

Uncompensated Health Care Report

Wisconsin Hospitals

Fiscal Year 2003

April 2005

WHA Information Center

FOREWORD

WHA Information Center has assumed responsibility from the Department of Health and Family Services, starting with fiscal year (FY) 2003, to prepare an annual report on uncompensated health care in Wisconsin hospitals [including general medical-surgical (GMS), psychiatric (psych), alcohol and other drug abuse (AODA), and rehabilitation (rehab) hospitals]. This report summarized data collected from the *FY 2003 Hospital Uncompensated Health Care Plan* and the *FY 2003 Hospital Fiscal Survey*.

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

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INTRODUCTION

All Wisconsin hospitals [including general medical-surgical (GMS), psychiatric (psych), alcohol and other drug abuse (AODA), and rehabilitation (rehab) hospitals] that are not state or federal facilities are required by law to publicly report annual uncompensated health care information. Each hospital submits a Fiscal Year (FY) Uncompensated Health Care Plan and FY Hospital Fiscal Survey within 120 days after the close of the hospital's fiscal year. WHA Information Center, LLC, (WHAIC) assumed from the Bureau of Health Information (BHI) the responsibility for collecting, processing and disseminating Fiscal Survey information and the Uncompensated Health Care Plan responses, beginning with hospitals whose fiscal years ended after September 30, 2003.

This report is based on data collected from 143 hospitals that submitted uncompensated health care and fiscal information for their entire FY 2003. Three hospitals are not included in because they did not submit a full year of data for the 2003 fiscal year. Oconto Memorial Hospital, Inc., Oconto, closed in July 2003; Aurora Medical Center of Oshkosh, Oshkosh, opened in October 2003; and Heart Hospital of Milwaukee, Glendale, opened in October 2003.

The following information is gathered annually from each surveyed hospital:

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

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

SUMMARY DATA: FISCAL YEAR 2003

This document examines uncompensated health care data for Wisconsin hospitals. This report is based on data submitted by hospitals for their entire fiscal year 2003 (FY 2003).

- One hundred forty-three Wisconsin hospitals provided \$496.2 million of uncompensated health care services to their patients in FY 2003, either as charity care (\$196.4 million) or as bad debt (\$299.8 million).
- General medical-surgical (GMS) hospitals provided \$181.2 million in charity care and incurred \$294.9 million in bad debt, while specialty facilities reported \$15.2 million in charity care and \$4.9 million in bad debt.
- Total uncompensated health care grew ten percent, from \$450.8 million in FY 2002 to \$496.2 million in FY 2003. GMS hospitals reported an 11-percent increase in uncompensated health care, from \$429.8 million in FY 2002 to \$476.1 million in FY 2003. Reported uncompensated health care for specialty facilities decreased four percent, from \$21.0 million in FY 2002 to \$20.1 million in FY 2003.
- Fifty-seven of the 143 hospitals included in this report each delivered more than \$2 million of uncompensated health care in FY 2003. Of these, 30 delivered more than \$2 million in charity care and 41 incurred more than \$2 million in bad debt. Hospitals in Milwaukee County alone accounted for just over a third of overall uncompensated health care dollars, at \$166.6 million, or 33.6 percent of uncompensated care delivered statewide. Milwaukee hospitals delivered \$67.1 million in charity care (34.2 percent of the statewide total) and incurred \$99.6 million in bad debt (33.2 percent of the statewide total).
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals dropped from 2.9 percent in FY 2002 to 2.8 percent in FY 2003, and dropped at specialty hospitals from 7.4 percent to 6.1 percent. For all hospitals, this measure fell from 3.0 percent in FY 2002 to 2.9 percent in FY 2003.
- Charity care for all reporting hospitals averaged 1.1 percent of gross patient revenue, ranging from 0.0 to 22.2 percent. The average was 1.1 percent for GMS hospitals and 4.6 percent for specialty facilities.
- Bad debt averaged 1.8 percent of gross patient revenue, ranging from -0.6 to 6.6 percent. The average was 1.8 percent for GMS hospitals and 1.5 percent for specialty facilities.
- Measured as a percentage of total gross non-government patient revenue, uncompensated health care averaged 6.0 percent at GMS hospitals, 16.9 percent at specialty facilities, and 6.2 percent at all Wisconsin hospitals combined.
- Charity care accounted for 2.3 percent of non-government revenue at GMS hospitals, 12.8 percent at specialty facilities, and 2.4 percent at all hospitals combined. Bad debt accounted for 3.7 percent at GMS hospitals, 4.1 percent at specialty facilities, and 3.7 percent at all hospitals combined.
- In FY 2003, 143 hospitals provided uncompensated health care services to 845,340 patients, up one percent from 836,659 patients served by 140 hospitals in FY 2002.
- Six hospitals still have Hill-Burton obligations because of grants they received between 1946 and 1974 from the federal government. In return for these grants, these hospitals agreed to provide a reasonable amount of reduced-cost or no-cost services.

WHAT IS UNCOMPENSATED HEALTH CARE?

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

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

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

Effective July 1990, BHI adopted American Institute of Certified Public Accountants (AICPA) guidelines that require hospitals to report charity care as a deduction from revenue and to treat bad debt as an expense. WHAIC continues to use the survey questions and interpretations developed by BHI. Although hospitals retain flexibility in setting their own guidelines for distinguishing charity care from bad debt, these guidelines have resulted in more accurate and consistent reporting of the components of uncompensated health care over time.

MEASURING CONTRIBUTIONS OF HOSPITALS TO THEIR COMMUNITIES: A COMPLEX ISSUE

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

The level of charity care for a particular hospital may reflect a charitable mission of the hospital, or may reflect the socioeconomic conditions of the patients and the service area of the hospital. A relatively low level of charity care does not necessarily indicate a hospital’s lack of commitment to serve the community.

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

There is a limit to the amount of uncompensated health care a hospital can provide if it is to remain a financially healthy institution. Ultimately, a facility will face operating losses if enough

charges are uncompensated, whether they are attributed to bad debt expense or to charity care. Sometimes a hospital can recover uncompensated health care by shifting costs to other payers, by subsidizing uncompensated charges with non-patient care revenue (e.g., from parking lots, gift shops, endowments), or by increasing prices for hospital services.

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

COUNTY GENERAL RELIEF

Effective January 1, 1996, each county determines the health care services it will cover, who is eligible to receive those services, and how the services will be funded.

Many counties cover only selected medical services, and limit payments for medical services to various classes of recipients, such as people with disabilities. Counties are not required to offer a medical services component. However, if counties provide cash benefits, they must offer the medical services component.

Appendix 4 lists the Wisconsin hospitals that had gross county general relief revenue in 2003 in excess of \$500,000, or one percent of total gross patient revenue. The dollar amount of gross revenue received from general relief, the proportion of total gross patient revenue that general relief represents, and the average reimbursement rate are listed for each facility.

Variation in average reimbursement rates can result from inconsistent reconciliation of payments to charges by pay source. This is more common for hospitals that receive a relatively small amount of total revenue from this payment source.

UNCOMPENSATED HEALTH CARE PROVIDED IN FISCAL YEAR 2003

This report includes data from 130 general medical-surgical (GMS) and 13 specialty (psychiatric, AODA, rehabilitation) hospitals that were required to publicly report uncompensated health care information (see Table 1). Eight of these facilities were owned by a county, 36 by religious institutions, 89 by another not-for-profit institution, 3 by for-profit partnerships, and 7 by a for-profit corporation.

Uncompensated health care at Wisconsin hospitals grew from \$383.9 million in FY 2001 to \$496.2 million in FY 2003 (see Table 2).

Table 1. Type of Ownership, Wisconsin Hospitals, FY 2003

	Number of Hospitals	County	Religious	Other Not-for-Profit	For-Profit Organization
All Hospitals	143	8	36	89	10
GMS	130	2	33	86	9
Psych	10	6	1	3	-
AODA	1	-	1	-	-
Rehab	2	-	1	-	1

Source: FY 2003, Annual Survey of Hospitals, WHA Information Center, LLC, (FY-ends after 9/30/03) and FY 2003, Annual Survey of Hospitals, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services (FY-ends through 10/1/03)

Table 2. Summary of Uncompensated Health Care Dollars, Wisconsin Hospitals, FY 2001, 2002, and 2003

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
FY 2001				
All Hospitals	135	\$159,539,887	\$224,331,497	\$383,871,384
GMS Hospitals	121	\$143,935,365	\$220,244,357	\$364,179,722
Specialty Facilities	14	\$15,604,522	\$4,087,140	\$19,691,662
FY 2002				
All Hospitals	140	\$194,190,394	\$256,590,241	\$450,780,635
GMS Hospitals	128	\$177,178,045	\$252,648,257	\$429,826,302
Specialty Facilities	12	\$17,012,349	\$3,941,984	\$20,954,333
FY 2003				
All Hospitals	143	\$196,417,251	\$299,801,329	\$496,218,580
GMS Hospitals	130	\$181,230,597	\$294,908,076	\$476,138,673
Specialty Facilities	13	\$15,186,654	\$4,893,253	\$20,079,907

Source: FY 2001, FY 2002 and FY 2003 (through 9/30/03 FY-ends) Annual Survey of Hospitals and Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services. FY 2003 (FY-ends after 9/30/03) Annual Survey of Hospitals and Hospital Fiscal Survey, WHA Information Center, LLC.

A large share of the state's charity care comes from relatively few hospitals. Thirty hospitals each reported \$2 million or more and, combined, provided \$150.1 million in charity care (approximately 76 percent of the charity care provided by all reporting hospitals) in FY 2003 (see Table 3).

The amount of charity care individual hospitals provided ranged from \$0 to \$13.4 million. The wide variation in the amount of charity care that hospitals dispense is due to differences in size, types of services provided, provisions for charity care in their mission statements, and the characteristics of surrounding communities.

Table 3. Wisconsin Hospitals that Reported More than \$2 Million of Charity Care, FY 2003

Hospital	City	County	Charity Care
Aurora Sinai Medical Center Inc	Milwaukee	Milwaukee	\$13,392,257
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	12,351,000
Univ. of Wis. Hospital & Clinics Authority	Madison	Dane	11,279,233
Milwaukee County Behavioral Health Division	Wauwatosa	Milwaukee	10,869,190
St. Joseph Regional Medical Center	Milwaukee	Milwaukee	7,725,961
Saint Joseph's Hospital	Marshfield	Wood	7,053,587
St Luke's Medical Center	Milwaukee	Milwaukee	6,975,776
Mercy Health System Corporation	Janesville	Rock	6,837,262
St. Vincent Hospital	Green Bay	Brown	5,873,883
Meriter Hospital Inc	Madison	Dane	5,501,000
All Saints - St. Mary's Medical Ctr, Inc.	Racine	Racine	5,265,454
Wausau Hospital	Wausau	Marathon	5,128,721
Beloit Memorial Hospital Inc	Beloit	Rock	4,012,146
St. Mary's Hospital-Milwaukee	Milwaukee	Milwaukee	3,956,110
Agnesian HealthCare, Inc.	Fond du Lac	Fond du Lac	3,748,997
St. Michael Hospital	Milwaukee	Milwaukee	3,708,110
North Central Health Care Facilities	Wausau	Marathon	3,182,760
St Marys Hospital Medical Center	Madison	Dane	3,072,139
St. Francis Hospital	Milwaukee	Milwaukee	3,039,053
UHS - Kenosha Medical Center Campus	Kenosha	Kenosha	2,961,831
Gundersen Lutheran Medical Center Inc	La Crosse	La Crosse	2,900,205
Bellin Memorial Hospital	Green Bay	Brown	2,722,056
BayCare Aurora LLC d/b/a Aurora BayCare Med Ctr	Green Bay	Brown	2,550,634
The Monroe Clinic	Monroe	Green	2,521,134
Luther Hospital	Eau Claire	Eau Claire	2,343,118
St. Mary's Hospital-Ozaukee	Mequon	Ozaukee	2,318,816
Sacred Heart Hospital	Eau Claire	Eau Claire	2,301,027
Waukesha Memorial Hospital, Inc.	Waukesha	Waukesha	2,261,280
Saint Michael's Hospital	Stevens Point	Portage	2,183,958
Community Memorial Hospital	Menomonee Falls	Waukesha	2,058,753
Total for These Hospitals			\$150,095,451

Source: FY 2003 Fiscal Survey (through 9/30/03 FY-ends) Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services. FY 2003 Fiscal Survey (after 9/30/03 FY-ends), WHA Information Center, LLC.

Forty-one hospitals incurred bad debts greater than \$2 million (see Table 4, page 8). Together, these hospitals incurred \$231.8 million in bad debt, or 77 percent of the \$299.8 million in bad debt incurred by all Wisconsin hospitals in FY 2003.

Individual hospitals reported bad debt ranging from -\$37,000 to \$23.2 million. (A hospital may have a negative percent if it recovered uncompensated health care during the current fiscal year

that was incurred in a previous fiscal year.) This range may reflect differences in how aggressively hospitals pursued payment, as well as socioeconomic conditions in each hospital's service area.

Fifty-seven hospitals, generally urban facilities, each had more than \$2 million of total uncompensated health care. These hospitals provided \$435 million, or 88 percent, of all the uncompensated health care provided by Wisconsin hospitals.

UNCOMPENSATED HEALTH CARE AS A PERCENTAGE OF PATIENT REVENUE

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

The portion of total gross patient revenue that Wisconsin hospitals provided as uncompensated health care in 2003 varied greatly, from -0.6 percent to 24 percent. The average for all reporting hospitals was 2.9 percent, down from 3.0% in FY 2002. In FY 2003, GMS hospitals averaged 2.8 percent down, from 2.9% in FY 2002, and specialty facilities averaged 6.1 percent, down from 7.4% in FY 2002.

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

- North Central Health Care Facilities, Wausau, 24.0 percent
- Milwaukee County Behavioral Health Division, Wauwatosa, 19.3 percent
- St. Mary's Hospital, Superior, 7.4 percent

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

- Indianhead Medical Center Shell Lake Inc, Shell Lake, -0.56 percent
- Chippewa Valley Hospital, Durand, -0.02 percent
- Brown County Mental Health Center, Green Bay, 0.00 percent
- Oakleaf Surgical Hospital, Eau Claire, 0.00 percent
- Waukesha County Mental Health Center, Waukesha, 0.00 percent

Charity care for all reporting hospitals averaged 1.1 percent of gross patient revenue, ranging from 0.0 to 22.2 percent. The average was 1.1 percent for GMS hospitals and 4.6 percent for specialty facilities. Bad debt averaged 1.8 percent of gross patient revenue, ranging from -0.6 to 6.6 percent. The average was 1.8 percent for GMS hospitals and 1.5 percent for specialty facilities (see Figure 1).

Table 4. Wisconsin Hospitals that Reported More than \$2 Million of Bad Debt, FY 2003

Hospital	City	County	Bad Debt
St Luke's Medical Center	Milwaukee	Milwaukee	\$23,215,094
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	\$16,521,000
Univ. of Wis. Hospital & Clinics Authority	Madison	Dane	\$11,994,149
All Saints - St. Mary's Medical Ctr, Inc.	Racine	Racine	\$10,457,308
Aurora Sinai Medical Center Inc	Milwaukee	Milwaukee	\$9,988,700
St. Joseph Regional Medical Center	Milwaukee	Milwaukee	\$9,919,408
St. Mary's Hospital-Milwaukee	Milwaukee	Milwaukee	\$9,774,293
St Marys Hospital Medical Center	Madison	Dane	\$9,168,024
St. Michael Hospital	Milwaukee	Milwaukee	\$8,746,326
Gundersen Lutheran Medical Center Inc	La Crosse	La Crosse	\$8,532,781
Mercy Health System Corporation	Janesville	Rock	\$7,000,484
Waukesha Memorial Hospital, Inc.	Waukesha	Waukesha	\$6,929,035
Meriter Hospital Inc	Madison	Dane	\$6,713,978
St. Francis Hospital	Milwaukee	Milwaukee	\$6,376,952
West Allis Memorial Hospital	West Allis	Milwaukee	\$4,639,722
BayCare Aurora LLC d/b/a Aurora BayCare Medical Center	Green Bay	Brown	\$4,520,117
Franciscan Skemp Healthcare - La Crosse	La Crosse	La Crosse	\$4,450,472
Luther Hospital	Eau Claire	Eau Claire	\$4,417,280
UHS - Kenosha Medical Center Campus	Kenosha	Kenosha	\$4,034,131
Holy Family Memorial Medical Center	Manitowoc	Manitowoc	\$3,838,978
Aurora Medical Center - Kenosha	Kenosha	Kenosha	\$3,805,000
Saint Mary's Hospital, Inc.	Rhineland	Oneida	\$3,616,854
St. Vincent Hospital	Green Bay	Brown	\$3,435,460
Mercy Medical Center of Oshkosh	Oshkosh	Winnebago	\$3,350,243
Howard Young Medical Center, Inc.	Woodruff	Oneida	\$3,257,739
Columbia Hospital, Inc.	Milwaukee	Milwaukee	\$3,106,025
Wausau Hospital	Wausau	Marathon	\$2,985,717
Theda Clark Medical Center	Neenah	Winnebago	\$2,939,000
St. Elizabeth Hospital	Appleton	Outagamie	\$2,835,543
Appleton Medical Center	Appleton	Outagamie	\$2,830,000
All Saints - St. Luke's Hospital, Inc.	Racine	Racine	\$2,827,708
Sacred Heart Hospital	Eau Claire	Eau Claire	\$2,824,980
Saint Joseph's Hospital	Marshfield	Wood	\$2,748,386
St Clare Hospital and Health Services	Baraboo	Sauk	\$2,704,122
St. Mary's Hospital Medical Center	Green Bay	Brown	\$2,672,524
Sheboygan Memorial/Valley View Medical Center	Sheboygan	Sheboygan	\$2,639,940
Agnesian HealthCare, Inc.	Fond du Lac	Fond du Lac	\$2,622,863
The Monroe Clinic	Monroe	Green	\$2,585,935
Children's Hospital of Wisconsin	Milwaukee	Milwaukee	\$2,309,093
Hess Memorial Hospital Inc/Mile Bluff Medical Ctr	Mauston	Juneau	\$2,215,377
Bellin Memorial Hospital	Green Bay	Brown	\$2,204,144
Total for These Hospitals			\$231,754,885

Source: FY 2003 Fiscal Survey (through 9/30/03 FY-ends) Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services. FY 2003 Fiscal Survey (after 9/30/03 FY-ends), WHA Information Center, LLC.

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

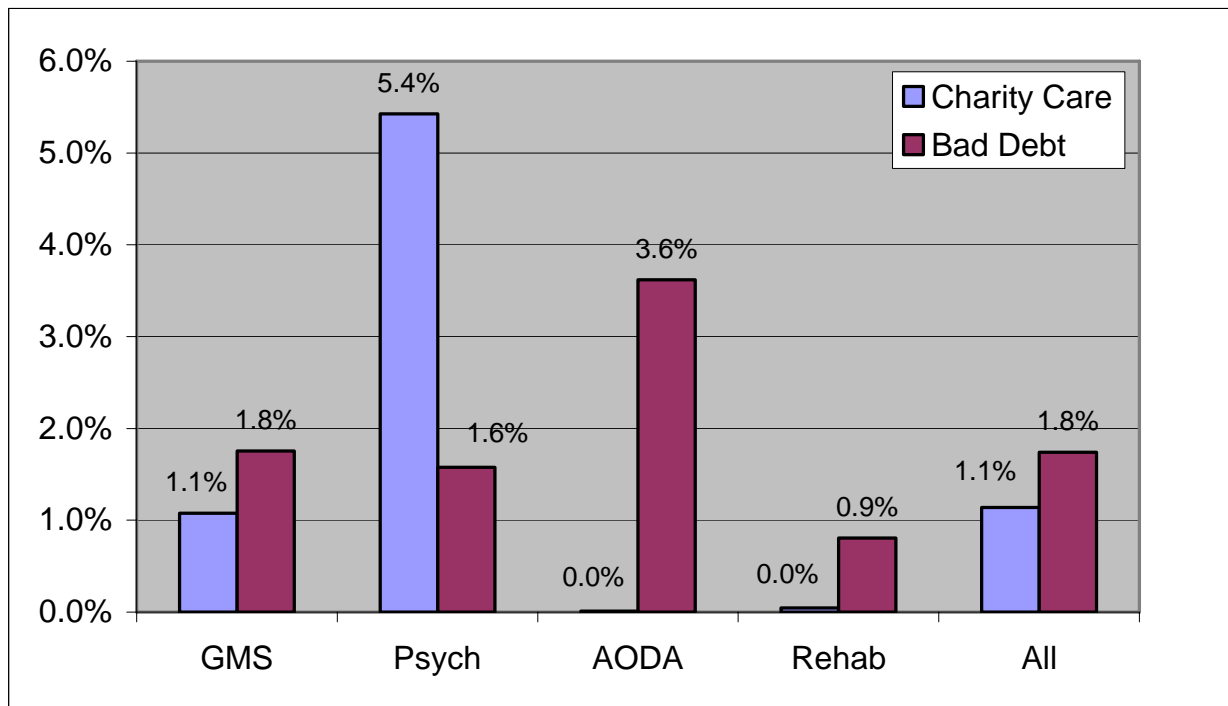
- North Central Health Care Facilities, Wausau, 22.2 percent
- Milwaukee County Behavioral Health Division, Wauwatosa, 8.8 percent
- Aurora Sinai Medical Center Inc., Milwaukee, 3.0 percent

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

- Fond du Lac County Health Care Center, Fond du Lac, 6.6 percent
- Baldwin Area Medical Center, Inc., Baldwin, 5.7 percent
- Sacred Heart Hospital, Inc., Tomahawk, 5.2 percent
- St. Mary's Hospital, Superior, 5.1 percent
- Franciscan Skemp Healthcare, Sparta, 4.8 percent
- Eagle River Memorial Hospital, Inc., Eagle River, 4.8 percent

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

Figure 1. Charity Care and Bad Debt as a Percentage of Total Gross Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2003



Source: FY 2003 Fiscal Survey (through 9/30/03 FY-ends) Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services. FY 2003 Fiscal Survey (after 9/30/03 FY-ends), WHA Information Center, LLC.

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

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

This is a more relevant measure of the magnitude of each hospital's uncompensated care for two reasons: (1) Charges for services provided to patients who are covered by government programs are not counted as charity care or bad debt; and (2) to the extent that the cost of uncompensated care is shifted, the cost is borne by those not covered by government programs.

Measured this way, hospitals' FY 2003 total uncompensated health care ranged from -1.9 percent to 84.8 percent. The average for all Wisconsin hospitals was 6.2 percent, down from 6.3% in FY 2002. GMS hospitals averaged 6.0 percent, down from 6.1% in FY 2002, while specialty facilities averaged 16.9 percent, down from 19.1% in FY 2002.

The average charity care for all reporting hospitals was 2.4 percent of non-government patient revenue. GMS hospitals averaged 2.3 percent and specialty facilities averaged 12.8 percent. Bad debt averaged 3.7 percent across all reporting hospitals and at GMS hospitals, and 4.1 percent at specialty facilities (see figure 2).

The three hospitals providing 10 percent or more of charity care as a percentage of non-government patient revenue were:

- North Central Health Care Facilities, Wausau, 78.4 percent
- Milwaukee County Behavioral Health Division, Wauwatosa, 56.9 percent
- Aurora Sinai Medical Center Inc., Milwaukee, 10.7 percent

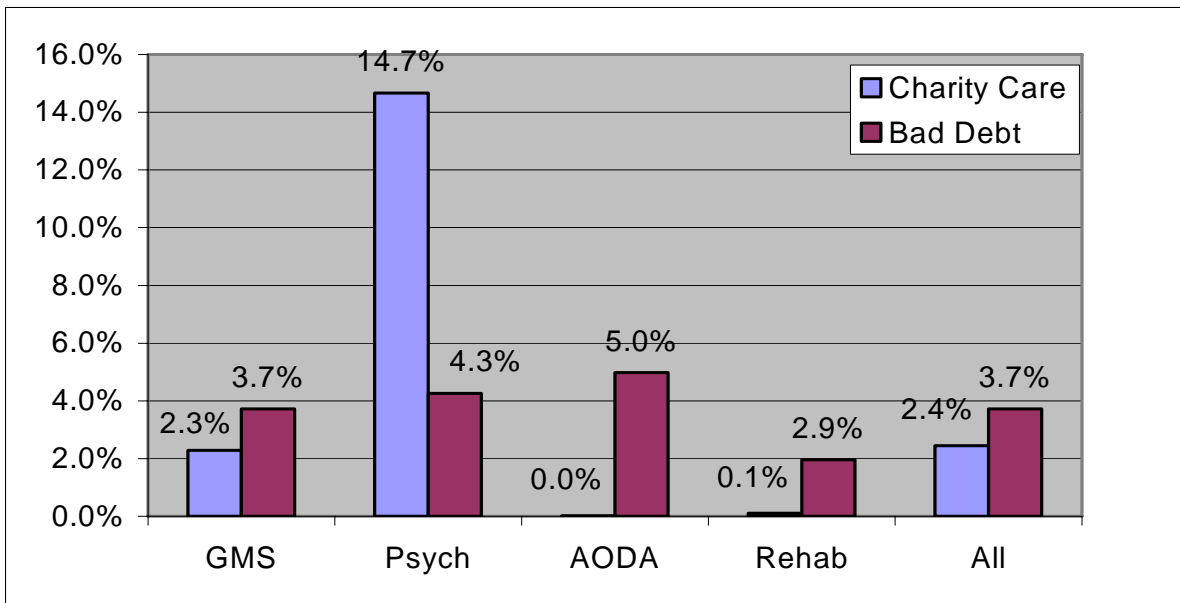
The six hospitals providing 10 percent or more of bad debt as a percentage of non-government patient revenue were:

- Fond du Lac County Health Care Center, Fond du Lac, 53.4 percent
- Sacred Heart Hospital, Inc., Tomahawk, 12.8 percent
- Franciscan Skemp Healthcare - Sparta, Sparta, 12.5 percent
- St. Mary's Hospital of Superior, 11.7 percent
- Select Specialty Hospital, West Allis, 11.0 percent
- Eagle River Memorial Hospital, Inc., Eagle River, 10.1 percent

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

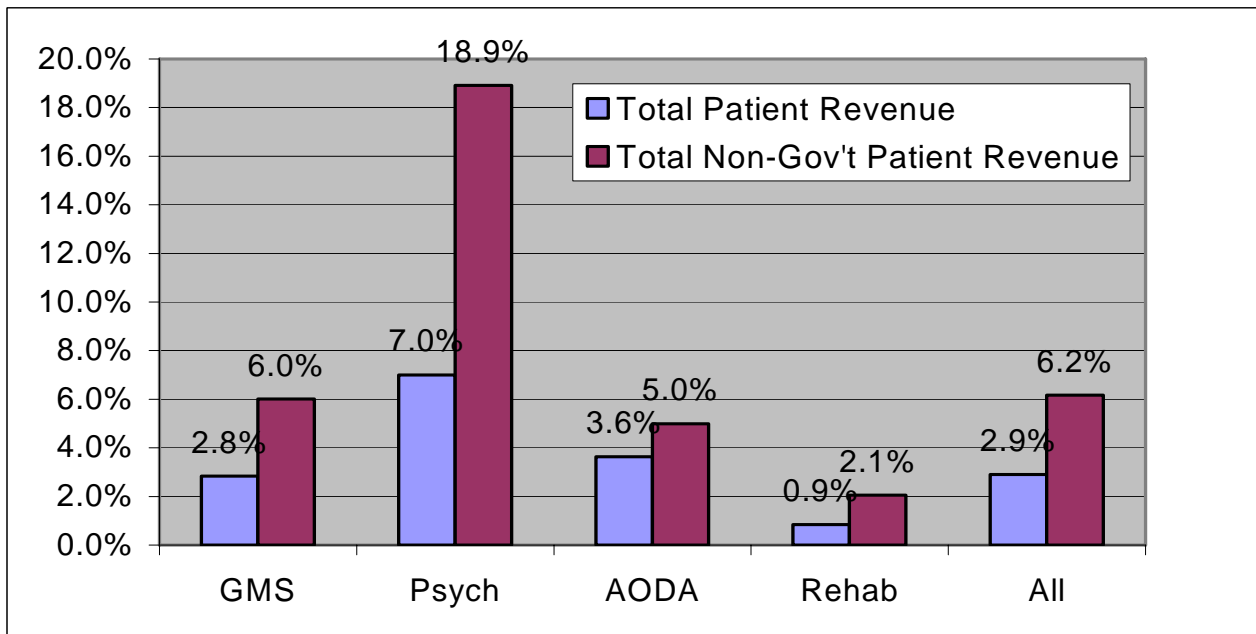
Whether measured against total gross patient revenue or total gross non-government patient revenue, the psychiatric hospitals had the highest overall percentage of uncompensated health care compared to GMS, AODA, and rehabilitation facilities (see figure 3). Rehabilitation facilities provided the least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

Figure 2. Charity Care and Bad Debt as a Percentage of Total Gross Non-Government Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2003



Source: FY 2003 Fiscal Survey (through 9/30/03 FY-ends) Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services. FY 2003 Fiscal Survey (after 9/30/03 FY-ends), WHA Information Center, LLC.

Figure 3. Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue and Total Gross Non-Government Patient Revenue, by Hospital type, Wisconsin Hospitals, FY 2003



Source: FY 2003 Fiscal Survey (through 9/30/03 FY-ends) Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services. FY 2003 Fiscal Survey (after 9/30/03 FY-ends), WHA Information Center, LLC.

UNCOMPENSATED HEALTH CARE PROJECTIONS FOR FISCAL YEAR 2004

Hospitals submitted anticipated total charges for uncompensated health care for the next fiscal year (FY 2004). Overall, hospitals projected that uncompensated health care would increase by 8.3 percent, or \$40.9 million, over FY 2003 (see Table 5). GMS facilities projected an increase of 8.7 percent or \$41.5 million; specialty facilities projected a decrease of 2.7 percent, or \$543,000.

Most hospitals projected increases in both charity care and bad debt for FY 2004, citing the following causes; price increases, increased deductibles in patients' insurance, and economic conditions.

Hospitals expected the amount of charity care to increase 7.0 percent, or \$13.8 million in FY 2004, while bad debt was expected to increase 9.1 percent, or \$27.2 million (see Table 6).

Table 5. Summary Data of Actual and Projected Charges for Uncompensated Health Care, Wisconsin Hospitals, FY 2003 And 2004

	Number of Hospitals	Actual FY 2003 Uncompensated Care Charges	Projected FY 2004 Uncompensated Care Charges
All Hospitals	143	\$496,218,580	\$537,168,018
GMS Hospitals	130	\$476,138,673	\$517,631,568
Specialty Facilities	13	\$20,079,907	\$19,536,451

Source: FY 2003 Fiscal Survey (through 9/30/03 FY-ends) Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services. FY 2003 Fiscal Survey (after 9/30/03 FY-ends), WHA Information Center, LLC.

Table 6. Actual and Projected Charges for Bad Debt and Charity Care, Wisconsin Hospitals, FY 2003 And 2004

	Number of Hospitals	Actual FY 2003 Charity Care	Projected FY 2004 Charity Care	Actual FY 2003 Bad Debt	Projected FY 2004 Bad Debt
All Hospitals	143	\$196,417,251	\$210,177,470	\$299,801,329	\$326,990,548
GMS Hospitals	130	\$181,230,597	\$195,539,134	\$294,908,076	\$322,092,433
Specialty Facilities	13	\$15,186,654	\$14,638,336	\$4,893,253	\$4,898,115

Source: FY 2003 Fiscal Survey (through 9/30/03 FY-ends) Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services. FY 2003 Fiscal Survey (after 9/30/03 FY-ends), WHA Information Center, LLC.

Hospitals also reported the number of patients who received uncompensated health care services in FY 2003, as well as the number of patients projected to receive uncompensated health care in FY 2004. Hospitals must report using *individual patient visit ledgers*. A new ledger is created for each individual patient registration/visit. One patient visit ledger can apply to each of the following:

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

5. An entire swing-bed stay.

In FY 2003, Wisconsin hospitals reported providing uncompensated health care services to 845,340 patients (see Table 7), up from 836,659 patients in FY 2002. Hospitals projected a 5.9-percent increase, to 895,224 patients, for FY 2004.

Refer to Appendix 3 for a complete listing of each hospital’s actual FY 2003 and projected FY 2004 patient figures.

Table 7. Summary Data of Actual and Projected Number of Patients Receiving Uncompensated Health Care, Wisconsin Hospitals, FY 2003 And 2004

	Number of Hospitals	Actual FY 2003 Number of Patients	Projected FY 2004 Number of Patients
All Hospitals	143	845,340	895,224
GMS Hospitals	130	837,865	887,572
Specialty Facilities	13	7,475	7,652

Source: FY 2003 Fiscal Survey (through 9/30/03 FY-ends) Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services. FY 2003 Fiscal Survey (after 9/30/03 FY-ends), WHA Information Center, LLC.

BASIS FOR PROJECTIONS

Along with their FY 2004 projections for uncompensated health care charges and patients, hospitals supplied the rationale they used to make their projections. Most hospitals stated that their projections were based upon an analysis performed during their FY 2004 budget process. These analyses usually took into account the following factors:

- A hospital’s historical fiscal year and its most recent year-to-date total number of patients and patient charges;
- Planned price changes;
- Projected volume changes;
- Known usage factors (including the area’s economy and demographics);
- Required Hill-Burton program compliance levels;
- Hospital budget constraints; and
- A hospital’s mission statement to support the community.

VERIFYING NEED FOR CHARITY CARE

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

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

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

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

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

HILL-BURTON PROGRAM

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

According to their uncompensated health care plans, six hospitals still had Hill-Burton obligations at the close of their 2003 fiscal year. Table 8 contains a list of these hospitals.

Table 8. Wisconsin Hospitals with Outstanding Hill-Burton Obligations, FY 2003

Memorial Community Hospital, Edgerton
Moundview Memorial Hospital & Clinics, Inc., Friendship
Divine Savior Healthcare, Portage
Spooner Health System, Spooner
Milwaukee County Behavioral Health Division, Wauwatosa
Tri-County Memorial Hospital, Inc., Whitehall

Source: FY 2003 Fiscal Survey (through 9/30/03 FY-ends) Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services. FY 2003 Fiscal Survey (after 9/30/03 FY-ends), WHA Information Center, LLC.

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

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

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

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

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

service obligation prevents a participating hospital from discriminating in the provision of services to patients.

NOTIFYING THE PUBLIC REGARDING CHARITY CARE AVAILABILITY

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

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

Most public information procedures used by hospitals also fulfill requirements of the Hill-Burton program. Many hospitals no longer subject to Hill-Burton requirements still follow the procedures established under that program to notify the public about charity care available.

GLOSSARY

Abbreviations:

AODA	Alcohol and other drug abuse
BHI	Bureau of Health Information
FY	Fiscal year
GMS	General medical-surgical
PSYCH	Psychiatric
REHAB	Rehabilitation
WHAIC	WHA Information

Definitions:

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

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

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

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

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

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

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

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

APPENDIX 1

**CHARITY CARE, BAD DEBT, AND TOTAL UNCOMPENSATED HEALTH CARE AS A
PERCENTAGE OF TOTAL GROSS PATIENT REVENUE**

FY 2003

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	% Total Patient Revenue		Bad Debt	% Total Patient Revenue	
				Charity Care	Revenue		Uncompensated Health Care	Revenue
Total Wisconsin Hospitals	All	All	All	\$196,417,251	1.1%	\$299,801,329	\$496,218,580	1.8%
Amery Regional Medical Center	Amery	GMS	Polk	\$185,600	0.6%	\$651,457	\$837,057	2.1%
Langlade Memorial Hospital	Antigo	GMS	Langlade	\$1,352,596	2.3%	\$992,046	\$2,344,642	1.7%
Appleton Medical Center	Appleton	GMS	Outagamie	\$1,771,500	0.8%	\$2,830,000	\$4,601,500	1.2%
St. Elizabeth Hospital	Appleton	GMS	Outagamie	\$639,758	0.4%	\$2,835,543	\$3,475,301	1.8%
Franciscan Skemp Healthcare - Arcadia	Arcadia	GMS	Trempealeau	\$55,725	1.1%	\$210,030	\$265,755	4.1%
Memorial Medical Center, Inc.	Ashland	GMS	Ashland	\$175,783	0.3%	\$1,351,664	\$1,527,447	2.4%
Baldwin Area Medical Center, Inc.	Baldwin	GMS	St. Croix	\$43,519	0.1%	\$1,724,842	\$1,768,361	5.7%
St Clare Hospital and Health Services	Baraboo	GMS	Sauk	\$784,282	1.1%	\$2,704,122	\$3,488,404	3.9%
Barron Memorial Medical Center Inc	Barron	GMS	Barron	\$73,563	0.4%	\$501,197	\$574,760	2.9%
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	Dodge	\$299,193	0.4%	\$1,097,864	\$1,397,057	1.6%
Beloit Memorial Hospital Inc	Beloit	GMS	Rock	\$4,012,146	2.7%	\$1,649,072	\$5,661,218	1.1%
Berlin Memorial Hospital	Berlin	GMS	Green Lake	\$461,400	0.8%	\$1,452,391	\$1,913,791	2.4%
Black River Memorial Hospital	Black River Falls	GMS	Jackson	\$189,145	0.9%	\$614,536	\$803,681	3.0%
Bloomer Medical Center - Mayo Health Systems	Bloomer	GMS	Chippewa	\$50,117	0.6%	\$184,200	\$234,317	2.1%
Boscobel Area Health Care	Boscobel	GMS	Grant	\$44,160	0.2%	\$408,828	\$452,988	2.0%
Elmbrook Memorial Hospital	Brookfield	GMS	Waukesha	\$1,206,894	0.6%	\$1,494,763	\$2,701,657	0.7%
Memorial Hospital of Burlington	Burlington	GMS	Racine	\$763,447	0.7%	\$1,506,000	\$2,269,447	1.4%
Calumet Medical Center, Inc.	Chilton	GMS	Calumet	\$90,651	0.5%	\$244,646	\$335,297	1.2%
St. Joseph's Hospital	Chippewa Falls	GMS	Chippewa	\$501,041	0.8%	\$1,401,100	\$1,902,141	2.1%
Columbus Community Hospital, Inc.	Columbus	GMS	Columbia	\$121,370	0.5%	\$391,058	\$512,428	1.5%
Cumberland Memorial Hospital and ECU	Cumberland	GMS	Barron	\$58,080	0.3%	\$411,998	\$470,078	2.1%
Memorial Hospital of Lafayette County	Darlington	GMS	Lafayette	\$5,803	0.1%	\$140,687	\$146,490	1.5%
Upland Hills Health	Dodgeville	GMS	Iowa	\$252,325	0.8%	\$429,050	\$681,375	1.3%
Chippewa Valley Hospital	Durand	GMS	Pepin	\$10,020	0.1%	(\$12,357)	(\$2,337)	-0.1%
Eagle River Memorial Hospital, Inc.	Eagle River	GMS	Vilas	\$169,833	0.9%	\$937,592	\$1,107,425	4.8%
Luther Hospital	Eau Claire	GMS	Eau Claire	\$2,343,118	1.0%	\$4,417,280	\$6,760,398	1.9%
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	\$0	0.0%	\$0	\$0	0.0%
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	\$2,301,027	1.3%	\$2,824,980	\$5,126,007	1.5%
Memorial Community Hospital	Edgerton	GMS	Rock	\$67,341	0.3%	\$767,281	\$834,622	3.5%
Aurora Lakeland Medical Center	Eikhorn	GMS	Walworth	\$1,089,535	1.0%	\$1,579,000	\$2,668,535	1.5%
Agnesian HealthCare, Inc.	Fond du Lac	GMS	Fond du Lac	\$3,748,997	1.8%	\$2,622,863	\$6,371,860	1.2%
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	\$0	0.0%	\$207,710	\$207,710	6.6%
Fort Atkinson Memorial Health Services	Fort Atkinson	GMS	Jefferson	\$231,724	0.3%	\$1,772,900	\$2,004,624	2.1%

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	% Total Patient Revenue		Bad Debt	% Total Patient Revenue		Total Uncompensated Health Care	% Total Patient Revenue		
				Charity Care	Revenue		Revenue	Revenue				
Total Wisconsin Hospitals												
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	All	\$140,269	0.8%	\$458,163	\$196,417,251	1.1%	\$299,801,329	1.8%	\$496,218,580	2.9%
Orthopaedic Hospital of Wisconsin - Glendale	Glendale	GMS	Adams	\$32,171	0.1%	\$575,940					\$598,432	3.4%
Burnett Medical Center, Inc.	Grantsburg	GMS	Milwaukee	\$133,624	0.9%	\$476,482					\$608,111	1.9%
BayCare Aurora LLC d/b/a Aurora BayCare Med Ctr	Green Bay	GMS	Burnett	\$2,550,634	1.3%	\$4,520,117					\$610,106	4.3%
Bellin Memorial Hospital	Green Bay	GMS	Brown	\$2,722,056	1.0%	\$2,204,144					\$7,070,751	3.6%
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	\$273,543	1.5%	\$551,901					\$4,926,200	1.8%
Brown County Mental Health Center	Green Bay	PSYCH	Brown	\$0	0.0%	\$0					\$825,444	4.4%
Libertas Treatment Center	Green Bay	AODA	Brown	\$228	0.0%	\$80,044					\$0	0.0%
St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	\$1,257,192	1.2%	\$2,672,524					\$80,272	3.6%
St. Vincent Hospital	Green Bay	GMS	Brown	\$5,873,883	2.0%	\$3,435,460					\$3,929,716	3.7%
Kindred Hospital - Milwaukee	Greenfield	GMS	Brown	\$0	0.0%	\$246,475					\$9,309,343	3.2%
Aurora Medical Center of Washington County Inc	Hartford	GMS	Milwaukee	\$578,489	0.8%	\$1,137,556					\$246,475	0.6%
Hayward Area Memorial Hospital	Hayward	GMS	Washington	\$228,993	1.0%	\$589,827					\$1,716,045	2.3%
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	Sawyer	\$0	0.0%	\$308,505					\$818,820	3.5%
Hudson Hospital	Hudson	GMS	Vernon	\$303,923	0.9%	\$640,332					\$308,505	2.7%
Mercy Health System Corporation	Janesville	GMS	St. Croix	\$6,837,262	2.7%	\$7,000,484					\$944,255	2.8%
Aurora Medical Center - Kenosha	Kenosha	GMS	Rock	\$1,180,929	0.8%	\$3,805,000					\$13,837,746	5.5%
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	\$19,575	0.4%	\$53,184					\$4,985,929	3.3%
UHS - Kenosha Medical Center Campus	Kenosha	GMS	Kenosha	\$2,961,831	1.3%	\$4,034,131					\$72,759	1.6%
Franciscan Skemp Healthcare - La Crosse	La Crosse	GMS	Kenosha	\$1,825,648	1.0%	\$4,450,472					\$6,995,962	3.1%
Gundersen Lutheran Medical Center Inc	La Crosse	GMS	La Crosse	\$2,900,205	0.7%	\$8,532,781					\$6,276,120	3.5%
Rusk Co Memorial Hospital & Nursing Home	Ladysmith	GMS	La Crosse	\$51,869	0.3%	\$424,679					\$11,432,986	2.8%
Grant Regional Health Center Inc	Lancaster	GMS	Rusk	\$77,415	0.4%	\$213,042					\$476,548	2.3%
Meriter Hospital Inc	Madison	GMS	Grant	\$5,501,000	1.5%	\$6,713,978					\$290,457	1.5%
St Marys Hospital Medical Center	Madison	GMS	Dane	\$3,072,139	0.9%	\$9,168,024					\$12,214,978	3.3%
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	Dane	\$11,279,233	1.3%	\$11,994,149					\$12,240,163	3.4%
Holy Family Memorial Medical Center	Manitowoc	GMS	Dane	\$1,341,184	0.7%	\$3,838,978					\$23,273,382	2.6%
Bay Area Medical Center	Marinette	GMS	Manitowoc	\$1,903,148	1.6%	\$1,851,427					\$5,180,162	2.9%
Norwood Health Center	Marshfield	PSYCH	Marinette	\$0	0.0%	\$14,510					\$3,754,575	3.2%
Saint Joseph's Hospital	Marshfield	GMS	Wood	\$7,053,587	1.7%	\$2,748,386					\$14,510	0.5%
Hess Memorial Hospital Inc/Mile Bluff Medical Ctr	Mauston	GMS	Wood	\$496,028	0.8%	\$2,215,377					\$9,801,973	2.4%
Memorial Health Center, Inc	Medford	GMS	Juneau	\$109,904	0.5%	\$556,498					\$2,711,405	4.2%
Community Memorial Hospital	Menomonee Falls	GMS	Taylor	\$2,058,753	1.0%	\$948,155					\$666,402	2.7%
Myrtle Werth Hospital - Mayo Health System	Menomonie	GMS	Waukesha	\$153,296	0.4%	\$965,455					\$3,006,908	1.5%
			Dunn								\$1,118,751	3.1%

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	% Total Patient Revenue		Bad Debt	% Total Patient Revenue		
				Charity Care	Revenue		Uncompensated Health Care	Revenue	
Total Wisconsin Hospitals	All	All	All	\$196,417,251	1.1%	\$299,801,329	\$496,218,580	1.8%	
St. Mary's Hospital-Ozaukee	Mequon	GMS	Ozaukee	\$2,318,816	1.2%	\$1,598,495	\$3,917,311	0.8%	2.0%
Good Samaritan Health Center	Merrill	GMS	Lincoln	\$531,862	2.2%	\$899,897	\$1,431,759	3.8%	6.0%
Aurora Sinai Medical Center Inc	Milwaukee	GMS	Milwaukee	\$13,392,257	3.0%	\$9,988,700	\$23,380,957	2.2%	5.2%
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	\$1,967,538	0.5%	\$2,309,093	\$4,276,631	0.5%	1.0%
Columbia Center	Milwaukee	GMS	Milwaukee	\$416	0.0%	\$106,352	\$106,768	1.3%	1.3%
Columbia Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$1,449,335	0.5%	\$3,106,025	\$4,555,360	1.0%	1.5%
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	\$12,351,000	1.5%	\$16,521,000	\$28,872,000	2.0%	3.4%
LIFECARE Hospitals of Milwaukee	Milwaukee	GMS	Milwaukee	\$0	0.0%	\$77,526	\$77,526	0.7%	0.7%
LIFECARE Hospitals of Milwaukee	Milwaukee	GMS	Milwaukee	\$0	0.0%	\$116,290	\$116,290	0.7%	0.7%
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	\$8,739	0.0%	\$162,500	\$171,239	0.8%	0.8%
Select Specialty Hospital - Milwaukee - St Luke's	Milwaukee	GMS	Milwaukee	\$0	0.0%	\$77,070	\$77,070	0.5%	0.5%
St Luke's Medical Center	Milwaukee	GMS	Milwaukee	\$6,975,776	0.4%	\$23,215,094	\$30,190,870	1.5%	1.9%
St. Francis Hospital	Milwaukee	GMS	Milwaukee	\$3,039,053	0.8%	\$6,376,952	\$9,416,005	1.7%	2.5%
St. Joseph Regional Medical Center	Milwaukee	GMS	Milwaukee	\$7,725,961	1.4%	\$9,919,408	\$17,645,369	1.8%	3.2%
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	Milwaukee	\$3,956,110	1.1%	\$9,774,293	\$13,730,403	2.6%	3.7%
St. Michael Hospital	Milwaukee	GMS	Milwaukee	\$3,708,110	1.3%	\$8,746,326	\$12,454,436	3.1%	4.4%
The Monroe Clinic	Monroe	GMS	Green	\$2,521,134	1.8%	\$2,585,935	\$5,107,069	1.9%	3.7%
Children's Hospital of Wisconsin - Fox Valley	Neenah	GMS	Winnebago	\$7,401	0.1%	\$61,196	\$68,597	0.5%	0.6%
Theda Clark Medical Center	Neenah	GMS	Winnebago	\$1,917,001	1.1%	\$2,939,000	\$4,856,001	1.6%	2.7%
Memorial Hospital Inc	Neillsville	GMS	Clark	\$148,612	0.9%	\$400,472	\$549,084	2.3%	3.2%
New London Family Medical Center	New London	GMS	Outagamie	\$73,299	0.3%	\$717,434	\$790,733	2.6%	2.8%
Holy Family Hospital	New Richmond	GMS	St. Croix	\$9,584	0.0%	\$368,201	\$377,785	1.5%	1.6%
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	\$258,605	0.2%	\$1,866,617	\$2,125,222	1.5%	1.7%
Rogers Memorial Hospital	Oconomowoc	PSYCH	Waukesha	\$417,810	1.5%	\$391,946	\$809,756	1.4%	2.9%
Community Memorial Hospital	Oconto Falls	GMS	Oconto	\$174,706	0.7%	\$502,764	\$677,470	2.1%	2.9%
Osceola Medical Center	Osceola	GMS	Polk	\$54,883	0.4%	\$268,555	\$323,438	1.9%	2.3%
Mercy Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	\$936,176	0.5%	\$3,350,243	\$4,286,419	1.7%	2.1%
Osseo Medical Center	Osseo	GMS	Trempealeau	\$26,374	0.6%	\$133,844	\$160,218	2.9%	3.5%
Flambeau Hospital, Inc.	Park Falls	GMS	Price	\$99,147	0.5%	\$407,495	\$506,642	1.9%	2.4%
Southwest Health Center, Inc.	Platteville	GMS	Grant	\$145,509	0.6%	\$426,523	\$572,032	1.6%	2.2%
UHS Inc.	Pleasant Prairie	GMS	Kenosha	\$442,572	1.3%	\$602,801	\$1,045,373	1.8%	3.1%
Divine Savior Healthcare	Portage	GMS	Columbia	\$390,174	0.6%	\$1,508,800	\$1,898,974	2.4%	3.0%
Prairie du Chien Memorial Hospital	Prairie Du Chien	GMS	Crawford	\$141,885	0.6%	\$406,147	\$548,032	1.8%	2.4%
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	\$330,669	0.6%	\$1,000,219	\$1,330,888	1.8%	2.4%

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	% Total Patient Revenue		Bad Debt	% Total Patient Revenue		
				Charity Care	Revenue		Uncompensated Health Care	Revenue	
Total Wisconsin Hospitals	All	All	All	\$196,417,251	1.1%	\$299,801,329	\$496,218,580	1.8%	
All Saints - St. Luke's Hospital, Inc.	Racine	GMS	Racine	\$506,929	0.7%	\$2,827,708	\$3,334,637	3.8%	4.5%
All Saints - St. Mary's Medical Ctr, Inc.	Racine	GMS	Racine	\$5,265,454	1.5%	\$10,457,308	\$15,722,762	3.1%	4.6%
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	\$405,777	1.0%	\$534,772	\$940,549	1.3%	2.3%
Saint Mary's Hospital, Inc.	Rhineland	GMS	Oneida	\$1,840,730	1.9%	\$3,616,854	\$5,457,584	3.7%	5.7%
Lakeview Medical Center	Rice Lake	GMS	Barron	\$273,069	0.6%	\$878,990	\$1,152,059	2.0%	2.6%
The Richland Hospital Inc	Richland Center	GMS	Richland	\$328,851	0.8%	\$995,707	\$1,324,558	2.5%	3.4%
Ripon Medical Center	Ripon	GMS	Fond du Lac	\$174,051	0.8%	\$335,821	\$509,872	1.6%	2.4%
River Falls Area Hospital	River Falls	GMS	St. Croix	\$226,781	0.8%	\$376,131	\$602,912	1.4%	2.2%
Shawano Medical Center	Shawano	GMS	Shawano	\$228,799	0.6%	\$875,614	\$1,104,413	2.5%	3.1%
Sheboygan Memorial/Valley View Medical Center	Sheboygan	GMS	Sheboygan	\$1,388,728	1.1%	\$2,639,940	\$4,028,668	2.1%	3.2%
St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	\$704,491	0.9%	\$696,938	\$1,401,429	0.9%	1.8%
Indianhead Medical Center Shell Lake Inc	Shell Lake	GMS	Washburn	\$0	0.0%	(\$37,211)	(\$37,211)	-0.6%	-0.6%
Franciscan Skemp Healthcare - Sparta	Sparta	GMS	Monroe	\$141,795	1.1%	\$640,548	\$782,343	4.8%	5.9%
Spooner Health System	Spooner	GMS	Washburn	\$332,827	1.7%	\$545,586	\$878,413	2.8%	4.5%
St. Croix Regional Medical Center, Inc.	St. Croix Falls	GMS	Polk	\$400,027	0.6%	\$920,919	\$1,320,946	1.5%	2.1%
Victory Medical Center	Stanley	GMS	Chippewa	\$291,000	1.8%	\$233,000	\$524,000	1.5%	3.3%
Saint Michael's Hospital	Stevens Point	GMS	Portage	\$2,183,958	1.7%	\$1,435,461	\$3,619,419	1.1%	2.8%
Stoughton Hospital Association	Stoughton	GMS	Dane	\$154,975	0.4%	\$736,123	\$891,098	2.0%	2.4%
Door County Memorial Hospital	Sturgeon Bay	GMS	Door	\$1,083,394	1.7%	\$1,128,085	\$2,211,479	1.7%	3.4%
St. Mary's Hospital of Superior	Superior	GMS	Douglas	\$429,320	2.3%	\$928,463	\$1,357,783	5.1%	7.4%
Tomah Memorial Hospital, Inc.	Tomah	GMS	Monroe	\$244,544	1.0%	\$809,614	\$1,054,158	3.4%	4.4%
Sacred Heart Hospital, Inc.	Tomahawk	GMS	Lincoln	\$162,926	1.8%	\$482,911	\$645,837	5.2%	7.0%
Aurora Medical Center of Manitowoc Co Inc	Two Rivers	GMS	Manitowoc	\$568,945	1.0%	\$754,030	\$1,322,975	1.3%	2.3%
Vernon Memorial Hospital	Viroqua	GMS	Vernon	\$325,786	0.9%	\$929,055	\$1,254,841	2.5%	3.3%
Lakeview NeuroRehab Center Midwest	Waterford	REHAB	Racine	\$0	0.0%	\$243,347	\$243,347	0.9%	0.9%
Watertown Memorial Hospital	Watertown	GMS	Jefferson	\$1,444,655	2.0%	\$1,378,476	\$2,823,131	1.9%	3.8%
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	\$0	0.0%	\$0	\$0	0.0%	0.0%
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	Waukesha	\$2,261,280	0.5%	\$6,929,035	\$9,190,315	1.5%	2.0%
Riverside Medical Center	Waupaca	GMS	Waupaca	\$198,692	0.5%	\$992,425	\$1,191,117	2.7%	3.3%
Waupun Memorial Hospital	Waupun	GMS	Dodge	\$272,614	1.0%	\$329,671	\$602,285	1.2%	2.1%
North Central Health Care Facilities	Wausau	PSYCH	Marathon	\$3,182,760	22.2%	\$258,995	\$3,441,755	1.8%	24.0%
Wausau Hospital	Wausau	GMS	Marathon	\$5,128,721	1.7%	\$2,985,717	\$8,114,438	1.0%	2.7%
Aurora Psychiatric Hospital Inc	Wauwatosa	PSYCH	Milwaukee	\$319,300	0.7%	\$1,300,194	\$1,619,494	2.9%	3.6%
Milwaukee County Behavioral Health Division	Wauwatosa	PSYCH	Milwaukee	\$10,869,190	8.8%	\$640,004	\$11,509,194	0.5%	9.3%

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	% Total Patient Revenue		Bad Debt	% Total Patient Revenue		
				Charity Care	Health Care		Uncompensated	Total	
Total Wisconsin Hospitals	All	All	All	\$196,417,251	1.1%	\$299,801,329	\$496,218,580	1.8%	2.9%
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	\$115,084	0.4%	\$1,042,102	\$1,157,186	3.3%	3.6%
Select Specialty Hospital	West Allis	GMS	Milwaukee	\$0	0.0%	\$670,035	\$670,035	2.7%	2.7%
West Allis Memorial Hospital	West Allis	GMS	Milwaukee	\$1,081,216	0.3%	\$4,639,722	\$5,720,938	1.4%	1.7%
St. Joseph's Community Hospital	West Bend	GMS	Washington	\$838,077	1.0%	\$1,353,161	\$2,191,238	1.6%	2.5%
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	Trempealeau	\$169,024	1.3%	\$127,060	\$296,084	1.0%	2.3%
Wild Rose Community Memorial Hospital Inc	Wild Rose	GMS	Waushara	\$62,068	0.9%	\$178,050	\$240,118	2.6%	3.5%
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	\$554,253	0.8%	\$1,029,493	\$1,583,746	1.5%	2.2%
Howard Young Medical Center, Inc.	Woodruff	GMS	Oneida	\$718,942	0.8%	\$3,257,739	\$3,976,681	3.5%	4.2%

APPENDIX 2

**CHARITY CARE, BAD DEBT, AND TOTAL UNCOMPENSATED HEALTH CARE AS A
PERCENTAGE OF TOTAL GROSS NON-GOVERNMENT PATIENT REVENUE**

FY 2003

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	Charity Care	% Non-Gov Patient Revenue		Bad Debt	% Non-Gov Patient Revenue		Total Uncompensated Health Care	% Non-Gov Patient Revenue
					\$	%		\$	%		
Total Wisconsin Hospitals	All	All	All	\$196,417,251	2.4%	\$299,801,329	\$496,218,580	3.7%	\$837,057	6.2%	
Amery Regional Medical Center	Amery	GMS	Polk	\$185,600	1.2%	\$651,457	\$837,057	4.1%	\$837,057	5.3%	
Langlade Memorial Hospital	Antigo	GMS	Langlade	\$1,352,596	5.8%	\$992,046	\$2,344,642	4.2%	\$2,344,642	10.0%	
Appleton Medical Center	Appleton	GMS	Outagamie	\$1,771,500	1.6%	\$2,830,000	\$4,601,500	2.5%	\$4,601,500	4.1%	
St. Elizabeth Hospital	Appleton	GMS	Outagamie	\$639,758	0.8%	\$2,835,543	\$3,475,301	3.3%	\$3,475,301	4.1%	
Franciscan Skemp Healthcare - Arcadia	Arcadia	GMS	Trempealeau	\$55,725	2.5%	\$210,030	\$265,755	9.5%	\$265,755	12.0%	
Memorial Medical Center, Inc.	Ashland	GMS	Ashland	\$175,783	0.8%	\$1,351,664	\$1,527,447	6.3%	\$1,527,447	7.1%	
Baldwin Area Medical Center, Inc.	Baldwin	GMS	St. Croix	\$43,519	0.2%	\$1,724,842	\$1,768,361	9.7%	\$1,768,361	9.9%	
St Clare Hospital and Health Services	Baraboo	GMS	Sauk	\$784,282	2.4%	\$2,704,122	\$3,488,404	8.4%	\$3,488,404	10.9%	
Barron Memorial Medical Center Inc	Barron	GMS	Barron	\$73,563	1.1%	\$501,197	\$574,760	7.6%	\$574,760	8.7%	
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	Dodge	\$299,193	0.8%	\$1,097,864	\$1,397,057	3.1%	\$1,397,057	4.0%	
Beloit Memorial Hospital Inc	Beloit	GMS	Rock	\$4,012,146	6.4%	\$1,649,072	\$5,661,218	2.6%	\$5,661,218	9.0%	
Berlin Memorial Hospital	Berlin	GMS	Green Lake	\$461,400	1.6%	\$1,452,391	\$1,913,791	5.2%	\$1,913,791	6.8%	
Black River Memorial Hospital	Black River Falls	GMS	Jackson	\$189,145	2.0%	\$614,536	\$803,681	6.6%	\$803,681	8.7%	
Bloomer Medical Center - Mayo Health Systems	Bloomer	GMS	Chippewa	\$50,117	1.6%	\$184,200	\$234,317	5.8%	\$234,317	7.4%	
Boscobel Area Health Care	Boscobel	GMS	Grant	\$44,160	0.6%	\$408,828	\$452,988	5.6%	\$452,988	6.2%	
Elmbrook Memorial Hospital	Brookfield	GMS	Waukesha	\$1,206,894	1.0%	\$1,494,763	\$2,701,657	1.2%	\$2,701,657	2.2%	
Memorial Hospital of Burlington	Burlington	GMS	Racine	\$763,447	1.5%	\$1,506,000	\$2,269,447	3.0%	\$2,269,447	4.4%	
Calumet Medical Center, Inc.	Chilton	GMS	Calumet	\$90,651	1.2%	\$244,646	\$335,297	3.2%	\$335,297	4.5%	
St. Joseph's Hospital	Chippewa Falls	GMS	Chippewa	\$501,041	1.8%	\$1,401,100	\$1,902,141	4.9%	\$1,902,141	6.7%	
Columbus Community Hospital, Inc.	Columbus	GMS	Columbia	\$121,370	0.9%	\$391,058	\$512,428	2.9%	\$512,428	3.8%	
Cumberland Memorial Hospital and ECU	Cumberland	GMS	Barron	\$58,080	0.8%	\$411,998	\$470,078	5.5%	\$470,078	6.2%	
Memorial Hospital of Lafayette County	Darlington	GMS	Lafayette	\$5,803	0.1%	\$140,687	\$146,490	3.3%	\$146,490	3.5%	
Upland Hills Health	Dodgeville	GMS	Iowa	\$252,325	1.4%	\$429,050	\$681,375	2.4%	\$681,375	3.8%	
Chippewa Valley Hospital	Durand	GMS	Pepin	\$10,020	0.3%	(\$12,357)	(\$2,337)	-0.4%	(\$2,337)	-0.1%	
Eagle River Memorial Hospital, Inc.	Eagle River	GMS	Vilas	\$169,833	1.8%	\$937,592	\$1,107,425	10.1%	\$1,107,425	11.9%	
Luther Hospital	Eau Claire	GMS	Eau Claire	\$2,343,118	2.3%	\$4,417,280	\$6,760,398	4.4%	\$6,760,398	6.7%	
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	\$0	0.0%	\$0	\$0	0.0%	\$0	0.0%	
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	\$2,301,027	2.8%	\$2,824,980	\$5,126,007	3.5%	\$5,126,007	6.3%	
Memorial Community Hospital	Edgerton	GMS	Rock	\$67,341	0.7%	\$767,281	\$834,622	7.8%	\$834,622	8.4%	
Aurora Lakeland Medical Center	Elkhorn	GMS	Walworth	\$1,089,535	2.3%	\$1,579,000	\$2,668,535	3.3%	\$2,668,535	5.6%	
Agnesian HealthCare, Inc.	Fond du Lac	GMS	Fond du Lac	\$3,748,997	3.0%	\$2,622,863	\$6,371,860	2.1%	\$6,371,860	5.1%	
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	\$0	0.0%	\$207,710	\$207,710	53.4%	\$207,710	53.4%	
Fort Atkinson Memorial Health Services	Fort Atkinson	GMS	Jefferson	\$231,724	0.6%	\$1,772,900	\$2,004,624	4.8%	\$2,004,624	5.4%	

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	Non-Gov Patient		Charity Care	Bad Debt	Non-Gov Patient		Total Non-Gov
				Revenue	%			Revenue	%	
Total Wisconsin Hospitals	All	All	All	\$196,417,251	2.4%	\$299,801,329	\$496,218,580	3.7%	\$598,432	6.2%
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	Adams	\$140,269	2.7%	\$458,163	\$598,432	8.7%	\$598,432	11.4%
Orthopaedic Hospital of Wisconsin - Glendale	Glendale	GMS	Milwaukee	\$32,171	0.1%	\$575,940	\$608,111	2.2%	\$608,111	2.3%
Burnett Medical Center, Inc.	Grantsburg	GMS	Burnett	\$133,624	2.4%	\$476,482	\$610,106	8.5%	\$610,106	10.9%
BayCare Aurora LLC d/b/a Aurora BayCare Med Ctr	Green Bay	GMS	Brown	\$2,550,634	2.4%	\$4,520,117	\$7,070,751	4.3%	\$7,070,751	6.7%
Bellin Memorial Hospital	Green Bay	GMS	Brown	\$2,722,056	1.6%	\$2,204,144	\$4,926,200	1.3%	\$4,926,200	3.0%
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	\$273,543	2.2%	\$551,901	\$825,444	4.4%	\$825,444	6.6%
Brown County Mental Health Center	Green Bay	PSYCH	Brown	\$0	0.0%	\$0	\$0	0.0%	\$0	0.0%
Libertas Treatment Center	Green Bay	AODA	Brown	\$228	0.0%	\$80,044	\$80,272	5.0%	\$80,272	5.0%
St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	\$1,257,192	2.3%	\$2,672,524	\$3,929,716	5.0%	\$3,929,716	7.3%
St. Vincent Hospital	Green Bay	GMS	Brown	\$5,873,883	3.9%	\$3,435,460	\$9,309,343	2.3%	\$9,309,343	6.2%
Kindred Hospital - Milwaukee	Greenfield	GMS	Milwaukee	\$0	0.0%	\$246,475	\$246,475	3.9%	\$246,475	3.9%
Aurora Medical Center of Washington County Inc	Hartford	GMS	Washington	\$578,489	1.5%	\$1,137,556	\$1,716,045	3.0%	\$1,716,045	4.5%
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	\$228,993	2.8%	\$589,827	\$818,820	7.1%	\$818,820	9.8%
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	Vernon	\$0	0.0%	\$308,505	\$308,505	5.1%	\$308,505	5.1%
Hudson Hospital	Hudson	GMS	St. Croix	\$303,923	1.5%	\$640,332	\$944,255	3.2%	\$944,255	4.7%
Mercy Health System Corporation	Janesville	GMS	Rock	\$6,837,262	5.2%	\$7,000,484	\$13,837,746	5.3%	\$13,837,746	10.4%
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	\$1,180,929	1.6%	\$3,805,000	\$4,985,929	5.2%	\$4,985,929	6.9%
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	\$19,575	0.6%	\$53,184	\$72,759	1.5%	\$72,759	2.1%
UHS - Kenosha Medical Center Campus	Kenosha	GMS	Kenosha	\$2,961,831	2.9%	\$4,034,131	\$6,995,962	3.9%	\$6,995,962	6.8%
UHS - Kenosha Medical Center	Kenosha	GMS	Kenosha	\$1,825,648	2.2%	\$4,450,472	\$6,276,120	5.5%	\$6,276,120	7.7%
Franciscan Skemp Healthcare - La Crosse	La Crosse	GMS	La Crosse	\$2,900,205	1.7%	\$8,532,781	\$11,432,986	5.0%	\$11,432,986	6.7%
Gundersen Lutheran Medical Center Inc	La Crosse	GMS	La Crosse	\$51,869	0.7%	\$424,679	\$476,548	6.1%	\$476,548	6.8%
Rusk Co Memorial Hospital & Nursing Home	Ladysmith	GMS	Rusk	\$77,415	0.9%	\$213,042	\$290,457	2.5%	\$290,457	3.4%
Grant Regional Health Center Inc	Lancaster	GMS	Grant	\$5,501,000	2.7%	\$6,713,978	\$12,214,978	3.3%	\$12,214,978	6.1%
Meriter Hospital Inc	Madison	GMS	Dane	\$3,072,139	1.8%	\$9,168,024	\$12,240,163	5.4%	\$12,240,163	7.3%
St Marys Hospital Medical Center	Madison	GMS	Dane	\$11,279,233	2.2%	\$11,994,149	\$23,273,382	2.3%	\$23,273,382	4.5%
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	Dane	\$1,341,184	1.7%	\$3,838,978	\$5,180,162	5.0%	\$5,180,162	6.7%
Holy Family Memorial Medical Center	Manitowoc	GMS	Manitowoc	\$1,903,148	3.5%	\$1,851,427	\$3,754,575	3.4%	\$3,754,575	7.0%
Bay Area Medical Center	Marinette	GMS	Marinette	\$0	0.0%	\$14,510	\$14,510	1.8%	\$14,510	1.8%
Norwood Health Center	Marshfield	PSYCH	Wood	\$7,053,587	4.3%	\$2,748,386	\$9,801,973	1.7%	\$9,801,973	5.9%
Saint Joseph's Hospital	Marshfield	GMS	Wood	\$496,028	1.8%	\$2,215,377	\$2,711,405	8.3%	\$2,711,405	10.1%
Hess Memorial Hospital Inc/Mile Bluff Medical Ctr	Mauston	GMS	Juneau	\$109,904	0.8%	\$556,498	\$666,402	4.0%	\$666,402	4.7%
Memorial Health Center, Inc	Medford	GMS	Taylor	\$2,058,753	2.2%	\$948,155	\$3,006,908	1.0%	\$3,006,908	3.3%
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	\$153,296	0.9%	\$965,455	\$1,118,751	5.7%	\$1,118,751	6.6%
Myrtle Werth Hospital - Mayo Health System	Menomonie	GMS	Dunn							

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	% Non-Gov Patient Revenue		Charity Care	Bad Debt	% Non-Gov Patient Revenue	
				%	\$			%	\$
Total Wisconsin Hospitals	All	All	All	\$196,417,251	2.4%	\$299,801,329	\$496,218,580	3.7%	\$496,218,580
St. Mary's Hospital-Ozaukee	Mequon	GMS	Ozaukee	\$2,318,816	2.0%	\$1,598,495	\$3,917,311	1.4%	\$3,917,311
Good Samaritan Health Center	Merrill	GMS	Lincoln	\$531,862	4.1%	\$899,897	\$1,431,759	7.0%	\$1,431,759
Aurora Sinai Medical Center Inc	Milwaukee	GMS	Milwaukee	\$13,392,257	10.7%	\$9,988,700	\$23,380,957	8.0%	\$23,380,957
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	\$1,967,538	0.8%	\$2,309,093	\$4,276,631	0.9%	\$4,276,631
Columbia Center	Milwaukee	GMS	Milwaukee	\$416	0.0%	\$106,352	\$106,768	1.5%	\$106,768
Columbia Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$1,449,335	0.9%	\$3,106,025	\$4,555,360	2.0%	\$4,555,360
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	\$12,351,000	3.0%	\$16,521,000	\$28,872,000	4.0%	\$28,872,000
LIFECARE Hospitals of Milwaukee	Milwaukee	GMS	Milwaukee	\$0	0.0%	\$77,526	\$77,526	7.7%	\$77,526
LIFECARE Hospitals of Milwaukee	Milwaukee	GMS	Milwaukee	\$0	0.0%	\$116,290	\$116,290	7.7%	\$116,290
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	\$8,739	0.1%	\$162,500	\$171,239	2.0%	\$171,239
Select Specialty Hospital - Milwaukee - St Luke's	Milwaukee	GMS	Milwaukee	\$0	0.0%	\$77,070	\$77,070	3.0%	\$77,070
St Luke's Medical Center	Milwaukee	GMS	Milwaukee	\$6,975,776	1.2%	\$23,215,094	\$30,190,870	4.2%	\$30,190,870
St. Francis Hospital	Milwaukee	GMS	Milwaukee	\$3,039,053	1.6%	\$6,376,952	\$9,416,005	3.3%	\$9,416,005
St. Joseph Regional Medical Center	Milwaukee	GMS	Milwaukee	\$7,725,961	3.3%	\$9,919,408	\$17,645,369	4.3%	\$17,645,369
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	Milwaukee	\$3,956,110	2.0%	\$9,774,293	\$13,730,403	4.9%	\$13,730,403
St. Michael Hospital	Milwaukee	GMS	Milwaukee	\$3,708,110	3.2%	\$8,746,326	\$12,454,436	7.4%	\$12,454,436
The Monroe Clinic	Monroe	GMS	Green	\$2,521,134	3.8%	\$2,585,935	\$5,107,069	3.9%	\$5,107,069
Children's Hospital of Wisconsin - Fox Valley	Neenah	GMS	Winnebago	\$7,401	0.1%	\$61,196	\$68,597	0.6%	\$68,597
Theda Clark Medical Center	Neenah	GMS	Winnebago	\$1,917,001	1.9%	\$2,939,000	\$4,856,001	2.9%	\$4,856,001
Memorial Hospital Inc	Neillsville	GMS	Clark	\$148,612	1.8%	\$400,472	\$549,084	5.0%	\$549,084
New London Family Medical Center	New London	GMS	Outagamie	\$73,299	0.5%	\$717,434	\$790,733	5.3%	\$790,733
Holy Family Hospital	New Richmond	GMS	St. Croix	\$9,584	0.1%	\$368,201	\$377,785	2.8%	\$377,785
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	\$258,605	0.3%	\$1,866,617	\$2,125,222	2.5%	\$2,125,222
Rogers Memorial Hospital	Oconomowoc	PSYCH	Waukesha	\$417,810	2.0%	\$391,946	\$809,756	1.8%	\$809,756
Community Memorial Hospital	Oconto Falls	GMS	Oconto	\$174,706	1.7%	\$502,764	\$677,470	5.0%	\$677,470
Osceola Medical Center	Osceola	GMS	Polk	\$54,883	0.7%	\$268,555	\$323,438	3.5%	\$323,438
Mercy Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	\$936,176	1.0%	\$3,350,243	\$4,286,419	3.6%	\$4,286,419
Osseo Medical Center	Osseo	GMS	Trempealeau	\$26,374	1.7%	\$133,844	\$160,218	8.5%	\$160,218
Flambeau Hospital, Inc.	Park Falls	GMS	Price	\$99,147	1.3%	\$407,495	\$506,642	5.4%	\$506,642
Southwest Health Center, Inc.	Platteville	GMS	Grant	\$145,509	1.4%	\$426,523	\$572,032	4.0%	\$572,032
UHS Inc.	Pleasant Prairie	GMS	Kenosha	\$442,572	2.9%	\$602,801	\$1,045,373	3.9%	\$1,045,373
Divine Savior Healthcare	Portage	GMS	Columbia	\$390,174	1.3%	\$1,508,800	\$1,898,974	4.9%	\$1,898,974
Prairie du Chien Memorial Hospital	Prairie Du Chien	GMS	Crawford	\$141,885	1.5%	\$406,147	\$548,032	4.2%	\$548,032
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	\$330,669	1.0%	\$1,000,219	\$1,330,888	3.1%	\$1,330,888

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	% Non-Gov Patient		Charity Care	Bad Debt	% Non-Gov Patient		Total Non-Gov Patient Revenue
				Revenue	Revenue			Revenue	Revenue	
Total Wisconsin Hospitals	All	All	All	\$196,417,251	2.4%	\$299,801,329	\$496,218,580	3.7%	\$496,218,580	6.2%
All Saints - St. Luke's Hospital, Inc.	Racine	GMS	Racine	\$506,929	1.6%	\$2,827,708	\$3,334,637	8.8%	\$3,334,637	10.3%
All Saints - St. Mary's Medical Ctr, Inc.	Racine	GMS	Racine	\$5,265,454	3.6%	\$10,457,308	\$15,722,762	7.1%	\$15,722,762	10.6%
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	\$405,777	1.9%	\$534,772	\$940,549	2.5%	\$940,549	4.4%
Saint Mary's Hospital, Inc.	Rhineland	GMS	Oneida	\$1,840,730	4.6%	\$3,616,854	\$5,457,584	9.0%	\$5,457,584	13.5%
Lakeview Medical Center	Rice Lake	GMS	Barron	\$273,069	1.4%	\$878,990	\$1,152,059	4.6%	\$1,152,059	6.1%
The Richland Hospital Inc	Richland Center	GMS	Richland	\$328,851	1.9%	\$995,707	\$1,324,558	5.7%	\$1,324,558	7.6%
Ripon Medical Center	Ripon	GMS	Fond du Lac	\$174,051	1.9%	\$335,821	\$509,872	3.7%	\$509,872	5.7%
River Falls Area Hospital	River Falls	GMS	St. Croix	\$226,781	1.4%	\$376,131	\$602,912	2.3%	\$602,912	3.7%
Shawano Medical Center	Shawano	GMS	Shawano	\$228,799	1.5%	\$875,614	\$1,104,413	5.9%	\$1,104,413	7.4%
Sheboygan Memorial/Valley View Medical Center	Sheboygan	GMS	Sheboygan	\$1,388,728	1.9%	\$2,639,940	\$4,028,668	3.7%	\$4,028,668	5.6%
St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	\$704,491	2.4%	\$696,938	\$1,401,429	2.3%	\$1,401,429	4.7%
Indianhead Medical Center Shell Lake Inc	Shell Lake	GMS	Washburn	\$0	0.0%	(\$37,211)	(\$37,211)	-1.9%	(\$37,211)	-1.9%
Franciscan Skemp Healthcare - Sparta	Sparta	GMS	Monroe	\$141,795	2.8%	\$640,548	\$782,343	12.5%	\$782,343	15.3%
Spooner Health System	Spooner	GMS	Washburn	\$332,827	5.0%	\$545,586	\$878,413	8.1%	\$878,413	13.1%
St. Croix Regional Medical Center, Inc.	St. Croix Falls	GMS	Polk	\$400,027	1.1%	\$920,919	\$1,320,946	2.5%	\$1,320,946	3.6%
Victory Medical Center	Stanley	GMS	Chippewa	\$291,000	4.9%	\$233,000	\$524,000	3.9%	\$524,000	8.8%
Saint Michael's Hospital	Stevens Point	GMS	Portage	\$2,183,958	3.5%	\$1,435,461	\$3,619,419	2.3%	\$3,619,419	5.8%
Stoughton Hospital Association	Stoughton	GMS	Dane	\$154,975	1.0%	\$736,123	\$891,098	4.7%	\$891,098	5.6%
Door County Memorial Hospital	Sturgeon Bay	GMS	Door	\$1,083,394	4.2%	\$1,128,085	\$2,211,479	4.4%	\$2,211,479	8.6%
St. Mary's Hospital of Superior	Superior	GMS	Douglas	\$429,320	5.4%	\$928,463	\$1,357,783	11.7%	\$1,357,783	17.1%
Tomah Memorial Hospital, Inc.	Tomah	GMS	Monroe	\$244,544	2.2%	\$809,614	\$1,054,158	7.4%	\$1,054,158	9.6%
Sacred Heart Hospital, Inc.	Tomahawk	GMS	Lincoln	\$162,926	4.3%	\$482,911	\$645,837	12.8%	\$645,837	17.1%
Aurora Medical Center of Manitowoc Co Inc	Two Rivers	GMS	Manitowoc	\$568,945	2.2%	\$754,030	\$1,322,975	2.9%	\$1,322,975	5.0%
Vernon Memorial Hospital	Viroqua	GMS	Vernon	\$325,786	2.0%	\$929,055	\$1,254,841	5.8%	\$1,254,841	7.8%
Lakeview NeuroRehab Center Midwest	Waterford	REHAB	Racine	\$0	0.0%	\$243,347	\$243,347	4.4%	\$243,347	4.4%
Watertown Memorial Hospital	Watertown	GMS	Jefferson	\$1,444,655	3.5%	\$1,378,476	\$2,823,131	3.4%	\$2,823,131	6.9%
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	\$0	0.0%	\$0	\$0	0.0%	\$0	0.0%
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	Waukesha	\$2,261,280	0.9%	\$6,929,035	\$9,190,315	2.7%	\$9,190,315	3.6%
Riverside Medical Center	Waupaca	GMS	Waupaca	\$198,692	1.2%	\$992,425	\$1,191,117	6.2%	\$1,191,117	7.5%
Waupun Memorial Hospital	Waupun	GMS	Dodge	\$272,614	2.3%	\$329,671	\$602,285	2.8%	\$602,285	5.1%
North Central Health Care Facilities	Wausau	PSYCH	Marathon	\$3,182,760	78.4%	\$258,995	\$3,441,755	6.4%	\$3,441,755	84.8%
Wausau Hospital	Wausau	GMS	Marathon	\$5,128,721	4.0%	\$2,985,717	\$8,114,438	2.3%	\$8,114,438	6.3%
Aurora Psychiatric Hospital Inc	Wauwatosa	PSYCH	Milwaukee	\$319,300	1.1%	\$1,300,194	\$1,619,494	4.6%	\$1,619,494	5.8%
Milwaukee County Behavioral Health Division	Wauwatosa	PSYCH	Milwaukee	\$10,869,190	56.9%	\$640,004	\$11,509,194	3.4%	\$11,509,194	60.3%

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	% Non-Gov Patient		Bad Debt	% Non-Gov Patient		Total Non-Gov
				Charity Care	Revenue		Uncompensated Health Care	Revenue	
Total Wisconsin Hospitals	All	All	All	\$196,417,251	2.4%	\$299,801,329	\$496,218,580	3.7%	6.2%
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	\$115,084	0.9%	\$1,042,102	\$1,157,186	8.3%	9.2%
Select Specialty Hospital	West Allis	GMS	Milwaukee	\$0	0.0%	\$670,035	\$670,035	11.0%	11.0%
West Allis Memorial Hospital	West Allis	GMS	Milwaukee	\$1,081,216	0.7%	\$4,639,722	\$5,720,938	2.9%	3.6%
St. Joseph's Community Hospital	West Bend	GMS	Washington	\$838,077	2.1%	\$1,353,161	\$2,191,238	3.4%	5.6%
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	Trempealeau	\$169,024	2.2%	\$127,060	\$296,084	1.7%	3.9%
Wild Rose Community Memorial Hospital Inc	Wild Rose	GMS	Waushara	\$62,068	3.0%	\$178,050	\$240,118	8.7%	11.7%
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	\$554,253	1.7%	\$1,029,493	\$1,583,746	3.1%	4.8%
Howard Young Medical Center, Inc.	Woodruff	GMS	Oneida	\$718,942	1.9%	\$3,257,739	\$3,976,681	8.5%	10.3%

APPENDIX 3

PATIENTS RECEIVING AND PROJECTED TO RECEIVE UNCOMPENSATED HEALTH CARE

FY 2003-2004

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	Charity Cases FY 2003	Projected Charity Cases		Bad Debt Cases FY 2003	Projected Bad Debt Cases FY 2004	Total Uncomp Cases FY 2003	Projected Uncomp Care Cases FY 2004
					FY 2003	FY 2004				
Total Wisconsin Hospitals	All	All	All	182,440	196,384	662,900	698,840	845,340	895,224	
Amery Regional Medical Center	Amery	GMS	Polk	339	350	3,548	3,800	3,887	4,150	
Langlade Memorial Hospital	Antigo	GMS	Langlade	1,378	1,409	5,571	3,483	6,949	4,892	
Appleton Medical Center	Appleton	GMS	Outagamie	4,948	5,400	6,206	6,800	11,154	12,200	
St. Elizabeth Hospital	Appleton	GMS	Outagamie	539	752	6,631	6,900	7,170	7,652	
Franciscan Skemp Healthcare - Arcadia	Arcadia	GMS	Trempealeau	40	35	225	225	265	260	
Memorial Medical Center, Inc.	Ashland	GMS	Ashland	217	227	3,060	3,213	3,277	3,440	
Baldwin Area Medical Center, Inc.	Baldwin	GMS	St. Croix	10	15	132	200	142	215	
St Clare Hospital and Health Services	Baraboo	GMS	Sauk	701	750	6,777	7,450	7,478	8,200	
Barron Memorial Medical Center Inc	Barron	GMS	Barron	297	297	1,574	1,574	1,871	1,871	
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	Dodge	308	400	5,166	6,000	5,474	6,400	
Beloit Memorial Hospital Inc	Beloit	GMS	Rock	2,003	2,003	2,582	2,582	4,585	4,585	
Berlin Memorial Hospital	Berlin	GMS	Green Lake	322	325	7,610	5,575	7,932	5,900	
Black River Memorial Hospital	Black River Falls	GMS	Jackson	1,500	1,500	2,500	2,500	4,000	4,000	
Bloomer Medical Center - Mayo Health Systems	Bloomer	GMS	Chippewa	19	20	470	500	489	520	
Boscobel Area Health Care	Boscobel	GMS	Grant	60	60	1,120	1,100	1,180	1,160	
Elmbrook Memorial Hospital	Brookfield	GMS	Waukesha	914	1,005	294	323	1,208	1,328	
Memorial Hospital of Burlington	Burlington	GMS	Racine	1,007	1,024	4,837	4,917	5,844	5,941	
Calumet Medical Center, Inc.	Chilton	GMS	Calumet	247	250	1,582	1,598	1,829	1,848	
St. Joseph's Hospital	Chippewa Falls	GMS	Chippewa	2,055	1,500	4,009	4,100	6,064	5,600	
Columbus Community Hospital, Inc.	Columbus	GMS	Columbia	71	63	960	991	1,031	1,054	
Cumberland Memorial Hospital and ECU	Cumberland	GMS	Barron	209	210	1,457	1,450	1,666	1,660	
Memorial Hospital of Lafayette County	Darlington	GMS	Lafayette	2	2	312	270	314	272	
Upland Hills Health	Dodgeville	GMS	Iowa	334	350	1,442	1,450	1,776	1,800	
Chippewa Valley Hospital	Durand	GMS	Pepin	8	35	85	85	93	120	
Eagle River Memorial Hospital, Inc.	Eagle River	GMS	Vilas	238	486	2,685	2,658	2,923	3,144	
Luther Hospital	Eau Claire	GMS	Eau Claire	748	700	6,099	6,500	6,847	7,200	
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	0	0	0	0	0	0	
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	1,160	1,420	8,450	9,521	9,610	10,941	
Memorial Community Hospital	Edgerton	GMS	Rock	15	15	900	900	915	915	
Aurora Lakeland Medical Center	Eikhorn	GMS	Walworth	978	1,000	5,773	5,871	6,751	6,871	
Agnesian HealthCare, Inc.	Fond du Lac	GMS	Fond du Lac	4,065	3,862	10,242	9,730	14,307	13,592	
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	0	0	0	0	0	0	
Fort Atkinson Memorial Health Services	Fort Atkinson	GMS	Jefferson	218	250	5,572	5,600	5,790	5,850	

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	Charity Cases		Projected Charity Cases		Bad Debt Cases		Projected Bad Debt Cases		Total Uncomp Cases		Projected Uncomp Cases	
				FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004
Total Wisconsin Hospitals	All	All	All	182,440	196,384	662,900	698,840	845,340	895,224	45	100	239	400	284	500
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	Adams	45	100	239	400	284	500						
Orthopaedic Hospital of Wisconsin - Glendale	Glendale	GMS	Milwaukee	43	64	1,048	983	1,091	1,047						
Burnett Medical Center, Inc.	Grantsburg	GMS	Burnett	211	215	1,068	1,100	1,279	1,315						
BayCare Aurora LLC d/b/a Aurora BayCare Med Ctr	Green Bay	GMS	Brown	647	421	4,935	4,475	5,582	4,896						
Bellin Memorial Hospital	Green Bay	GMS	Brown	2,302	2,532	5,385	5,924	7,687	8,456						
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	158	134	260	227	418	361						
Brown County Mental Health Center	Green Bay	PSYCH	Brown	0	0	0	0	0	0						
Libertas Treatment Center	Green Bay	AODA	Brown	45	40	332	350	377	390						
St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	2,066	2,100	11,988	12,350	14,054	14,450						
St. Vincent Hospital	Green Bay	GMS	Brown	12,933	12,274	9,017	10,591	21,950	22,865						
Kindred Hospital - Milwaukee	Greenfield	GMS	Milwaukee	0	0	78	70	78	70						
Aurora Medical Center of Washington County Inc	Hartford	GMS	Washington	505	468	2,433	2,556	2,938	3,024						
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	133	125	1,909	2,100	2,042	2,225						
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	Vernon	0	25	480	500	480	525						
Hudson Hospital	Hudson	GMS	St. Croix	326	350	264	280	590	630						
Mercy Health System Corporation	Janesville	GMS	Rock	4,233	3,149	36,102	33,055	40,335	36,204						
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	1,386	1,432	9,173	9,476	10,559	10,908						
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	8	0	252	276	260	276						
UHS - Kenosha Medical Center Campus	Kenosha	GMS	Kenosha	4,761	5,655	13,954	16,704	18,715	22,359						
Franciscan Skemp Healthcare - La Crosse	La Crosse	GMS	La Crosse	1,300	1,400	4,125	4,000	5,425	5,400						
Gundersen Lutheran Medical Center Inc	La Crosse	GMS	La Crosse	821	886	6,249	6,845	7,070	7,731						
Rusk Co Memorial Hospital & Nursing Home	Ladysmith	GMS	Rusk	30	35	1,752	1,800	1,782	1,835						
Grant Regional Health Center Inc	Lancaster	GMS	Grant	36	50	1,034	1,200	1,070	1,250						
Meriter Hospital Inc	Madison	GMS	Dane	2,694	3,000	9,349	9,200	12,043	12,200						
St Marys Hospital Medical Center	Madison	GMS	Dane	1,151	1,250	7,065	7,150	8,216	8,400						
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	Dane	6,738	7,300	34,373	37,100	41,111	44,400						
Holy Family Memorial Medical Center	Manitowoc	GMS	Manitowoc	943	1,214	5,599	7,658	6,542	8,872						
Bay Area Medical Center	Marinette	GMS	Marinette	891	1,048	4,092	4,268	4,983	5,316						
Norwood Health Center	Marshfield	PSYCH	Wood	0	0	0	0	0	0						
Saint Joseph's Hospital	Marshfield	GMS	Wood	1,306	1,370	3,170	3,790	4,476	5,160						
Hess Memorial Hospital Inc/Mile Bluff Medical Ctr	Mauston	GMS	Juneau	436	456	5,008	5,245	5,444	5,701						
Memorial Health Center, Inc	Medford	GMS	Taylor	48	50	1,619	1,500	1,667	1,550						
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	3,416	4,782	2,904	3,630	6,320	8,412						
Myrtle Werth Hospital - Mayo Health System	Menomonie	GMS	Dunn	159	150	1,761	1,500	1,920	1,650						

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	Charity Cases		Projected Charity Cases		Bad Debt Cases		Projected Bad Debt Cases		Total Uncomp Care Cases		Projected Uncomp Care Cases FY 2004
				FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004			
Total Wisconsin Hospitals	All	All	All	182,440	196,384	662,900	698,840	845,340	895,224					
St. Mary's Hospital-Ozaukee	Mequon	GMS	Ozaukee	2,213	2,213	6,290	6,290	8,503	8,503					
Good Samaritan Health Center	Merrill	GMS	Lincoln	1,132	1,317	4,246	4,506	5,378	5,823					
Aurora Sinai Medical Center Inc	Milwaukee	GMS	Milwaukee	6,437	7,050	22,906	23,860	29,343	30,910					
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	310	428	19,103	22,336	19,413	22,764					
Columbia Center	Milwaukee	GMS	Milwaukee	1	5	29	29	30	34					
Columbia Hospital, Inc.	Milwaukee	GMS	Milwaukee	1,016	1,016	7,873	7,873	8,889	8,889					
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	27,113	29,893	21,474	22,377	48,587	52,270					
LIFECARE Hospitals of Milwaukee	Milwaukee	GMS	Milwaukee	0	0	0	0	0	0					
LIFECARE Hospitals of Milwaukee	Milwaukee	GMS	Milwaukee	0	0	0	0	0	0					
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	54	54	152	152	206	206					
Select Specialty Hospital - Milwaukee - St Luke's	Milwaukee	GMS	Milwaukee	0	0	0	0	0	0					
St Luke's Medical Center	Milwaukee	GMS	Milwaukee	7,699	8,084	29,463	29,556	37,162	37,640					
St. Francis Hospital	Milwaukee	GMS	Milwaukee	2,871	3,200	15,018	14,912	17,889	18,112					
St. Joseph Regional Medical Center	Milwaukee	GMS	Milwaukee	4,905	5,040	8,470	10,038	13,375	15,078					
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	Milwaukee	4,689	4,689	18,306	18,306	22,995	22,995					
St. Michael Hospital	Milwaukee	GMS	Milwaukee	760	807	20,144	20,271	20,904	21,078					
The Monroe Clinic	Monroe	GMS	Green	3,442	3,900	1,522	1,670	4,964	5,570					
Children's Hospital of Wisconsin - Fox Valley	Neenah	GMS	Winnebago	3	0	188	165	191	165					
Theda Clark Medical Center	Neenah	GMS	Winnebago	5,167	5,600	4,658	5,100	9,825	10,700					
Memorial Hospital Inc	Neillsville	GMS	Clark	350	450	1,350	1,500	1,700	1,950					
New London Family Medical Center	New London	GMS	Outagamie	124	134	1,641	1,830	1,765	1,964					
Holy Family Hospital	New Richmond	GMS	St. Croix	15	275	537	732	552	1,007					
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	116	121	4,066	4,651	4,182	4,772					
Rogers Memorial Hospital	Oconomowoc	PSYCH	Waukesha	158	160	653	670	811	830					
Community Memorial Hospital	Oconto Falls	GMS	Oconto	1,626	2,500	2,221	3,200	3,847	5,700					
Osceola Medical Center	Osceola	GMS	Polk	103	108	802	842	905	950					
Mercy Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	570	496	7,058	6,800	7,296	7,296					
Osseo Medical Center	Osseo	GMS	Trempealeau	28	40	674	885	702	925					
Flambeau Hospital, Inc.	Park Falls	GMS	Price	176	170	1,048	1,000	1,224	1,170					
Southwest Health Center, Inc.	Platteville	GMS	Grant	205	250	660	700	865	950					
UHS Inc.	Pleasant Prairie	GMS	Kenosha	711	845	2,085	2,496	2,796	3,341					
Divine Savior Healthcare	Portage	GMS	Columbia	418	410	5,911	5,920	6,329	6,330					
Prairie du Chien Memorial Hospital	Prairie Du Chien	GMS	Crawford	262	344	1,623	1,679	1,885	2,023					
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	274	300	1,956	2,050	2,230	2,350					

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	Charity Cases		Projected Charity Cases		Bad Debt Cases		Projected Bad Debt Cases		Total Uncomp Cases		Projected Uncomp Cases	
				FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004
Total Wisconsin Hospitals	All	All	All	182,440	196,384	662,900	698,840	845,340	895,224	0	11,859	12,780	0	0	
All Saints - St. Luke's Hospital, Inc.	Racine	GMS	Racine	921	0	11,859	0	12,780	0	11,859	0	12,780	0	0	
All Saints - St. Mary's Medical Ctr, Inc.	Racine	GMS	Racine	4,448	4,815	29,335	50,654	33,783	55,469	29,335	50,654	33,783	55,469	0	
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	245	225	3,031	3,000	3,276	3,225	3,031	3,000	3,276	3,225	0	
Saint Mary's Hospital, Inc.	Rhineland	GMS	Oneida	1,922	1,989	4,289	4,452	6,211	6,441	4,289	4,452	6,211	6,441	0	
Lakeview Medical Center	Rice Lake	GMS	Barron	50	44	2,764	2,984	2,814	3,028	2,764	2,984	2,814	3,028	0	
The Richland Hospital Inc	Richland Center	GMS	Richland	624	690	1,423	1,520	2,047	2,210	1,423	1,520	2,047	2,210	0	
Ripon Medical Center	Ripon	GMS	Fond du Lac	64	68	1,666	2,133	1,730	2,201	1,666	2,133	1,730	2,201	0	
River Falls Area Hospital	River Falls	GMS	St. Croix	71	77	1,207	1,331	1,278	1,408	1,207	1,331	1,278	1,408	0	
Shawano Medical Center	Shawano	GMS	Shawano	279	275	4,011	4,100	4,290	4,375	4,011	4,100	4,290	4,375	0	
Sheboygan Memorial/Valley View Medical Center	Sheboygan	GMS	Sheboygan	285	327	3,041	3,265	3,326	3,592	3,041	3,265	3,326	3,592	0	
St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	1,534	1,550	3,529	4,000	5,063	5,550	3,529	4,000	5,063	5,550	0	
Indianhead Medical Center Shell Lake Inc	Shell Lake	GMS	Washburn	0	2	0	200	0	202	0	200	0	202	0	
Franciscan Skemp Healthcare - Sparta	Sparta	GMS	Monroe	180	220	475	450	655	670	475	450	655	670	0	
Spooner Health System	Spooner	GMS	Washburn	645	637	1,056	1,227	1,701	1,864	1,056	1,227	1,701	1,864	0	
St. Croix Regional Medical Center, Inc.	St. Croix Falls	GMS	Polk	86	70	2,344	3,250	2,430	3,320	2,344	3,250	2,430	3,320	0	
Victory Medical Center	Stanley	GMS	Chippewa	487	490	1,776	1,800	2,263	2,290	1,776	1,800	2,263	2,290	0	
Saint Michael's Hospital	Stevens Point	GMS	Portage	1,873	2,060	5,370	5,531	7,243	7,591	5,370	5,531	7,243	7,591	0	
Stoughton Hospital Association	Stoughton	GMS	Dane	121	135	2,020	2,000	2,141	2,135	2,020	2,000	2,141	2,135	0	
Door County Memorial Hospital	Sturgeon Bay	GMS	Door	3,628	4,993	7,802	8,036	11,430	13,029	7,802	8,036	11,430	13,029	0	
St. Mary's Hospital of Superior	Superior	GMS	Douglas	677	710	3,380	3,772	4,057	4,482	3,380	3,772	4,057	4,482	0	
Tomah Memorial Hospital, Inc.	Tomah	GMS	Monroe	200	210	1,850	1,900	2,050	2,110	1,850	1,900	2,050	2,110	0	
Sacred Heart Hospital, Inc.	Tomahawk	GMS	Lincoln	222	222	1,418	1,468	1,640	1,690	1,418	1,468	1,640	1,690	0	
Aurora Medical Center of Manitowoc Co Inc	Two Rivers	GMS	Manitowoc	622	650	3,017	3,000	3,639	3,650	3,017	3,000	3,639	3,650	0	
Vernon Memorial Hospital	Viroqua	GMS	Vernon	795	825	3,459	3,600	4,254	4,425	3,459	3,600	4,254	4,425	0	
Lakeview NeuroRehab Center Midwest	Waterford	REHAB	Racine	0	0	10	10	10	10	10	10	10	10	0	
Watertown Memorial Hospital	Watertown	GMS	Jefferson	1,305	1,325	5,054	5,075	6,359	6,400	5,054	5,075	6,359	6,400	0	
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	0	0	0	0	0	0	0	0	0	0	0	
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	Waukesha	3,295	5,540	11,996	12,650	15,291	18,190	11,996	12,650	15,291	18,190	0	
Riverside Medical Center	Waupaca	GMS	Waupaca	449	445	4,576	4,575	5,025	5,020	4,576	4,575	5,025	5,020	0	
Waupun Memorial Hospital	Waupun	GMS	Dodge	420	432	1,116	1,161	1,536	1,593	1,116	1,161	1,536	1,593	0	
North Central Health Care Facilities	Wausau	PSYCH	Marathon	2,095	2,100	605	600	2,700	2,700	605	600	2,700	2,700	0	
Wausau Hospital	Wausau	GMS	Marathon	1,725	1,593	6,786	8,389	8,511	9,982	6,786	8,389	8,511	9,982	0	
Aurora Psychiatric Hospital Inc	Wauwatosa	PSYCH	Milwaukee	353	350	1,118	1,330	1,471	1,680	1,118	1,330	1,471	1,680	0	
Milwaukee County Behavioral Health Division	Wauwatosa	PSYCH	Milwaukee	732	700	43	40	775	740	43	40	775	740	0	

Uncompensated Health Care in Wisconsin Hospitals, FY 2003

Name	City	Type	County	Charity Cases		Projected Charity Cases		Bad Debt Cases		Projected Bad Debt Cases		Total Uncomp Cases		Projected Uncomp Cases	
				FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004	FY 2003	FY 2004		
Total Wisconsin Hospitals	All	All	All	182,440	196,384	662,900	698,840	845,340	895,224						
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	32	35	675	700	707	735						
Select Specialty Hospital	West Allis	GMS	Milwaukee	0	0	26	30	26	30						
West Allis Memorial Hospital	West Allis	GMS	Milwaukee	2,198	2,308	7,461	7,765	9,659	10,073						
St. Joseph's Community Hospital	West Bend	GMS	Washington	941	990	3,470	3,970	4,411	4,960						
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	Trempealeau	480	480	996	1,000	1,476	1,480						
Wild Rose Community Memorial Hospital Inc	Wild Rose	GMS	Waushara	195	136	1,635	1,645	1,830	1,781						
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	167	181	4,202	4,510	4,369	4,691						
Howard Young Medical Center, Inc.	Woodruff	GMS	Oneida	405	796	5,994	5,152	6,399	5,948						

APPENDIX 4

WISCONSIN HOSPITALS WITH COUNTY GENERAL RELIEF REVENUE GREATER THAN \$500,000 OR GREATER THAN ONE PERCENT OF TOTAL GROSS REVENUE

FY 2003

General Relief						
Name	City	County	Gross Revenue	% Total Gross Revenue	% Charges Reimbursed	
Aurora Sinai Medical Center Inc	Milwaukee	Milwaukee	\$21,652,371	4.8%	42.1%	
Children's Hospital of Wisconsin	Milwaukee	Milwaukee	\$588,866	0.1%	64.4%	
Columbia Hospital, Inc.	Milwaukee	Milwaukee	\$1,526,632	0.5%	51.3%	
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	\$32,413,000	3.9%	57.5%	
St Luke's Medical Center	Milwaukee	Milwaukee	\$15,638,266	1.0%	46.6%	
St. Francis Hospital	Milwaukee	Milwaukee	\$4,698,407	1.3%	41.5%	
St. Joseph Regional Medical Center	Milwaukee	Milwaukee	\$8,069,179	1.5%	45.0%	
St. Mary's Hospital-Milwaukee	Milwaukee	Milwaukee	\$6,662,562	1.8%	54.1%	
St. Michael Hospital	Milwaukee	Milwaukee	\$7,429,575	2.6%	42.2%	
All Saints - St. Luke's Hospital, Inc.	Racine	Racine	\$958,350	1.3%	59.9%	
All Saints - St. Mary's Medical Ctr, Inc.	Racine	Racine	\$644,429	0.2%	54.5%	
West Allis Memorial Hospital	West Allis	Milwaukee	\$1,752,122	0.5%	49.6%	

APPENDIX 5

- **FY 2003 HOSPITAL FISCAL SURVEY**
- **FY 2003 HOSPITAL UNCOMPENSATED HEALTH CARE PLAN**

HOSPITAL FISCAL SURVEY FISCAL YEAR 2003

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

GENERAL INSTRUCTIONS - Read before completing form.

NOTE: Refer to the detailed instructions contained in the *Hospital Fiscal Survey Manual, Fiscal Year 2003*.

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

Round all amounts to the nearest dollar.

Complete and return this form to the address below (or e-mail to WHAInfoCenter@wha.org within 120 days following the close of your hospital's fiscal year. This date can also be found in the "Submittal Deadline" paragraph, page 4, in the manual.

WHA Information Center P.O. Box 44992 Madison WI 53744-4992

I. HOSPITAL INFORMATION

Type or

print in black ink.

Hospital Administrator / CEO
Hospital Name and Address

Contact Person (Name and Title)

Telephone () - Ext.
Fax Number () -
E-mail Address

Organization and Address (if different from hospital address above)

FY 2003 Beginning Date

FY 2003 Ending Date

II. GENERAL INFORMATION

If your hospital is jointly operated in connection with a nursing home, home health agency, or other organization, and is governed by a common Board of Directors, the hospital shall submit the required information from the final audited financial statements of the **hospital only** except where such information cannot be disaggregated. **(See special instructions for combination facilities in the accompanying *Hospital Fiscal Survey Manual, Fiscal Year 2003*).** All hospital services must be reported if they are included as hospital revenue and contained in net revenue from services to patients. Refer to page 2 - line 1.

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

For definitions and instructions, see the *Hospital Fiscal Survey Manual, Fiscal Year 2003*.

STATEMENT OF REVENUE AND EXPENSES

1	NET REVENUE FROM SERVICES TO PATIENTS		<hr/>
Other Revenue			
2	Tax appropriations	\$	<hr/>
3	All other operating revenue (including operating gains)	\$	<hr/>
4	TOTAL Other Revenue (add only lines 2 and 3; do not include line 1 in line 4)		\$ <hr/>
5	TOTAL REVENUE (add lines 1 and 4)		<hr/>
Payroll Expenses			
6	Physicians and dentists	\$	<hr/>
7	Medical and dental residents and interns	\$	<hr/>
8	Trainees	\$	<hr/>
9	Registered nurses and licensed practical nurses	\$	<hr/>
10	All other personnel	\$	<hr/>
11	TOTAL Payroll Expenses (add lines 6 through 10)		\$ <hr/>
Nonpayroll Expenses			
12	Employee benefits (Social Security, group insurance, retirement benefits, etc.)	\$	<hr/>
13	Professional fees (medical, dental, legal, auditing, consultant, etc.)	\$	<hr/>
14	Contracted nursing services (include staff from nursing registries and temporary help agencies)	\$	<hr/>
15	Depreciation expense (for reporting period only)	\$	<hr/>
16	Interest expense	\$	<hr/>
17	Bad debt expense (must equal line 115)	\$	<hr/>
18	Medical malpractice insurance premiums	\$	<hr/>
19	Amortization of financing expenses	\$	<hr/>
20	Rents and leases	\$	<hr/>
21	Capital component of insurance premium	\$	<hr/>
22	All other operating expenses (include supplies, purchased services, utilities, property taxes, etc., and operating losses)	\$	<hr/>
23	TOTAL Nonpayroll Expenses (add lines 12 through 22)		\$ <hr/>
24	TOTAL EXPENSES (add lines 11 and 3)		<hr/>
25	Excess (or deficit) of revenue over expenses (subtract line 24 from line 5; see manual)		\$ <hr/>
Nonoperating Gains / Losses			
26	Investment income	\$	<hr/>
27	Other nonoperating gains (including extraordinary gains)	\$	<hr/>
28	Provision for income taxes (for-profit organizations) (absolute values only – no negative values)	\$	<hr/>

Hospital Fiscal Survey, Fiscal Year 2003

29	Other nonoperating losses (including extraordinary losses) (absolute values only – no negative values)	\$ _____
30	TOTAL Nonoperating Gains / Losses (subtract sum of lines 28 and 29 from sum of lines 26 and 27)	\$ _____
31	NET INCOME (revenue and gains in excess of expenses and losses) (add lines 25 and 30)	\$ _____

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

Gross Patient Service Revenue and Its Sources

32 Gross revenue from room, board, and medical and nursing services to INPATIENTS	\$ _____	} (sum of lines 32 and 33 must equal sum of inpatient breakouts, lines 36-49)
33 Gross INPATIENT ancillary revenue	\$ _____	
34 Gross revenue from service to OUTPATIENTS	\$ _____ (must equal sum of outpatient breakouts, lines 36-49)	
35 TOTAL GROSS revenue from service to patients		\$ _____ (add lines 32-34)

NOTE: The following sources of gross patient revenue are by **TOTAL** dollar amounts and by separate **INPATIENT** and **OUTPATIENT** breakouts.

Public Sources	TOTAL	INPATIENT	OUTPATIENT
36 Medicare	\$ _____	\$ _____	\$ _____
37 HMOs reimbursed by Medicare under 42 CFR pt. 417	\$ _____	\$ _____	\$ _____
38 Medical Assistance (Including BadgerCare)	\$ _____	\$ _____	\$ _____
39 HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis. Stats	\$ _____	\$ _____	\$ _____
40 County General Relief	\$ _____		
41 County 51.42 / 51.437 programs	\$ _____	\$ _____	\$ _____
42 All other public programs	\$ _____	(add lines 40-42 for Inpatient)	(add lines 40-42 for Outpatient)
Commercial Sources			
43 Group and individual accident and health insurance, self-funded plans	\$ _____		
44 Worker's compensation	\$ _____	\$ _____	\$ _____
45 HMOs and all other alternative health care payment systems (exclude lines 37 and 39)	\$ _____	(add lines 43-45 for Inpatient)	(add lines 43-45 for Outpatient)
46 Self-pay	\$ _____		
All other sources (specify below)			
47 _____	\$ _____	\$ _____	\$ _____
48 _____	\$ _____	(add lines 46-49 for Inpatient)	(add lines 46-49 for Outpatient)
49 _____	\$ _____		

Hospital Fiscal Survey, Fiscal Year 2003

50 TOTAL GROSS revenue from service to patients, by source \$
 (add lines 36-49)
 [should equal dollar value on line 35]

Deductions from Patient Service Revenue and Its Sources

NOTE: Contractual Adjustments are by **TOTAL** dollar amounts **and** by separate **INPATIENT** and **OUTPATIENT** breakouts.

	TOTAL	INPATIENT	OUTPATIENT
Public Source Contractual Adjustments			
51 Medicare	\$ _____	\$ _____	\$ _____
52 HMOs reimbursed by Medicare under 42 CFR pt. 417	\$ _____	\$ _____	\$ _____
53 Medical Assistance	\$ _____	\$ _____	\$ _____
54 HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis Stats.	\$ _____	\$ _____	\$ _____
55 County General Relief	\$ _____	} \$ _____ (add lines 55-57 for Inpatient)	} \$ _____ (add lines 55-57 for Outpatient)
56 County 51.42 / 51.437 programs	\$ _____		
57 All other public programs	\$ _____		
Commercial Source Contractual Adjustments			
58 Group and individual accident and health insurance, self-funded plans	\$ _____	} \$ _____ (add lines 58-60 for Inpatient)	} \$ _____ (add lines 58-60 for Outpatient)
59 Worker's compensation	\$ _____		
60 HMOs and all other alternative health care payment systems (exclude lines 52 and 54)	\$ _____		
Other Source Contractual Adjustments All other sources (specify below)			
61 _____	\$ _____	} \$ _____ (add lines 61-63 for Inpatient)	} \$ _____ (add lines 61-63 for Outpatient)
62 _____	\$ _____		
63 _____	\$ _____		
64 Charity care (revenue foregone at full established rates) (must equal line 114)	\$ _____		
65 All other noncontractual deductions	\$ _____		
66 TOTAL DEDUCTIONS FROM REVENUE	\$ _____		
	(add lines 51-65) (total, not breakouts)		

Medicare-Approved Medical Education Activities

NOTE: Of TOTAL expenses in line 24, the reimbursable expenses for Medicare-approved medical education activities separated into the following categories:

Hospital Fiscal Survey, Fiscal Year 2003

67 Direct medical education expenses	\$ _____
68 Indirect medical education expenses	\$ _____
69 TOTAL reimbursable expenses for Medicare-approved medical education activities (add lines 67 and 68)	\$ _____

IV. BALANCE SHEET – GENERAL FUNDS

NOTE: For combination facilities, state-operated mental health institutes, or county-operated psychiatric or alcohol or other drug abuse hospitals, see special instructions in the *Hospital Fiscal Survey Manual, Fiscal Year 2003*.

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

Current Assets

70	Cash and cash equivalents	\$	_____
71	Inter-corporate account(s)	\$	_____
72	Net patient accounts receivable	\$	_____
73	Other accounts receivable	\$	_____
74	Other current assets	\$	_____
75	TOTAL current assets (add lines 70 through 74)	\$	_____
76	Noncurrent assets whose use is limited	\$	_____

Property, Plant and Equipment

Gross Plant Assets

77	Land	\$	_____
78	Land improvements	\$	_____
79	Buildings and building improvements	\$	_____
80	Construction in progress	\$	_____
81	Fixed equipment	\$	_____
82	Moveable equipment	\$	_____
83	TOTAL gross plant assets (add lines 77 through 82)	\$	_____

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

84	Land improvements	\$	_____
85	Buildings and building improvements	\$	_____
86	Fixed equipment	\$	_____
87	Moveable equipment	\$	_____
88	TOTAL accumulated depreciation (add lines 84 through 87)	\$	_____
89	NET property, plant, and equipment assets (subtract line 88 from line 83)	\$	_____

90	Long-term investments	\$	_____
91	Other unrestricted assets	\$	_____
92	TOTAL unrestricted assets (add lines 75, 76, 89, 90 and 91)	\$	_____

Unrestricted Liabilities, Deferred Revenues, and Fund Balances

93	Current liabilities	\$	_____
94	Inter-corporate account(s)	\$	_____
95	Long-term debt	\$	_____
96	Other noncurrent liabilities and deferred revenues	\$	_____

Hospital Fiscal Survey, Fiscal Year 2003

97	Unrestricted fund balances	\$	<hr/>
98	TOTAL unrestricted liabilities, deferred revenues, and fund balances (add lines 93 through 97). (NOTE: lines 92 and 98 should be equal. Combination facilities, see manual instructions)	\$ <hr/>

Restricted Hospital Funds (report fund balances only)

99 Specific-purpose funds	\$ _____
100 Plant replacement and expansion funds	\$ _____
101 Endowment funds	\$ _____

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

PAY SOURCE	(A1)	(A2)	(B1)	(B2)
	NUMBER OF INPATIENT DISCHARGES*	NUMBER OF DISCHARGE DAYS*	NUMBER OF NEWBORNS**	NUMBER OF NEWBORN DISCHARGE DAYS**
102 Medicare (T-18) Including HMOs reimbursed by T-18	_____	_____	_____	_____
103 Medical Assistance (T-19) Including HMOs reimbursed by T-19	_____	_____	_____	_____
104 All other pay sources	_____	_____	_____	_____
105 TOTALS	_____	_____	_____	_____

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

** Exclude fetal deaths. **

PAY SOURCE

- 106** Medicare (T-18)
Including HMOs reimbursed by T-18
- 107** Medical Assistance (T-19)
Including HMOs reimbursed by T-19
- 108** All other pay sources
- 109** **TOTALS**

(C1)	(C2)
NUMBER OF DISCHARGES FROM MEDICARE- CERTIFIED SWING BEDS***	NUMBER OF DISCHARGE DAYS FROM MEDICARE- CERTIFIED SWING BEDS***

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

VI. SUMMARY AND EXPLANATION OF REVENUE DOLLAR DIFFERENCES BETWEEN FY 2002 AND FY 2003

	GROSS REVENUE	NET REVENUE
110 Fiscal Year 2003 [line 35 (gross) and line 1 (net)]	\$ _____	\$ _____
111 Fiscal Year 2002 [FY 2002 Fiscal Survey form line 35 (gross) and line 1 (net)]	\$ _____	\$ _____
112 Increase / Decrease 2003 v. 2002 (subtract line 111 from line 110) [indicate + or -]	\$ _____	\$ _____
113 Explain in a short narrative the relative importance of various causes for the dollar differences (lines 110 and 111) in the fiscal year revenue figures (price change, utilization change, other causes?). Attach additional page(s) if necessary.		

VII. UNCOMPENSATED HEALTH CARE

Charges for Uncompensated Health Care	FY 2003	FY 2004 (Projected)
114 Charges for charity care provided for the fiscal year	\$ _____ (from line 64)	\$ _____
115 Charges determined to be a bad debt expense for the fiscal year	\$ _____ (from line 17)	\$ _____
116 TOTAL charges for uncompensated health care for the fiscal year	\$ _____ (add lines 114 and 115)	\$ _____ (add lines 114 and 115)

Number of "Patients" Receiving Uncompensated Health Care

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

	FY 2003	FY 2004 (Projected)
117 Number of individual patient visit ledgers that received charity care for the fiscal year	_____	_____
118 Number of individual patient visit ledgers whose charges were determined to be bad debt for the fiscal year	_____	_____

119 Provide a **rationale** for the hospital's fiscal year 2004 projections in the space below. Explain how the projections used "patients" and total charges for fiscal year 2003, if at all. It could also include a description of the socioeconomic climate of your hospital's market and how that affects your hospital's Uncompensated Health Care Plan. Attach additional page(s) if necessary.

Hill-Burton Uncompensated Health Care Information

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

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

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

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

**HOSPITAL UNCOMPENSATED HEALTH CARE PLAN
FISCAL YEAR 2003**

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

GENERAL INSTRUCTIONS:

Complete and return this form to the address below or by e-mail (whainfocenter@wha.org) within 120 days following the close of your hospital's fiscal year. Keep a copy for your records. Instructions and definitions are on pages 4 and 5.

<i>VHA Information Center, LLC</i> P.O. Box 44992 Madison, WI 53744-4992
--

I. HOSPITAL INFORMATION (Instructions for this section are on page 4.)
black ink.

Type or print in

Name of Administrator / CEO
Hospital Name and Address

Contact Person (Name and Title)

Telephone Number

Organization and Address (if different from hospital address above) () - Ext. #

FY 2003 Beginning Date

FY 2003 Ending Date

/ / /
/ /

Mo. Day Yr.

Mo. Day Yr.

II. DEFINITIONS (Instructions for this section are on pages 4 and 5.)

Define any terms used in this plan that may be **subject to interpretation** including, but not limited to, the following:

Income - means...

Utilization - means...

III. GENERAL INFORMATION (Instructions for this section are on page 5.)

Does your hospital include a provision for charity care as a part of its mission statement?

Yes **No**

IV. INCOME DETERMINATION / VERIFICATION PROCEDURES (Instructions for this section are on page 5.)

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

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

V. PROCEDURE FOR INFORMING THE PUBLIC (Instructions for this section are on page 5.)

A. Does this hospital have a procedure for informing the public about the availability of charity care at this facility?

Yes **No**

B. **If YES**, describe your procedure in the space below.

INSTRUCTIONS AND DEFINITIONS

GENERAL INSTRUCTIONS

This plan includes only policy and procedure information. Charge, utilization, and Hill-Burton information is collected on the ***Hospital Fiscal Survey***.

All questions on this form need to be completed in order for your hospital to meet the statutory requirement to file an uncompensated health care plan with this office. Do not attach a hospital policy and procedure form instead of summarizing the information requested for a section.

If your hospital is jointly operated in connection with a nursing home, home health agency, or other organization, the hospital shall only submit the required information for the **hospital** [ss. *HFS 120.12 (2) (b) 5. b., c. Wis. Adm. Code*].

Return a copy by e-mail to whainfocenter@wha.org or by U.S. mail to the WHA Information Center, LLC, P.O. Box 44992, Madison, Wisconsin 53744-4992.

If you have any questions about completing this form, contact Julie Callies via e-mail at jcallies@wha.org or by telephone at (608) 274-1820/(800) 231-8340.

Line-by-Line Instructions

I. HOSPITAL INFORMATION

Name of Administrator / CEO, Any change to this information must be formally reported to the Name and Address of Hospital WHA Information Center within 45 days after the event.

II. DEFINITIONS

Define any terms used in your hospital's uncompensated health care plan that may be defined or used differently in another plan or setting. Two examples have been provided on the form for you to define if they are used in your plan. If you do not have terms that need to be defined, **do not leave the answer space blank**; enter "Not Applicable."

Examples of definitions:

"Uncompensated health care services" - charity care and bad debts. [s. *HFS 120.03 (2), (4), Wis. Adm. Code*]

"Charity care" - is to be recorded as a deduction from revenue for this purpose. It means health care a hospital provides to a patient who, after an investigation of the circumstances surrounding the patient's ability to pay, including nonqualification for a public program, is determined by the hospital to be unable to pay all or a portion of the hospital's normal billed charges. Does not include any of the following:

- Care provided to patients for which a public program or public or private grant funds pay for any of the charges for the care;

- Contractual adjustments in the provision of health care services below normal billed charges;
- Differences between a hospital's charges and payments received for health care services provided to the hospital's employees, to public employees, or to prisoners;
- Hospital charges associated with health care services for which a hospital reduces normal billed charges as a courtesy; or
- Bad debts [*s. HFS 120.03 (2), Wis. Adm. Code*].

II. DEFINITIONS (continued)

“Bad debt” is an expense item. It means claims arising from rendering patient care services that the hospital, using a sound credit and collection policy, determines are uncollectible, but does not include charity care [s. HFS 120.03 (2), Wis. Adm. Code].

“Individual patient visit ledger” (“ledger”) is the business record and resulting balance for a person who has utilized hospital services during a visit. Although there are exceptions, one “ledger” could apply to each of the following:

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

III. GENERAL INFORMATION

Complete this line by checking the appropriate box.

IV. INCOME DETERMINATION/VERIFICATION PROCEDURES

- A. Summarize the procedure(s) used by your hospital to determine a patient’s ability to pay for health care services, as well as a description of your charity care program. Include in the summary:
1. The steps a patient must take to apply for charity care (include a sample of any application forms used);
 2. The standards your hospital uses to determine applicant eligibility for full or partial charity care (such as federal poverty guidelines); and
 3. A description of your hospital’s charity care program (such as sliding scale for services, percentage discounts, full waiver of fees, etc.).
- B. Summarize how your hospital verifies financial information provided by patients. This may include the written documentation you require (such as W-2 forms or income tax returns) or when, what, and to whom follow-up phone calls are made.

DO NOT ATTACH A HOSPITAL POLICY AND PROCEDURE FORM INSTEAD OF SUMMARIZING THE INFORMATION FOR THIS SECTION.

V. PROCEDURE FOR INFORMING THE PUBLIC

- A. Complete this line by checking the appropriate box.

- B. If you checked “yes” on line A, describe the procedure for informing the public about the charity care available at your hospital. You may include written materials (such as brochures) pertaining to charity care available to patients.