
Guide to Wisconsin Hospitals

Fiscal Year 2023

October 2024



The ***Guide to Wisconsin Hospitals, Fiscal Year 2023***, presents information on hospital finances, services, utilization and staffing. The data for this report was taken from the FY 2022 and FY 2023 Hospital Fiscal Surveys and the FY 2022 and FY 2023 Annual Survey of Hospitals. Under State law (Chapter 153, Wisconsin Statutes), WHA Information Center is responsible for collecting and disseminating Wisconsin hospital and freestanding ambulatory surgery center data.

This publication is not an exhaustive compilation of all data collected through the surveys. Readers desiring additional financial, service, utilization, or staffing information on a specific hospital should contact the WHA Information Center regarding the availability and cost of specific data requests.

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Suggested citation:

WHA Information Center, LLC. ***Guide to Wisconsin Hospitals, Fiscal Year 2023.***
October 2024

CONTENTS

- Introduction 1
- Summary Data: Fiscal Year 2023..... 4
- Section I. Financial Information 6
- Section II. Utilization and Staffing 22
- Section III. Quality of Services/Patient Safety 28
- Section IV. Comparative Data 30
- Section V. How to Read the Tables 48
- Section VI. Averages for Selected Measures of Utilization and Finance
 - Statewide Averages – GMS, and Psychiatric Hospitals 56
 - Group Comparisons – GMS Hospitals 62
- Section VII. Individual Hospital Tables
 - General Medical-Surgical Hospitals 73
 - Long-Term Acute Care Hospitals 500
 - Psychiatric Hospitals 513
 - Rehabilitation Hospitals 553
 - State-Operated Mental Health Institutes 572
- Section VIII. Appendices
 - Appendix 1: Glossary of Terms 581
 - Appendix 2: Caveats, Data Limitations, and Technical Notes 589
 - Caveats and Data Limitations..... 591
 - Technical Notes..... 592
 - Appendix 3: Survey Instruments 599
 - 2023 Annual Survey of Hospitals 601
 - 2023 Hospital Fiscal Survey 622
 - Appendix 4: Selected Wisconsin Maps 631
 - Location of Wisconsin Hospitals 632
 - Wisconsin Analysis Areas 633
 - Appendix 5: Hospital Index 634

INTRODUCTION

The ***Guide to Wisconsin Hospitals, Fiscal Year 2023***, presents selected descriptive financial, services, utilization, and staffing data about individual Wisconsin hospitals. It also provides summary and trend information for selected aggregate data.

The report is based on data submitted to the WHA Information Center on the Fiscal Year (FY) 2022 Hospital Fiscal Survey, the Fiscal Year (FY) 2023 Hospital Fiscal Survey, the FY 2022 Annual Survey of Hospitals and the FY 2023 Annual Survey of Hospitals by general medical-surgical (GMS) hospitals, long-term acute care hospitals (LTAC), psychiatric (psych) hospitals, state-operated mental health (state) institutes, and rehabilitation (rehab) hospitals. Data from Veterans Affairs hospitals are collected on a voluntary basis but are not included in this report, nor are data from hospitals that submitted partial-year data.

Types of Hospitals

General medical-surgical (GMS) hospitals (142 in FY 2023) provide diagnostic and therapeutic services to patients for a variety of medical and surgical conditions.

Critical Access Hospitals (CAHs) (58 in FY 2023) are GMS facilities that provide 24-hour emergency care, inpatient, outpatient, and swing-bed services. Many also provide obstetric services. Under the Wisconsin Rural Hospital Flexibility Program – a Medicare program – hospitals located in rural counties, or rural areas of urban counties, may be certified as CAHs if they meet eligibility conditions. Rural CAH applicants must be 35 miles from another hospital; if closer, they must be declared a “necessary provider of health care services” according to state plan criteria. They are limited to 25 acute-care beds. Length of stay for acute-care patients is limited to an annual 96-hour average per patient. If further inpatient care is needed, patients are generally transferred to contractually established referral hospitals. CAHs provide first-line emergency and community-integrated health care. Hospitals certified as CAHs are noted as such in Section VII (Individual Hospital Tables), and in Appendix 5 (Hospital Index).

Specialty hospitals provide services to specific categories of patients. In Wisconsin, specialty hospitals include the following:

- Long-Term Acute Care (LTAC) hospitals (4 in FY 2023) focus 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.
- Psychiatric hospitals (13 in FY 2023) provide diagnostic and therapeutic services to patients with mental or emotional disorders.
- State-operated mental health institutes (2 in FY 2023) provide comprehensive and intensive diagnostic, therapeutic, and support services to patients with unusually complex or difficult mental, emotional, or developmental disorders.

- Rehabilitation hospitals (6 in FY 2023) provide a comprehensive array of restoration services for the physically disabled and all support services necessary to help them attain their maximum level of functioning.
- Veterans Affairs hospitals provide diagnostic and therapeutic services to armed forces veterans only. Because they are exempt from state data collection mandates, these facilities are not included in this report.

Control of Hospitals

Different types of organizations own and control the policies and operations of Wisconsin hospitals. Of the 167 non-federal hospitals that provided full-year data to the FY 2023 Annual Survey of Hospitals, 140 are nongovernmental, not-for-profit entities, owned either by a religious organization (26) or by some other not-for-profit corporation (114). Three hospitals are state-operated and six are county-operated. Nineteen hospitals (eight GMS, four LTAC, four rehabilitation, and three psychiatric) are investor-owned, for-profit facilities.

Location of Hospitals

Sixty-three of the state's 72 counties have at least one GMS hospital. Thirty-six counties have two or more GMS hospitals. Milwaukee County has the most, with 14. Waukesha County has ten GMS hospitals. Brown County, Dane County, Eau Claire County, Outagamie County, Rock County, St. Croix County, and Winnebago County have four GMS hospitals each.

LTAC hospitals are located in three counties, psychiatric hospitals are located in seven counties, rehabilitation hospitals are located in five counties, and state hospitals are found in two counties.

Data Sources

The data in this report are drawn from two surveys conducted annually: The Hospital Fiscal Survey and the Annual Survey of Hospitals.

Completion of the Hospital Fiscal Survey, which collects financial data from hospitals, has been mandatory since its inception in 1989. Completion of the Annual Survey of Hospitals, which collects utilization and staffing information, was made mandatory beginning April 1, 1992.

The financial, utilization and staffing figures in this report are based on each hospital's fiscal year. Fiscal years vary from hospital to hospital, according to individual accounting practices. The most common fiscal year is a calendar fiscal year beginning

January 1 and ending December 31. Ninety of the 167 reporting hospitals (54 percent) had a fiscal year ending December 31, 2023.

All data used in this report are based on each hospital's 2023 fiscal year. Only hospitals that reported a full fiscal year's data are included.

The hospital financial information in this report is fiscal-year data based on actual revenue received from payers. In contrast, the hospital information in the annual Health Care Data Report is calendar-year information on billed charges (not actual reimbursement) from expected payers.

Fiscal Year Ending Date, Wisconsin Hospitals, FY 2023

<u>Fiscal Year End</u>	<u>Number of Hospitals</u>
03/31/2023	2
06/30/2023	50
07/31/2023	3
09/30/2023	22
12/31/2023	90

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

Volume Groups and Analysis Areas

Volume groups and analysis areas are discussed in Section IV (Comparative Data) and are defined in Appendix 1 (Glossary Terms). The hospital index (Appendix 5) at the end of this publication shows the volume group and analysis area to which each hospital belongs.

SUMMARY DATA: FISCAL YEAR 2023

- One hundred and sixty-seven hospitals submitted full-year data to the WHA Information Center for FY 2023. Of this total, 142 were general medical-surgical (GMS) hospitals, four were long-term acute care (LTAC) hospitals, thirteen were psychiatric (psych) hospitals, six were rehabilitation (rehab) hospitals. Two were state-owned (state) hospitals.
- Of the 167 hospitals that submitted full-year data, 148 were not-for-profit. Nineteen hospitals (eight GMS, three PSYCH, four LTAC, and four rehab) were for-profit facilities owned by partnerships or corporations.
- Of the 148 not-for-profit hospitals, two were state-operated hospitals, six were county-operated hospitals, 26 were religious hospitals, and 114 were other not-for-profit hospitals.
- In FY 2023, there were 58 Critical Access Hospitals (CAHs).
- WHA surveyed 18 of the state's largest health care systems, which represent 119 hospitals. Each system provides crucial nonhospital services that are not reported in the hospital-only fiscal survey. According to WHA, hospitals within the 18 systems had an average operating margin of 6.5%, but the systems as a whole had operating margins averaging only -0.8%.
- The overall average occupancy rate for Wisconsin hospitals was 63 percent in FY 2023. GMS hospitals had an average occupancy rate of 63 percent, LTAC hospitals, 58 percent, psychiatric hospitals, 69 percent, state hospitals, 59 percent, and rehabilitation hospitals, 72 percent.
- On average, there were 7,490 patients hospitalized on any given day: 6,544 at GMS hospitals, 101 at LTAC hospitals, 397 at psychiatric hospitals, 297 at state hospitals, and 150 at rehabilitation hospitals.
- There were 512,484 hospital discharges in FY 2023: 479,632 from GMS hospitals, 1,143 from LTAC hospitals, 23,226 from psychiatric hospitals, 4,378 from state hospitals, and 4,105 from the rehabilitation hospitals.
- There were 2,733,680 inpatient days reported by Wisconsin hospitals, of which 2,388,705 were for GMS hospitals, 36,960 were for LTAC hospitals, 144,968 were for psychiatric hospitals, 108,379 were for the state hospitals, and 54,668 were for the rehabilitation hospitals.
- Outpatient visits totaled 21,489,226 at the 153 Wisconsin hospitals that provided outpatient services. GMS hospitals had 21,104,194 outpatient visits, LTAC hospitals had 3,188, psychiatric hospitals had 345,660, and the rehabilitation hospitals had 36,184.
- Medicare accounted for 47.8 percent of total gross patient revenue (billed charges), Medicaid for 14.5 percent, and other public sources for 1.9 percent. Commercial insurance accounted for 32.5 percent of total gross patient revenue, and self-pay/other accounted for 3.3 percent.
- Total hospital revenue was \$29,862.3 million, \$29,013.2 million at GMS hospitals and \$849.1 million at specialty hospitals.

- Wisconsin hospitals collected 32 percent of total gross patient revenue (billed charges). GMS hospitals collected 32 percent of patient charges, LTAC hospitals collected 20 percent, psychiatric hospitals collected 45 percent, the state hospitals collected 93 percent, and the rehabilitation hospitals collected 51 percent.
- The average net revenue (charges minus deductions, before expenses) received per inpatient day in a Wisconsin hospital in FY 2023 was \$3,555; the average length of stay was 5.4 days. Net revenue received per inpatient day (and average length of stay) was \$3,859 for GMS hospitals (5.0 days), \$2,231 for LTAC hospitals (32.3 days), \$1,401 for psychiatric hospitals (6.2 days), \$784 for the state hospitals (24.8 days), and \$2,038 for the rehabilitation hospitals (13.3 days).
- The average net revenue (charges minus deductions, before expenses) received per outpatient visit in a Wisconsin hospital in FY 2023 was \$869. GMS hospitals received \$875, the LTAC hospitals received \$109, psychiatric hospitals received \$629, and rehabilitation hospitals received \$56.
- Salaries and fringe benefits represented 42.2 percent of total expenses for Wisconsin hospitals. For GMS hospitals, salaries and fringe benefits represented 41.6 percent of total expenses, for LTAC hospitals 51.1 percent, for psychiatric hospitals 58.8 percent, for state hospitals 70.1 percent, and for rehabilitation hospitals 58.1 percent.
- The net-income percentage across all Wisconsin hospitals was 6.9 percent in FY 2023. The rehabilitation hospitals had the highest net income percentage (16.4 percent) followed by the GMS hospitals (7.1 percent), psychiatric hospitals (-1.3 percent), LTAC hospitals (-3.8 percent), state hospitals (-9.0 percent).
- Wisconsin hospitals reported net income of \$2.07 billion in FY 2023. GMS hospitals reported net income of \$2.08 billion, and specialty hospitals together reported net income of \$-10.2 million.
- Fifty-four hospitals lost money in FY 2023, compared to sixty-four in FY 2022.
- There were 11,811 beds set up and staffed in FY 2023 at the 167 reporting hospitals. Of these, 10,353 were at GMS hospitals, 176 were at LTAC hospitals, 572 were at psychiatric hospitals, 503 were at the state hospitals, and 207 were at the rehabilitation hospitals.
- GMS hospitals averaged the highest ratio of full-time equivalent (FTE) personnel per patient (5.2). The rehabilitation hospitals were next (4.7), followed by the state hospitals (4.3), LTAC hospitals (4.3), psychiatric hospitals (3.5), and Statewide, for all hospitals, the average was 4.9 FTEs per patient.
- GMS hospitals employed 160 full-time licensed nurses per 100 patients. rehabilitation hospitals employed 141 per 100 patients, LTAC hospitals employed 109, psychiatric hospitals employed 65, state hospitals employed 58.

SECTION I. Financial Information

The following financial terms appear in this report:

Deductions: The portion of charges incurred by patients but not reimbursed by third-party payers, government, and private payers. Deductions include charity care and bad debt.

Expenses: Costs of operations charged to a hospital during the fiscal year.

Gross Patient Revenue: The total charges billed by a hospital for inpatient and outpatient services. Gross patient revenue consists of charges to Medicare, Medical Assistance, BadgerCare, other public programs, commercial insurance, and other self/non-public payers. ["Other public programs" includes county unified services boards, general relief, and the federal TRICARE program for military personnel and dependents. "Commercial insurance" includes group and individual accident and health insurance, self-funded plans, Health Maintenance Organizations (HMOs), other alternative health care plans, and workers' compensation.]

Net Income: Revenue and gains in excess of expenses and losses.

Net Patient Revenue: Gross patient revenue minus all deductions, the actual payments received from patient charges, before expenses.

Non-Operating Gains: Gifts, donations, endowments, investments, and any other gains not related to patient care or hospital-related patient services.

Non-Operating Losses: State and federal corporate income and real estate taxes and other losses not directly related to patient care or hospital-related patient services.

Other Revenue: Revenue from services provided to patients, other than health care, as well as sales and services to non-patients (e.g., parking, gift shops, and cafeterias).

Total Revenue: The sum of net patient revenue and other revenue.

Note: For ease of presentation, dollar amounts are generally reported in millions or billions. For example, \$5,396,832,249 is the same as \$5,396.8 million or \$5.4 billion.

Health Systems

Many of Wisconsin hospitals are part of health systems that provide a continuum of care in communities around the state. Hospitals frequently provide the operating margin to allow health systems to support unprofitable but necessary integrated services, including hospice centers, physician clinics, nursing homes, home health, assisted living, dialysis and other services that would not exist in many communities if not for the financial stability of the local hospital or regional hospital system.

Below is a summary of revenue and expenses for 18 Wisconsin health systems comprising 119 hospitals. The operating margin for these 18 systems was -0.8% in 2023. The total margin was 1.6%.

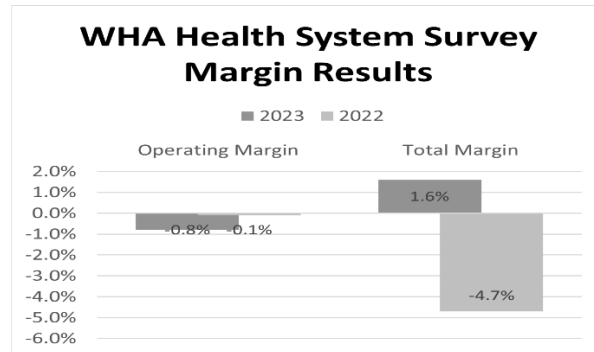


Table 1a	Total System Operations	Fiscal Survey Data on System Hospitals Only
Operating Revenue	\$37,083,278,754	\$26,922,883,811
Operating Expenses	\$37,397,328,219	\$25,174,155,574
Operating Margin	(\$314,049,465)	\$1,748,728,237
Operating Margin %	-0.8%	6.5%
Nonoperating Income & Investments	\$1,260,180,906	\$502,314,312
Nonoperating Expenses	\$348,349,253	\$359,866,772
Total Revenue	\$38,343,459,660	\$27,425,198,123
Total Expenses	\$37,745,677,472	\$25,534,022,346
Total Margin	\$597,782,188	\$1,891,175,777
Total Margin %	1.6%	6.9%

Table 1b	Number of Systems Providing
Non-Hospital Services	
Lab	16
Physician Clinics	16
Pharmacy	15
Hospice	12
Home Health	11
Dialysis	6
Assisted Living	4
Nursing Home	3
Other services noted:	
Durable medical equipment, behavioral health, rehabilitation, social services, health plans, etc.	

Source: FY 2023 Health System Survey, WHA Information Center, LLC.

Hospitals

In FY 2023, Wisconsin hospitals generated \$29.9 billion in total revenue (see Table 2). After expenses and non-operating gains and losses, hospitals were left with total net income of \$2.1 billion.

	All Hospitals	GMS	Specialty
Gross Patient Revenue	\$86,227.3	\$84,576.4	\$1,650.9
Net Patient Revenue	\$27,844.8	\$27,156.1	\$688.7
Total Revenue	\$29,862.3	\$29,013.2	\$849.1
Expenses	\$28,025.8	\$27,165.9	\$859.9
Nonoperating Gains/Losses	\$230.5	\$229.9	\$0.6
Net Income	\$2,067.0	\$2,077.2	-\$10.2

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

Between fiscal years 1993 and 2023, total gross patient revenue (charges) at Wisconsin hospitals increased from \$6.8 billion to \$86.2 billion. Net patient revenue increased from \$5.0 billion to \$27.8 billion, and expenses increased from \$5.2 billion to \$28.0 billion. Net income increased from \$241.7 million to \$2.1 billion. In FY 1993, hospitals collected 74 percent of their charges. In FY 2023, they collected 32.3 percent.

During the same period, total gross patient revenue at GMS hospitals increased from \$5.3 billion to \$84.6 billion. Net patient revenue rose from \$3.9 billion to \$27.2 billion. Net income increased from \$217.4 million to \$2.1 billion.

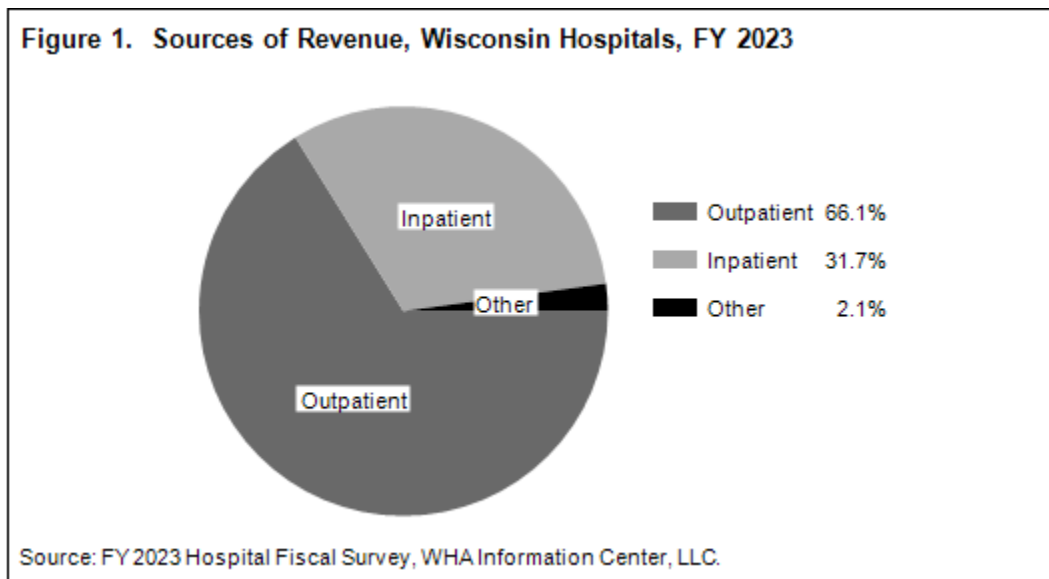
Net income at specialty hospitals went from \$24.3 million in 1993 to -\$10.2 million in 2023. The number of specialty hospitals was 22 in 1993 and 22 in 2023.

Outpatient Revenue Continues to Increase as a Proportion of All Revenue

Hospital revenue comes from several sources:

- Charges billed to inpatients
- Charges billed to outpatients
- Other revenue, such as tax appropriations, cafeteria and gift-shop sales, and parking fees

The movement of patient care from an inpatient to an outpatient setting continued in FY 2023. From 1993 to 2023, inpatient revenue as a proportion of total gross patient and other revenue at GMS hospitals decreased from 66.8 percent to 31.7 percent. This corresponds to an increase in outpatient gross revenue as a proportion of total gross patient and other revenue, from 30.3 percent to 66.1 percent (see Figure 1).



Generally, small, rural GMS hospitals rely to a great degree on outpatient services as a source of income than do larger, urban hospitals. Larger hospitals serve large population bases and are more often affiliated with health care systems or networks that have separate outpatient care facilities.

The GMS hospitals with the highest percentages of gross outpatient revenue as a proportion of total gross patient and other revenue were Marshfield Medical Center-River Region at Stevens Point with 96.5 percent, Bellin Health Oconto Hospital with 95.6 percent, Ascension Wisconsin Hospital – Greenfield with 94.7 percent, Froedtert Community Hospital - Oak Creek with 94.5 percent, and Froedtert Community Hospital – Pewaukee with 94.5 percent.

In FY 2023, Wisconsin hospitals reported \$2.0 billion in other (non-patient) revenue. State hospitals relied most on other revenue, with 58.1 percent of hospital revenue from this source, compared with 3.3 percent at psychiatric hospitals, 2.2 percent at GMS

hospitals, 0.2 percent at the rehabilitation hospitals, and 0.0 percent at the LTAC hospitals (see Table 3).

Type	Hospitals	Inpatient Revenue (%)	Outpatient Revenue (%)	Other Revenue (%)
GMS	142	31.7	66.1	2.2
LTAC	4	99.8	0.2	0.0
PSYCH	13	51.2	45.5	3.3
REHAB	6	95.9	3.9	0.2
STATE	2	41.3	0.6	58.1
TOTAL	167	32.4	65.3	2.3

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

Public Payment Sources as a Percentage of Gross Patient Revenue

In FY 2023, Medicare and commercial insurance were the major sources of payment for all Wisconsin hospitals combined, with Medicare constituting 47.8 percent of gross patient revenue and commercial insurance 32.5 percent (see Table 4). Government payer sources combined (Medicare, Medical Assistance and other public programs), however, accounted for a higher proportion of gross patient revenue (64.3 percent) than did private sources (35.7 percent). Medicare gross patient revenue as a proportion of total gross patient revenue for each type of hospital ranged from a high of 65.2 percent at rehabilitation hospitals to a low of 10.2 at Psychiatric hospitals.

Medical Assistance gross patient revenue as a proportion of total gross patient revenue was highest at the Psychiatric hospital at 37.5 percent. LTAC, State, and Rehabilitation hospitals reported 26.2 percent, 15.9 percent, and 14.1 percent of total gross patient revenue, respectively. The GMS hospitals reported the percentage of Medical Assistance gross revenue at 14.2 percent.

Revenue from commercial insurance as a proportion of total gross patient revenue was highest for the psychiatric hospitals (49.5 percent) and lowest at state hospitals (14.2 percent).

Type	Hospitals	Public Source (%)			Private Source(%)	
		Medicare	Medical Assistance	Other Public	Commercial	Self/Other
GMS	142	48.2	14.2	1.9	32.4	3.3
LTAC	4	53.7	26.2	0.0	20.1	0.1
PSYCH	13	10.2	37.5	0.7	49.5	2.1
REHAB	6	65.2	14.1	0.1	20.4	0.2
STATE	2	28.7	15.9	41.1	14.2	0.0
TOTAL	167	47.8	14.5	1.9	32.5	3.3

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

Percent of Charges Collected by Hospitals

Overall, Wisconsin hospitals collected 32.3 cents for each dollar they charged in FY 2023 (see Table 5), less than the proportion they received in 2022 (33.4 cents). GMS hospitals received 32 percent of their charges. The state-operated mental health institutes, rehabilitation hospitals, psychiatric hospitals, and the LTAC hospitals received 93 percent, 51 percent, 45 percent, and 20 percent of their charges, respectively.

The GMS hospital with the highest percentage of gross patient revenue collected was Children's Hospital of Wisconsin - Fox Valley, Neenah, at 67.4 percent. Aurora Medical Center, Marinette, collected the lowest percentage of gross patient revenue at 19.2 percent.

Two types of deductions from gross patient revenue are used to arrive at net patient revenue: contractual adjustments and non-contractual adjustments. Contractual adjustments refer to discounts on hospital charges that are contracted between hospitals and payers or are mandated by government programs. Non-contractual deductions include such items as courtesy discounts, employee discounts, administrative adjustments, research grants, charity care, and bad debt. Charity care involves full or partial waiver by a hospital of patient charges due to the patient's inability to pay.

Deductions from revenue for all Wisconsin hospitals in FY 2023 totaled \$58.4 billion (see Table 6). Deductions from revenue have increased dramatically for GMS hospitals since FY 1993, from 27 percent of gross billings (or \$1.8 billion) in FY 1993 to 68 percent of billed charges (or \$57.4 billion) in FY 2023.

For all Wisconsin hospitals, contractual adjustments constituted 96.4 percent of unpaid charges in 2023, the same as FY 2022 (see Tables 6 and 7A). The largest adjustment (\$31.7 billion, or 54 percent of total deductions) came from Medicare, followed by \$12.9

billion (22 percent) from commercial sources and \$9.8 billion (17 percent) from Medical Assistance.

For all Wisconsin hospitals, the highest percentage of gross revenue collected by payer source for FY 2023 was from commercial payers, with 54.0 percent collected (see Table 7B). The lowest percentage of gross revenue collected by payer source was from Medical Assistance with 21.9 percent collected.

At GMS hospitals, the highest percentage of gross revenue collected by payer source for FY 2023 was from commercial payers, with 53.9 percent collected. The lowest percentage of gross revenue collected by payer source was from Medical Assistance with 21.3 percent collected.

At specialty hospitals, the highest percentage of gross revenue collected by payer source for FY 2023 was from other public sources, which include County Relief, county programs under 51.42 & 51.437, Wisconsin Statutes, and all other public programs, with 92.7 percent collected.

Type	Hospitals	Gross Patient Revenue (in millions)	Deductions from Revenue (in millions)	Net Patient Revenue (in millions)	Percentage of Gross Patient Revenue Collected
GMS	142	\$84,576.4	\$57,420.4	\$27,156.1	32.1
LTAC	4	\$420.6	\$338.3	\$82.3	19.6
PSYCH	13	\$918.5	\$509.5	\$409.0	44.5
REHAB	6	\$218.9	\$107.8	\$111.1	50.8
STATE	2	\$92.9	\$6.5	\$86.4	93.0
TOTAL	167	\$86,227.3	\$58,382.5	\$27,844.8	32.3

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

Table 6. Summary of Hospital Revenue (in millions), Wisconsin, FY 2023			
	All Hospitals	GMS	Specialty
Gross Patient Revenue (Patient Charges)	\$86,227.3	\$84,576.4	\$1,650.9
Contractual Adjustments:			
Medicare	\$31,677.6	\$31,359.1	\$318.5
Medical Assistance	\$9,778.3	\$9,460.2	\$318.1
Other Public Sources	\$1,155.0	\$1,151.7	\$3.3
Commercial Sources	\$12,858.1	\$12,618.3	\$239.8
Other Contractual Adjustments	\$808.2	\$803.1	\$5.1
Charity Care	\$627.0	\$617.4	\$9.7
Bad Debt	\$731.1	\$716.8	\$14.3
Other Noncontractual Deductions	\$747.2	\$693.7	\$53.4
Total Deductions	\$58,382.5	\$57,420.4	\$962.2
Net Patient Revenue	\$27,844.8	\$27,156.1	\$688.7
Other Revenue	\$2,017.5	\$1,857.1	\$160.4
Total Revenue	\$29,862.3	\$29,013.2	\$849.1
Source: FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC.			

At GMS hospitals, from FY 1993 to FY 2023, Medicare adjustments, as a proportion of all unpaid charges, decreased from 60.0 percent to 54.6 percent, the proportion of Medical Assistance adjustments increased from 15.7 percent to 16.5 and adjustments from other public sources remained at 2.0 percent. From FY 1993 to FY 2023, charity care at GMS hospitals dropped from 4.6 to 1.1 percent of all unpaid charges, although the dollar value of billed charges for charity care increased dramatically to \$617.4 million.

At GMS hospitals, from FY 1993 to FY 2023, adjustments from commercial sources, as a proportion of all unpaid charges, increased from 16.5 percent to 22.0 percent.

Table 7A. Deductions from Revenue as a Percent of Total Deductions from Revenue, Wisconsin Hospitals, FY 2023			
	All Hospitals (%)	GMS (%)	Specialty (%)
Contractual Adjustments:			
Medicare	54.3	54.6	33.1
Medical Assistance	16.7	16.5	33.1
Other Public Sources	2.0	2.0	0.3
Commercial Sources	22.0	22.0	24.9
Other Contractual Adjustments	1.4	1.4	0.5
Charity Care	1.1	1.1	1.0
Bad Debt	1.3	1.2	1.5
Other Noncontractual Deductions	0.2	1.2	5.6
Source: FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC.			

Table 7B. Percentage of Gross Revenue Collected by Payer Source, Wisconsin Hospitals, FY 2023			
	All Hospitals (%)	GMS (%)	Specialty (%)
Revenue Collected:			
Medicare	23.2	23.1	34.8
Medical Assistance	21.9	21.3	36.4
Other Public Sources	29.5	27.8	92.7
Commercial Sources	54.0	53.9	59.9
Source: FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC.			

Average Net Revenue per Inpatient Day

In FY 2023, the average net revenue received (charges minus deductions, before expenses) per inpatient day in a Wisconsin hospital was \$3,555 with an average length of stay of 5.4 days (see Table 8A). Among all hospital types, GMS hospitals reported the highest average net revenue per inpatient day at \$3,859 but kept inpatients for fewer days (an average 5.0 days) than psychiatric (6.2 days), rehabilitation (13.3 days), state hospitals (24.8 days) or LTAC (32.3 days). GMS hospitals had the highest average net revenue per outpatient visit, at \$875.

In FY 2023, the average inpatient net revenue received per inpatient stay for all hospitals was \$19,168. GMS hospitals received an average of \$19,469. Average inpatient net revenue for the specialty hospitals ranged from \$8,745 per hospitalization for the psychiatric hospitals to \$72,154 per hospitalization for LTAC hospitals.

Type	Per Inpatient Stay	Per Inpatient Day	Length of Stay (days)	Per Outpatient Visit
GMS	\$19,469	\$3,859	5.0	\$875
LTAC	\$72,154	\$2,231	32.3	\$109
PSYCH	\$8,745	\$1,401	6.2	\$629
REHAB	\$27,146	\$2,038	13.3	\$56
STATE	\$19,414	\$784	24.8	N/A
TOTAL	\$19,168	\$3,555	5.4	\$869

Note: Excludes data on newborns.

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

Type	Per Inpatient Stay	Per Inpatient Day	Length of Stay (days)	Per Outpatient Visit
GMS	\$20,000	\$3,771	5.3	\$819
LTAC	\$77,533	\$2,065	37.5	\$121
PSYCH	\$7,710	\$1,255	6.1	\$757
REHAB	\$27,508	\$2,106	13.1	\$138
STATE	\$14,260	\$658	21.7	N/A
TOTAL	\$19,524	\$3,481	5.6	\$818

Note: Excludes data on newborns.

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

The two GMS hospitals with the highest net revenue per patient were OakLeaf Surgical Hospital, Altoona, (\$52,773) and Children's Wisconsin-Milwaukee Hospital, (\$50,944).

Forty GMS hospitals had net revenue per patient greater than \$17,000. They were:

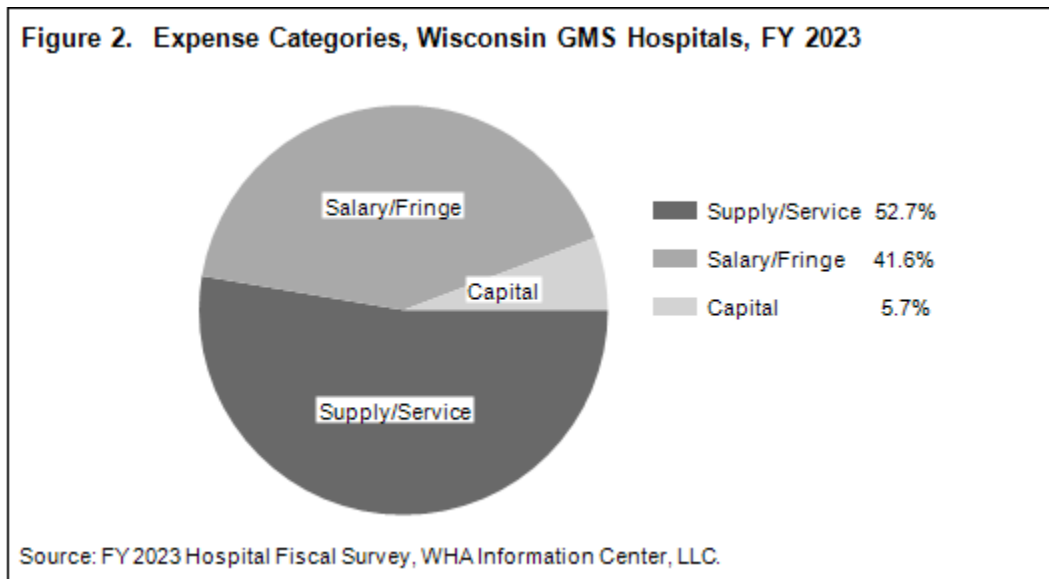
Hospital	City	Net revenue per patient
• OakLeaf Surgical Hospital	Altoona	\$52,773
• Children's Wisconsin-Milwaukee Hospital	Milwaukee	\$50,944
• UW Hospital and Clinics Authority	Madison	\$36,625
• Children's Wisconsin-Fox Valley Hospital	Neenah	\$36,208
• Aurora St Luke's Medical Center	Milwaukee	\$31,062
• Froedtert Hospital	Milwaukee	\$30,842
• Midwest Orthopedic Specialty Hospital	Franklin	\$29,055
• Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	\$27,915
• ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	\$26,595
• Gundersen St. Joseph's Hospital and Clinics	Hillsboro	\$26,457
• Gundersen Boscobel Area Hospital and Clinics	Boscobel	\$25,917
• Mayo Clinic Health System - Oakridge in Osseo	Osseo	\$25,734
• Mayo Clinic Health System - Sparta	Sparta	\$24,948
• Mile Bluff Medical Center	Mauston	\$24,065
• Marshfield Medical Center	Marshfield	\$23,035
• Mayo Clinic Health System - Eau Claire	Eau Claire	\$22,862
• Gundersen Tri-County Hospital and Clinics	Whitehall	\$22,549
• Aurora BayCare Medical Center	Green Bay	\$22,276
• Cumberland Healthcare	Cumberland	\$22,121

Hospital	City	Net revenue per patient
• Tamarack Health Hayward Medical Center	Hayward	\$21,763
• SSM Health St Mary's Hospital	Madison	\$21,441
• Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	\$21,230
• Orthopaedic Hospital of Wisconsin	Glendale	\$20,047
• Prairie Ridge Health	Columbus	\$20,044
• Mayo Clinic Health System - La Crosse	La Crosse	\$19,912
• Crossing Rivers Health	Prairie du Chien	\$19,683
• Froedtert South – Froedtert Pleasant Prairie	Pleasant Prairie	\$19,681
• Gundersen Lutheran Medical Center	La Crosse	\$19,563
• Mercy Health Hospital and Trauma Center - Janesville	Janesville	\$19,362
• AdventHealth Durand	Durand	\$19,130
• St Mary's Hospital of Superior	Superior	\$18,825
• Aspirus Wausau Hospital	Wausau	\$18,724
• Spooner Health	Spooner	\$18,384
• Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	\$18,190
• Edgerton Hospital and Health Services	Edgerton	\$18,024
• Black River Memorial Hospital	Black River Falls	\$17,747
• Upland Hills Health Inc	Dodgeville	\$17,731
• Aurora Sinai Medical Center	Milwaukee	\$17,697
• Aurora Medical Center - Grafton	Grafton	\$17,354
• Osceola Medical Center	Osceola	\$17,016

Salaries and Fringe Benefits as a Proportion of Hospital Expenses

Hospital expenses fall into three major categories:

- Salaries and fringe benefits (personnel costs)
- Supplies and services
- Capital (cost of refinancing, renovation, expansion, or equipment purchases)



As a proportion of total expenses, overall salaries and fringe benefits for Wisconsin GMS hospitals have decreased over time, from 52.4 percent in FY 1993 to 41.6 percent in FY 2023. The supplies and services proportion has increased from 36.8 percent to 52.7 percent (see Table 9).

The GMS hospitals had the largest supplies and services component of hospital expenses (52.7 percent). Long-term acute care hospitals had the next largest supplies and services component (41.1 percent).

Table 9. Percent of Expenses Allocated to Each Component, Wisconsin Hospitals, FY 2023

Type	Hospitals	Salary / Fringe Benefits (%)	Supplies / Services (%)	Capital (%)
GMS	142	41.6	52.7	5.7
LTAC	4	51.1	41.1	7.8
PSYCH	13	58.8	36.4	4.8
REHAB	6	58.1	30.5	11.4
STATE	2	70.1	27.8	2.1
TOTAL	167	42.2	52.1	5.7

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

Table 10. Revenue, Expense, Gain/Loss, Net Income (in millions), and Net Income Percentage, Wisconsin Hospitals, FY 2023

Type	Hospitals	Total Revenue	Total Expenses	Nonoperating Gains/Losses	Net Income	Net Income (%)
GMS	142	\$29,013.19	\$27,165.91	\$229.91	\$2,077.19	7.10
LTAC	4	\$82.30	\$85.41	\$0.01	-\$3.11	-3.78
PSYCH	13	\$440.38	\$446.79	\$0.52	-\$5.89	-1.34
REHAB	6	\$111.49	\$93.19	-\$0.09	\$18.22	16.35
STATE	2	\$214.96	\$234.53	\$0.20	-\$19.38	-9.01
TOTAL	167	\$29,862.32	\$28,025.85	\$230.55	\$2,067.02	6.87

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

Net-Income Percentage for Wisconsin Hospitals

Even though most Wisconsin hospitals are not-for-profit facilities, hospital revenue and gains, can and do exceed expenses and losses at many facilities. The term “net income” is used to identify the difference between revenue and gains on one hand and expenses and losses on the other. Table 10 presents hospital revenue, expense, gain/loss, net income, and net-income percentage by hospital type.

The six GMS hospitals with the highest net incomes were Aurora St. Luke's Medical Center, Milwaukee, at \$285.9 million, UW Hospital and Clinics Authority, Madison, at 205.6 million, Aurora BayCare Medical Center in Green Bay, Green Bay, at 136.0 million, Children's Wisconsin-Milwaukee Hospital at 96.9 million, Froedtert Hospital,

Milwaukee, at 92.2 million, and SSM Health St Agnes Hospital, Fond du Lac, at 81.9 million.

The GMS hospital with the highest net-income percentage was Midwest Orthopedic Specialty Hospital, Franklin, at 37.3 percent. The next top five were Froedtert Community Hospital - New Berlin at 36.7 percent, ProHealth Care Waukesha Memorial Hospital – Mukwonago at 35.8 percent, Orthopaedic Hospital of Wisconsin, Glendale, at 35.2 percent, OakLeaf Surgical Hospital, Altoona, at 32.9 percent, and Aurora Medical Center Manitowoc County, Two Rivers, at 24.9 percent.

Fifty-four Wisconsin hospitals reported net losses, totaling \$595.28 million, in FY 2023 (see Table 11). In FY 2022, sixty hospitals operated at a loss, with a combined loss of \$690.43 million.

Type	Hospitals	Net Income
GMS	39	-538.91
LTAC	3	-3.72
PSYCH	8	-24.15
REHAB	2	-9.12
STATE	2	-19.38
TOTAL	54	-595.28

Other Revenue and Non-Operating Gains or Losses

Other revenue and non-operating gains, which include cafeteria and gift-shop sales, charitable bequests, investment income, and extraordinary gains and losses, become critically important income sources for facilities striving to remain financially healthy. For Wisconsin hospitals losing money on patient care, other revenue and non-operating gains can mean the difference between a positive and negative net income or can ease the degree of loss.

In FY 2023, Wisconsin hospitals reported \$2.0 billion in other (non-patient) revenue (1.9 billion for GMS hospitals). Wisconsin hospitals reported \$230.5 million in non-operating gains (\$229.9 million in gains for GMS hospitals).

Balance Sheet Information: Assets, Liabilities, and Fund Balances

Assets include cash and cash equivalents, accounts receivable, plant, equipment, and other unrestricted assets. Liabilities include current liabilities, long-term debt, other liabilities, and unrestricted fund balances.

Table 12 shows a composite balance sheet by hospital type. State-operated mental health institutes are not required to submit balance sheet information and therefore are not included. Total assets do not equal total liabilities and fund balances for some hospitals because some combination facilities are unable to separate hospital and nursing home data.

Table 12. Assets, Liabilities, and Fund Balances (in millions), Wisconsin Hospitals, FY 2023				
	GMS	LTAC	PSYCH	REHAB
Hospitals	142	4	13	6
Assets (in millions)				
Cash & cash equivalents	\$10,143.48	\$0.27	\$79.96	\$3.73
Net patient accounts receivable	\$6,393.06	\$18.68	\$48.67	\$15.20
Other accounts receivable	\$2,586.15	\$0.00	\$4.16	\$0.04
Land, buildings, and equipment (net)	\$23,117.05	\$8.54	\$274.10	\$47.73
Other assets	\$25,657.58	\$26.21	\$191.46	\$72.25
Total unrestricted assets	\$67,897.33	\$53.70	\$598.35	\$138.95
Liabilities (in millions)				
Current liabilities	\$8,936.89	\$10.17	\$64.69	\$21.49
Long-term debt	\$15,362.57	\$2.19	\$130.47	\$24.36
Other liabilities	\$4,411.46	\$34.41	\$137.33	\$38.52
Unrestricted fund balances	\$39,225.83	\$6.93	\$265.86	\$54.58
Total liabilities and unrestricted funds	\$67,936.76	\$53.70	\$598.35	\$138.95
NOTE: State-operated Mental Health Institutes (STATE) are not included.				
Source: FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC.				

SECTION II. UTILIZATION AND STAFFING

Services Provided by GMS Hospitals

Most GMS hospitals provide basic medical-surgical services. For instance, 96 percent of GMS hospitals provided adult medical-surgical acute services in FY 2023; 94 percent operated an emergency department; 78 percent provided orthopedic services, and 68 percent provided pediatric services.

Some GMS hospitals also offer more specialized kinds of medical and surgical care that are not widely available. For example, seven hospitals in FY 2023 offered bone-marrow transplant services, eleven performed tissue transplants, four performed kidney transplants, and five performed heart/lung transplants. Four hospitals performed in-vitro fertilization services. Forty-two hospitals offered positron emission tomography (PET) scans. The hospitals providing specialized surgeries or relatively rare treatments such as these were generally located in large urban areas or served as regional referral centers.

GMS hospitals also provide most of the inpatient psychiatric and AODA care offered in the state. One percent of GMS hospitals (1 hospital) provided inpatient alcoholism and chemical dependency services in separate and distinct units, and 14 percent (20 hospitals) offered inpatient psychiatric care services in such units.

Nine of the thirteen psychiatric hospitals provided inpatient alcohol and chemical dependency services in FY 2023.

In addition to the six rehabilitation hospitals in Wisconsin, 43 GMS hospitals had inpatient rehabilitation units, and 87 GMS hospitals offered outpatient rehabilitative services.

Hospital Occupancy Rates

A common measure of a hospital's inpatient capacity utilization is its occupancy rate, defined as the average proportion of occupied beds at the hospital. Bed counts are based on the number of beds set up and staffed on the last day of the hospital's fiscal year. The occupancy rate for all Wisconsin hospitals in FY 2023 was 63.4 percent (see Table 13), up from 62.7 percent in FY 2022.

Occupancy rates among GMS hospitals varied widely. While the overall occupancy rate for GMS hospitals in 2023 was 63.2 percent, seven hospitals had occupancy rates in excess of 100 percent. They were:

Ascension St. Francis Hospital, Milwaukee (154 percent), Marshfield Medical Center-Weston (133 percent), Ascension SE Wisconsin Hospital - Franklin Campus (108 percent), Ascension NE Wisconsin - Mercy Campus, Oshkosh (108 percent), Ascension

Columbia St. Mary's Hospital Milwaukee (105 percent), Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee (103 percent), and Children's Wisconsin-Milwaukee Hospital (101 percent).

At the other extreme, ten GMS hospitals had occupancy rates of less than 10 percent. They were:

ThedaCare Medical Center Orthopedics, Spine and Pain, Appleton (9.6 percent), St Clare Memorial Hospital, Oconto Falls (9.2 percent), Froedtert Community Hospital - Pewaukee (8.7 percent), Bellin Health Oconto Hospital (8.6 percent), Ascension Wisconsin Hospital - Waukesha (8.3 percent), Edgerton Hospital and Health Services (8.1 percent), Memorial Hospital of Lafayette Co., Darlington (5.4 percent), Mayo Clinic Health System - Sparta (5.1 percent), AdventHealth Durand (3.3 percent), and Gundersen Moundview Hospital and Clinics, Friendship (1.4 percent).

Eighty-eight of all GMS hospitals (62 percent) had occupancy rates of less than 50 percent during FY 2023. Forty GMS hospitals (28 percent) had occupancy rates of less than 25 percent.

The differences in bed-counting methods make comparisons of occupancy rates problematic and can result in hospitals reporting occupancy rates of greater than 100 percent. Occupancy rates in this publication use the number of beds set up and staffed as of the end of the hospital's fiscal year.

One reason for the differences in occupancy rates is that hospitals routinely change the number of beds set up and staffed throughout the year to reflect the expected inpatient census at the hospital at any given time. The occupancy-rate formula can therefore produce deceiving results if the number of set up and staffed beds at the end of a hospital's fiscal year is substantially different than it was earlier in the year. When the last day of a hospital's fiscal year occurs during a period of temporarily low patient activity, the number of set up and staffed beds may be lower at that time and therefore occupancy rates of more than 100 percent for the year can result. On the other end of the spectrum, misleadingly low occupancy rates can result if the end of the hospital's fiscal year occurs during a time of temporarily high patient census, when additional beds are being staffed.

It is also important to note that these occupancy rates measure occupancy for acute-care beds only. Some smaller hospitals with low acute-care occupancy rates nevertheless may have high swing-bed occupancy rates. (A swing-bed stay involves an intermediate level of care that is less intensive than acute hospital care but more intensive than nursing home care.)

Type	Hospitals	Beds Set Up & Staffed	Discharges	Inpatient Days	Occupancy Rate (%)	Average Census (patients)	Length of Stay (days)
GMS	142	10,353	479,632	2,388,705	63.2	6,544.4	5.0
LTAC	4	176	1,143	36,960	57.5	101.3	32.3
PSYCH	13	572	23,226	144,968	69.4	397.2	6.2
REHAB	6	207	4,105	54,668	72.4	149.8	13.3
STATE	2	503	4,378	108,379	59.0	296.9	24.8
TOTAL	167	11,811	512,484	2,733,680	63.4	7,489.5	5.3

Note: Excludes data on newborns.

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

Hospitals Provide Many Outpatient Services

In addition to the basic medical-surgical and specialized services provided to inpatients, hospitals offer a great variety of outpatient services, including:

- Outpatient or day surgery
- Fertility testing/counseling
- Alcoholism/chemical dependency and psychiatric outpatient services
- Physical/rehabilitation therapy
- Renal dialysis
- Genetic counseling/screening
- Geriatric clinics
- Radiation therapy
- Sports medicine
- Emergency care

Overall, hospitals continue to expand the types of outpatient services they provide. See Table 19 for more detail.

Type	Hospitals	Outpatient Visits
GMS	142	21,104,194
LTAC	1	3,188
PSYCH	7	345,660
REHAB	3	36,184
TOTAL	153	21,489,226

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

All GMS hospitals provided outpatient care on a nonemergency basis. Five GMS hospitals did not provide emergency outpatient care in FY 2023. GMS hospitals reported that most of their outpatient visits (88 percent) were for nonemergency care. No emergency outpatient visits were reported by twelve of the thirteen psychiatric hospitals, by either of the two state hospitals, the rehabilitation hospitals, or the LTAC hospitals.

One hundred twenty-nine of the 142 reporting GMS hospitals offered outpatient surgical services in FY 2023. These hospitals performed 542,796 outpatient surgeries, or 82 percent of total GMS hospital surgeries. By comparison, these GMS hospitals performed 119,669 inpatient surgeries (18 percent of all GMS hospital surgeries) in FY 2023.

Average Staff-to-Patient Ratio

Wisconsin hospitals employed 111,884.7 full-time equivalent (FTE) personnel in FY 2023. This number includes both full and part-time personnel. Ninety-six percent of all hospital personnel worked for GMS hospitals in FY 2023, the same as FY 2022.

The overall average number of hospital staff FTEs per patient was 4.96 (see Table 15).

Type	FTEs	FTEs per Patient
GMS	105,930.5	5.25
LTAC	431.9	4.26
PSYCH	2,609.8	3.48
REHAB	737.4	4.73
STATE	1,306.2	4.33
TOTAL	111,884.7	4.96

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

The staff-to-patient ratio for personnel classifications varies by hospital type (see Table 16). For example, GMS hospitals had 160 licensed nurses per 100 patients, compared to 109 for LTAC hospitals, 141 for rehabilitation hospitals, 65 for the psychiatric hospitals, and 58 for the state-operated mental-health institutes.

Smaller GMS hospitals generally had a larger proportion of staff not involved in direct patient care, such as administrators and medical records personnel, since basic administrative and record-keeping functions must be performed regardless of patient volume.

Hospitals report that 96 percent of the 39,765 medical staff members granted admitting privileges in Wisconsin hospitals were board-certified (i.e., had passed an examination given by a medical specialty board and were certified by that board as specialists). See Section IV: Comparative Data, Tables 22-24, for more detail.

	GMS	LTAC	PSYCH	REHAB	STATE
Administrators	12.3	18.7	9.3	21.7	15.6
Physicians	13.7	1.0	11.9	0.0	14.8
Residents	5.6	0.0	0.0	0.0	0.0
Licensed Nurses	160.4	108.9	65.0	140.8	58.0
Other Nursing Personnel	30.0	78.7	32.5	64.3	188.6
Medical Records	6.3	3.9	2.9	2.6	3.5
Pharmacy	16.7	15.2	5.4	19.9	4.6
Clinical Lab	14.9	0.0	0.0	1.3	1.7
Radiology	21.7	1.0	0.0	0.0	0.0
Therapeutic Services	23.0	53.8	9.5	64.6	20.3
Psychology/Social Work	4.5	2.0	56.0	3.1	27.3
Other	195.9	142.5	150.4	150.4	98.4
Total	524.6	425.7	348.0	472.9	433.3

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

SECTION III. QUALITY OF SERVICES/PATIENT SAFETY

Quality Improvement Activities

Many hospitals participate in ongoing quality improvement, quality assurance and patient safety projects, programs and activities. A section of the FY 2023 Annual Survey of Hospitals asked hospitals to identify the amount of full-time equivalent positions that are dedicated to these functions.

Of the 167 hospitals reporting data, there were 598 FTEs dedicated to quality management & improvement; 188 FTEs to clinical safety; 1,601 FTEs to case management; 120 FTEs to accreditation; 258 FTEs to infection control, and 195 FTEs to risk management.

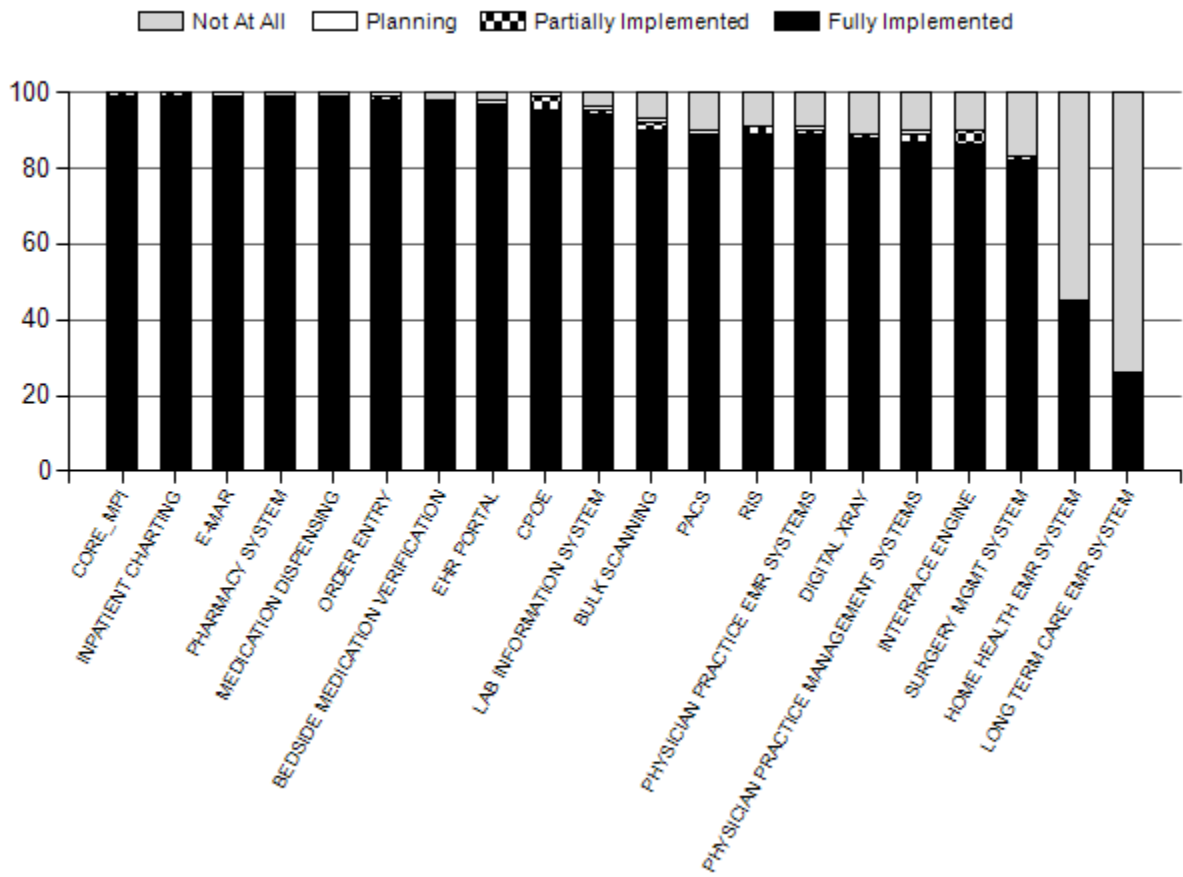
Patient Safety

The possibility of medication errors is a concern for all hospitals. The FY 2023 Annual Survey of Hospitals asked hospitals to provide information on pharmacy services.

One-hundred twelve of the 167 reporting hospitals (67 percent) reported they provide 24-hour pharmacy services.

The FY 2023 Annual Survey of Hospitals asked hospitals to provide information on eHealth initiatives. Hospitals were requested to indicate whether various eHealth features were 'Fully Implemented,' 'Partially Implemented,' in 'Planning,' or 'Not at All.' 99% percent of Wisconsin hospitals reported that they had fully implemented a core master patient index and 94% had a fully implemented lab information system. See Figure 3.

Figure 3: Implementation status of eHealth Features, Wisconsin Hospitals, 2023



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

SECTION IV. COMPARATIVE DATA

WHA Information Center uses volume groups and analysis areas to perform comparative analyses among hospitals.

Volume groups are constructed annually to enable comparisons among hospitals with similar numbers of patients. Volume groups are defined according to total hospital patient volume (discharges adjusted to include both inpatients and outpatients). GMS hospitals have been divided into seven volume groups ranging from the lowest (volume group 1) to the highest (volume group 7). Specialty hospitals are not assigned a volume group.

Volume group 1 includes hospitals with up to 2,500 adjusted discharges; volume group 2, from 2,501 to 5,000; volume group 3, from 5,001 to 7,500; volume group 4, from 7,501 to 10,000; volume group 5, from 10,001 to 15,000; volume group 6, from 15,001 to 25,000, and volume group 7, 25,001 or more. Refer to Appendix 1, Glossary of Terms, for a definition of volume groups and to Appendix 5 for the volume group assigned to each hospital.

Note: The volume groups used in this report differ from the inpatient volume groups used in the *Health Care Data Report*. There are seven GMS volume groups used in the *Guide to Wisconsin Hospitals* versus six in the *Health Care Data Report*. Inpatient volume groups used in the *Health Care Data Report* are weighted by APR-DRG and based only on inpatient data. The volume groups in the *Guide*, however, take into account both outpatient and inpatient volume.

Analysis areas are based on groups of counties originally established as health planning districts for the federal and state governments. The Wisconsin Bureau of Health Information subsequently modified the original seven analysis areas to create two additional sub areas, totaling nine hospital market areas. Analysis areas are used to compare hospitals within a particular geographic area. See Appendix 4 for a map that shows the analysis areas.

Tables 17 and 18 provide comparative data on inpatient services at GMS hospitals, by volume group and analysis area.

Tables 19 through 21 provide comparative data on selected ancillary and other services for all hospital types, and by volume group and analysis area for GMS hospitals.

Tables 22 and 23 list the number of medical staff members by selected specialty for GMS hospitals, by volume group and analysis area. Table 24 lists the number of medical staff members by selected specialty for the LTAC, psychiatric, rehabilitation, and state-operated mental health facilities. Since physicians may practice in several areas, the same physician may be counted in more than one category. The notation "Number of Staff" includes both non-certified and board-certified staff members.

Note: Definitions for terms used in the following tables are found in either the Glossary of Terms (Appendix 1), or the Instructions and Definitions sections of the FY 2023 Annual Survey of Hospitals survey instrument (Appendix 3).

Wisconsin Counties by Analysis Area

Analysis Area 1	Analysis Area 3	Analysis Area 5A	Analysis Area 6
Columbia	Calumet	Barron	Adams
Dane	Fond du Lac	Chippewa	Florence
Dodge	Green Lake	Clark	Forest
Grant	Marquette	Dunn	Juneau
Green	Outagamie	Eau Claire	Langlade
Iowa	Waupaca	Pepin	Lincoln
Jefferson	Waushara	Pierce	Marathon
Lafayette	Winnebago	Polk	Oneida
Richland		Rusk	Portage
Rock	Analysis Area 4	St. Croix	Taylor
Sauk	Brown		Vilas
	Door	Analysis Area 5B	Wood
Analysis Area 2A	Kewaunee	Buffalo	
Kenosha	Manitowoc	Crawford	Analysis Area 7
Ozaukee	Marinette	Jackson	Ashland
Racine	Menominee	La Crosse	Bayfield
Walworth	Oconto	Monroe	Burnett
Washington	Shawano	Trempealeau	Douglas
Waukesha	Sheboygan	Vernon	Iron
			Price
Analysis Area 2B			Sawyer
Milwaukee			Washburn

Table 17. GMS Hospitals Providing Selected Inpatient Service, by Volume Group, Wisconsin, FY 2023

	Total	Volume Group						
		1	2	3	4	5	6	7
Hospitals	142	19	20	17	20	23	22	21
General Medical-Surgical:								
Adult Medical-Surgical, Acute	137	18	17	17	20	23	21	21
Orthopedics	111	11	10	10	19	21	19	21
Rehabilitation & Physical Medicine	55	5	5	6	8	10	7	14
Hospice	67	6	6	9	12	12	11	11
Acute Long-Term Care	3	1	0	0	0	1	0	1
Other Acute Care	24	3	1	2	3	3	5	7
Pediatrics	97	9	9	6	17	17	20	19
Obstetrics	83	0	1	9	17	16	21	19
Psychiatric	26	0	0	1	2	5	6	12
AODA	23	0	0	1	1	5	5	11
Intensive Care:								
Medical-Surgical ICU	77	1	4	6	13	18	18	17
Cardiac ICU	55	0	0	3	7	13	15	17
Pediatric ICU	16	0	1	2	4	1	3	5
Burn Care	4	0	0	1	0	0	0	3
Mixed ICU	59	1	2	5	8	16	16	11
Step-Down Care	52	0	2	1	6	14	16	13
Neonatal Intensive/Intermediate	30	1	0	0	0	3	9	17
Other ICU	10	0	0	0	0	4	1	5
Other Inpatient	9	0	1	0	0	4	0	4
Subacute Care	6	2	1	0	0	3	0	0
Newborn Nursery	85	2	1	8	17	17	21	19

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

Table 18. GMS Hospitals Providing Selected Inpatient Service, by Analysis Area, Wisconsin, FY 2023

	Analysis Area									
	Total	1	2A	2B	3	4	5A	5B	6	7
Hospitals	142	24	22	14	14	13	21	10	17	7
General Medical-Surgical:										
Adult Medical-Surgical, Acute	137	24	22	11	12	13	21	10	17	7
Orthopedics	111	22	18	12	13	13	15	6	8	4
Rehabilitation & Physical Medicine	55	13	6	2	8	8	7	5	3	3
Hospice	67	10	8	4	8	7	10	8	10	2
Acute Long-Term Care	3	1	0	2	0	0	0	0	0	0
Other Acute Care	24	5	6	4	4	1	3	0	1	0
Pediatrics	97	16	13	8	9	11	16	6	14	4
Obstetrics	83	19	13	5	8	10	10	6	10	2
Psychiatric	26	6	4	2	4	1	3	1	4	1
AODA	23	16	13	8	9	11	16	6	14	4
Intensive Care:										
Medical-Surgical ICU	77	18	14	9	8	10	7	1	8	2
Cardiac ICU	55	9	12	9	7	8	4	1	5	0
Pediatric ICU	16	4	0	1	4	1	2	1	3	0
Burn Care	4	2	0	1	0	0	0	0	1	0
Mixed ICU	59	8	14	5	8	9	5	2	6	2
Step-Down Care	52	10	12	5	5	7	5	0	7	1
Neonatal Intensive/Intermediate	30	3	8	6	3	3	2	2	3	0
Other ICU	10	2	2	4	2	0	0	0	0	0
Other Inpatient	9	1	2	2	0	3	0	0	0	1
Subacute Care	6	0	0	0	0	0	4	2	0	0
Newborn Nursery	85	19	13	5	8	10	11	5	10	4

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

Table 19. Hospitals Providing Selected Ancillary and Other Services, by Hospital Type, Wisconsin Hospitals, FY 2023, (Page 1 of 3)

	Hospital Type					
	Total	GMS	LTAC	PSYCH	REHAB	STATE
Hospitals	167	142	4	13	6	2
AIDS/ARC - Special Program	9	9	0	0	0	0
Alcoholism/Chemical Dependency	35	28	0	7	0	0
Ambulance/Transportation Services:						
Nonemergency Ground Transfer	11	11	0	0	0	0
Nonemergency Air Transfer	4	4	0	0	0	0
Arthritis Treatment Center	21	20	0	0	1	0
Assisted Living	7	7	0	0	0	0
Auxiliary	81	79	0	2	0	0
Bariatric Services	34	34	0	0	0	0
Birth Room/LDRP	88	88	0	0	0	0
Cardiac Services:						
Angioplasty	50	50	0	0	0	0
Cardiac Catheter Laboratory	54	54	0	0	0	0
Cardiac Rehabilitation Program	117	116	0	0	1	0
Noninvasive Cardiac Assessment	117	116	1	0	0	0
Open-Heart Surgery	25	25	0	0	0	0
Case Management	146	126	4	8	6	2
Crisis Prevention	53	43	2	6	1	1
Complementary Medicine	54	52	0	2	0	0
Dialysis Services:						
Hemodialysis	42	38	3	0	1	0
Peritoneal Dialysis	41	37	4	0	0	0
Emergency/Urgent Care:						
Emergency Department	134	134	0	0	0	0
Trauma Center	114	114	0	0	0	0
Urgent Care Center	80	80	0	0	0	0
Ethics Committee	123	110	4	5	3	1
Extracorporeal Shock Wave						
Lithotripter (ESWL)	48	48	0	0	0	0
Fitness Center	56	52	1	3	0	0
Food Service:						
Meals on Wheels	21	20	0	1	0	0
Nutrition Programs	118	101	2	9	4	2
Genetic Counseling/Screening	31	31	0	0	0	0

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

Table 19. Hospitals Providing Selected Ancillary and Other Services, by Hospital Type, Wisconsin Hospitals, FY 2023, (Page 2 of 3)

	Hospital Type					
	Total	GMS	LTAC	PSYCH	REHAB	STATE
Hospitals	167	142	4	13	6	2
Geriatric Services:						
Adult Day Care Program	2	2	0	0	0	0
Alzheimer's Diagnosis/Assessment	28	26	0	1	0	1
Comprehensive Assessment	35	33	0	1	0	1
Emergency Response System	32	30	0	0	1	1
Acute Care Unit	34	34	0	0	0	0
Clinics	15	15	0	0	0	0
Respite Care	39	38	0	1	0	0
Retirement Housing	4	4	0	0	0	0
Senior Membership Program	10	10	0	0	0	0
Health Promotion:						
Community Health Promotion	127	116	2	5	4	0
Patient Education	144	129	2	6	5	2
Worksite Health Promotion	99	91	1	3	3	1
Home Health Service	17	17	0	0	0	0
Home Hospice Program	14	14	0	0	0	0
Mammography Services:						
Diagnostic Mammography	118	118	0	0	0	0
Mammography Screening	123	123	0	0	0	0
Occupational Health Services	86	83	0	1	2	0
Occupational/Physical & Rehabilitation:						
Audiology	57	55	0	0	2	0
Occupational Therapy	139	124	4	3	6	2
Physical Therapy	141	130	4	0	6	1
Recreational Therapy	55	42	1	6	4	2
Rehabilitation - Inpatient	122	115	2	1	4	0
Rehabilitation - Outpatient	120	116	1	1	2	0
Respiratory Therapy	140	131	4	0	5	0
Speech Pathology	130	119	4	0	6	1
Oncology Services	87	87	0	0	0	0
Outpatient Services:						
Within the Hospital	135	129	1	3	2	0
On Campus Freestanding Center	27	25	0	2	0	0
Off Campus Freestanding Center	39	37	0	2	0	0

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

Table 19. Hospitals Providing Selected Ancillary and Other Services, by Hospital Type, Wisconsin Hospitals, FY 2023, (Page 3 of 3)

	Hospital Type					
	Total	GMS	LTAC	PSYCH	REHAB	STATE
Hospitals	167	142	4	13	6	2
Pain Management Program	96	93	1	0	0	2
Patient Representative	113	101	1	8	1	2
Psychiatric Services:						
Child/Adolescent Services	43	32	0	10	0	1
Consultation-Liaison Services	60	52	0	5	2	1
Education Services	39	32	0	6	0	1
Emergency Services	51	41	0	9	1	0
Geriatric Services	51	38	0	10	1	2
Outpatient Services	62	53	0	8	0	1
Partial Hospitalization Program	25	15	0	9	0	1
Radiation Therapy	52	52	0	0	0	0
Radiology, Diagnostic:						
CT Scanner	137	136	1	0	0	0
Diagnostic Radioisotope Facility	96	96	0	0	0	0
Magnetic Resonance Imaging (MRI)	115	115	0	0	0	0
Positron Emission Tomography (PET)	42	42	0	0	0	0
SPECT	76	76	0	0	0	0
Ultrasound	128	127	1	0	0	0
Reproductive Health:						
Fertility Counseling	21	21	0	0	0	0
In Vitro Fertilization	4	4	0	0	0	0
Social Work Services	152	129	4	13	4	2
Sports Medicine Clinic/Services	84	83	0	0	1	0
Surgery, Ambulatory or Outpatient	129	129	0	0	0	0
Transplant Services:						
Bone Marrow Transplant	7	7	0	0	0	0
Heart/Lung Transplant	5	5	0	0	0	0
Kidney Transplant	4	4	0	0	0	0
Tissue Transplant	11	11	0	0	0	0
Women's Health Center/Services	83	83	0	0	0	0

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

Table 20. GMS Hospitals Providing Selected Ancillary and Other Services, by Volume Group, Wisconsin, FY 2023, (Page 1 of 3)

	Volume Group							
	Total	1	2	3	4	5	6	7
Hospitals	142	19	20	17	20	23	22	21
AIDS/ARC - Special Program	9	0	0	0	0	3	1	5
Alcoholism/Chemical Dependency	28	0	2	3	3	5	5	10
Ambulance/Transportation Services:								
Nonemergency Ground Transfer	11	3	1	2	1	1	2	1
Nonemergency Air Transfer	4	2	0	0	0	0	0	2
Arthritis Treatment Center	20	0	1	0	1	5	4	9
Assisted Living	7	1	1	3	0	1	1	0
Auxiliary	79	7	11	11	11	15	12	12
Bariatric Services	34	2	0	0	3	4	9	16
Birth Room/LDRP	88	2	1	9	18	18	21	19
Cardiac Services:								
Angioplasty	50	5	1	1	2	10	12	19
Cardiac Catheter Laboratory	54	5	1	2	2	11	13	20
Cardiac Rehabilitation Program	116	14	13	12	19	19	19	20
Noninvasive Cardiac Assessment	116	14	11	12	16	23	20	20
Open-Heart Surgery	25	2	0	0	0	2	5	16
Case Management	126	12	17	16	17	23	20	21
Crisis Prevention	43	4	5	0	7	9	8	10
Complementary Medicine	52	2	3	6	9	11	9	12
Dialysis Services:								
Hemodialysis	38	2	0	4	3	8	9	12
Peritoneal Dialysis	37	2	0	1	2	9	10	13
Emergency/Urgent Care:								
Emergency Department	134	16	15	17	20	23	22	21
Trauma Center	114	14	14	13	16	19	19	19
Urgent Care Center	80	12	9	12	14	10	12	11
Ethics Committee	110	15	10	13	16	23	14	19
Extracorporeal Shock Wave								
Lithotripter (ESWL)	48	3	1	5	3	11	11	14
Fitness Center	52	4	6	7	9	8	7	11
Food Service:								
Meals on Wheels	20	3	2	4	3	2	2	4
Nutrition Programs	101	12	10	15	16	16	18	14
Genetic Counseling/Screening	31	2	0	1	1	5	4	18

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

Table 20. GMS Hospitals Providing Selected Ancillary and Other Services, by Volume Group, Wisconsin, FY 2023, (Page 2 of 3)

	Volume Group							
	Total	1	2	3	4	5	6	7
Hospitals	142	19	20	17	20	23	22	21
Geriatric Services:								
Adult Day Care Program	2	1	0	0	0	0	0	1
Alzheimer's Diagnosis/Assessment	26	2	2	1	3	5	4	9
Comprehensive Assessment	33	2	2	2	7	7	5	8
Emergency Response System	30	3	0	5	7	6	4	5
Acute Care Unit	34	3	2	5	3	8	5	8
Clinics	15	2	2	1	4	1	2	3
Respite Care	38	7	6	5	6	6	3	5
Retirement Housing	4	0	0	3	0	1	0	0
Senior Membership Program	10	0	0	0	3	3	0	4
Health Promotion:								
Community Health Promotion	116	10	13	14	19	22	20	18
Patient Education	129	13	17	15	19	22	22	21
Worksite Health Promotion	91	9	7	14	15	17	16	13
Home Health Service	17	1	3	2	5	0	3	3
Home Hospice Program	14	0	1	2	4	0	3	4
Mammography Services:								
Diagnostic Mammography	118	16	13	16	15	19	20	19
Mammography Screening	123	16	15	16	16	21	19	20
Occupational Health Services	83	10	12	10	12	14	12	13
Occupational/Physical & Rehabilitation:								
Audiology	55	3	4	7	11	8	12	10
Occupational Therapy	124	11	15	16	20	22	21	19
Physical Therapy	130	15	16	16	20	22	21	20
Recreational Therapy	42	6	3	4	4	7	7	11
Rehabilitation - Inpatient	115	12	14	16	14	21	18	20
Rehabilitation - Outpatient	116	16	15	16	16	17	20	16
Respiratory Therapy	131	16	15	17	19	23	21	20
Speech Pathology	119	14	13	16	18	20	19	19
Oncology Services	87	5	5	10	11	18	17	21
Outpatient Services:								
Within the Hospital	129	17	17	16	20	21	17	21
On Campus Freestanding Center	25	5	1	1	3	4	4	7
Off Campus Freestanding Center	37	4	1	5	3	9	7	8

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

Table 20. GMS Hospitals Providing Selected Ancillary and Other Services, by Volume Group, Wisconsin, FY 2023, (Page 3 of 3)

	Volume Group							
	Total	1	2	3	4	5	6	7
Hospitals	142	19	20	17	20	23	22	21
Pain Management Program	93	8	11	10	15	16	17	16
Patient Representative	101	8	11	10	15	21	17	19
Psychiatric Services:								
Child/Adolescent Services	32	4	2	1	3	5	6	11
Consultation-Liaison Services	52	4	2	2	6	13	10	15
Education Services	32	1	3	1	4	8	5	10
Emergency Services	41	5	0	1	3	7	12	13
Geriatric Services	38	4	1	1	4	7	7	14
Outpatient Services	53	7	5	5	6	9	9	12
Partial Hospitalization Program	15	1	0	0	1	2	3	8
Radiation Therapy	52	2	0	1	6	9	16	18
Radiology, Diagnostic:								
CT Scanner	136	17	17	17	20	23	21	21
Diagnostic Radioisotope Facility	96	4	8	9	12	21	22	20
Magnetic Resonance Imaging (MRI)	115	6	12	15	17	22	22	21
Positron Emission Tomography (PET)	42	2	1	3	1	9	11	15
SPECT	76	1	4	7	7	17	19	21
Ultrasound	127	12	16	16	18	22	22	21
Reproductive Health:								
Fertility Counseling	21	2	1	1	1	5	3	8
In Vitro Fertilization	4	0	1	0	0	0	0	3
Social Work Services	129	17	14	16	18	22	21	21
Sports Medicine Clinic/Services	83	4	7	12	13	16	16	15
Surgery, Ambulatory or Outpatient	129	11	17	16	20	22	22	21
Transplant Services:								
Bone Marrow Transplant	7	1	0	0	0	1	1	4
Heart/Lung Transplant	5	1	0	0	0	0	1	3
Kidney Transplant	4	0	0	0	0	0	1	3
Tissue Transplant	11	1	0	0	0	4	2	4
Women's Health Center/Services	83	8	5	10	10	14	19	17

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

Table 21. GMS Hospitals Providing Selected Ancillary and Other Services, by Analysis Area, Wisconsin, FY 2023, (Page 1 of 3)

	Analysis Area									
	Total	1	2A	2B	3	4	5A	5B	6	7
Hospitals	142	24	22	14	14	13	21	10	17	7
AIDS/ARC - Special Program	9	2	0	3	0	1	1	1	1	0
Alcoholism/Chemical Dependency	28	4	4	3	6	2	5	2	1	1
Ambulance/Transportation Services:										
Nonemergency Ground Transfer	11	2	0	0	1	1	1	1	4	1
Nonemergency Air Transfer	4	1	0	0	0	0	0	0	3	0
Arthritis Treatment Center	20	5	4	2	5	1	1	1	1	0
Assisted Living	7	2	0	0	0	0	1	1	2	1
Auxiliary	79	15	12	5	7	9	11	5	11	4
Bariatric Services	34	6	6	6	3	3	3	3	4	0
Birth Room/LDRP	88	19	13	6	8	11	11	6	12	2
Cardiac Services:										
Angioplasty	50	7	13	8	4	7	3	2	6	0
Cardiac Catheter Laboratory	54	7	15	8	6	7	3	2	6	0
Cardiac Rehabilitation Program	116	24	17	7	12	11	19	9	13	4
Noninvasive Cardiac Assessment	116	22	18	11	13	12	17	6	13	4
Open-Heart Surgery	25	4	3	4	3	3	2	1	5	0
Case Management	126	21	20	13	13	13	19	8	13	6
Crisis Prevention	43	6	9	10	1	2	9	5	1	0
Complementary Medicine	52	11	9	6	1	8	5	4	8	0
Dialysis Services:										
Hemodialysis	38	5	9	5	4	4	4	2	5	0
Peritoneal Dialysis	37	3	9	5	5	5	5	2	3	0
Emergency/Urgent Care:										
Emergency Department	134	24	20	11	12	13	20	10	17	7
Trauma Center	114	18	17	11	9	12	19	9	14	5
Urgent Care Center	80	19	5	2	7	7	13	9	14	4
Ethics Committee	110	19	18	13	8	11	16	8	11	6
Extracorporeal Shock Wave										
Lithotripter (ESWL)	48	6	12	8	4	5	5	1	6	1
Fitness Center	52	12	6	4	6	6	6	4	6	2
Food Service:										
Meals on Wheels	20	6	0	0	2	0	2	3	7	0
Nutrition Programs	101	20	14	6	14	11	17	6	8	5
Genetic Counseling/Screening	31	5	4	6	5	2	3	2	4	0

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

Table 21. GMS Hospitals Providing Selected Ancillary and Other Services, by Analysis Area, Wisconsin, FY 2023, (Page 2 of 3)

	Analysis Area									
	Total	1	2A	2B	3	4	5A	5B	6	7
Hospitals	142	24	22	14	14	13	21	10	17	7
Geriatric Services:										
Adult Day Care Program	2	0	0	0	1	0	0	0	0	1
Alzheimer's Diagnosis/Assessment	26	6	1	3	1	2	5	4	4	0
Comprehensive Assessment	33	7	5	6	1	2	4	5	3	0
Emergency Response System	30	10	5	1	2	2	6	1	2	1
Acute Care Unit	34	5	7	6	3	3	5	0	4	1
Clinics	15	5	1	1	0	2	1	1	3	1
Respite Care	38	10	0	0	2	0	11	8	3	4
Retirement Housing	4	1	0	0	0	0	0	0	2	1
Senior Membership Program	10	3	1	4	0	1	1	0	0	0
Health Promotion:										
Community Health Promotion	116	22	14	10	12	12	18	9	14	5
Patient Education	129	23	17	13	13	12	19	10	16	6
Worksite Health Promotion	91	17	14	7	10	11	10	6	11	5
Home Health Service	17	6	0	0	1	4	2	1	0	3
Home Hospice Program	14	3	0	1	1	1	2	5	0	1
Mammography Services:										
Diagnostic Mammography	118	22	17	10	11	11	18	7	15	7
Mammography Screening	123	23	17	10	11	11	20	8	16	7
Occupational Health Services	83	18	13	7	2	7	14	8	12	2
Occupational/Physical & Rehabilitation:										
Audiology	55	15	7	5	3	3	9	7	6	0
Occupational Therapy	124	24	16	10	10	12	19	10	16	7
Physical Therapy	130	24	20	11	11	12	19	10	16	7
Recreational Therapy	42	9	3	7	0	3	6	5	6	3
Rehabilitation - Inpatient	115	20	17	12	12	10	17	10	12	5
Rehabilitation - Outpatient	116	22	15	12	10	7	17	10	16	7
Respiratory Therapy	131	24	20	11	11	12	20	10	17	6
Speech Pathology	119	19	19	11	10	11	19	10	15	5
Oncology Services	87	12	9	9	11	10	14	4	13	5
Outpatient Services:										
Within the Hospital	129	20	19	12	13	12	21	10	17	5
On Campus Freestanding Center	25	1	8	8	1	3	2	0	2	0
Off Campus Freestanding Center	37	7	6	6	3	2	7	2	4	0

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

Table 21. GMS Hospitals Providing Selected Ancillary and Other Services, by Analysis Area, Wisconsin, FY 2023, (Page 3 of 3)

	Analysis Area									
	Total	1	2A	2B	3	4	5A	5B	6	7
Hospitals	142	24	22	14	14	13	21	10	17	7
Pain Management Program	93	19	10	8	9	9	13	7	13	5
Patient Representative	101	15	15	10	6	10	18	10	14	3
Psychiatric Services:										
Child/Adolescent Services	32	6	1	2	2	2	6	6	5	2
Consultation-Liaison Services	52	10	11	4	5	2	8	5	6	1
Education Services	32	9	5	1	4	2	6	3	1	1
Emergency Services	41	9	7	6	3	2	6	1	6	1
Geriatric Services	38	10	5	3	3	1	5	4	6	1
Outpatient Services	53	12	8	4	5	2	8	7	5	2
Partial Hospitalization Program	15	3	4	1	2	1	1	1	1	1
Radiation Therapy	52	7	8	6	5	8	4	2	11	1
Radiology, Diagnostic:										
CT Scanner	136	23	20	12	13	13	21	10	17	7
Diagnostic Radioisotope Facility	96	17	17	10	10	12	9	4	13	4
Magnetic Resonance Imaging (MRI)	115	20	17	11	13	13	17	5	16	3
Positron Emission Tomography (PET)	42	5	9	5	3	5	6	3	6	0
SPECT	76	13	15	9	10	10	5	3	10	1
Ultrasound	127	21	22	13	13	13	15	7	17	6
Reproductive Health:										
Fertility Counseling	21	4	1	2	0	1	5	3	5	0
In Vitro Fertilization	4	0	0	2	0	0	0	2	0	0
Social Work Services	129	22	20	13	13	12	17	10	16	6
Sports Medicine Clinic/Services	83	17	12	8	7	8	12	7	9	3
Surgery, Ambulatory or Outpatient	129	24	17	12	13	12	21	9	14	7
Transplant Services:										
Bone Marrow Transplant	7	2	0	3	0	0	0	0	2	0
Heart/Lung Transplant	5	1	0	3	0	0	0	0	1	0
Kidney Transplant	4	1	0	3	0	0	0	0	0	0
Tissue Transplant	11	3	2	2	0	0	2	0	2	0
Women's Health Center/Services	83	16	14	8	8	7	13	5	10	2

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

Table 22. GMS Hospital Medical Staff by Selected Specialty, by Volume Group, Wisconsin, FY 2023, (Page 1 of 2)

	Total		Volume Group 1		Volume Group 2		Volume Group 3	
	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified
Total Staff	37,108	35,735	2,068	2,018	2,162	2,110	2,193	2,130
Medical Specialty:								
General & Family Practice	3,057	2,987	219	219	218	218	249	244
Internal Medicine (General)	4,355	4,205	255	251	231	230	281	279
Internal Medicine Subspecialties	6,194	6,053	87	86	227	221	291	262
Pediatrics	833	812	20	20	18	18	38	38
Pediatric Subspecialties	1,433	1,387	61	59	23	23	50	48
Surgical Specialties:								
General Surgery	1,010	990	38	38	71	70	74	73
Obstetrics/Gynecology	1,295	1,217	26	26	41	41	71	68
All Other Surgical Specialties	4,456	4,206	238	235	253	247	267	265
Other Specialty:								
Anesthesiology	1,942	1,877	37	37	80	80	107	104
Emergency Medicine	3,285	3,097	525	494	435	410	207	200
Pathology	1,228	1,221	44	44	78	78	88	88
Radiology	5,496	5,308	320	314	373	369	348	339
All Other Specialties	1,742	1,601	190	187	102	93	84	84

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

Table 22. GMS Hospital Medical Staff by Selected Specialty, by Volume Group, Wisconsin, FY 2023, (Page 2 of 2)

	Volume Group 4		Volume Group 5		Volume Group 6		Volume Group 7	
	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified
Total Staff	3,460	3,337	7,476	7,235	7,255	6,916	12,494	11,989
Medical Specialty:								
General & Family Practice	394	383	442	428	482	467	1053	1028
Internal Medicine (General)	442	422	961	933	911	876	1274	1214
Internal Medicine Subspecialties	559	555	1169	1152	1173	1138	2688	2639
Pediatrics	63	60	99	95	202	194	393	387
Pediatric Subspecialties	97	96	222	218	367	345	613	598
Surgical Specialties:								
General Surgery	102	101	182	178	221	215	322	315
Obstetrics/Gynecology	108	101	225	216	299	286	525	479
All Other Surgical Specialties	332	310	752	703	884	824	1730	1622
Other Specialty:								
Anesthesiology	115	109	431	420	412	394	760	733
Emergency Medicine	310	293	607	580	521	470	680	650
Pathology	97	97	310	308	224	221	387	385
Radiology	618	601	1567	1522	994	943	1276	1220
All Other Specialties	186	172	348	325	405	385	427	355

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

Table 23. GMS Hospital Medical Staff by Selected Specialty, by Analysis Area, Wisconsin, FY 2023, (Page 1 of 2)

	Total		Analysis Area 1		Analysis Area 2A		Analysis Area 2B		Analysis Area 3	
	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified
Total Staff	37,108	35,735	5,338	5,017	8,409	8,127	8,018	7,673	3,299	3,257
Medical Specialty:										
General & Family Practice	3,057	2,987	551	526	342	327	240	227	272	272
Internal Medicine (General)	4,355	4,205	379	357	1312	1265	988	941	339	338
Internal Medicine Subspecialties	6,194	6,053	1074	1020	1497	1488	1703	1684	456	456
Pediatrics	833	812	181	176	111	109	168	159	70	70
Pediatric Subspecialties	1,433	1,387	252	247	254	253	439	417	215	208
Surgical Specialties:										
General Surgery	1,010	990	152	147	163	162	178	173	114	114
Obstetrics/Gynecology	1,295	1,217	221	193	258	248	266	249	191	191
All Other Surgical Specialties	4,456	4,206	724	685	739	700	956	858	540	523
Other Specialty:										
Anesthesiology	1,942	1,877	221	218	523	499	702	679	196	194
Emergency Medicine	3,285	3,097	358	314	967	908	453	426	319	313
Pathology	1,228	1,221	183	181	387	387	312	309	69	69
Radiology	5,496	5,308	622	589	1504	1439	1145	1105	428	419
All Other Specialties	1,742	1,601	278	225	217	209	201	180	43	43

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

Table 23. GMS Hospital Medical Staff by Selected Specialty, by Analysis Area, Wisconsin, FY 2023, (Page 2 of 2)

	Analysis Area 4		Analysis Area 5A		Analysis Area 5B		Analysis Area 6		Analysis Area 7	
	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified
Total Staff	3,258	3,091	3,628	3,537	1,423	1,399	3,073	2,996	662	638
Medical Specialty:										
General & Family Practice	253	248	324	321	246	240	756	755	73	71
Internal Medicine (General)	471	451	333	326	101	100	379	374	53	53
Internal Medicine Subspecialties	459	458	399	380	251	251	232	195	123	121
Pediatrics	103	102	63	61	33	33	99	97	5	5
Pediatric Subspecialties	83	78	106	105	36	36	45	40	3	3
Surgical Specialties:										
General Surgery	93	89	126	122	68	68	101	100	15	15
Obstetrics/Gynecology	120	106	89	85	35	34	109	106	6	5
All Other Surgical Specialties	475	444	334	320	130	127	514	508	44	41
Other Specialty:										
Anesthesiology	123	119	51	49	57	55	49	45	20	19
Emergency Medicine	284	266	491	473	164	160	171	166	78	71
Pathology	60	60	127	126	42	42	33	32	15	15
Radiology	509	491	848	840	137	135	111	105	192	185
All Other Specialties	174	128	305	297	77	73	428	427	19	19
Source: 2023 Annual Survey of Hospitals, WHA Information Center, LLC.										

Table 24. Specialty Hospital Medical Staff by Selected Specialty, Wisconsin Hospitals, FY 2023

	LTAC		PSYCH		REHAB		STATE	
	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified	Number of Staff	Board Certified
Total Staff	609	577	312	224	1,699	1,606	37	34
Medical Specialty:								
General & Family Practice	4	3	20	15	10	9	3	2
Internal Medicine (General)	110	100	17	16	179	164	0	0
Internal Medicine Subspecialties	207	201	0	0	386	381	1	1
Pediatrics	0	0	2	1	14	10	1	0
Pediatric Subspecialties	0	0	0	0	73	73	0	0
Surgical Specialties:								
General Surgery	19	14	0	0	44	43	0	0
Obstetrics/Gynecology	2	2	0	0	56	51	0	0
All Other Surgical Specialties	22	22	0	0	232	208	0	0
Other Specialty:								
Anesthesiology	0	0	0	0	130	120	0	0
Emergency Medicine	89	88	1	1	80	70	0	0
Pathology	4	4	0	0	42	41	0	0
Radiology	51	51	0	0	197	185	0	0
All Other Specialties	100	91	7	3	217	213	3	3

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

SECTION V. HOW TO READ THE TABLES

Statewide Averages and Comparison Group Tables

Tables 26 through 29 in Section V provide statewide averages for utilization and financial measures at GMS, and psychiatric hospitals. The measures listed are the same as those used on the individual hospital tables (Section VII). This allows comparison of individual hospital statistics to statewide averages. For GMS hospitals, the summary tables provide data for FY 2022 and FY 2023. For psychiatric hospitals the tables contain FY 2023 data. Refer to Appendix 1 for the definition of the measures used in these tables.

Tables 30 through 33 present utilization and financial statistics for GMS hospitals by volume group and analysis area. These tables provide the group averages that form the basis of the ratios listed in the individual hospital tables in Section VII.

Individual Hospital Tables

Section VII consists of tables that profile each individual hospital. These tables are grouped by hospital type. Within each type, hospitals are listed in alphabetical order by city and by hospital name.

Each hospital table contains three pages of information. The first two pages list facility utilization and staffing information that has been drawn primarily from each hospital's completed FY 2023 Annual Survey of Hospitals. The third page contains financial data extracted from each hospital's FY 2023 Hospital Fiscal Survey.

Special Note on the Hospital Tables

If the calculation of ratios is not mathematically possible or relevant, N/A has been entered in the tables. N/A is also used to designate missing data. Zeros have been used to record service counts and percentages that are actually zero. Averages for surgical operations and outpatient visits are rounded to the nearest whole number. Monetary values are rounded to the nearest dollar. Ratios are rounded to the nearest hundredth. Percentages and other values are rounded to the nearest tenth. In some cases, rounding causes slight discrepancies between a "total" value and the sum of the value's individual components.

A comparative ratio is calculated by dividing the individual hospital's statistic by the comparison group average. If the hospital's statistic is greater than the comparison group average, the ratio will be greater than 1.00; if it is equal, the ratio will be 1.00; if it is less than the comparison group average, the ratio will be less than 1.00.

For example, if the total occupancy rate for a facility is 65.4 percent and the GMS hospital average is 54.5 percent, the ratio would be 1.20. This means the total occupancy rate at the facility is 20 percent greater than the average for all GMS hospitals.

Table 25. Hospitals not Included in the Guide to Wisconsin Hospitals, Fiscal Year 2023

Action	Hospital Name	City	FY 2023 Hospital Fiscal Survey	2023 Annual Survey of Hospitals
Facility Exclusion	Veterans Affairs Medical Center	Tomah	Did not report	Did not report
Facility Exclusion	Clement J. Zablocki VA Medical Center	Milwaukee	Did not report	Did not report
Facility Exclusion	William. S. Middleton VA Hospital	Madison	Did not report	Did not report

First Page of the Hospital Tables

Header: The top of the first page of each hospital table identifies basic facility information including the following: name and address of the hospital, hospital type, type of control (i.e., proprietary, religious organization, municipal, and other nonprofit), hospital reporting period, and the applicable county, analysis area, and volume group.

Selected Utilization Statistics: These columns consist of selected utilization and operational statistics. These data include measures of occupancy, average census, and average length of stay by selected service area; the volume of inpatient and outpatient surgeries; the volume of outpatient visits (nonemergency and emergency); the number of full-time equivalent personnel in selected categories, and the number of full-time equivalent personnel per 100 adjusted daily patients. Adjusted patients are a hospital's average daily census plus an outpatient equivalent of patient days based on total gross outpatient revenue.

The total hospital measure for occupancy rate, average census and average length of stay may not equal the sum of the components of those measures. The components of these measures use the number of beds, number of discharges and inpatient days from the annual survey. The total hospital measure uses the number of inpatient discharges and number of discharge days from the fiscal survey. The total number of discharges from the annual survey may not equal the number of inpatient discharges from the fiscal survey. The total inpatient days from the annual survey may not equal the total discharge days from the fiscal survey. This could result in a discrepancy between the total hospital measure and the sum of the components of those measures.

Utilization for Total Hospital: At the bottom of the first page are descriptive data indicating the following:

- Number of acute-care beds set up and staffed
- Number of acute-care patients discharged
- Total acute-care inpatient days
- Existence of contracts with prepaid health plans
- Utilization of Medicare-certified swing beds (GMS hospitals only)
- Number of bassinets, and utilization data for newborns (GMS hospitals only)

The utilization for total hospital discharges and inpatient days are from the fiscal survey. The discharges and transfers and the patient days of care on the second page of the hospital tables are from the annual survey. This could result in a discrepancy between the discharges and inpatient days reported on the first page and the total discharges and total patient days of care reported on the second page. See the paragraph above.

Note: Definitions of terms used in the utilization section of the tables appear in the Glossary (Appendix 1).

Second Page of the Hospital Tables

Inpatient Service Areas: The top of the second page of each hospital table presents detailed information on inpatient services provided at that hospital. Broad service categories, such as general medical-surgical and ICU/CCU, are further categorized into component units. For example, general medical-surgical is subdivided into adult medical-surgical, orthopedic, rehabilitation and physical medicine, hospice, long-term acute care and other acute. Within each service category, the following information is provided:

- Level of service, which describes how the service is provided (e.g., distinct unit, by contract)
- Number of beds set up and staffed as of the last day of the hospital's fiscal year
- Number of discharges and transfers of patients treated
- Number of inpatient days of care
- Occupancy rate
- Average census, number of patients
- Average length of stay in days

The categories "other acute," "other intensive care," and "other" include specialized programs that do not fit into the survey's major categories. Examples include eating-disorder units, long-term respiratory care units, adolescent treatment facilities, and non-ICU beds with monitoring equipment.

Note: The "Inpatient Service Area" columns do not include a line for totals. This is because the numbers are only to be used across rows for calculations within a specific service area. Total hospital figures are available on the first page of each hospital's table.

Personnel on Hospital Payroll as of September 30, 2023: The bottom half of the second page lists the number of all full- and part-time hourly and salaried personnel on a hospital's payroll as of September 30, 2023. It excludes nursing home personnel and employees who do not provide direct hospital services.

The table also indicates the number of full-time equivalent (FTE) personnel in each staff category. FTEs are calculated by adding the number of full-time staff in a hospital to the figure obtained by dividing the total number of part-time hours worked per week by the length of the individual hospital's workweek (usually 35-40 hours).

Third Page of the Hospital Tables

Selected Financial Statistics: The bulk of the third page consists of a set of 32 financial statistics grouped into six major analytical categories:

- Gross revenue as a percent of total gross patient revenue

- Deductions from revenue as a percent of total gross patient revenue
- Other revenue as a percent of total revenue and net gains or losses as a percent of net income
- Expenses as a percent of total expenses
- Fiscal statistics
- Net revenue (Inpatient net revenue per day and per discharge includes swing-bed utilization)

Summary Data from Financial Statements: The section at the bottom of the third page provides summary income statement (revenue and expenses) and balance sheet information (assets, liabilities, and fund balances) for each hospital's 2023 fiscal year. The income statement provides an overview of a hospital's financial status and the extent to which the facility is funded by sources other than patient revenue (income from unrestricted gifts, donation endowments, and investments).

Special Financial Information for Combination Facilities

Some hospitals operate in combination with a nursing home. The following modifications in data may have occurred at combination facilities:

1. If a hospital is jointly operated in connection with a nursing home, home health agency, or other organization, and the asset, liability, and fund balance data are not available from the hospital's final audited financial statements for the hospital unit alone, the hospital used data from its most recent Medicare Cost Report to derive the required data for the hospital unit for the following:
 - Net patient accounts receivable
 - Property, plant and equipment
 - Long-term debt
2. If the information is combined on both the hospital financial statement and the Medicare Cost Report, the hospital reported these data based on the total facility.
3. If the assets and funds under the following relate directly to the hospital unit, a hospital reported these data for the hospital unit only, otherwise a hospital reported these data based on the total facility:
 - Other unrestricted assets
 - Specific-purpose funds
4. If the hospital-unit data could not be separated from the total facility data for the following categories, then a hospital reported these data based on the total facility:
 - Current cash and short-term investments
 - Inter-corporate account(s)

- Other current assets
- Long-term investments (at lower of cost or market)
- Current liabilities
- Other noncurrent liabilities
- Unrestricted fund balances
- Plant replacement and expansion funds
- Endowment funds

To find what combination of data was used for a particular hospital, a copy of the individual hospital's survey form can be obtained. Copies of individual hospital surveys are available from WHA Information Center for those who wish to review responses in more detail.

Differences in Tables by Type of Hospital

General Medical-Surgical Hospital Tables: The columns of data on the first and third pages of individual hospital tables for GMS hospitals compare a hospital's statistics to data for selected comparison groups. The numbers that appear in these columns indicate both the absolute figures and the ratios of the individual hospital's statistics to the averages for each comparison group. In addition, each hospital's data are compared to its FY 2022 data in terms of absolute amounts and a ratio.

Specialty Hospital Tables: The first page of the tables for psychiatric, and state-operated mental health facilities differs from the first page of the GMS hospital tables in the following ways:

- The occupancy rates, average census, and average length of stay under the selected utilization statistics section are calculated only for psychiatric services.
- The staffing section includes psychologists and social workers instead of ancillary nursing personnel.
- The psychiatric hospital's data are compared only to data from similar hospitals (not to analysis areas or volume groups). Data from state-operated mental health institutes are compared only to data from their previous fiscal year.
- On the bottom of the first page, there are no data on swing-bed usage and newborn nursery because these services are not offered in specialty hospitals.

The first page of the rehabilitation hospital tables differs from the first page of the GMS hospital tables in the following ways:

- The occupancy rates, average census, and average length of stay are calculated only for rehabilitation and physical medicine.
- The staffing section includes physical and occupational therapists instead of ancillary nursing personnel.
- The hospital's data are compared only to data from the previous fiscal year.

The first page of the LTAC hospital tables differs from the first page of the GMS hospital tables in that the hospital's data are compared only to data from similar hospitals (not to analysis areas or volume groups).

For all specialty hospitals, the second page is identical to that used for GMS hospitals.

The third page includes the same kind of financial data as for GMS hospitals, however, comparisons are made only to data from similar hospitals for the psychiatric and LTAC facilities (not to analysis areas or volume groups) and data from the previous fiscal year. The third page for each of the state-operated mental health institutes, the rehabilitation hospitals compares data only from the previous fiscal year.

**SECTION VI. STATEWIDE AVERAGES FOR SELECTED MEASURES OF
UTILIZATION AND FINANCE**

**GENERAL MEDICAL-SURGICAL (GMS) HOSPITALS
TABLES 26-27**

**PSYCHIATRIC HOSPITALS
TABLES 28-29**

Table 26. GMS Hospital Averages for Selected Utilization Statistics Wisconsin, FY 2023 & 2022			
	2023	2022	Ratio
Occupancy Rate (%)			
Adult Medical-Surgical	61.5	60.7	1.01
Obstetrical	41.1	37.3	1.10
Pediatrics	67.0	67.4	0.99
Total Hospital	61.6	61.9	1.00
Average Census (Patients)			
Adult Medical-Surgical	24.9	27.3	0.91
Obstetrical	5.0	4.7	1.06
Pediatrics	1.7	1.7	1.00
Total Hospital	44.9	50.5	0.89
Average Length of Stay (Days)			
Adult Medical-Surgical	4.5	4.9	0.92
Obstetrical	2.4	2.4	1.00
Pediatrics	3.8	4.0	0.95
Total Hospital	4.9	5.3	0.92
Surgical Operations:			
Inpatient	989	990	1.00
Outpatient	4,208	4,017	1.05
Inpatient as % of All Surgeries	19.0	19.8	0.96
Outpatient Visits			
Non-Emergency Visits	131,799	141,022	0.93
Emergency Visits	16,822	17,305	0.97
Full Time Equivalent (FTEs)			
Administrators	17.5	18.8	0.93
Nurses, Licensed	232.9	234.4	0.99
Ancillary Nursing Personnel	42.6	38.1	1.12
All Other Personnel	453.0	466.7	0.97
Total FTEs	746.0	758.0	0.98
FTEs Per 100 Patient Census (Adjusted)			
Administrators	12.3	12.5	0.98
Nurses, Licensed	163.8	156.2	1.05
Ancillary Nursing Personnel	30.0	25.4	1.18
All Other Personnel	318.6	311.0	1.02
Total FTEs	524.6	505.0	1.04
Source: 2023 Annual Survey of Hospitals, FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC. Guide to Wisconsin Hospitals, Fiscal Year 2022, WHA Information Center, LLC.			

**Table 27. GMS Hospital Averages for Selected Utilization Statistics
Wisconsin, FY 2023 & 2022**

	2023	2022	Ratio
Gross Revenue as % of Total Gross Patient Revenue			
Medicare	48.2	47.3	1.02
Medical Assistance	14.2	14.4	0.99
Commercial	32.4	32.9	0.98
All Other	5.2	5.4	0.96
Deductions as % of Total Gross Patient Revenue			
Medicare	37.1	36.1	1.03
Medical Assistance	11.2	11.3	0.99
Commercial	14.9	14.8	1.01
Charity Care	0.7	0.7	1.00
Bad Debt	0.8	0.9	0.89
All Other	3.1	3.0	1.03
Total Deductions	67.9	66.8	1.02
Other Revenue and Net Gains or Losses			
Other Revenue as % of Total Revenue	6.4	5.7	1.12
Net Gains/Losses as % of Net Income	11.1	-66.2	-0.17
Expenses as % of Total Expenses			
Salary/Fringe Benefits	41.6	41.8	1.00
Supplies and Services	52.7	52.2	1.01
Capital Component	5.7	6.0	0.95
Fiscal Statistics			
Operating Margin (%)	6.4	5.8	1.10
Total Hospital Net Income (%)	7.1	3.5	2.03
Return on Equity (%)	3.1	1.4	2.21
Current Ratio	2.9	3.9	0.74
Days in Net Patient Accounts Receivable	85.9	91.7	0.94
Average Payment Period	125.5	91.7	1.37
Equity Financing (%)	57.8	59.1	0.98
Long-Term Debt to Equity Ratio	0.4	0.4	1.00
Times Interest Earned	12.0	5.8	2.07
Total Asset Turnover	0.4	0.4	1.00
Average Age of Plant (Years)	19.6	18.1	1.08
Increase (Decrease) Total Net Patient Revenue (%)	3.9	3.5	1.11
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	67.6	66.2	1.02
Patient Statistics - excludes newborns, includes swing-bed stays			
Inpatient Net Revenue Per Discharge	\$19,469	\$19,849	0.98
Inpatient Net Revenue Per Day	\$3,859	\$3,697	1.04
Outpatient Net Revenue Per Visit	\$875	\$819	1.07
Patient Statistics - excludes newborns and swing-bed stays			
Inpatient Net Revenue Per Discharge	\$19,622	\$20,000	0.98
Inpatient Net Revenue Per Day	\$3,940	\$3,771	1.04
Outpatient Net Revenue Per Visit	\$875	\$819	1.07
Source: 2023 Annual Survey of Hospitals, FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC. Guide to Wisconsin Hospitals, Fiscal Year 2022, WHA Information Center, LLC.			

Table 28. Averages for Selected Utilization Statistics at Psychiatric Hospitals Wisconsin, FY 2023	
	PSYCH
Occupancy Rate (%)	
Psychiatric	74.7
Alcoholism/Chemical Dependency	71.4
Total Hospital	71.7
Average Census (Patients)	
Psychiatric	27.8
Alcoholism/Chemical Dependency	4.4
Total Hospital	31.5
Average Length of Stay (Days)	
Psychiatric	6.7
Alcoholism/Chemical Dependency	4.0
Total Hospital	6.4
Outpatient Visits	
Non-Emergency Visits	48,880
Emergency Visits	500
Full Time Equivalents (FTEs)	
Administrators	5.4
Nurses, Licensed	37.5
Psychologists	1.0
Social Workers	31.3
All Other Personnel	125.5
Total FTEs	200.8
FTEs Per 100 Patient Census (Adjusted)	
Administrators	9.3
Nurses, Licensed	65.1
Psychologists	1.8
Social Workers	54.2
All Other Personnel	217.6
Total FTEs	348.0
Source: 2023 Annual Survey of Hospitals, FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC.	

**Table 29. Averages for Selected Utilization Statistics at Psychiatric Hospitals
Wisconsin Hospitals, FY 2023**

	PSYCH
Gross Revenue as % of Total Gross Patient Revenue	
Medicare	10.2
Medical Assistance	37.5
Commercial	49.5
All Other	2.8
Deductions as % of Total Gross Patient Revenue	
Medicare	6.5
Medical Assistance	22.3
Commercial	17.7
Charity Care	1.0
Bad Debt	1.2
All Other	6.7
Total Deductions	55.5
Other Revenue and Net Gains or Losses	
Other Revenue as % of Total Revenue	7.1
Net Gains/Losses as % of Net Income	-8.9
Expenses as % of Total Expenses	
Salary/Fringe Benefits	58.8
Supplies and Services	36.4
Capital Component	4.8
Fiscal Statistics	
Operating Margin (%)	-1.5
Total Hospital Net Income (%)	-1.3
Return on Equity (%)	-1.0
Current Ratio	2.1
Days in Net Patient Accounts Receivable	43.4
Average Payment Period	55.1
Equity Financing (%)	44.4
Long-Term Debt to Equity Ratio	0.5
Times Interest Earned	-3.8
Total Asset Turnover	0.7
Average Age of Plant (Years)	7.8
Increase (Decrease) Total Net Patient Revenue (%)	6.7
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	47.0
Patient Statistics - excludes newborns, includes swing-bed stays	
Inpatient Net Revenue Per Discharge	\$8,745
Inpatient Net Revenue Per Day	\$1,401
Outpatient Net Revenue Per Visit	\$629
Source: 2023 Annual Survey of Hospitals, FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC.	

GROUP AVERAGES FOR SELECTED MEASURES OF UTILIZATION

**GENERAL MEDICAL-SURGICAL (GMS) HOSPITALS
TABLES 30-31**

GROUP AVERAGES FOR SELECTED MEASURES OF FINANCE

**GENERAL MEDICAL-SURGICAL (GMS) HOSPITALS
TABLES 32-33**

Table 30. GMS Hospital Averages for Selected Utilization Statistics, by Volume Group, Wisconsin, FY 2023							
	Volume Group						
	1	2	3	4	5	6	7
Occupancy Rate (%)							
Adult Medical-Surgical	13.7	19.5	32.8	42.9	54.8	62.5	75.8
Obstetrical	0.0	12.6	18.9	20.5	34.5	35.5	51.5
Pediatrics	95.3	0.0	0.0	0.0	0.0	90.3	55.6
Total Hospital	19.0	19.6	35.7	39.2	59.6	61.3	70.4
Average Census (Patients)							
Adult Medical-Surgical	1.7	2.6	5.6	9.2	15.8	27.9	100.5
Obstetrical	0.0	0.5	0.8	1.1	2.9	4.2	13.4
Pediatrics	0.3	0.0	0.0	0.0	0.0	3.6	4.8
Total Hospital	2.5	2.9	8.1	12.6	29.6	54.3	190.9
Average Length of Stay (Days)							
Adult Medical-Surgical	3.5	3.6	3.8	3.7	4.2	4.4	4.8
Obstetrical	0.0	1.8	2.1	2.0	2.3	2.4	2.5
Pediatrics	3.2	0.0	0.0	2.0	0.0	3.4	4.2
Total Hospital	4.4	3.2	3.8	3.8	4.4	4.7	5.2
Surgical Operations:							
Inpatient	63	169	135	224	409	1,120	3,644
Outpatient	1,640	1,744	1,616	2,033	2,735	5,321	11,922
Inpatient as % of All Surgeries	3.7	8.9	7.7	9.9	13.0	17.4	23.4
Outpatient Visits							
Non-Emergency Visits	15,186	28,500	55,406	77,115	92,528	201,183	419,931
Emergency Visits	3,910	5,439	8,784	11,550	17,976	23,507	42,605
Full Time Equivalents (FTEs)							
Administrators	1.9	5.9	10.8	10.6	12.7	18.1	59.1
Nurses, Licensed	31.3	39.4	65.3	97.4	137.2	312.2	886.0
Ancillary Nursing Personnel	6.3	6.0	8.4	15.0	29.9	44.9	175.9
All Other Personnel	60.7	78.1	151.7	210.0	239.1	592.5	1,728.4
Total FTEs	100.2	129.4	236.3	333.0	418.9	967.7	2,849.5
FTEs Per 100 Patient Census (Adjusted)							
Administrators	12.8	29.9	21.5	15.0	10.9	9.7	11.2
Nurses, Licensed	213.7	199.9	129.7	138.1	117.7	167.7	167.8
Ancillary Nursing Personnel	43.1	30.4	16.8	21.2	25.6	24.1	33.3
All Other Personnel	414.9	396.6	301.4	297.9	205.0	318.3	327.4
Total FTEs	684.6	656.8	469.3	472.2	359.2	519.9	539.8

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

Table 31. GMS Hospital Averages for Selected Utilization Statistics, by Analysis Area, Wisconsin, FY 2023									
	Analysis Area								
	1	2A	2B	3	4	5A	5B	6	7
Occupancy Rate (%)									
Adult Medical-Surgical	59.9	63.8	76.0	60.2	54.9	56.8	47.2	56.9	31.6
Obstetrical	39.5	44.7	50.2	34.1	36.7	34.7	53.6	33.7	23.2
Pediatrics	66.9	0.0	92.5	39.5	19.4	0.0	32.3	64.1	0.0
Total Hospital	61.8	63.4	76.0	57.4	53.2	54.3	51.9	51.1	33.6
Average Census (Patients)									
Adult Medical-Surgical	26.8	22.9	84.6	23.5	24.8	12.6	17.2	14.9	6.2
Obstetrical	4.5	5.1	19.6	4.7	4.3	2.6	4.4	3.0	1.0
Pediatrics	2.8	0.0	9.0	0.5	0.4	0.0	0.6	2.6	0.0
Total Hospital	55.6	42.7	130.7	34.4	44.4	18.5	28.6	28.6	7.7
Average Length of Stay (Days)									
Adult Medical-Surgical	4.5	4.3	5.4	4.0	4.0	4.3	3.7	4.7	4.5
Obstetrical	2.6	2.3	2.6	2.4	2.4	2.3	2.0	2.4	2.2
Pediatrics	4.6	0.0	3.4	3.3	2.9	0.0	2.4	4.1	0.0
Total Hospital	5.1	4.5	6.0	4.2	4.3	4.4	4.2	4.1	4.7
Surgical Operations:									
Inpatient	948	1,038	2,630	966	829	358	840	1,050	53
Outpatient	4,423	4,019	5,126	5,983	6,019	2,715	3,492	4,075	1,137
Inpatient as % of All Surgeries	17.6	20.5	33.9	13.9	12.1	11.6	19.4	20.5	4.4
Outpatient Visits									
Non-Emergency Visits	185,542	117,094	218,170	87,094	197,548	80,185	137,645	89,194	38,279
Emergency Visits	18,373	18,746	34,394	15,140	18,660	8,854	15,585	12,167	7,241
Full Time Equivalents (FTEs)									
Administrators	18.2	14.2	42.7	11.2	19.4	10.4	13.0	21.2	2.3
Nurses, Licensed	281.6	188.0	550.7	165.8	276.2	132.4	152.9	219.5	73.5
Ancillary Nursing Personnel	39.5	37.4	120.2	14.8	44.0	20.9	23.1	62.9	11.3
All Other Personnel	649.6	333.2	947.6	252.7	479.5	273.9	424.9	424.5	164.2
Total FTEs	989.0	572.8	1,661.2	444.5	819.1	437.6	613.9	728.1	251.4
FTEs Per 100 Patient Census (Adjusted)									
Administrators	11.4	10.1	14.4	9.5	10.2	13.2	7.6	16.3	3.5
Nurses, Licensed	176.3	134.3	185.1	140.0	144.4	167.9	89.3	168.3	111.2
Ancillary Nursing Personnel	24.8	26.7	40.4	12.5	23.0	26.5	13.5	48.2	17.1
All Other Personnel	406.7	238.0	318.5	213.4	250.7	347.5	248.3	325.5	248.5
Total FTEs	619.1	409.2	558.3	375.4	428.2	555.1	358.8	558.3	380.3

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

Table 32. GMS Hospital Averages for Selected Financial Statistics, by Volume Group, Wisconsin, FY 2023 (Page 1 of 2)

	Volume Group						
	1	2	3	4	5	6	7
Gross Revenue as % of Total Gross Patient Revenue							
Medicare	44.4	47.8	50.4	47.9	51.3	44.9	48.7
Medical Assistance	14.1	12.9	11.9	13.8	15.3	18.0	13.0
Commercial	37.2	35.2	34.9	33.5	29.5	32.5	32.4
All Other	4.3	4.2	2.7	4.8	3.8	4.6	5.9
Deductions as % of Total Gross Patient Revenue							
Medicare	25.2	28.9	34.8	33.7	39.7	35.8	38.0
Medical Assistance	10.0	8.0	8.4	10.5	12.1	14.0	10.4
Commercial	12.1	13.7	13.4	14.1	13.1	13.9	15.8
Charity Care	0.3	0.6	0.7	0.6	0.8	0.5	0.8
Bad Debt	0.8	0.8	1.0	1.0	1.2	0.8	0.8
All Other	3.5	5.2	1.9	2.9	2.2	2.9	3.4
Total Deductions	51.9	57.3	60.1	62.8	69.2	67.9	69.2
Other Revenue and Net Gains or Losses							
Other Revenue as % of Total Revenue	3.9	2.9	3.7	6.2	3.8	6.1	7.4
Net Gains/Losses as % of Net Income	5.4	7.9	21.8	28.7	15.2	10.0	7.6
Expenses as % of Total Expenses							
Salary/Fringe Benefits	47.1	41.9	46.1	47.2	40.1	43.9	40.0
Supplies and Services	43.9	51.7	46.6	46.1	54.4	49.1	54.9
Capital Component	9.0	6.4	7.3	6.7	5.5	6.9	5.1

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

Table 32. GMS Hospital Averages for Selected Financial Statistics, by Volume Group, Wisconsin, FY 2023 (Page 2 of 2)

	Volume Group						
	1	2	3	4	5	6	7
Fiscal Statistics							
Operating Margin (%)	7.7	12.9	8.5	6.7	5.0	7.1	5.8
Total Hospital Net Income (%)	8.1	13.9	10.7	9.1	5.8	7.8	6.3
Return on Equity (%)	8.5	1.2	2.9	4.6	2.3	2.1	4.7
Current Ratio	2.4	1.0	1.7	14.3	2.8	2.2	5.7
Days in Net Patient Accounts Receivable	60.0	442.3	136.5	49.3	86.5	119.9	57.7
Average Payment Period	45.4	1,183.6	286.0	35.0	128.9	229.7	46.2
Equity Financing (%)	37.9	33.2	49.5	57.4	62.5	53.3	72.7
Long-Term Debt to Equity Ratio	1.0	1.2	0.6	0.1	0.3	0.5	0.2
Times Interest Earned	7.3	46.5	15.7	16.7	12.9	9.1	12.2
Total Asset Turnover	1.0	0.1	0.3	0.5	0.4	0.3	0.7
Average Age of Plant (Years)	5.6	99.6	26.1	11.3	21.5	25.3	13.4
Increase (Decrease) Total Net Patient Revenue (%)	7.6	20.1	9.7	3.0	0.2	4.1	3.5
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	83.4	85.5	84.3	82.2	74.2	71.5	62.1
Patient Statistics - excludes newborns, includes swing-bed stays							
Inpatient Net Revenue Per Discharge	\$20,257	\$16,973	\$14,823	\$12,086	\$12,524	\$18,306	\$22,156
Inpatient Net Revenue Per Day	\$3,306	\$3,576	\$3,524	\$3,093	\$2,770	\$3,976	\$4,083
Outpatient Net Revenue Per Visit	\$992	\$948	\$832	\$740	\$766	\$752	\$987
Patient Statistics - excludes newborns and swing-bed stays							
Inpatient Net Revenue Per Discharge	\$24,992	\$19,795	\$15,577	\$12,289	\$12,681	\$18,306	\$22,156
Inpatient Net Revenue Per Day	\$5,755	\$6,177	\$4,157	\$3,269	\$2,862	\$3,976	\$4,083
Outpatient Net Revenue Per Visit	\$992	\$948	\$832	\$740	\$766	\$752	\$987
Source: 2023 Annual Survey of Hospitals, FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC.							

Table 33. GMS Hospital Averages for Selected Financial Statistics, by Analysis Area, Wisconsin, FY 2023 (Page 1 of 2)

	Analysis Area								
	1	2A	2B	3	4	5A	5B	6	7
Gross Revenue as % of Total Gross Patient Revenue									
Medicare	43.0	53.0	47.5	49.9	48.2	51.7	47.0	51.9	52.4
Medical Assistance	12.2	11.4	20.6	11.2	12.5	12.2	10.2	13.6	16.1
Commercial	35.7	32.8	29.1	35.7	33.9	31.5	34.4	28.8	25.8
All Other	9.2	2.8	2.7	3.1	5.4	4.7	8.4	5.7	5.6
Deductions as % of Total Gross Patient Revenue									
Medicare	33.3	43.5	38.0	36.8	37.4	34.8	34.0	38.3	28.7
Medical Assistance	9.7	9.4	16.0	8.8	10.1	8.8	8.1	10.8	11.1
Commercial	17.9	15.9	14.2	16.3	15.8	10.5	15.7	10.2	5.9
Charity Care	0.6	0.8	1.0	0.8	0.5	0.4	1.1	0.5	0.4
Bad Debt	0.9	0.9	0.8	0.7	0.8	1.1	0.9	0.7	1.5
All Other	5.1	1.8	1.4	1.8	3.5	3.0	6.3	3.7	2.7
Total Deductions	67.5	72.2	71.4	65.2	68.2	58.7	66.1	64.1	50.3
Other Revenue and Net Gains or Losses									
Other Revenue as % of Total Revenue	3.6	4.3	9.2	2.4	3.6	4.2	22.5	3.3	1.5
Net Gains/Losses as % of Net Income	53.3	N/A	N/A	16.2	14.6	33.8	110.0	43.0	27.6
Expenses as % of Total Expenses									
Salary/Fringe Benefits	45.0	38.8	33.3	38.2	43.1	48.8	54.1	38.8	49.7
Supplies and Services	48.7	53.3	61.4	56.2	50.8	46.5	41.9	56.2	43.4
Capital Component	6.4	7.9	5.3	5.6	6.2	4.7	4.0	4.9	6.9

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

Table 33. GMS Hospital Averages for Selected Financial Statistics, by Analysis Area, Wisconsin, FY 2023 (Page 2 of 2)

	Analysis Area								
	1	2A	2B	3	4	5A	5B	6	7
Fiscal Statistics									
Operating Margin (%)	3.7	9.2	9.2	11.1	10.1	4.9	-0.2	1.4	9.6
Total Hospital Net Income (%)	7.7	8.1	5.8	13.0	11.6	7.2	2.0	2.5	12.8
Return on Equity (%)	3.8	4.9	4.0	9.2	7.9	1.3	1.6	0.6	1.6
Current Ratio	3.0	12.4	13.4	27.3	6.2	1.1	31.1	1.0	1.3
Days in Net Patient Accounts Receivable	65.9	50.4	55.9	50.2	54.4	210.1	60.3	174.2	276.9
Average Payment Period	98.2	31.3	25.4	13.9	44.2	460.7	10.3	378.0	717.7
Equity Financing (%)	50.5	85.9	88.1	94.3	79.9	38.6	87.7	34.7	40.6
Long-Term Debt to Equity Ratio	0.4	0.1	0.1	0.0	0.1	0.9	0.1	1.1	0.9
Times Interest Earned	9.1	8.8	9.8	761.1	18.0	22.9	12.7	5.7	29.2
Total Asset Turnover	0.5	0.6	0.7	0.7	0.7	0.2	0.8	0.2	0.1
Average Age of Plant (Years)	15.8	11.9	13.4	8.8	11.5	56.0	10.0	39.8	54.5
Increase (Decrease) Total Net Patient Revenue (%)	7.9	0.8	2.3	5.6	3.8	7.4	-2.2	3.0	7.7
Outpatient Gross Revenue (% of Total Gross Patient Revenue)	64.7	68.7	56.1	71.7	75.5	76.6	82.8	73.4	88.6
Patient Statistics - excludes newborns, includes swing-bed stays									
Inpatient Net Revenue Per Discharge	\$21,761	\$14,690	\$27,430	\$13,116	\$14,714	\$17,024	\$19,060	\$16,243	\$17,278
Inpatient Net Revenue Per Day	\$4,214	\$3,206	\$4,579	\$3,156	\$3,218	\$3,633	\$4,078	\$3,215	\$3,301
Outpatient Net Revenue Per Visit	\$819	\$746	\$907	\$911	\$732	\$979	\$880	\$1,234	\$1,111
Patient Statistics - excludes newborns and swing-bed stays									
Inpatient Net Revenue Per Discharge	\$21,878	\$14,690	\$27,430	\$13,198	\$14,811	\$17,638	\$19,794	\$16,348	\$18,411
Inpatient Net Revenue Per Day	\$4,262	\$3,206	\$4,579	\$3,228	\$3,294	\$4,033	\$4,573	\$3,255	\$3,993
Outpatient Net Revenue Per Visit	\$819	\$746	\$907	\$911	\$732	\$979	\$880	\$1,234	\$1,111
Source: 2023 Annual Survey of Hospitals, FY 2023 Hospital Fiscal Survey, WHA Information Center, LLC.									