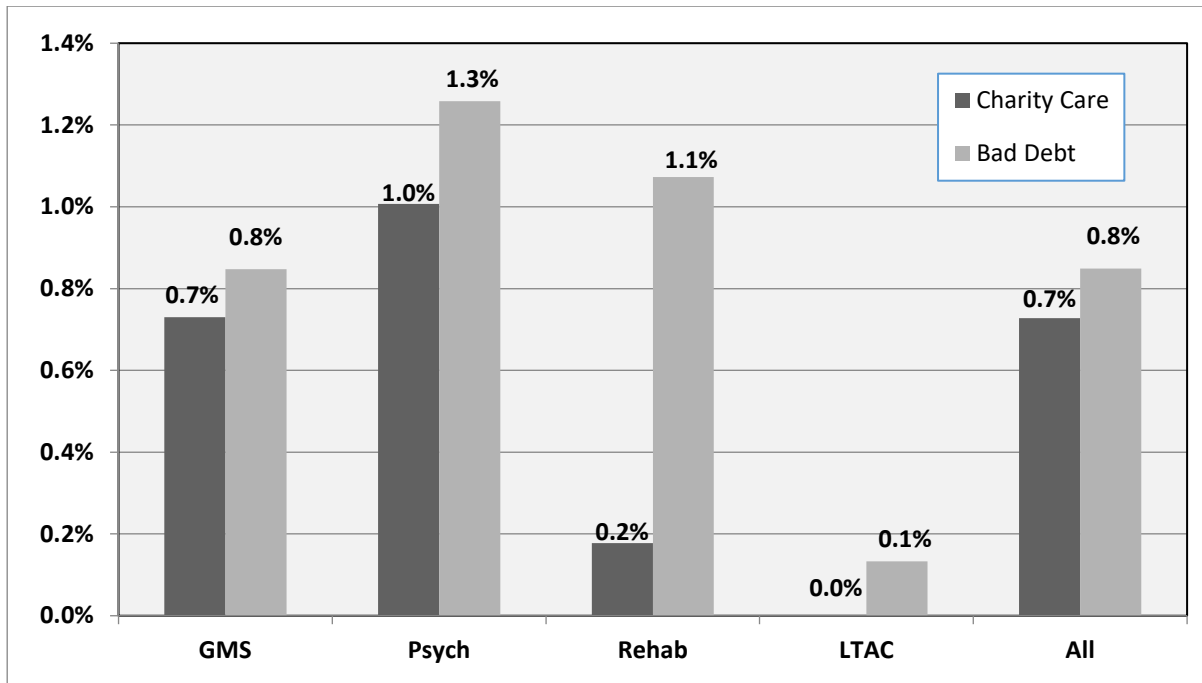
Source: FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC

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 2023 was 4.4 percent, the same as in FY 2022. GMS hospitals averaged 4.4 percent, also the same as FY 2022, while specialty facilities averaged 4.1 percent, down from 4.2 percent in FY 2022.

The average charity care percentage for all reporting hospitals was 2.0 percent of non-government patient revenue. GMS hospitals averaged 2.0 percent and specialty facilities averaged 1.6 percent. The average bad debt for all reporting hospitals was 2.4 percent of non-government patient revenue. GMS hospitals averaged 2.4 percent and specialty facilities averaged 2.4 percent (see figure 2).

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

- Marshfield Medical Center – Beaver Dam, 11.2 percent

- Mayo Clinic Health System - Oakridge in Osseo, 10.1 percent
- Mayo Clinic Health System - Sparta, 8.9 percent
- Black River Memorial Hospital, Black River Falls, 8.7 percent
- Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee, 8.6 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 2023
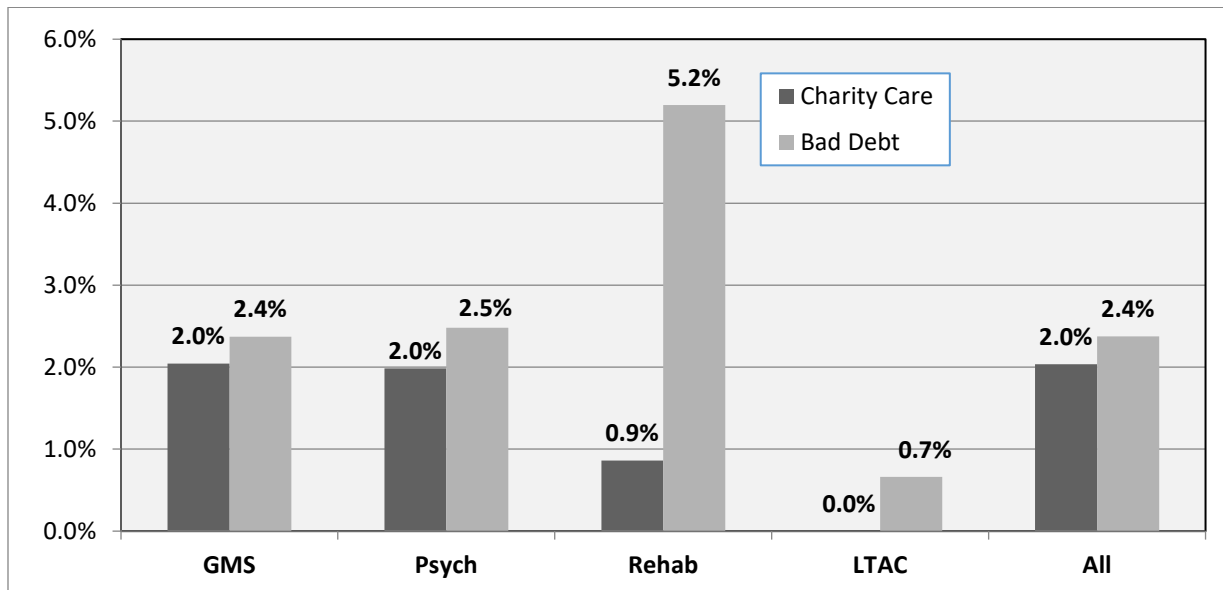
Source: FY 2023 Hospital Fiscal survey, WHA Information Center, LLC

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 2023
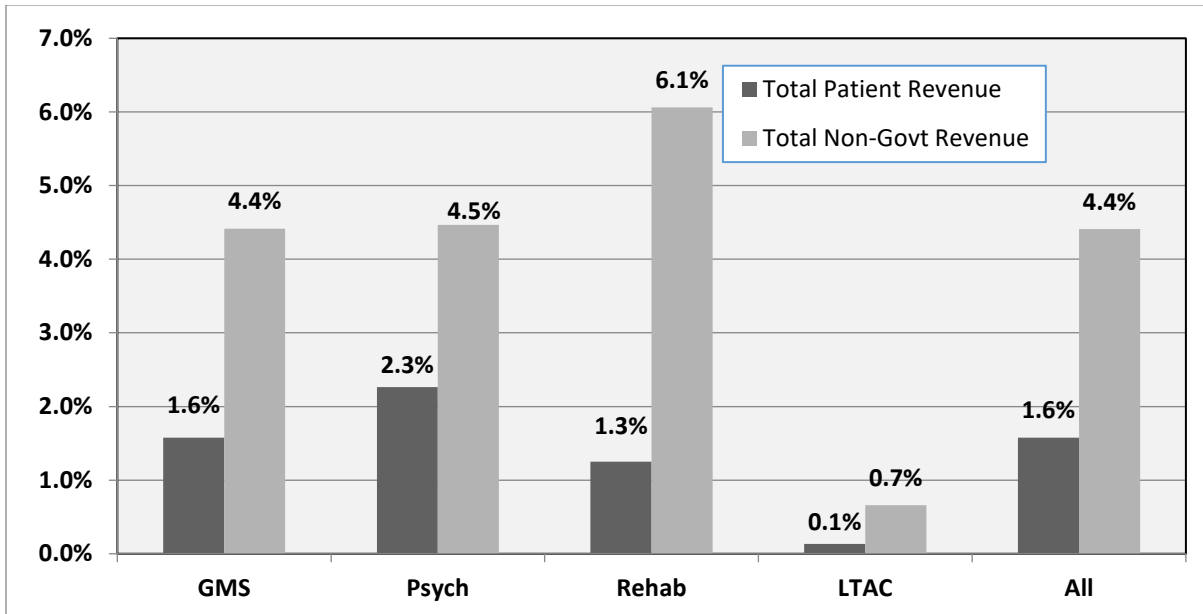
Source: FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE PROJECTIONS FOR FISCAL YEAR 2023

Hospitals submitted anticipated total charges for uncompensated health care for the following fiscal year (FY 2023). Overall, hospitals projected that uncompensated health care would increase by 11.2 percent, or $152.3 million, for FY 2024 (see Table 5). GMS facilities projected an increase of 11.5 percent, or $154.1 million; specialty facilities projected a decrease of 7.2 percent, or $1.8 million.

Hospitals project the amount of charity care to increase 13.6 percent, or $85.3 million, in FY 2024, while bad debt is projected to increase 9.2 percent or $67.0 million (see Table 6).

Table 5. Summary Data of Actual and Projected Charges for Uncompensated Health Care, Wisconsin Hospitals, FY 2023 and 2024

	Number of Hospitals	Actual FY 2023 Uncompensated Care Charges	Projected FY 2024 Uncompensated Care Charges
All Hospitals	166	$1,358,827,303	$1,511,113,301
GMS Hospitals	142	$1,334,177,434	$1,488,244,186
Specialty Facilities	24	$24,649,869	$22,869,115

Source: FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC

Table 6. Actual and Projected Charges for Bad Debt and Charity Care, Wisconsin Hospitals, FY 2023 and 2024

	Number of Hospitals	Actual FY 2023 Charity Care	Projected FY 2023 Charity Care	Actual FY 2023 Bad Debt	Projected FY 2023 Bad Debt
All Hospitals	166	$627,272,880	$712,537,718	$731,554,423	$798,575,583
GMS Hospitals	142	$617,391,358	$701,721,856	$716,786,076	$786,522,330
Specialty Facilities	24	$9,881,522	$10,815,862	$14,768,347	$12,053,253

Source: FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC

Hospitals also reported the number of patient visits that received uncompensated health care services in FY 2023, as well as the number of patient visits projected to receive uncompensated health care in FY 2024. 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 2023, Wisconsin hospitals reported providing uncompensated health care services to 1,537,849 patient visits (see Table 7), down from 1,602,105 patient visits in FY 2022. Hospitals projected a 7.2 percent increase to 1,647,998 patient visits for FY 2024.

Refer to Appendix 3 for a complete listing of each hospital's actual FY 2023 and projected FY 2024 patient figures.

Table 7. Summary Data of Actual and Projected Number of Patient Visits Receiving Uncompensated Health Care, Wisconsin Hospitals, FY 2023 and 2023

	Number of Hospitals	Actual FY 2023 Number of Patient Visits	Projected 2023 Number of Patient Visits
All Hospitals	166	1,537,849	1,647,998
GMS Hospitals	142	1,516,137	1,634,614
Specialty Facilities	24	21,712	13,384

Source: FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC.

BASIS FOR PROJECTIONS

Along with their FY 2024 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 2023 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 2023 total uncompensated care at cost averaged 1.6 percent at all reporting hospitals, or 433.3 million. Total charity care at cost averaged 0.7 percent, or $192.6 million, and bad debt at cost averaged 0.9 percent, or $240.8 million (Table 8).

Table 8. Summary Data of Uncompensated Health Care at Cost, Wisconsin Hospitals, FY 2023

	Number of Hospitals	Charity Care at Cost	Bad Debt at Cost	Total Uncompensated Health Care at Cost
All Hospitals	166	$192,559,629	$240,760,324	$433,319,953
GMS Hospitals	142	$187,279,478	$233,766,718	$421,046,196
Specialty Facilities	24	$5,280,151	$6,993,606	$12,273,757

Source: FY 2023 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 2023	% 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	94%
Hospital considers assets in determining eligibility for financial aid	58%

Source: FY 2023 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9b. Collection Practices

FY 2023	% 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	96%
Hospital obtains written agreements from collection agencies that it will adhere to hospital-defined standards	99%

Source: FY 2023 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9c. Procedure for Informing Public

FY 2023	% Reporting Facilities
Hospital has procedures to inform public about availability of charity care	98%
Hospital provides translation services as needed	100%
Hospital provides training to personnel who interact with patients about financial assistance	99%

Source: FY 2023 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

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) –

    CCR = (Total Expenses – Bad Debt) divided by (Total Gross Patient Revenue + 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 2023

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			**$627,272,880**	**0.7%**	**$731,554,423**	**0.8%**	**$1,358,827,303**	**1.6%**	**$192,559,629**	**$240,760,324**
OakLeaf Surgical Hospital	Altoona	GMS	-	0.0	(690,194)	-0.3	(690,194)	-0.3	0	(234,666)
Amery Regional Medical Center	Amery	GMS	2,075,034	1.4	1,581,719	1.0	3,656,753	2.4	1,034,970	788,918
Aspirus Langlade Hospital	Antigo	GMS	1,635,615	0.6	1,420,018	0.6	3,055,633	1.2	599,152	520,176
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	6,461,938	0.8	9,246,950	1.2	15,708,888	2.0	2,197,059	3,143,963
ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	GMS	478,843	0.3	151,171	0.1	630,014	0.3	185,276	58,492
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	6,781,953	0.7	7,083,770	0.7	13,865,723	1.4	2,061,546	2,153,290
Tamarack Health Ashland Medical Center	Ashland	GMS	947,021	0.3	2,888,819	1.0	3,835,840	1.3	444,320	1,355,365
Western Wisconsin Health	Baldwin	GMS	304,949	0.3	1,910,524	1.8	2,215,473	2.1	194,485	1,218,462
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	2,784,202	1.1	(152,774)	-0.1	2,631,428	1.0	674,654	(37,019)
Mayo Clinic Health System - Northland in Barron	Barron	GMS	1,177,051	0.6	4,115,457	2.0	5,292,508	2.5	424,213	1,483,223
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	721,658	0.3	10,548,520	3.8	11,270,178	4.1	281,519	4,114,978
Beloit Health System	Beloit	GMS	399,928	0.0	12,081,390	1.0	12,481,318	1.1	93,343	2,819,796
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	1,147,875	0.7	2,778,203	1.8	3,926,078	2.5	433,566	1,049,360
Black River Memorial Hospital	Black River Falls	GMS	437,849	0.5	2,918,835	3.1	3,356,684	3.5	300,740	2,004,825
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	833,608	1.0	1,555,760	1.9	2,389,368	3.0	399,834	746,209
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	427,558	0.8	491,862	0.9	919,420	1.7	162,472	186,908
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	2,447,948	0.5	4,059,754	0.8	6,507,702	1.2	734,384	1,217,926
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	754,432	0.8	724,824	0.8	1,479,256	1.6	366,685	352,294
Aurora Medical Center Burlington	Burlington	GMS	5,083,877	1.1	3,997,054	0.8	9,080,931	1.9	1,062,530	835,384
Ascension Calumet Hospital	Chilton	GMS	687,888	1.0	1,318,465	2.0	2,006,353	3.0	309,552	593,309
St Joseph's Hospital	Chippewa Falls	GMS	198,643	0.2	1,736,214	1.5	1,934,857	1.7	81,645	713,604
Prairie Ridge Health	Columbus	GMS	885,717	0.5	1,651,567	1.0	2,537,284	1.5	349,592	651,873
Aurora St Luke's Medical Center - South Shore	Cudahy	GMS	5,938,584	1.1	5,939,169	1.1	11,877,753	2.2	1,211,471	1,211,590
Cumberland Healthcare	Cumberland	GMS	124,945	0.2	1,112,429	1.9	1,237,374	2.1	67,470	483,258
Memorial Hospital of Lafayette Co.	Darlington	GMS	91,839	0.2	535,940	1.1	627,779	1.3	57,846	337,570
Upland Hills Health Inc	Dodgeville	GMS	1,474,436	0.7	1,043,464	0.5	2,517,900	1.2	510,155	361,039
AdventHealth Durand	Durand	GMS	340,216	1.0	513,820	1.6	854,036	2.6	160,127	241,836
Aspirus Eagle River Hospital	Eagle River	GMS	265,409	0.6	113,153	0.2	378,562	0.8	93,725	39,958
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	(250,256)	0.0	7,998,195	1.2	7,747,939	1.2	(95,189)	3,042,235
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	9,049,136	0.4	19,723,032	1.0	28,772,168	1.4	3,309,667	7,213,581

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Sacred Heart Hospital	Eau Claire	GMS	1,602,689	0.3	4,711,602	1.0	6,314,291	1.3	653,132	1,920,084
Edgerton Hospital and Health Services	Edgerton	GMS	11,759	0.0	502,361	0.9	514,120	0.9	5,487	234,402
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	5,840,466	1.9	3,918,166	1.3	9,758,632	3.1	1,360,829	912,933
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	-	0.0	1,080,000	22.0	1,080,000	22.0	0	0
SSM Health St Agnes Hospital	Fond du Lac	GMS	8,864,105	1.0	(850,965)	-0.1	8,013,140	0.9	2,429,442	(233,229)
Fort HealthCare	Fort Atkinson	GMS	1,925,803	0.4	2,013,148	0.5	3,938,951	0.9	620,414	648,553
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	3,392,851	1.1	4,104,873	1.4	7,497,724	2.5	983,927	1,190,413
Midwest Orthopedic Specialty Hospital	Franklin	GMS	420,871	0.2	2,346,318	1.0	2,767,189	1.2	97,221	541,999
Gundersen Moundview Hospital and Clinics	Friendship	GMS	875,701	1.5	29,884	0.1	905,585	1.5	472,879	16,137
Orthopaedic Hospital of Wisconsin	Glendale	GMS	113,190	0.0	893,550	0.4	1,006,740	0.4	26,222	207,007
Aurora Medical Center in Grafton	Grafton	GMS	5,984,852	0.5	7,121,878	0.6	13,106,730	1.0	1,232,880	1,467,107
Burnett Medical Center	Grantsburg	GMS	67,164	0.2	704,619	1.8	771,783	2.0	39,224	411,495
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	12,066,047	0.6	12,874,519	0.7	24,940,566	1.3	2,871,719	3,064,136
Bellin Hospital	Green Bay	GMS	11,015,016	0.6	13,091,924	0.7	24,106,940	1.3	4,295,000	5,104,832
Bellin Psychiatric Center	Green Bay	PSYCH	619,475	1.1	1,075,035	1.9	1,694,510	2.9	225,902	392,129
Brown County Community Treatment Center	Green Bay	PSYCH	-	0.0	406,602	9.0	406,602	9.0	0	400,121
Green Bay Rehabilitation Hospital	Green Bay	REHAB	-	0.0	-	0.0	-	0.0	0	0
St Mary's Hospital Medical Center	Green Bay	GMS	804,654	0.2	1,987,695	0.4	2,792,349	0.6	227,699	562,473
St Vincent Hospital	Green Bay	GMS	1,950,814	0.1	6,769,175	0.5	8,719,989	0.6	561,639	1,948,846
Willow Creek Behavioral Health	Green Bay	PSYCH	223,408	0.4	372,773	0.7	596,181	1.0	71,491	120,033
Aurora Medical Center in Hartford	Hartford	GMS	1,603,834	0.5	2,691,432	0.9	4,295,266	1.5	338,409	567,892
Tamarack Health Hayward Medical Center	Hayward	GMS	603,844	0.4	2,623,168	1.8	3,227,012	2.2	284,273	1,234,917
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	1,977,797	2.7	1,317,843	1.8	3,295,640	4.5	865,286	576,556
Hudson Hospital & Clinics	Hudson	GMS	1,388,675	0.8	2,612,874	1.5	4,001,549	2.3	563,213	1,059,718
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	3,241,134	0.2	20,955,484	1.6	24,196,618	1.8	888,174	5,742,470
SSM Health St Mary's Janesville Hospital	Janesville	GMS	2,612,764	0.9	195,586	0.1	2,808,350	1.0	585,950	43,863
Aurora Medical Center in Kenosha	Kenosha	GMS	11,226,460	1.3	10,098,764	1.1	21,325,224	2.4	2,335,104	2,100,543
Gundersen Lutheran Medical Center	La Crosse	GMS	44,109,432	1.3	24,157,117	0.7	68,266,549	2.1	16,474,001	9,022,206
Mayo Clinic Health System - La Crosse	La Crosse	GMS	5,274,805	0.5	11,592,053	1.0	16,866,858	1.5	2,050,117	4,505,391
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	89,631	0.1	755,331	1.2	844,962	1.4	49,835	419,966
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	609,806	0.2	4,046,241	1.6	4,656,047	1.8	167,106	1,108,799
Grant Regional Health Center	Lancaster	GMS	288,094	0.3	627,621	0.7	915,715	1.0	154,741	337,107

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Select Specialty Hospital - Madison	Madison	LTAC	-	0.0	403,709	0.3	403,709	0.3	0	75,494
SSM Health St Mary's Hospital	Madison	GMS	8,423,446	0.5	9,481,341	0.5	17,904,787	1.0	2,095,093	2,358,214
UnityPoint Health - Meriter	Madison	GMS	13,314,672	0.7	12,149,235	0.6	25,463,907	1.4	4,003,729	3,653,281
UW Health Rehabilitation Hospital	Madison	REHAB	146,063	0.2	133,554	0.2	279,617	0.4	22,220	11,357
UW Hospital and Clinics Authority	Madison	GMS	61,434,389	0.8	82,187,110	1.0	143,621,499	1.8	20,129,081	26,928,744
Froedtert Holy Family Memorial	Manitowoc	GMS	1,186,805	0.4	4,463,553	1.6	5,650,358	2.0	420,543	1,581,655
Aurora Medical Center - Bay Area	Marinette	GMS	2,731,152	0.6	5,473,253	1.1	8,204,405	1.7	584,467	1,171,276
Marshfield Medical Center	Marshfield	GMS	9,755,464	0.4	21,690,038	0.9	31,445,502	1.4	3,952,914	8,788,803
Norwood Health Center	Marshfield	PSYCH	-	0.0	405,000	7.8	405,000	7.8	0	364,500
Mile Bluff Medical Center	Mauston	GMS	1,541,926	0.6	1,694,805	0.7	3,236,731	1.3	740,629	814,061
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	1,801,503	1.0	1,365,938	0.7	3,167,441	1.7	778,769	590,479
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	40,719	0.1	19,030	0.0	59,749	0.1	8,958	4,187
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	2,107,411	0.2	10,106,271	1.1	12,213,682	1.4	657,330	3,152,285
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	2,019,921	0.7	5,206,848	1.8	7,226,769	2.6	715,615	1,844,677
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	2,476,367	0.5	3,905,205	0.8	6,381,572	1.3	594,328	937,249
Froedtert Community Hospital - Mequon	Mequon	GMS	93,340	0.4	521,875	2.0	615,215	2.3	21,196	118,575
Aspirus Merrill Hospital	Merrill	GMS	707,874	1.2	296,643	0.5	1,004,517	1.7	275,300	115,368
Miramont Behavioral Health	Middleton	PSYCH	329,015	1.1	1,119,767	3.6	1,448,782	4.7	160,043	548,686
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	16,026,608	1.0	19,596,356	1.2	35,622,964	2.3	4,487,450	5,486,980
Ascension Sacred Heart Rehabilitation Hospital	Milwaukee	REHAB	26,899	0.1	440,523	1.9	467,422	2.0	9,146	149,778
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	5,528,158	1.4	4,717,175	1.2	10,245,333	2.6	1,824,292	1,556,668
Ascension St. Francis Hospital	Milwaukee	GMS	14,869,292	3.5	5,983,170	1.4	20,852,462	4.9	4,758,174	1,914,614
Ascension Wisconsin Hospital - Greenfield	Milwaukee	GMS	72,282	0.2	32,855	0.1	105,137	0.3	17,348	7,885
Aurora Sinai Medical Center	Milwaukee	GMS	12,666,555	1.3	9,472,201	1.0	22,138,756	2.3	3,141,306	2,349,106
Aurora St Luke's Medical Center	Milwaukee	GMS	87,797,254	1.4	27,404,170	0.4	115,201,424	1.8	19,315,396	6,028,917
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	4,292,652	0.3	7,746,448	0.5	12,039,100	0.8	2,137,741	3,857,731
Froedtert Hospital	Milwaukee	GMS	36,929,491	0.5	62,776,513	0.9	99,706,004	1.4	11,674,401	19,845,335
Mental Health Emergency Center	Milwaukee	PSYCH	225,554	0.9	445,739	1.8	671,293	2.8	154,730	305,777
Milwaukee Rehabilitation Hospital, LLC	Milwaukee	REHAB	-	0.0	179,000	0.5	179,000	0.5	0	71,600
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	-	0.0	(83,440)	-0.1	(83,440)	-0.1	0	(11,765)

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Marshfield Medical Center - Minocqua	Minocqua	GMS	(269,185)	-0.1	2,488,415	0.8	2,219,230	0.7	(96,341)	890,604
SSM Health Monroe Hospital	Monroe	GMS	4,393,150	0.6	(33,615)	0.0	4,359,535	0.6	585,842	386,141
Aurora Medical Center Mount Pleasant	Mount Pleasant	GMS	2,745,723	0.7	5,414,874	1.3	8,160,597	2.0	579,348	1,142,538
ProHealth Care Waukesha Memorial Hospital - Mukwonago	Mukwonago	GMS	1,679,568	0.7	-	0.0	1,679,568	0.7	300,782	0
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	48,729	0.1	329,304	0.8	378,033	0.9	32,648	220,634
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	5,313,052	0.8	5,962,258	0.9	11,275,310	1.7	1,771,477	1,987,936
Marshfield Medical Center - Neillsville	Neillsville	GMS	(220,448)	-0.4	1,103,061	2.1	882,613	1.7	(123,892)	619,920
Froedtert Community Hospital - New Berlin	New Berlin	GMS	150,717	0.4	843,997	2.0	994,714	2.3	34,226	191,465
ThedaCare Medical Center - New London	New London	GMS	835,915	0.9	1,713,993	1.8	2,549,908	2.7	297,378	609,693
Westfields Hospital & Clinic	New Richmond	GMS	1,015,950	0.5	3,343,449	1.8	4,359,399	2.3	487,191	1,603,325
Froedtert Community Hospital - Oak Creek	Oak Creek	GMS	99,237	0.4	554,846	2.0	654,083	2.3	22,535	126,067
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	2,829,265	0.6	3,240,311	0.7	6,069,576	1.3	736,061	842,998
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	2,072,926	0.8	1,384,351	0.5	3,457,277	1.3	994,878	664,404
Bellin Health Oconto Hospital	Oconto	GMS	1,306,036	0.7	2,255,748	1.1	3,561,784	1.8	368,371	636,239
St Clare Memorial Hospital	Oconto Falls	GMS	376,982	0.5	800,095	1.1	1,177,077	1.6	156,553	332,264
Osceola Medical Center	Osceola	GMS	457,912	0.5	1,020,626	1.2	1,478,538	1.7	250,399	558,106
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	2,044,117	0.8	2,268,565	0.9	4,312,682	1.8	797,206	884,740
Aurora Medical Center in Oshkosh	Oshkosh	GMS	5,693,551	0.7	6,677,054	0.8	12,370,605	1.5	1,326,597	1,555,754
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	453,835	0.8	1,599,495	2.9	2,053,330	3.7	254,816	898,072
Flambeau Hospital	Park Falls	GMS	81,925	0.1	1,103,945	1.7	1,185,870	1.8	35,179	474,034
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	85,824	0.4	479,847	2.0	565,671	2.3	19,489	109,027
Southwest Health	Platteville	GMS	232,773	0.1	2,415,098	1.1	2,647,871	1.2	98,910	1,026,223
Froedtert South	Pleasant Prairie	GMS	12,651,936	1.1	8,327,823	0.7	20,979,759	1.8	3,813,598	2,510,288
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	1,231,954	0.6	2,493,268	1.2	3,725,222	1.8	485,930	983,440
Crossing Rivers Health	Prairie du Chien	GMS	597,564	0.5	(829,070)	-0.7	(231,506)	-0.2	506,706	184,564
Sauk Prairie Healthcare	Prairie du Sac	GMS	2,663,155	0.8	1,201,841	0.4	3,864,996	1.2	954,741	430,860
Ascension All Saints Hospital	Racine	GMS	19,200,475	2.2	11,889,526	1.3	31,090,001	3.5	6,912,171	4,280,229
Reedsburg Area Medical Center	Reedsburg	GMS	2,109,406	1.3	399,047	0.2	2,508,453	1.5	1,160,806	219,596
Aspirus Rhinelander Hospital	Rhinelander	GMS	3,993,478	0.7	2,459,425	0.4	6,452,903	1.1	1,473,203	907,288
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	212,471	0.1	3,365,984	1.1	3,578,455	1.1	81,919	1,297,772
The Richland Hospital Inc	Richland Center	GMS	1,009,751	0.7	2,266,495	1.5	3,276,246	2.1	460,447	1,033,522
SSM Health Ripon Community Hospital	Ripon	GMS	1,259,906	1.6	(1,171,333)	-1.5	88,573	0.1	528,354	(491,210)
River Falls Area Hospital	River Falls	GMS	305,424	0.4	956,643	1.2	1,262,067	1.6	156,815	491,175
ThedaCare Medical Center - Shawano	Shawano	GMS	1,608,823	0.7	5,487,374	2.3	7,096,197	3.0	547,161	1,866,256

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			**$627,272,880**	**0.7%**	**$731,554,423**	**0.8%**	**$1,358,827,303**	**1.6%**	**$192,559,629**	**$240,760,324**
Aurora Medical Center Sheboygan County	Sheboygan	GMS	7,356,257	0.9	7,124,856	0.8	14,481,113	1.7	1,809,639	1,752,715
St Nicholas Hospital	Sheboygan	GMS	91,593	0.0	1,868,839	0.7	1,960,432	0.7	28,665	584,872
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	3,558	0.0	262,458	1.4	266,016	1.4	2,504	184,711
Mayo Clinic Health System - Sparta	Sparta	GMS	1,093,927	1.2	2,222,253	2.4	3,316,180	3.6	475,888	966,741
Spooner Health	Spooner	GMS	286,666	0.4	712,976	1.1	999,642	1.5	144,480	359,340
St Croix Regional Medical Center	St Croix Falls	GMS	355,086	0.2	1,902,463	0.8	2,257,549	1.0	183,447	982,862
Aspirus Stanley Hospital	Stanley	GMS	211,980	0.6	61,149	0.2	273,129	0.8	118,898	34,298
Aspirus Plover Hospital	Stevens Point	GMS	2,001	0.0	2,100	0.0	4,101	0.0	544	570
Aspirus Stevens Point Hospital	Stevens Point	GMS	2,711,018	0.6	1,043,525	0.3	3,754,543	0.9	927,344	356,953
Marshfield Medical Center-River Region at Stevens Point	Stevens Point	GMS	111,335	0.1	2,155,588	1.8	2,266,923	1.9	44,846	868,271
Stoughton Hospital Association	Stoughton	GMS	617,273	0.4	1,885,000	1.1	2,502,273	1.5	203,984	622,918
Door County Medical Center	Sturgeon Bay	GMS	2,101,235	0.9	1,294,647	0.6	3,395,882	1.5	971,716	598,710
Aurora Medical Center in Summit	Summit	GMS	3,888,547	0.6	4,660,822	0.7	8,549,369	1.3	999,357	1,197,831
St Mary's Hospital of Superior	Superior	GMS	1,395,494	0.7	4,256,901	2.0	5,652,395	2.7	507,960	1,549,512
Tomah Health	Tomah	GMS	564,898	0.3	2,856,838	1.7	3,421,736	2.0	258,102	1,305,289
Aspirus Tomahawk Hospital	Tomahawk	GMS	229,943	0.7	166,887	0.5	396,830	1.3	100,142	72,680
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	2,850,019	0.8	3,115,648	0.9	5,965,667	1.8	646,954	707,252
Vernon Memorial Healthcare	Viroqua	GMS	1,949,317	1.2	1,613,146	1.0	3,562,463	2.1	857,154	709,333
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	-	0.0	305,547	0.6	305,547	0.6	0	157,238
Watertown Regional Medical Center	Watertown	GMS	939,746	0.3	4,290,276	1.3	5,230,022	1.6	265,808	1,518,291
Ascension Wisconsin Hospital - Waukesha	Waukesha	GMS	19,781	0.1	11,937	0.1	31,718	0.2	9,297	5,610
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	14,770	0.0	199,121	0.5	213,891	0.6	6,588	88,804
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	14,212,637	0.8	13,782,046	0.8	27,994,683	1.5	3,845,664	3,729,154
Waukesha County Mental Health Center	Waukesha	PSYCH	-	0.0	-	0.0	-	0.0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	681,828	0.5	2,478,448	1.8	3,160,276	2.3	228,785	831,633
SSM Health Waupun Memorial Hospital	Waupun	GMS	2,245,738	1.4	(1,549,781)	-0.9	695,957	0.4	669,811	(462,235)
Aspirus Wausau Hospital	Wausau	GMS	9,338,004	0.5	6,526,305	0.3	15,864,309	0.8	3,030,968	2,118,335
North Central Health Care	Wausau	PSYCH	966,539	1.1	1,060,492	1.2	2,027,031	2.4	609,886	669,170
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	836,450	0.6	1,006,770	0.7	1,843,220	1.3	276,865	333,241
Froedtert Bluemound Rehabilitation Hospital	Wauwatosa	REHAB	201,159	0.5	1,396,212	3.3	1,597,371	3.8	63,592	441,380
Aurora West Allis Medical Center	West Allis	GMS	14,395,833	1.2	10,821,921	0.9	25,217,754	2.1	3,037,521	2,283,425
Granite Hills Hospital	West Allis	PSYCH	1,399,881	5.3	1,140,410	4.3	2,540,291	9.7	1,399,881	1,140,410

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			**$627,272,880**	**0.7%**	**$731,554,423**	**0.8%**	**$1,358,827,303**	**1.6%**	**$192,559,629**	**$240,760,324**
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	2,064,951	1.5	1,639,406	1.2	3,704,357	2.7	918,244	729,012
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	-	0.0	(67,048)	-0.1	(67,048)	-0.1	0	(10,057)
Froedtert West Bend Hospital	West Bend	GMS	1,364,222	0.3	5,816,553	1.2	7,180,775	1.5	420,423	1,792,535
Marshfield Medical Center - Weston	Weston	GMS	1,644,223	0.3	7,138,786	1.2	8,783,009	1.5	633,848	2,752,002
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	748,228	1.6	226,776	0.5	975,004	2.0	487,881	147,869
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	223,148	0.7	753,652	2.3	976,800	2.9	88,029	297,307
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	2,307,872	0.5	2,908,087	0.7	5,215,959	1.2	721,123	908,668
Howard Young Medical Center	Woodruff	GMS	517,977	0.6	92,005	0.1	609,982	0.8	233,963	41,557

APPENDIX 2:

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

FY 2023

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				**$627,272,880**	**2.0%**	**$731,554,423**	**2.4%**	**$1,358,827,303**	**4.4%**
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	-	0.0	(690,194)	-0.6	(690,194)	-0.6
Amery Regional Medical Center	Amery	GMS	Polk	2,075,034	4.4	1,581,719	3.3	3,656,753	7.7
Aspirus Langlade Hospital	Antigo	GMS	Langlade	1,635,615	2.3	1,420,018	2.0	3,055,633	4.4
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	6,461,938	2.4	9,246,950	3.5	15,708,888	5.9
ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	GMS	Outagamie	478,843	0.6	151,171	0.2	630,014	0.7
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	Outagamie	6,781,953	1.7	7,083,770	1.8	13,865,723	3.5
Tamarack Health Ashland Medical Center	Ashland	GMS	Ashland	947,021	1.3	2,888,819	3.9	3,835,840	5.2
Western Wisconsin Health	Baldwin	GMS	Saint Croix	304,949	0.7	1,910,524	4.1	2,215,473	4.7
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	Sauk	2,784,202	3.7	(152,774)	-0.2	2,631,428	3.5
Mayo Clinic Health System - Northland in Barron	Barron	GMS	Barron	1,177,051	2.1	4,115,457	7.2	5,292,508	9.3
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	Dodge	721,658	0.8	10,548,520	11.2	11,270,178	12.0
Beloit Health System	Beloit	GMS	Rock	399,928	0.1	12,081,390	3.3	12,481,318	3.4
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	Green Lake	1,147,875	2.1	2,778,203	5.0	3,926,078	7.1
Black River Memorial Hospital	Black River Falls	GMS	Jackson	437,849	1.3	2,918,835	8.7	3,356,684	10.0
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	Chippewa	833,608	3.1	1,555,760	5.8	2,389,368	9.0
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	Grant	427,558	2.2	491,862	2.6	919,420	4.8
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	Waukesha	2,447,948	1.3	4,059,754	2.1	6,507,702	3.4
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	Milwaukee	754,432	1.6	724,824	1.5	1,479,256	3.1
Aurora Medical Center Burlington	Burlington	GMS	Racine	5,083,877	3.0	3,997,054	2.4	9,080,931	5.4
Ascension Calumet Hospital	Chilton	GMS	Calumet	687,888	3.3	1,318,465	6.3	2,006,353	9.5
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	198,643	0.7	1,736,214	5.9	1,934,857	6.6
Prairie Ridge Health	Columbus	GMS	Columbia	885,717	1.2	1,651,567	2.2	2,537,284	3.4
Aurora St Luke's Medical Center - South Shore	Cudahy	GMS	Milwaukee	5,938,584	4.5	5,939,169	4.5	11,877,753	9.0
Cumberland Healthcare	Cumberland	GMS	Barron	124,945	0.7	1,112,429	6.0	1,237,374	6.7
Memorial Hospital of Lafayette Co.	Darlington	GMS	Lafayette	91,839	0.5	535,940	3.0	627,779	3.5
Upland Hills Health Inc	Dodgeville	GMS	Iowa	1,474,436	1.3	1,043,464	0.9	2,517,900	2.2
AdventHealth Durand	Durand	GMS	Pepin	340,216	3.5	513,820	5.3	854,036	8.9
Aspirus Eagle River Hospital	Eagle River	GMS	Vilas	265,409	2.5	113,153	1.1	378,562	3.6
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	(250,256)	-0.1	7,998,195	3.8	7,747,939	3.7
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	9,049,136	1.5	19,723,032	3.2	28,772,168	4.6
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	1,602,689	1.2	4,711,602	3.5	6,314,291	4.7
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	11,759	0.1	502,361	2.4	514,120	2.5
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	5,840,466	5.5	3,918,166	3.7	9,758,632	9.2
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	-	0.0	1,080,000	184.1	1,080,000	184.1
SSM Health St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	8,864,105	2.9	(850,965)	-0.3	8,013,140	2.6

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				**$627,272,880**	**2.0%**	**$731,554,423**	**2.4%**	**$1,358,827,303**	**4.4%**
Fort HealthCare	Fort Atkinson	GMS	Jefferson	1,925,803	1.1	2,013,148	1.1	3,938,951	2.2
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	3,392,851	3.5	4,104,873	4.2	7,497,724	7.6
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	420,871	0.3	2,346,318	1.9	2,767,189	2.3
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	875,701	3.8	29,884	0.1	905,585	3.9
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	113,190	0.1	893,550	0.8	1,006,740	0.9
Aurora Medical Center in Grafton	Grafton	GMS	Ozaukee	5,984,852	1.3	7,121,878	1.6	13,106,730	2.9
Burnett Medical Center	Grantsburg	GMS	Burnett	67,164	0.6	704,619	6.6	771,783	7.3
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	12,066,047	1.5	12,874,519	1.6	24,940,566	3.1
Bellin Hospital	Green Bay	GMS	Brown	11,015,016	1.6	13,091,924	1.8	24,106,940	3.4
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	619,475	2.3	1,075,035	3.9	1,694,510	6.2
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	-	0.0	406,602	43.7	406,602	43.7
Green Bay Rehabilitation Hospital	Green Bay	REHAB	Brown	-	0.0	-	0.0	-	0.0
St Mary's Hospital Medical Center	Green Bay	GMS	Brown	804,654	0.5	1,987,695	1.2	2,792,349	1.7
St Vincent Hospital	Green Bay	GMS	Brown	1,950,814	0.4	6,769,175	1.5	8,719,989	1.9
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	223,408	1.1	372,773	1.8	596,181	2.9
Aurora Medical Center in Hartford	Hartford	GMS	Washington	1,603,834	1.4	2,691,432	2.3	4,295,266	3.7
Tamarack Health Hayward Medical Center	Hayward	GMS	Sawyer	603,844	1.6	2,623,168	6.9	3,227,012	8.5
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	Vernon	1,977,797	7.8	1,317,843	5.2	3,295,640	13.1
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	1,388,675	1.8	2,612,874	3.4	4,001,549	5.2
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	3,241,134	0.6	20,955,484	3.8	24,196,618	4.4
SSM Health St Mary's Janesville Hospital	Janesville	GMS	Rock	2,612,764	2.9	195,586	0.2	2,808,350	3.1
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	11,226,460	3.3	10,098,764	3.0	21,325,224	6.3
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	44,109,432	3.4	24,157,117	1.9	68,266,549	5.3
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	5,274,805	1.4	11,592,053	3.2	16,866,858	4.6
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	89,631	0.6	755,331	5.1	844,962	5.7
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	609,806	0.5	4,046,241	3.4	4,656,047	3.9
Grant Regional Health Center	Lancaster	GMS	Grant	288,094	0.8	627,621	1.8	915,715	2.6
Select Specialty Hospital - Madison	Madison	LTAC	Dane	-	0.0	403,709	1.1	403,709	1.1
SSM Health St Mary's Hospital	Madison	GMS	Dane	8,423,446	1.6	9,481,341	1.8	17,904,787	3.3
UnityPoint Health - Meriter	Madison	GMS	Dane	13,314,672	1.6	12,149,235	1.5	25,463,907	3.1
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	146,063	0.7	133,554	0.7	279,617	1.4
UW Hospital and Clinics Authority	Madison	GMS	Dane	61,434,389	1.6	82,187,110	2.1	143,621,499	3.7
Froedtert Holy Family Memorial	Manitowoc	GMS	Manitowoc	1,186,805	1.3	4,463,553	4.9	5,650,358	6.2
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	2,731,152	2.0	5,473,253	4.0	8,204,405	6.0
Marshfield Medical Center	Marshfield	GMS	Wood	9,755,464	1.4	21,690,038	3.0	31,445,502	4.4

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Total Wisconsin Hospitals				**$627,272,880**	**2.0%**	**$731,554,423**	**2.4%**	**$1,358,827,303**	**4.4%**
Norwood Health Center	Marshfield	PSYCH	Wood	-	0.0	405,000	53.5	405,000	53.5
Mile Bluff Medical Center	Mauston	GMS	Juneau	1,541,926	2.0	1,694,805	2.2	3,236,731	4.2
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	Taylor	1,801,503	2.7	1,365,938	2.1	3,167,441	4.8
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	Waukesha	40,719	0.3	19,030	0.1	59,749	0.4
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	2,107,411	0.7	10,106,271	3.6	12,213,682	4.3
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	Dunn	2,019,921	2.2	5,206,848	5.6	7,226,769	7.8
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	2,476,367	1.4	3,905,205	2.3	6,381,572	3.7
Froedtert Community Hospital - Mequon	Mequon	GMS	Ozaukee	93,340	0.8	521,875	4.3	615,215	5.1
Aspirus Merrill Hospital	Merrill	GMS	Lincoln	707,874	3.9	296,643	1.6	1,004,517	5.5
Miramont Behavioral Health	Middleton	PSYCH	Dane	329,015	3.4	1,119,767	11.7	1,448,782	15.1
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	16,026,608	3.8	19,596,356	4.7	35,622,964	8.5
Ascension Sacred Heart Rehabilitation Hospital	Milwaukee	REHAB	Ozaukee	26,899	0.5	440,523	8.7	467,422	9.2
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	5,528,158	10.0	4,717,175	8.6	10,245,333	18.6
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	14,869,292	15.0	5,983,170	6.0	20,852,462	21.0
Ascension Wisconsin Hospital - Greenfield	Milwaukee	GMS	Milwaukee	72,282	0.6	32,855	0.3	105,137	0.8
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	12,666,555	5.8	9,472,201	4.4	22,138,756	10.2
Aurora St Luke's Medical Center	Milwaukee	GMS	Milwaukee	87,797,254	5.1	27,404,170	1.6	115,201,424	6.6
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	Milwaukee	4,292,652	0.6	7,746,448	1.1	12,039,100	1.7
Froedtert Hospital	Milwaukee	GMS	Milwaukee	36,929,491	1.5	62,776,513	2.5	99,706,004	3.9
Mental Health Emergency Center	Milwaukee	PSYCH	Milwaukee	225,554	5.6	445,739	11.1	671,293	16.8
Milwaukee Rehabilitation Hospital, LLC	Milwaukee	REHAB	Milwaukee	-	0.0	179,000	4.3	179,000	4.3
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	-	0.0	(83,440)	-0.5	(83,440)	-0.5
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	(269,185)	-0.3	2,488,415	3.1	2,219,230	2.8
SSM Health Monroe Hospital	Monroe	GMS	Green	4,393,150	1.8	(33,615)	0.0	4,359,535	1.8
Aurora Medical Center Mount Pleasant	Mount Pleasant	GMS	Racine	2,745,723	1.8	5,414,874	3.6	8,160,597	5.5
ProHealth Care Waukesha Memorial Hospital - Mukwonago	Mukwonago	GMS	Waukesha	1,679,568	1.8	-	0.0	1,679,568	1.8
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	Winnebago	48,729	0.2	329,304	1.4	378,033	1.6
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	Winnebago	5,313,052	1.8	5,962,258	2.0	11,275,310	3.7
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	(220,448)	-1.3	1,103,061	6.7	882,613	5.4
Froedtert Community Hospital - New Berlin	New Berlin	GMS	Waukesha	150,717	0.8	843,997	4.3	994,714	5.1
ThedaCare Medical Center - New London	New London	GMS	Outagamie	835,915	2.2	1,713,993	4.5	2,549,908	6.7
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	1,015,950	1.3	3,343,449	4.2	4,359,399	5.5
Froedtert Community Hospital - Oak Creek	Oak Creek	GMS	Milwaukee	99,237	0.8	554,846	4.3	654,083	5.1
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	2,829,265	1.7	3,240,311	1.9	6,069,576	3.6
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	2,072,926	0.9	1,384,351	0.6	3,457,277	1.6

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				**$627,272,880**	**2.0%**	**$731,554,423**	**2.4%**	**$1,358,827,303**	**4.4%**
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	1,306,036	1.6	2,255,748	2.8	3,561,784	4.4
St Clare Memorial Hospital	Oconto Falls	GMS	Oconto	376,982	2.3	800,095	4.8	1,177,077	7.1
Osceola Medical Center	Osceola	GMS	Polk	457,912	1.1	1,020,626	2.6	1,478,538	3.7
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	2,044,117	2.5	2,268,565	2.8	4,312,682	5.3
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	5,693,551	1.8	6,677,054	2.1	12,370,605	3.9
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	Trempealeau	453,835	2.9	1,599,495	10.1	2,053,330	12.9
Flambeau Hospital	Park Falls	GMS	Price	81,925	0.5	1,103,945	7.2	1,185,870	7.7
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	Waukesha	85,824	0.8	479,847	4.3	565,671	5.1
Southwest Health	Platteville	GMS	Grant	232,773	0.2	2,415,098	2.6	2,647,871	2.8
Froedtert South	Pleasant Prairie	GMS	Kenosha	12,651,936	3.0	8,327,823	2.0	20,979,759	5.0
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	1,231,954	1.7	2,493,268	3.4	3,725,222	5.1
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	597,564	1.3	(829,070)	-1.8	(231,506)	-0.5
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	2,663,155	1.8	1,201,841	0.8	3,864,996	2.7
Ascension All Saints Hospital	Racine	GMS	Racine	19,200,475	8.9	11,889,526	5.5	31,090,001	14.4
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	2,109,406	4.0	399,047	0.8	2,508,453	4.8
Aspirus Rhinelander Hospital	Rhinelander	GMS	Oneida	3,993,478	2.1	2,459,425	1.3	6,452,903	3.5
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	Barron	212,471	0.2	3,365,984	3.9	3,578,455	4.1
The Richland Hospital Inc	Richland Center	GMS	Richland	1,009,751	2.0	2,266,495	4.4	3,276,246	6.4
SSM Health Ripon Community Hospital	Ripon	GMS	Fond du Lac	1,259,906	4.5	(1,171,333)	-4.2	88,573	0.3
River Falls Area Hospital	River Falls	GMS	Saint Croix	305,424	1.0	956,643	3.1	1,262,067	4.0
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	1,608,823	1.4	5,487,374	4.9	7,096,197	6.3
Aurora Medical Center Sheboygan County	Sheboygan	GMS	Sheboygan	7,356,257	2.3	7,124,856	2.3	14,481,113	4.6
St Nicholas Hospital	Sheboygan	GMS	Sheboygan	91,593	0.1	1,868,839	1.8	1,960,432	1.9
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	3,558	0.1	262,458	5.8	266,016	5.8
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	1,093,927	4.4	2,222,253	8.9	3,316,180	13.3
Spooner Health	Spooner	GMS	Washburn	286,666	2.0	712,976	5.0	999,642	7.0
St Croix Regional Medical Center	St Croix Falls	GMS	Polk	355,086	0.5	1,902,463	2.4	2,257,549	2.9
Aspirus Stanley Hospital	Stanley	GMS	Clark	211,980	2.3	61,149	0.7	273,129	3.0
Aspirus Plover Hospital	Stevens Point	GMS	Portage	2,001	0.0	2,100	0.0	4,101	0.0
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	2,711,018	2.0	1,043,525	0.8	3,754,543	2.8
Marshfield Medical Center-River Region at Stevens Point	Stevens Point	GMS	Portage	111,335	0.3	2,155,588	5.5	2,266,923	5.8
Stoughton Hospital Association	Stoughton	GMS	Dane	617,273	0.9	1,885,000	2.8	2,502,273	3.7
Door County Medical Center	Sturgeon Bay	GMS	Door	2,101,235	3.2	1,294,647	2.0	3,395,882	5.1
Aurora Medical Center in Summit	Summit	GMS	Waukesha	3,888,547	1.4	4,660,822	1.7	8,549,369	3.2
St Mary's Hospital of Superior	Superior	GMS	Douglas	1,395,494	1.8	4,256,901	5.5	5,652,395	7.3

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				**$627,272,880**	**2.0%**	**$731,554,423**	**2.4%**	**$1,358,827,303**	**4.4%**
Tomah Health	Tomah	GMS	Monroe	564,898	1.0	2,856,838	5.1	3,421,736	6.1
Aspirus Tomahawk Hospital	Tomahawk	GMS	Lincoln	229,943	3.0	166,887	2.1	396,830	5.1
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	Manitowoc	2,850,019	2.2	3,115,648	2.4	5,965,667	4.6
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	1,949,317	3.4	1,613,146	2.8	3,562,463	6.3
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	-	0.0	305,547	3.0	305,547	3.0
Watertown Regional Medical Center	Watertown	GMS	Dodge	939,746	0.7	4,290,276	3.4	5,230,022	4.1
Ascension Wisconsin Hospital - Waukesha	Waukesha	GMS	Waukesha	19,781	0.4	11,937	0.2	31,718	0.6
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	14,770	0.3	199,121	4.6	213,891	4.9
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	14,212,637	2.2	13,782,046	2.1	27,994,683	4.2
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	-	0.0	-	0.0	-	0.0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	681,828	1.2	2,478,448	4.5	3,160,276	5.7
SSM Health Waupun Memorial Hospital	Waupun	GMS	Dodge	2,245,738	3.3	(1,549,781)	-2.3	695,957	1.0
Aspirus Wausau Hospital	Wausau	GMS	Marathon	9,338,004	1.6	6,526,305	1.1	15,864,309	2.7
North Central Health Care	Wausau	PSYCH	Marathon	966,539	10.8	1,060,492	11.9	2,027,031	22.7
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	836,450	1.5	1,006,770	1.8	1,843,220	3.2
Froedtert Bluemound Rehabilitation Hospital	Wauwatosa	REHAB	Milwaukee	201,159	1.9	1,396,212	13.2	1,597,371	15.1
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	14,395,833	3.2	10,821,921	2.4	25,217,754	5.5
Granite Hills Hospital	West Allis	PSYCH	Milwaukee	1,399,881	24.2	1,140,410	19.7	2,540,291	44.0
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	2,064,951	2.9	1,639,406	2.3	3,704,357	5.3
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	-	0.0	(67,048)	-0.3	(67,048)	-0.3
Froedtert West Bend Hospital	West Bend	GMS	Washington	1,364,222	0.8	5,816,553	3.6	7,180,775	4.4
Marshfield Medical Center - Weston	Weston	GMS	Marathon	1,644,223	1.1	7,138,786	4.6	8,783,009	5.7
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	Trempealeau	748,228	4.6	226,776	1.4	975,004	6.0
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	223,148	2.2	753,652	7.3	976,800	9.5
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	Wood	2,307,872	1.7	2,908,087	2.1	5,215,959	3.7
Howard Young Medical Center	Woodruff	GMS	Oneida	517,977	2.6	92,005	0.5	609,982	3.1

APPENDIX 3:

Number of Patients Receiving and Projected to Receive Uncompensated Health Care

FY 2023

Name	City	Type	County	Charity Care Cases FY 2023	Projected Charity Cases FY 2024	Bad Debt Cases FY 2023	Projected Bad Debt Cases FY 2024	Total Uncomp Cases FY 2023	Projected Total Uncomp Cases FY 2024
Total Wisconsin Hospitals				**362,108**	**421,428**	**1,175,741**	**1,226,570**	**1,537,849**	**1,647,998**
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	0	0	0	0	0	0
Amery Regional Medical Center	Amery	GMS	Polk	4,424	4,970	3,005	3,576	7,429	8,546
Aspirus Langlade Hospital	Antigo	GMS	Langlade	2,973	3,122	3,039	3,191	6,012	6,313
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	6,156	6,156	17,387	17,387	23,543	23,543
ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	GMS	Outagamie	869	900	926	900	1,795	1,800
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	Outagamie	4,300	4,300	5,796	5,800	10,096	10,100
Tamarack Health Ashland Medical Center	Ashland	GMS	Ashland	1,232	1,236	5,508	9,039	6,740	10,275
Western Wisconsin Health	Baldwin	GMS	Saint Croix	1,045	1,290	2,338	2,869	3,383	4,159
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	Sauk	3,438	3,541	11,044	11,375	14,482	14,916
Mayo Clinic Health System - Northland in Barron	Barron	GMS	Barron	1,486	2,000	1,587	1,723	3,073	3,723
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	Dodge	790	1,788	8,034	3,322	8,824	5,110
Beloit Health System	Beloit	GMS	Rock	15	20	24,100	25,000	24,115	25,020
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	Green Lake	1,070	1,000	1,619	1,600	2,689	2,600
Black River Memorial Hospital	Black River Falls	GMS	Jackson	262	275	4,013	4,150	4,275	4,425
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	Chippewa	755	1,100	1,030	1,429	1,785	2,529
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	Grant	1,454	1,525	1,339	1,400	2,793	2,925
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	Waukesha	3,237	5,055	8,780	14,463	12,017	19,518
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	Milwaukee	477	477	424	424	901	901
Aurora Medical Center Burlington	Burlington	GMS	Racine	1,567	1,854	14,288	13,436	15,855	15,290
Ascension Calumet Hospital	Chilton	GMS	Calumet	1,245	1,245	3,268	3,268	4,513	4,513
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	274	324	1,519	1,595	1,793	1,919
Prairie Ridge Health	Columbus	GMS	Columbia	969	1,175	2,919	2,840	3,888	4,015
Aurora St Luke's Medical Center - South Shore	Cudahy	GMS	Milwaukee	1,469	2,091	13,344	12,685	14,813	14,776
Cumberland Healthcare	Cumberland	GMS	Barron	37	50	2,130	2,500	2,167	2,550
Memorial Hospital of Lafayette Co.	Darlington	GMS	Lafayette	142	146	669	690	811	836
Upland Hills Health Inc	Dodgeville	GMS	Iowa	1,030	1,100	1,906	2,000	2,936	3,100
AdventHealth Durand	Durand	GMS	Pepin	451	487	195	190	646	677
Aspirus Eagle River Hospital	Eagle River	GMS	Vilas	332	349	702	737	1,034	1,086
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	2,863	2,610	14,409	10,490	17,272	13,100
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	8,373	15,700	12,448	7,205	20,821	22,905
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	675	704	2,714	2,850	3,389	3,554
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	26	35	1,082	1,235	1,108	1,270
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	1,582	2,000	13,132	12,748	14,714	14,748
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	0	0	0	0	0	0

Name	City	Type	County	Charity Care Cases FY 2023	Projected Charity Cases FY 2024	Bad Debt Cases FY 2023	Projected Bad Debt Cases FY 2024	Total Uncomp Cases FY 2023	Projected Total Uncomp Cases FY 2024
Total Wisconsin Hospitals				**362,108**	**421,428**	**1,175,741**	**1,226,570**	**1,537,849**	**1,647,998**
SSM Health St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	6,063	6,245	20,968	21,597	27,031	27,842
Fort HealthCare	Fort Atkinson	GMS	Jefferson	3,800	3,800	12,094	12,000	15,894	15,800
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	1,808	2,026	6,083	7,855	7,891	9,881
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	145	151	853	484	998	635
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	392	667	249	200	641	867
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	15	24	22	37	37	61
Aurora Medical Center in Grafton	Grafton	GMS	Ozaukee	1,468	2,093	19,626	19,867	21,094	21,960
Burnett Medical Center	Grantsburg	GMS	Burnett	169	200	1,530	1,880	1,699	2,080
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	3,363	4,222	41,789	38,787	45,152	43,009
Bellin Hospital	Green Bay	GMS	Brown	17,268	17,187	38,308	39,458	55,576	56,645
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	1,931	1,989	1,621	1,670	3,552	3,659
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	0	0	112	112	112	112
Green Bay Rehabilitation Hospital	Green Bay	REHAB	Brown	0	0	0	0	0	0
St Mary's Hospital Medical Center	Green Bay	GMS	Brown	1,002	979	2,887	3,031	3,889	4,010
St Vincent Hospital	Green Bay	GMS	Brown	2,755	2,946	5,276	5,540	8,031	8,486
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	67	85	285	300	352	385
Aurora Medical Center in Hartford	Hartford	GMS	Washington	725	924	9,123	9,278	9,848	10,202
Tamarack Health Hayward Medical Center	Hayward	GMS	Sawyer	628	1,144	1,621	1,861	2,249	3,005
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	Vernon	1,794	2,100	3,004	3,000	4,798	5,100
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	808	1,132	1,252	1,208	2,060	2,340
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	6,716	5,530	22,665	35,461	29,381	40,991
SSM Health St Mary's Janesville Hospital	Janesville	GMS	Rock	3,520	3,520	11,576	11,576	15,096	15,096
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	3,211	5,161	43,091	46,629	46,302	51,790
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	12,637	13,016	22,418	23,090	35,055	36,106
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	7,534	8,500	9,810	7,550	17,344	16,050
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	566	1,168	2,934	3,364	3,500	4,532
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	1,264	1,037	4,376	6,827	5,640	7,864
Grant Regional Health Center	Lancaster	GMS	Grant	581	655	1,783	1,529	2,364	2,184
Select Specialty Hospital - Madison	Madison	LTAC	Dane	0	0	92	92	92	92
SSM Health St Mary's Hospital	Madison	GMS	Dane	3,141	1,669	16,392	30,962	19,533	32,631
UnityPoint Health - Meriter	Madison	GMS	Dane	2,876	2,962	1,251	1,288	4,127	4,250
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	3	2	5	5	8	7
UW Hospital and Clinics Authority	Madison	GMS	Dane	44,435	49,287	15,782	17,505	60,217	66,792

Name	City	Type	County	Charity Care Cases FY 2023	Projected Charity Cases FY 2024	Bad Debt Cases FY 2023	Projected Bad Debt Cases FY 2024	Total Uncomp Cases FY 2023	Projected Total Uncomp Cases FY 2024
Total Wisconsin Hospitals				**362,108**	**421,428**	**1,175,741**	**1,226,570**	**1,537,849**	**1,647,998**
Froedtert Holy Family Memorial	Manitowoc	GMS	Manitowoc	140	151	523	550	663	701
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	819	1,171	12,491	15,037	13,310	16,208
Marshfield Medical Center	Marshfield	GMS	Wood	6,686	8,897	31,027	32,960	37,713	41,857
Norwood Health Center	Marshfield	PSYCH	Wood	0	0	5	0	5	0
Mile Bluff Medical Center	Mauston	GMS	Juneau	139	150	873	960	1,012	1,110
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	Taylor	2,086	2,190	1,981	2,080	4,067	4,270
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	Waukesha	11	0	18	0	29	0
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	632	467	7,729	8,550	8,361	9,017
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	Dunn	1,819	2,500	3,131	3,081	4,950	5,581
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	1,776	2,084	6,918	8,433	8,694	10,517
Froedtert Community Hospital - Mequon	Mequon	GMS	Ozaukee	50	0	390	0	440	0
Aspirus Merrill Hospital	Merrill	GMS	Lincoln	1,237	1,299	821	862	2,058	2,161
Miramont Behavioral Health	Middleton	PSYCH	Dane	21	30	223	167	244	197
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	7,161	8,016	35,269	37,546	42,430	45,562
Ascension Sacred Heart Rehabilitation Hospital	Milwaukee	REHAB	Ozaukee	14	4	181	56	195	60
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	3,381	3,592	13,958	16,102	17,339	19,694
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	6,010	6,795	12,475	18,650	18,485	25,445
Ascension Wisconsin Hospital - Greenfield	Milwaukee	GMS	Milwaukee	20	0	32	0	52	0
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	3,436	4,011	29,405	23,006	32,841	27,017
Aurora St Luke's Medical Center	Milwaukee	GMS	Milwaukee	12,624	14,713	76,008	46,712	88,632	61,425
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	Milwaukee	5,425	3,621	22,360	23,634	27,785	27,255
Froedtert Hospital	Milwaukee	GMS	Milwaukee	2,919	2,562	46,787	40,972	49,706	43,534
Mental Health Emergency Center	Milwaukee	PSYCH	Milwaukee	69	76	1,340	1,470	1,409	1,546
Milwaukee Rehabilitation Hospital, LLC	Milwaukee	REHAB	Milwaukee	0	0	37	52	37	52
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	0	0	30	30	30	30
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	1,590	1,547	6,478	6,302	8,068	7,849
SSM Health Monroe Hospital	Monroe	GMS	Green	2,530	2,530	7,307	7,307	9,837	9,837
Aurora Medical Center Mount Pleasant	Mount Pleasant	GMS	Racine	409	523	6,585	7,352	6,994	7,875
ProHealth Care Waukesha Memorial Hospital - Mukwonago	Mukwonago	GMS	Waukesha	118	120	0	0	118	120
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	Winnebago	150	213	1,051	916	1,201	1,129
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	Winnebago	5,537	5,500	7,176	7,200	12,713	12,700
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	563	564	3,265	3,259	3,828	3,823
Froedtert Community Hospital - New Berlin	New Berlin	GMS	Waukesha	81	0	629	0	710	0

Name	City	Type	County	Charity Care Cases FY 2023	Projected Charity Cases FY 2024	Bad Debt Cases FY 2023	Projected Bad Debt Cases FY 2024	Total Uncomp Cases FY 2023	Projected Total Uncomp Cases FY 2024
Total Wisconsin Hospitals				**362,108**	**421,428**	**1,175,741**	**1,226,570**	**1,537,849**	**1,647,998**
ThedaCare Medical Center - New London	New London	GMS	Outagamie	1,114	1,100	1,930	1,900	3,044	3,000
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	3,543	9,073	4,655	5,131	8,198	14,204
Froedtert Community Hospital - Oak Creek	Oak Creek	GMS	Milwaukee	53	0	414	0	467	0
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	258	300	2,719	2,800	2,977	3,100
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	778	778	557	557	1,335	1,335
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	6,286	6,474	14,772	15,215	21,058	21,689
St Clare Memorial Hospital	Oconto Falls	GMS	Oconto	473	537	956	1,004	1,429	1,541
Osceola Medical Center	Osceola	GMS	Polk	220	260	46	46	266	306
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	2,751	2,751	7,051	7,051	9,802	9,802
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	1,815	2,109	26,348	26,300	28,163	28,409
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	Trempealeau	457	400	931	954	1,388	1,354
Flambeau Hospital	Park Falls	GMS	Price	631	631	2,821	2,821	3,452	3,452
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	Waukesha	46	0	358	0	404	0
Southwest Health	Platteville	GMS	Grant	252	265	6,676	7,010	6,928	7,275
Froedtert South	Pleasant Prairie	GMS	Kenosha	9,937	14,909	12,497	19,616	22,434	34,525
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	3,924	4,121	1,613	1,694	5,537	5,815
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	976	1,025	1,403	1,473	2,379	2,498
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	242	215	2,203	1,251	2,445	1,466
Ascension All Saints Hospital	Racine	GMS	Racine	15,306	16,579	37,046	49,168	52,352	65,747
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	5,474	5,748	4,524	4,750	9,998	10,498
Aspirus Rhinelander Hospital	Rhinelander	GMS	Oneida	2,418	2,539	4,901	5,146	7,319	7,685
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	Barron	2,008	12,482	9,005	8,883	11,013	21,365
The Richland Hospital Inc	Richland Center	GMS	Richland	886	1,576	1,288	1,305	2,174	2,881
SSM Health Ripon Community Hospital	Ripon	GMS	Fond du Lac	1,312	1,351	3,836	3,951	5,148	5,302
River Falls Area Hospital	River Falls	GMS	Saint Croix	1,148	1,118	940	819	2,088	1,937
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	1,741	1,700	2,458	2,400	4,199	4,100
Aurora Medical Center Sheboygan County	Sheboygan	GMS	Sheboygan	1,688	2,379	15,951	15,857	17,639	18,236
St Nicholas Hospital	Sheboygan	GMS	Sheboygan	501	547	2,370	2,489	2,871	3,036
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	2	10	462	460	464	470
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	1,192	1,400	1,432	1,813	2,624	3,213
Spooner Health	Spooner	GMS	Washburn	292	391	629	648	921	1,039
St Croix Regional Medical Center	St Croix Falls	GMS	Polk	90	90	482	480	572	570
Aspirus Stanley Hospital	Stanley	GMS	Clark	885	929	479	503	1,364	1,432
Aspirus Plover Hospital	Stevens Point	GMS	Portage	1	1	2	3	3	4

Name	City	Type	County	Charity Care Cases FY 2023	Projected Charity Cases FY 2024	Bad Debt Cases FY 2023	Projected Bad Debt Cases FY 2024	Total Uncomp Cases FY 2023	Projected Total Uncomp Cases FY 2024
Total Wisconsin Hospitals				**362,108**	**421,428**	**1,175,741**	**1,226,570**	**1,537,849**	**1,647,998**
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	3,060	3,213	5,599	5,879	8,659	9,092
Marshfield Medical Center-River Region at Stevens Point	Stevens Point	GMS	Portage	408	2,504	2,513	1,077	2,921	3,581
Stoughton Hospital Association	Stoughton	GMS	Dane	678	698	3,625	3,700	4,303	4,398
Door County Medical Center	Sturgeon Bay	GMS	Door	1,244	1,281	1,270	1,308	2,514	2,589
Aurora Medical Center in Summit	Summit	GMS	Waukesha	1,172	1,472	16,134	16,988	17,306	18,460
St Mary's Hospital of Superior	Superior	GMS	Douglas	3,765	4,150	20,655	22,768	24,420	26,918
Tomah Health	Tomah	GMS	Monroe	228	245	1,610	1,750	1,838	1,995
Aspirus Tomahawk Hospital	Tomahawk	GMS	Lincoln	467	490	930	977	1,397	1,467
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	Manitowoc	791	875	10,900	10,519	11,691	11,394
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	1,098	1,000	2,856	3,100	3,954	4,100
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	0	0	74	80	74	80
Watertown Regional Medical Center	Watertown	GMS	Dodge	1,285	1,300	6,183	6,200	7,468	7,500
Ascension Wisconsin Hospital - Waukesha	Waukesha	GMS	Waukesha	8	0	12	0	20	0
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	10	10	73	60	83	70
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	1,043	1,050	13,606	13,800	14,649	14,850
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	0	0	0	0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	1,291	1,300	2,064	2,000	3,355	3,300
SSM Health Waupun Memorial Hospital	Waupun	GMS	Dodge	1,946	2,004	6,321	6,511	8,267	8,515
Aspirus Wausau Hospital	Wausau	GMS	Marathon	6,815	8,866	6,903	10,953	13,718	19,819
North Central Health Care	Wausau	PSYCH	Marathon	3,047	0	3,645	0	6,692	0
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	225	336	4,483	2,730	4,708	3,066
Froedtert Bluemound Rehabilitation Hospital	Wauwatosa	REHAB	Milwaukee	5	5	21	23	26	28
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	2,923	3,042	31,669	52,106	34,592	55,148
Granite Hills Hospital	West Allis	PSYCH	Milwaukee	62	0	31	0	93	0
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	1,009	1,009	715	715	1,724	1,724
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	0	0	40	40	40	40
Froedtert West Bend Hospital	West Bend	GMS	Washington	379	336	5,033	6,278	5,412	6,614
Marshfield Medical Center - Weston	Weston	GMS	Marathon	1,867	3,926	8,489	6,758	10,356	10,684
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	Trempealeau	2,380	2,983	1,803	2,466	4,183	5,449
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	215	200	482	500	697	700
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	Wood	2,276	2,390	3,084	3,238	5,360	5,628
Howard Young Medical Center	Woodruff	GMS	Oneida	555	583	1,088	1,142	1,643	1,725

APPENDIX 4:

- **FY 2023 Hospital Uncompensated Health Care Plan**
- **FY 2023 Hospital Fiscal Survey**

HOSPITAL UNCOMPENSATED HEALTH CARE PLAN TEMPLATE
WHA INFORMATION CENTER

NOTE: Refer to the detailed instructions contained in the Uncompensated Care Survey Manual.

This is a blank template to use to share the basic questions of the survey with other people in the organization in preparation for gathering all the necessary information to complete the online survey.

All survey data must be entered and submitted through the online secured portal. Each staff member completing a portion of the survey must have their own username and password. Click here for more information on roles and registration.

This information can also be printed from the survey portal.

*Disclaimer-the uncompensated care survey manual and the online portal contains the most accurate up-to-date information.

This template does not reference a specific year as all data is submitted through the online portal for the current year. Abbreviations Previous Fiscal Year denoted with PFY and Current Fiscal Year denoted with CFY.

I.   HOSPITAL INFORMATION

Hospital Name and Address

WHAIC 3-digit ID#_____

FY Beginning Date	FY 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 TEMPLATE
WHA Information Center

NOTE: Refer to the detailed instructions contained in the <u>Fiscal Survey Manual</u>.

This is a blank template to use to share the basic questions of the survey with other people in the organization in preparation for gathering all the necessary information to complete the online survey.

All survey data must be entered and submitted through the online <u>secured portal</u>. Each staff member completing a portion of the survey must have their own username and password. <u>Click here for more information on roles and registration</u>.

This information can also be printed from the survey portal.

*Disclaimer-the fiscal survey manual and the online portal contains the most accurate up-to-date information.

This template does not reference a specific year as all data is submitted through the online portal for the current year. Abbreviations Previous Fiscal Year denoted with PFY and Current Fiscal Year denoted with CFY.

I.   HOSPITAL INFORMATION

Hospital Name and Address

FY Beginning Date   FY 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*)***.* 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.***

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
    loses) _____ $ _____

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
34 Gross INPATIENT ancillary revenue = _____ $ _____ inpatient
                                                                                             breakouts, lines
                                                                                             37-50)

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 OBSOLETE
                                                       $ _____ $ _____ $ _____

42 County 51.42 / 51.437 programs ---------------- $ _____ $ _____ $ _____

43 All other public programs ------------------------ $ _____ $ _____ $ _____

Commercial Sources

	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 Other Payers 1 _____ $ _____ $ _____ $ _____

49 Other Payers 2 _____ $ _____ $ _____ $ _____

50 OBSOLETE _____ $ _____ $ _____ $ _____

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 OBSOLETE ------- $ _____ $ _____ $ _____

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 Other Adjustments 1 _____ $ _____ $ _____ $ _____

64 Other Adjustments 2 _____ $ _____ $ _____ $ _____

65 Other Adjustments 3 _____ $ _____ $ _____ $ _____

Charity Care / Bad Debt

66 Charity care (revenue foregone at full established rates) (must equal line 123) ...... $ _____ $ _____ $ _____

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*.

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)

	(A1)	(A2)	(B1)	(B2)
				NUMBER OF NEWBORN
	NUMBER OF INPATIENT DISCHARGES**	NUMBER OF DISCHARGE DAYS**	NUMBER OF NEWBORNS***	DISCHARGE DAYS***
PAY SOURCE				
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.

	(C1)	(C2)
	NUMBER OF DISCHARGES FROM MEDICARE-CERTIFIED SWING BEDS****	NUMBER OF DISCHARGE DAYS FROM MEDICARE-CERTIFIED SWING BEDS****
PAY SOURCE		
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 PREVIOUS FY AND CURRENT FY

	GROSS REVENUE	**NET REVENUE**
119 Current Fiscal Year [line 36 (gross) and line 3 (net)]	$	$
120 Previous Fiscal Year line 36 (gross) and line 3 (net)]	$	$
121 Increase / Decrease CFY v. PFY (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	CFY	CFY (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.)

	CFY	CFY (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 current fiscal year projections in the space below. Explain how the projections used "patients" and total charges for current fiscal year, 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.

Effective beginning date(s)	Projected satisfaction date(s)
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	$	$	$