



***Uncompensated
Health Care Report
Wisconsin Hospitals***

● ***Fiscal Year 2004*** ●

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March 2006

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 2004 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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TABLE OF CONTENTS

Introduction	1
Summary Data: Fiscal Year 2004	2
What is Uncompensated Health Care?	3
Measuring Hospital Contributions to their Communities: A Complex Issue	3
County General Relief.....	4
Uncompensated Health Care Provided in Fiscal 2004	5
Uncompensated Health Care Provided as a Percentage of Patient Revenue	7
Uncompensated Health Care as a Percentage of Non-Government Patient Revenue	10
Uncompensated Health Care Projections for Fiscal Year 2005.....	12
Basis for Projections	13
Verifying Need for Charity Care	14
Hill Burton Program.....	15
Notifying the Public Regarding Charity Care Availability	16
Glossary	17
Appendix 1: Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue	18
Appendix 2: Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Non-Government Patient Revenue.....	23
Appendix 3: Number of Patients Receiving and Projected to Receive Uncompensated Health Care	29
Appendix 4: Wisconsin Hospitals with County General Relief Revenue Greater than \$500,000 or Greater than One Percent of Total Gross Revenue.....	34
Appendix 5: FY 2004 Hospital Uncompensated Health Care Plan and FY 2004 Hospital Fiscal Survey.....	36

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.

This report is based on data collected from 142 hospitals that submitted uncompensated health care and fiscal information for their entire FY 2004.

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 those obligations will be satisfied, and the dollar amount still under obligation.

Uncompensated care as a percentage of total charges 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 2004

This document examines uncompensated health care data for Wisconsin hospitals. This report is based on data submitted by hospitals for their entire fiscal year 2004 (FY 2004).

- One hundred forty-two Wisconsin hospitals provided \$578 million of uncompensated health care services to their patients in FY 2004, either as charity care (\$234.4 million) or as bad debt (\$343.6 million).
- General medical-surgical (GMS) hospitals provided \$215.9 million in charity care and incurred \$339.8 million in bad debt, while specialty facilities reported \$18.5 million in charity care and \$3.7 million in bad debt.
- Total uncompensated health care grew 16 percent, from \$496.2 million in FY 2003 to \$578 million in FY 2004. GMS hospitals reported a 17-percent increase in uncompensated health care, from \$476.1 million in FY 2003 to \$555.7 million in FY 2004. Reported uncompensated health care for specialty facilities increased 11 percent, from \$20.1 million in FY 2003 to \$22.3 million in FY 2004.
- Sixty-one of the 142 hospitals included in this report each delivered more than \$2 million of uncompensated health care in FY 2004. Of these, 33 delivered more than \$2 million in charity care and 47 incurred more than \$2 million in bad debt. Hospitals in Milwaukee County alone accounted for just over 20 percent, with \$183.2 million of overall uncompensated health care dollars, or 32 percent of uncompensated care delivered statewide. Milwaukee hospitals delivered \$79.9 million in charity care, or 34 percent of the statewide total and incurred \$103.3 million in bad debt, or 30 percent of the statewide total.
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals rose from 2.8 percent in FY 2003 to 3.0 percent in FY 2004. Specialty hospitals total uncompensated care rose from 6.1 percent in FY 2003 to 6.8 percent on FY 2004. For all hospitals combined, this measure rose slightly from 2.9 percent in FY 2003 to 3.0 percent in FY 2004.
- Charity care for all reporting hospitals averaged 1.2 percent of gross patient revenue, ranging from 0.0 to 22.8 percent. The average was 1.1 percent for GMS hospitals and 5.7 percent for specialty facilities.
- Bad debt averaged 1.8 percent of gross patient revenue, ranging from 0.0 to 5.4 percent. The average was 1.8 percent for GMS hospitals and 1.2 percent for specialty facilities.
- Measured as a percentage of total gross non-government patient revenue, uncompensated health care averaged 6.3 percent at GMS hospitals, 17.3 percent at specialty facilities, and 6.5 percent at all Wisconsin hospitals combined.
- Charity care accounted for 2.5 percent of non-government revenue at GMS hospitals, 14.4 percent at specialty facilities, and 2.6 percent at all hospitals combined. Bad debt accounted for 3.9 percent at GMS hospitals, 2.9 percent at specialty facilities, and 3.9 percent at all hospitals combined.
- In FY 2004, 142 hospitals provided uncompensated health care services to 884,126 patients, up 4.6 percent from 845,340 patients served by 143 hospitals in FY 2003.
- 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, The Wisconsin Bureau of Health Information 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, the AICPA 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 2004 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 2004

This report includes data from 129 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, 35 by religious institutions, 89 by another not-for-profit institution, 4 by for-profit partnerships, and 6 by a for-profit corporation.

Uncompensated health care at Wisconsin hospitals grew from \$450.8 million in FY 2002 to \$578.0 million in FY 2004 (see Table 2).

Table 1. Type of Ownership, Wisconsin Hospitals, FY 2004

	Number of Hospitals	County	Religious	Other Not-for-Profit	For-Profit Organization
All Hospitals	142	8	35	89	10
GMS	129	2	32	86	9
Psych	10	6	1	3	-
AODA	1	-	1	-	-
Rehab	2	-	1	-	1

Source: FY 2004, Annual Survey of Hospitals, WHA Information Center, LLC

Table 2. Summary of Uncompensated Health Care Dollars, Wisconsin Hospitals, FY 2002, 2003, and 2004

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
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
FY 2004				
All Hospitals	142	\$ 234,432,431	\$ 343,586,109	\$ 578,018,540
GMS Hospitals	129	\$ 215,883,831	\$ 339,847,171	\$ 555,731,002
Specialty Facilities	13	\$ 18,548,600	\$3,738,938	\$22,287,538

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) and FY 2004 Annual Survey of Hospitals and Hospital Fiscal Survey, WHA Information Center, LLC.

A large share of the state's charity care comes from about one-quarter of all hospitals. Thirty-three hospitals each reported \$2 million or more and, combined, provided \$189.8 million in charity care (approximately 81 percent of the charity care provided by all reporting hospitals) in FY 2004 (see Table 3).

The amount of charity care individual hospitals provided ranged from \$0 to \$16.1 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 2004

Hospital	City	County	Charity Care
St Luke's Medical Center	Milwaukee	Milwaukee	\$16,093,741
University of WI Hospital Clinics & Authority	Madison	Dane	\$14,473,171
Milwaukee County Mental Health Complex	Wauwatosa	Milwaukee	\$13,925,667
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	\$11,620,000
Saint Joseph's Hospital	Marshfield	Wood	\$8,978,987
St. Joseph Regional Medical Center	Milwaukee	Milwaukee	\$8,663,036
Meriter Hospital, Inc.	Madison	Dane	\$7,548,000
All Saints Healthcare	Racine	Racine	\$7,369,953
St Mary's Hospital – Milwaukee	Milwaukee	Milwaukee	\$7,230,132
St. Vincent Hospital	Green Bay	Brown	\$7,185,374
Aurora Sinai Medical Center, Inc.	Milwaukee	Milwaukee	\$6,922,938
United Hospital System, Inc.	Kenosha	Racine	\$6,579,109
Aspirus Wausau Hospital	Wausau	Marathon	\$6,527,021
Beloit Memorial Hospital, Inc.	Beloit	Rock	\$6,185,107
Mercy Health System Cooperation	Janesville	Rock	\$5,446,769
St. Agnes Hospital	Fond du Lac	Fond du Lac	\$4,957,313
St. Michael Hospital	Milwaukee	Milwaukee	\$4,720,271
St. Marys Hospital Medical Center	Madison	Dane	\$4,701,390
St. Francis Hospital	Milwaukee	Milwaukee	\$3,754,503
North Central Health Care Facilities	Wausau	Marathon	\$3,379,510
Community Memorial Hospital	Menomonee Falls	Waukesha	\$2,950,206
Sacred Heart Hospital	Eau Claire	Eau Claire	\$2,819,742
Luther Hospital	Eau Claire	Eau Claire	\$2,768,326
BayCare Aurora LLC d/b/a Aurora BayCare Medical Center	Green Bay	Brown	\$2,739,903
Gundersen Lutheran Medical Center, Inc.	La Crosse	La Crosse	\$2,704,188
Holy Family Memorial Medical Center	Manitowoc	Manitowoc	\$2,646,188
West Allis Memorial Hospital	West Allis	Milwaukee	\$2,603,090
Saint Mary's Hospital, Inc.	Rhineland	Oneida	\$2,576,288
Bellin Memorial Hospital	Green Bay	Brown	\$2,547,906
Theda Clark Medical Center	Neenah	Winnebago	\$2,426,400
St Mary's Hospital – Ozaukee	Mequon	Ozaukee	\$2,333,404
Bay Area Medical Center	Marinette	Marinette	\$2,275,570
Saint Michael's Hospital	Stevens Point	Portage	\$2,166,424
Total for These Hospitals			\$189,819,627

Source: FY 2004, Hospital Fiscal Survey, WHA Information Center, LLC

Forty-seven hospitals incurred bad debts greater than \$2 million (see Table 4, page 8). Together, these hospitals incurred \$276.7 million in bad debt, or 81 percent of the \$343.6 million in bad debt incurred by all Wisconsin hospitals in FY 2004.

Individual hospitals reported bad debt ranging from \$0 to \$23.0 million. This range may reflect differences in how aggressively hospitals pursued payment, as well as socioeconomic conditions in each hospital's service area.

Sixty-one hospitals, generally urban facilities, each had more than \$2 million of total uncompensated health care. These hospitals provided \$515.3 million, or 89 percent, of the \$578.0 million in uncompensated health care incurred by all Wisconsin hospitals in FY 2004.

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 percent to 23 percent. The average for all reporting hospitals was 3.0 percent, up from 2.9 percent in FY 2003. In FY 2004, GMS hospitals averaged 3.0 percent up, from 2.8 percent in FY 2003, and specialty facilities averaged 6.9 percent, up from 6.1 percent in FY 2003.

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

- North Central Health Care Facilities, Wausau, 23.0 percent
- Milwaukee County Behavioral Health Division, Wauwatosa, 13.4 percent
- St. Mary's Hospital, Superior, 7.6 percent

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

- Brown County Mental Health Center, Green Bay, 0.0 percent
- Oakleaf Surgical Hospital, Eau Claire, 0.0 percent
- Waukesha County Mental Health Center, Waukesha, 0.0 percent
- Kindred Hospital – Milwaukee, Greenfield, 0.1 percent
- Children's Hospital of Wisconsin, Milwaukee, 0.7 percent

Charity care for all reporting hospitals averaged 1.2 percent of gross patient revenue, ranging from 0.0 to 22.8 percent. The average was 1.1 percent for GMS hospitals and 5.7 percent for specialty facilities. Bad debt averaged 1.8 percent of gross patient revenue, ranging from 0.0 percent to 5.4 percent. The average was 1.8 percent for GMS hospitals and 1.2 percent for specialty facilities (see Figure 1).

Table 4. Wisconsin Hospitals that Reported More than \$2 Million of Bad Debt, FY 2004

Hospital	City	County	Bad Debt
St Luke's Medical Center	Milwaukee	Milwaukee	\$22,975,994
All Saints Healthcare	Racine	Racine	\$22,207,172
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	\$18,900,000
University of WI Hospitals & Clinic Authority	Madison	Dane	\$12,426,732
St. Joseph Regional Medical Center	Milwaukee	Milwaukee	\$11,486,246
St Mary's Hospital – Milwaukee	Milwaukee	Milwaukee	\$10,420,746
Waukesha Memorial Hospital, Inc.	Waukesha	Waukesha	\$9,237,421
St. Michael Hospital	Milwaukee	Milwaukee	\$8,874,148
St. Francis Hospital	Milwaukee	Milwaukee	\$8,585,231
Meriter Hospital, Inc.	Madison	Dane	\$8,039,830
Gundersen Lutheran Medical Center, Inc.	La Crosse	La Crosse	\$7,324,159
Mercy Health System Corporation	Janesville	Rock	\$6,902,440
Aurora Sinai Medical Center, Inc.	Milwaukee	Milwaukee	\$6,895,000
BayCare Aurora, LLC d/b/a Aurora BayCare Medical Center	Green Bay	Brown	\$6,745,407
Aurora Medical Center – Kenosha	Kenosha	Kenosha	\$5,639,000
United Hospital System, Inc.	Kenosha	Racine	\$5,530,711
St Marys Hospital Medical Center	Madison	Dane	\$4,937,893
Franciscan Skemp Healthcare – La Crosse	La Crosse	La Crosse	\$4,784,526
Theda Clark Medical Center	Neenah	Winnebago	\$4,757,000
Luther Hospital	Eau Claire	Eau Claire	\$4,734,708
West Allis Memorial Hospital	West Allis	Milwaukee	\$4,488,214
Bellin Memorial Hospital	Green Bay	Brown	\$4,479,257
Howard Young Medical Center, Inc.	Woodruff	Oneida	\$4,258,075
St. Vincent Hospital	Green Bay	Brown	\$4,216,234
Appleton Medical Center	Appleton	Outagamie	\$3,562,700
St Mary's Hospital – Ozaukee	Mequon	Ozaukee	\$3,546,916
Columbia Hospital, Inc.	Milwaukee	Milwaukee	\$3,543,900
Sacred Heart Hospital	Eau Claire	Eau Claire	\$3,488,008
The Monroe Clinic	Monroe	Green	\$3,467,361
Sheboygan Memorial/Valley View Medical Center	Sheboygan	Sheboygan	\$3,450,365
St. Agnes Hospital	Fond du Lac	Fond du Lac	\$3,389,405
Aspirus Wausau Hospital	Wausau	Marathon	\$3,272,299
Saint Joseph's Hospital	Marshfield	Wood	\$3,204,623
St. Elizabeth Hospital	Appleton	Outagamie	\$3,152,142
St. Clare Hospital & Health Services	Baraboo	Sauk	\$3,111,946
Holy Family Memorial Medical Center	Manitowoc	Manitowoc	\$2,994,424
Beloit Memorial Hospital, Inc.	Beloit	Rock	\$2,994,043
Saint Mary's Hospital, Inc.	Rhineland	Oneida	\$2,933,324
Mercy Medical Center of Oshkosh	Oshkosh	Winnebago	\$2,846,882
Mile Bluff Medical Center	Mauston	Juneau	\$2,774,869
Aurora Lakeland Medical Center	Elkhorn	Walworth	\$2,641,500
Oconomowoc Memorial Hospital	Oconomowoc	Waukesha	\$2,438,344
Memorial Medical Center	Ashland	Ashland	\$2,349,174
St. Mary's Hospital Medical Center	Green Bay	Brown	\$2,339,939
Fort HealthCare	Fort Atkinson	Jefferson	\$2,287,400

Hospital	City	County	Bad Debt
Bay Area Medical Center	Marinette	Marinette	\$2,060,627
Children's Hospital of Wisconsin	Milwaukee	Milwaukee	\$2,044,030
Total for These Hospitals			\$276,740,365

Source: FY 2004, Hospital Fiscal Survey, WHA Information Center, LLC

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

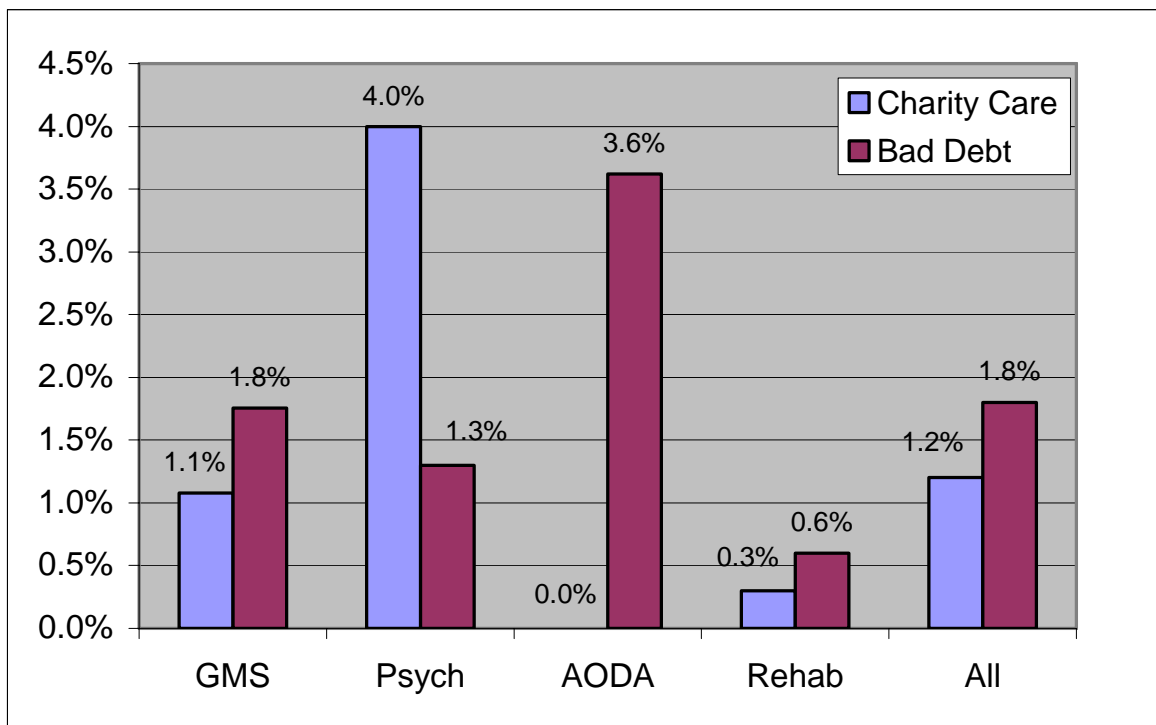
- North Central Health Care Facilities, Wausau, 22.8 percent
- Milwaukee County Behavioral Health Division, Wauwatosa, 13.2 percent
- Beloit Memorial Hospital, Beloit, 3.9 percent

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

- St. Mary's Hospital, Superior, 5.4 percent
- Eagle River Memorial Hospital, Inc., Eagle River, 5.4 percent
- All Saints Healthcare, Racine, 4.8 percent
- Baldwin Area Medical Center, Inc., Baldwin, 4.7 percent
- Franciscan Skemp Healthcare – Sparta, 4.5 percent
- Good Samaritan Health Center, Merrill, 4.5 percent
- Sacred Heart Hospital, Inc., Tomahawk, 4.5 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 2004



Source: FY 2004, Hospital Fiscal Survey, WHA Information Center, LLC

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

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

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 2004 total uncompensated health care ranged from 0.0 percent to 109.8 percent. The average for all Wisconsin hospitals was 6.5 percent, up from 6.2 percent in FY 2003. GMS hospitals averaged 6.3 percent, up from 6.0 percent in FY 2003, while specialty facilities averaged 17.3 percent, up from 16.9 percent in FY 2003.

The average charity care for all reporting hospitals was 2.6 percent of non-government patient revenue. GMS hospitals averaged 2.5 percent and specialty facilities averaged 14.4 percent. Bad debt averaged 3.9 percent across all reporting hospitals, including GMS hospitals, and 2.9 percent at specialty facilities (see figure 2).

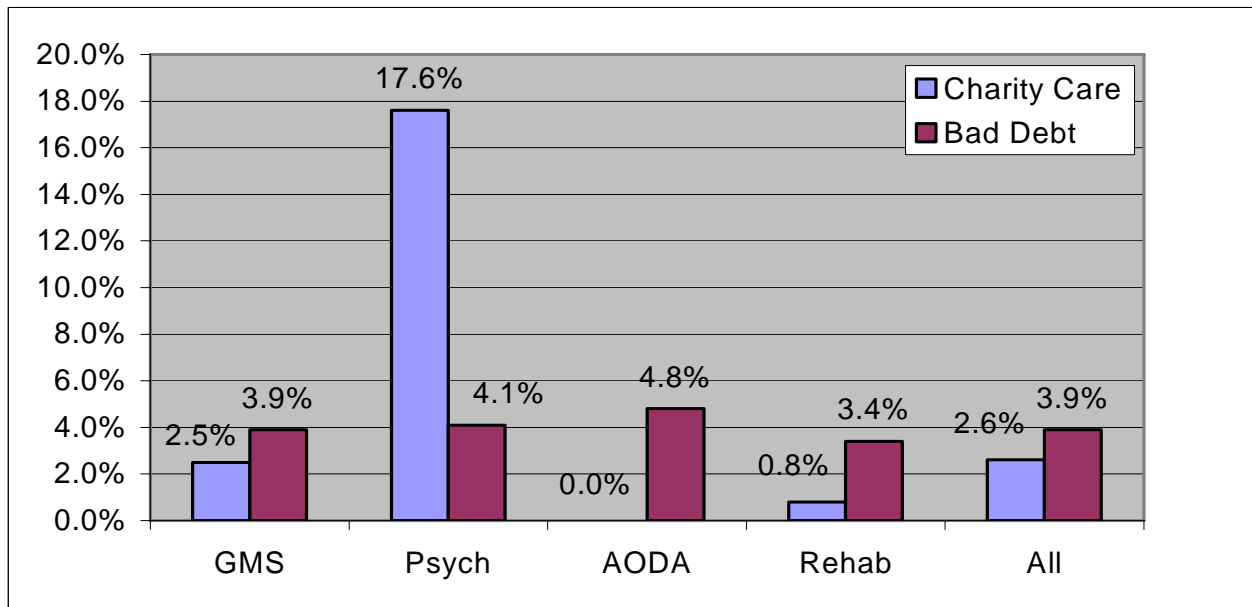
The six hospitals providing 10 percent or more of bad debt as a percentage of non-government patient revenue were:

- Fond du Lac County Health Care Center, Fond du Lac, 18.2 percent
- Memorial Community Hospital, Edgerton, 14.2 percent
- St. Mary's Hospital of Superior, 13.1 percent
- Franciscan Skemp Healthcare, Sparta, 12.3 percent
- Select Specialty Hospital, West Allis, 12.2 percent
- Osseo Medical Center, Osseo, 12.2 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.

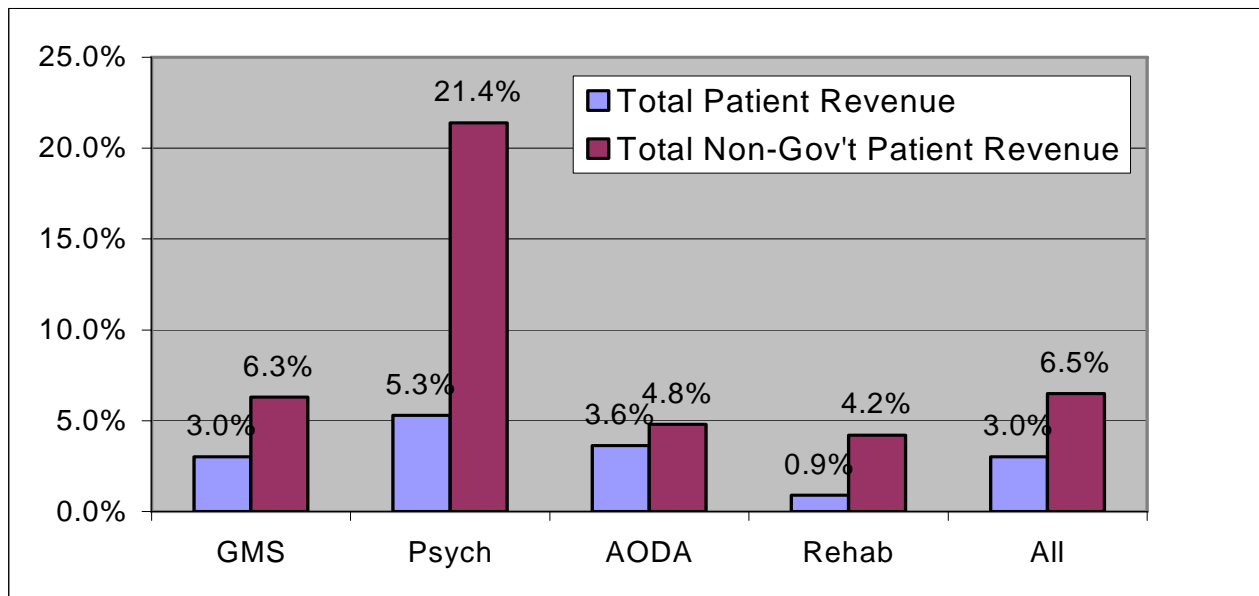
Whether measured against total gross patient revenue or total gross non-government patient revenue, the psychiatric hospitals had the highest overall percentage of uncompensated health care compared to GMS, AODA, and rehabilitation facilities (see figure 3). Rehabilitation facilities provided the least 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 2004



Source: FY 2004, Hospital Fiscal Survey, WHA Information Center, LLC

Figure 3. Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue and Total Gross Non-Government Patient Revenue, by Hospital type, Wisconsin Hospitals, FY 2004



Source: FY 2004, Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE PROJECTIONS FOR FISCAL YEAR 2005

Hospitals submitted anticipated total charges for uncompensated health care for the next fiscal year (FY 2005). Overall, hospitals projected that uncompensated health care would increase by 6.4 percent, or \$37.2 million, for FY 2005 (see Table 5). GMS facilities projected an increase of 6.8 percent, or \$37.8 million; specialty facilities projected a decrease of 2.9 percent, or \$656,172.

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 10.5 percent, or \$24.6 million, in FY 2005, while bad debt was expected to increase 3.6 percent, or \$12.5 million (see Table 6).

Table 5. Summary Data of Actual and Projected Charges for Uncompensated Health Care, Wisconsin Hospitals, FY 2004 and 2005

	Number of Hospitals	Actual FY 2004 Uncompensated Care Charges	Projected FY 2005 Uncompensated Care Charges
All Hospitals	142	\$578,018,540	\$615,151,586
GMS Hospitals	129	\$555,731,002	\$593,520,220
Specialty Facilities	13	\$22,287,538	\$21,631,366

Source: FY 2004, Hospital Fiscal Survey, WHA Information Center, LLC

Table 6. Actual and Projected Charges for Bad Debt and Charity Care, Wisconsin Hospitals, FY 2004 and 2005

	Number of Hospitals	Actual FY 2004 Charity Care	Projected FY 2005 Charity Care	Actual FY 2004 Bad Debt	Projected FY 2005 Bad Debt
All Hospitals	142	\$234,432,431	\$259,027,848	\$343,586,109	\$356,123,738
GMS Hospitals	129	\$215,883,831	241,320,532	\$339,847,171	\$352,199,688
Specialty Facilities	13	\$18,548,600	\$17,707,316	\$3,738,938	\$3,924,050

Source: FY 2004, Hospital Fiscal Survey, WHA Information Center, LLC

Hospitals also reported the number of patients who received uncompensated health care services in FY 2004, as well as the number of patients projected to receive uncompensated health care in FY 2005. 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 2004, Wisconsin hospitals reported providing uncompensated health care services to 884,126 patients (see Table 7), up from 845,340 patients in FY 2003. Hospitals projected a 6.8 percent increase, to 944,186 patients, for FY 2005.

Refer to Appendix 3 for a complete listing of each hospital's actual FY 2004 and projected FY 2005 patient figures.

Table 7. Summary Data of Actual and Projected Number of Patients Receiving Uncompensated Health Care, Wisconsin Hospitals, FY 2004 and 2005

	Number of Hospitals	Actual FY 2004 Number of Patients	Projected FY 2005 Number of Patients
All Hospitals	142	884,126	944,186
GMS Hospitals	129	876,987	936,936
Specialty Facilities	13	7,139	7,250

Source: FY 2004, Hospital Fiscal Survey, WHA Information Center, LLC.

BASIS FOR PROJECTIONS

Along with their FY 2005 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 2005 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 2004 fiscal year. Table 8 contains a list of these hospitals.

Table 8. Wisconsin Hospitals with Outstanding Hill-Burton Obligations, FY 2004

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 2004, Hospital Fiscal Survey, WHA Information Center, LLC

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

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

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

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

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

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 Center

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 2004

Name	City	Type	County	Charity Care Revenue	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Uncompensated Health Care	Total Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$234,432,431	1.2%	\$343,586,109	1.8%	\$78,018,540	\$78,018,540
Amery Regional Medical Center	Amery	GMS	Polk	\$231,836	0.7%	\$1,022,012	2.9%	\$1,253,848	\$1,253,848
Langlade Memorial Hospital	Antigo	GMS	Langlade	\$865,806	1.3%	\$1,725,495	2.6%	\$2,591,301	\$2,591,301
Appleton Medical Center	Appleton	GMS	Outagamie	\$1,915,500	0.8%	\$3,562,700	1.4%	\$5,478,200	\$5,478,200
St Elizabeth Hospital	Appleton	GMS	Outagamie	\$1,632,237	0.9%	\$3,152,142	1.7%	\$4,784,379	\$4,784,379
Franciscan Skemp Healthcare - Arcadia	Arcadia	GMS	Trempealeau	\$33,169	0.5%	\$278,306	4.0%	\$311,475	\$311,475
Memorial Medical Center	Ashland	GMS	Ashland	\$171,452	0.3%	\$2,349,174	3.5%	\$2,520,626	\$2,520,626
Baldwin Area Medical Center, Inc.	Baldwin	GMS	St. Croix	\$289,919	0.9%	\$1,534,571	4.7%	\$1,824,490	\$1,824,490
St Clare Hospital & Health Services	Baraboo	GMS	Sauk	\$736,790	1.0%	\$3,111,946	4.0%	\$3,848,736	\$3,848,736
Barron Memorial Medical Center Inc	Barron	GMS	Barron	\$68,786	0.4%	\$363,934	1.9%	\$432,720	\$432,720
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	Dodge	\$188,876	0.2%	\$1,827,835	2.3%	\$2,016,711	\$2,016,711
Beloit Memorial Hospital Inc	Beloit	GMS	Rock	\$6,185,107	3.9%	\$2,994,043	1.9%	\$9,179,150	\$9,179,150
Berlin Memorial Hospital	Berlin	GMS	Green Lake	\$1,029,358	1.5%	\$1,238,192	1.8%	\$2,267,550	\$2,267,550
Black River Memorial Hospital	Black River Falls	GMS	Jackson	\$123,445	0.5%	\$905,938	3.8%	\$1,029,383	\$1,029,383
Bloomer Medical Center - Mayo Health Systems	Bloomer	GMS	Chippewa	\$25,516	0.3%	\$230,000	2.6%	\$255,516	\$255,516
Boscobel Area Health Care	Boscobel	GMS	Grant	\$82,098	0.4%	\$304,974	1.5%	\$387,072	\$387,072
Elmbrook Memorial Hospital	Brookfield	GMS	Waukesha	\$1,128,236	0.5%	\$1,607,386	0.6%	\$2,735,622	\$2,735,622
Memorial Hospital of Burlington	Burlington	GMS	Racine	\$730,695	0.7%	\$1,745,000	1.6%	\$2,475,695	\$2,475,695
Calumet Medical Center, Inc.	Chilton	GMS	Calumet	\$114,761	0.6%	\$483,150	2.5%	\$597,911	\$597,911
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	\$404,582	0.5%	\$1,794,000	2.4%	\$2,198,582	\$2,198,582
Columbus Community Hospital	Columbus	GMS	Columbia	\$138,330	0.5%	\$537,711	1.8%	\$676,041	\$676,041
Cumberland Memorial Hospital, Inc.	Cumberland	GMS	Barron	\$74,870	0.4%	\$316,885	1.5%	\$391,755	\$391,755
Memorial Hospital of Lafayette County	Darlington	GMS	Lafayette	\$5,307	0.1%	\$147,371	1.4%	\$152,678	\$152,678
Upland Hills Health, Inc.	Dodgeville	GMS	Iowa	\$458,565	1.2%	\$548,700	1.5%	\$1,007,265	\$1,007,265
Chippewa Valley Hospital	Durand	GMS	Pepin	\$44,889	0.4%	\$44,889	0.4%	\$89,778	\$89,778
Eagle River Memorial Hospital	Eagle River	GMS	Vilas	\$326,371	1.4%	\$1,220,600	5.4%	\$1,546,971	\$1,546,971
Luther Hospital	Eau Claire	GMS	Eau Claire	\$2,768,326	1.0%	\$4,734,708	1.8%	\$7,503,034	\$7,503,034
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	\$0	0.0%	\$0	0.0%	\$0	\$0
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	\$2,819,742	1.3%	\$3,488,008	1.7%	\$6,307,750	\$6,307,750
Memorial Community Hospital	Edgerton	GMS	Rock	\$116,525	0.5%	\$856,638	3.6%	\$973,163	\$973,163
Aurora Lakeland Medical Center	Elkhorn	GMS	Walworth	\$741,088	0.6%	\$2,641,500	2.2%	\$3,382,588	\$3,382,588
Agnesian HealthCare/St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	\$4,957,313	1.7%	\$3,389,405	1.2%	\$8,346,718	\$8,346,718
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	\$0	0.0%	\$59,570	1.9%	\$59,570	\$59,570
Fort HealthCare	Fort Atkinson	GMS	Jefferson	\$320,201	0.3%	\$2,287,400	2.1%	\$2,607,601	\$2,607,601
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	Adams	\$303,127	1.5%	\$528,976	2.7%	\$832,103	\$832,103
Orthopaedic Hospital of Wisconsin - Glendale	Glendale	GMS	Milwaukee	\$116,631	0.3%	\$620,019	1.7%	\$736,650	\$736,650
Burnett Medical Center	Grantsburg	GMS	Burnett	\$295,653	1.8%	\$372,585	2.2%	\$668,238	\$668,238

Name	City	Type	County	Charity Care Revenue	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Uncompensated Health Care	Total Patient Revenue	% Total Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$234,432,431	1.2%	\$343,586,109	1.8%	\$78,018,540	\$78,018,540	3.0%
BayCare Aurora LLC d/b/a Aurora BayCare Med Ctr	Green Bay	GMS	Brown	\$2,739,903	1.1%	\$6,745,407	2.7%	\$9,485,310	\$9,485,310	3.9%
Bellin Memorial Hospital	Green Bay	GMS	Brown	\$2,547,906	0.8%	\$4,479,257	1.4%	\$7,027,163	\$7,027,163	2.2%
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	\$191,082	1.0%	\$533,602	2.7%	\$724,684	\$724,684	3.7%
Brown County Mental Health Center	Green Bay	PSYCH	Brown	\$0	0%	\$0	0%	\$0	\$0	0%
Libertas Treatment Center	Green Bay	AODA	Brown	\$201	0.0%	\$91,573	3.6%	\$91,774	\$91,774	3.6%
St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	\$1,785,597	1.4%	2,339,939	1.9%	\$4,125,536	\$4,125,536	3.3%
St. Vincent Hospital	Green Bay	GMS	Brown	\$7,185,374	2.2%	\$4,216,234	1.3%	\$11,401,608	\$11,401,608	3.5%
Kindred Hospital - Milwaukee	Greenfield	GMS	Milwaukee	\$0	0.0%	\$49,081	0.1%	\$49,081	\$49,081	0.1%
Aurora Medical Center of Washington County Inc	Hartford	GMS	Washington	\$744,102	0.9%	\$1,250,342	1.5%	\$1,994,444	\$1,994,444	2.4%
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	\$60,134	0.2%	\$1,014,550	3.8%	\$1,074,684	\$1,074,684	4.0%
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	Vernon	\$19,959	0.1%	\$192,365	1.2%	\$212,324	\$212,324	1.3%
Hudson Hospital	Hudson	GMS	St. Croix	\$322,430	0.7%	\$655,508	1.5%	\$977,938	\$977,938	2.2%
Mercy Health System Corporation	Janesville	GMS	Rock	\$5,446,769	1.9%	\$6,902,440	2.4%	\$12,349,209	\$12,349,209	4.3%
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	\$1,318,713	0.7%	\$5,639,000	3.1%	\$6,957,713	\$6,957,713	3.8%
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	\$4,279	0.1%	\$82,290	1.5%	\$86,596	\$86,596	1.6%
United Hospital System Inc.	Kenosha	GMS	Kenosha	\$6,579,109	2.0%	5,530,711	1.7%	\$12,109,820	\$12,109,820	3.7%
Franciscan Skemp Healthcare - La Crosse	La Crosse	GMS	La Crosse	\$1,703,058	0.8%	\$4,784,506	2.3%	\$6,487,584	\$6,487,584	3.1%
Gundersen Lutheran Medical Center Inc	La Crosse	GMS	La Crosse	\$2,704,188	0.6%	\$7,324,159	1.6%	\$10,028,347	\$10,028,347	2.2%
Rusk Co Memorial Hospital & Nursing Home	Ladysmith	GMS	Rusk	\$124,031	0.6%	\$647,813	3.0%	\$772,114	\$772,114	3.5%
Grant Regional Health Center Inc	Lancaster	GMS	Grant	\$60,521	0.3%	\$253,436	1.3%	\$313,957	\$313,957	1.6%
Meriter Hospital Inc	Madison	GMS	Dane	\$7,548,000	1.8%	\$8,039,830	1.9%	\$15,587,830	\$15,587,830	3.6%
St Marys Hospital Medical Center	Madison	GMS	Dane	\$4,701,390	1.1%	\$4,937,893	1.2%	\$9,639,283	\$9,639,283	2.3%
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	Dane	\$14,473,171	1.4%	\$12,426,732	1.2%	\$26,899,903	\$26,899,903	2.6%
Holy Family Memorial Medical Center	Manitowoc	GMS	Manitowoc	\$2,646,188	1.3%	\$2,994,424	1.5%	\$5,640,612	\$5,640,612	2.8%
Bay Area Medical Center	Marinette	GMS	Marinette	\$2,275,570	1.7%	\$2,060,627	1.5%	\$4,336,197	\$4,336,197	3.2%
Norwood Health Center	Marshfield	PSYCH	Wood	\$0	0.0%	\$56,594	1.6%	\$56,594	\$56,594	1.6%
Saint Joseph's Hospital	Marshfield	GMS	Wood	\$8,978,987	2.1%	\$3,204,623	0.7%	\$12,183,610	\$12,183,610	2.8%
Mile Bluff Medical Center	Mauston	GMS	Juneau	\$401,252	0.6%	\$2,774,869	3.9%	\$3,176,121	\$3,176,121	4.4%
Memorial Health Center, Inc	Medford	GMS	Taylor	\$167,125	0.6%	\$448,900	1.6%	\$616,025	\$616,025	2.2%
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	\$2,950,206	1.2%	\$938,749	0.4%	\$3,888,955	\$3,888,955	1.6%
Myrtle Werth Hospital - Mayo Health System	Menomonie	GMS	Dunn	\$141,050	0.3%	\$1,380,786	3.4%	\$1,521,836	\$1,521,836	3.7%
St. Mary's Hospital-Ozaukee	Mequon	GMS	Ozaukee	\$2,333,404	1.0%	\$3,546,916	1.6%	\$5,880,320	\$5,880,320	2.6%
Good Samaritan Health Center	Merrill	GMS	Lincoln	\$308,460	1.2%	1,172,289	4.5%	\$1,480,749	\$1,480,749	5.7%
Aurora Sinai Medical Center Inc	Milwaukee	GMS	Milwaukee	\$6,922,938	1.8%	\$6,895,000	1.8%	\$13,817,938	\$13,817,938	3.5%
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	\$1,353,331	0.3%	\$2,044,030	0.4%	\$3,397,361	\$3,397,361	0.7%
Columbia Center	Milwaukee	GMS	Milwaukee	\$3,128	0.0%	\$124,709	1.2%	\$127,837	\$127,837	1.2%

Name	City	Type	County	Charity Care Revenue	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Uncompensated Health Care	Total Patient Revenue	% Total Patient Revenue
Total Wisconsin Hospitals				\$234,432,431	1.2%	\$343,586,109	1.8%	\$578,018,540	\$5,542,797	3.0%
Columbia Hospital, Inc.	Milwaukee	GMS	All	\$1,998,897	0.6%	\$3,543,900	1.1%	\$5,542,797	\$5,542,797	1.7%
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	\$11,620,000	1.3%	\$18,900,000	2.1%	\$30,520,000	\$30,520,000	3.3%
LIFECARE Hospitals of Milwaukee	Milwaukee	GMS	Milwaukee	\$190,123	0.7%	\$173,422	0.6%	\$363,545	\$363,545	1.3%
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	\$134,416	0.6%	\$100,500	0.4%	\$234,916	\$234,916	1.0%
Select Specialty Hospital - Milwaukee - St Luke's	Milwaukee	GMS	Milwaukee	\$0	0.0%	\$352,705	1.7%	\$352,705	\$352,705	1.7%
St Luke's Medical Center	Milwaukee	GMS	Milwaukee	\$16,093,741	1.0%	\$22,975,994	1.4%	\$39,069,735	\$39,069,735	2.4%
St. Francis Hospital	Milwaukee	GMS	Milwaukee	\$3,754,503	0.9%	\$8,585,231	2.0%	\$12,339,734	\$12,339,734	2.9%
St. Joseph Regional Medical Center	Milwaukee	GMS	Milwaukee	\$8,663,036	1.4%	\$11,486,246	1.9%	\$20,149,282	\$20,149,282	3.3%
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	Milwaukee	\$7,230,132	1.8%	\$10,420,746	2.6%	\$17,650,878	\$17,650,878	4.5%
St. Michael Hospital	Milwaukee	GMS	Milwaukee	\$4,720,271	1.6%	\$8,874,148	3.1%	\$13,594,419	\$13,594,419	4.7%
The Monroe Clinic	Monroe	GMS	Green	\$1,210,243	0.8%	\$3,467,361	2.2%	\$4,677,604	\$4,677,604	2.9%
Children's Hospital of Wisconsin - Fox Valley	Neenah	GMS	Winnebago	\$3,090	0.0%	\$125,613	0.8%	\$128,703	\$128,703	0.9%
Theda Clark Medical Center	Neenah	GMS	Winnebago	\$2,426,400	1.2%	4,757,000	2.4%	\$7,183,400	\$7,183,400	3.6%
Memorial Hospital Inc	Neillsville	GMS	Clark	\$180,707	0.9%	\$525,774	2.6%	\$706,481	\$706,481	3.4%
New London Family Medical Center	New London	GMS	Outagamie	\$173,592	0.6%	\$655,000	2.3%	\$828,592	\$828,592	2.9%
Holy Family Hospital	New Richmond	GMS	St. Croix	\$25,896	0.1%	\$273,546	1.1%	\$299,442	\$299,442	1.2%
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	\$288,914	0.2%	\$2,438,344	1.9%	\$2,727,258	\$2,727,258	2.1%
Rogers Memorial Hospital	Oconomowoc	PSYCH	Waukesha	\$366,151	1.4%	\$485,971	1.8%	\$852,122	\$852,122	2.1%
Community Memorial Hospital	Oconto Falls	GMS	Oconto	\$262,679	0.8%	\$1,040,007	3.0%	\$1,302,686	\$1,302,686	3.7%
Osceola Medical Center	Osceola	GMS	Polk	\$57,282	0.4%	\$444,144	2.8%	\$501,426	\$501,426	3.1%
Mercy Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	\$1,248,584	0.7%	\$2,846,882	1.6%	\$4,095,466	\$4,095,466	2.3%
Aurora Medical Center of Oshkosh	Oshkosh	GMS	Oshkosh	\$327,927	0.4%	\$1,665,260	2.0%	\$1,993,187	\$1,993,187	2.3%
Osseo Medical Center	Osseo	GMS	Trempealeau	\$17,659	0.3%	\$224,858	3.6%	\$242,517	\$242,517	3.8%
Flambeau Hospital, Inc.	Park Falls	GMS	Price	\$213,482	0.9%	\$428,313	1.9%	\$641,795	\$641,795	2.8%
Southwest Health Center, Inc.	Platteville	GMS	Grant	\$170,673	0.6%	\$377,877	1.4%	\$548,550	\$548,550	2.0%
Divine Savior Healthcare	Portage	GMS	Columbia	\$274,486	0.4%	\$1,916,050	2.6%	\$2,190,536	\$2,190,536	3.0%
Prairie du Chien Memorial Hospital	Prairie du Chien	GMS	Crawford	\$191,035	0.8%	\$355,969	1.5%	\$547,004	\$547,004	2.3%
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	\$680,891	1.1%	\$860,451	1.4%	\$1,541,342	\$1,541,342	2.6%
All Saints Healthcare	Racine	GMS	Racine	\$7,369,953	1.6%	\$22,207,172	4.8%	\$29,577,125	\$29,577,125	6.4%
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	\$462,207	0.9%	\$830,986	1.7%	\$1,293,193	\$1,293,193	2.6%
Saint Mary's Hospital, Inc.	Rhineland	GMS	Oneida	\$2,576,288	2.3%	\$2,933,324	2.7%	\$5,509,612	\$5,509,612	5.0%
Lakeview Medical Center	Rice Lake	GMS	Barron	\$187,550	0.4%	\$705,775	1.4%	\$893,325	\$893,325	1.8%
The Richland Hospital Inc	Richland Center	GMS	Richland	\$222,634	0.5%	\$1,414,507	3.4%	\$1,637,141	\$1,637,141	3.9%
Ripon Medical Center	Ripon	GMS	Fond du Lac	\$113,290	0.5%	\$541,832	2.4%	\$655,122	\$655,122	2.9%
River Falls Area Hospital	River Falls	GMS	St. Croix	\$225,721	0.8%	\$580,404	2.0%	\$806,125	\$806,125	2.8%
Shawano Medical Center	Shawano	GMS	Shawano	\$239,592	0.6%	\$1,605,100	3.9%	\$1,844,692	\$1,844,692	4.5%

Name	City	Type	County	Charity Care Revenue	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Uncompensated Health Care	Total Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$234,432,431	1.2%	\$343,586,109	1.8%	\$78,018,540	\$78,018,540
Sheboygan Memorial/Valley View Medical Center	Sheboygan	GMS	Sheboygan	\$1,094,675	0.8%	\$3,450,365	2.5%	\$4,545,040	\$4,545,040
St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	\$727,774	0.8%	\$878,236	1.0%	\$1,606,010	\$1,606,010
Indianhead Medical Center Shell Lake Inc	Shell Lake	GMS	Washburn	\$0	0.0%	\$125,153	1.7%	\$125,153	\$125,153
Franciscan Skemp Healthcare - Sparta	Sparta	GMS	Monroe	\$154,552	1.0%	\$685,550	4.5%	\$840,102	\$840,102
Spooner Health System	Spooner	GMS	Washburn	\$307,630	2.1%	\$453,888	3.1%	\$761,518	\$761,518
St. Croix Regional Medical Center, Inc.	St. Croix Falls	GMS	Polk	\$182,122	0.3%	\$849,787	1.3%	\$1,031,909	\$1,031,909
Our Lady of Victory	Stanley	GMS	Chippewa	\$347,000	1.9%	\$288,000	1.6%	\$635,000	\$635,000
Saint Michael's Hospital	Stevens Point	GMS	Portage	\$2,166,424	1.5%	\$1,783,882	1.3%	\$3,950,306	\$3,950,306
Stoughton Hospital Association	Stoughton	GMS	Dane	\$261,685	0.6%	\$867,870	2.1%	\$1,129,555	\$1,129,555
Door County Memorial Hospital	Sturgeon Bay	GMS	Door	\$1,314,194	1.7%	\$980,743	1.3%	\$2,294,937	\$2,294,937
St. Mary's Hospital of Superior	Superior	GMS	Douglas	\$454,979	2.2%	\$1,128,949	5.4%	\$1,583,928	\$1,583,928
Tomah Memorial Hospital, Inc.	Tomah	GMS	Monroe	\$212,032	0.8%	\$852,092	3.3%	\$1,064,124	\$1,064,124
Sacred Heart Hospital, Inc.	Tomahawk	GMS	Lincoln	\$214,788	1.7%	\$558,540	4.5%	\$77,328	\$77,328
Aurora Medical Center of Manitowoc Co Inc	Two Rivers	GMS	Manitowoc	\$508,357	0.7%	\$1,008,700	1.4%	\$1,517,057	\$1,517,057
Vernon Memorial Hospital	Viroqua	GMS	Vernon	\$459,405	1.1%	\$949,154	2.2%	\$1,408,559	\$1,408,559
Lakeview NeuroRehab Center Midwest	Waterford	REHAB	Racine	\$0	0.0%	\$775,652	2.9%	\$775,652	\$775,652
Watertown Memorial Hospital	Watertown	GMS	Jefferson	\$1,061,524	1.2%	\$1,880,219	2.2%	\$2,941,743	\$2,941,743
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	\$0	0.0%	\$0	0.0%	\$0	\$0
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	Waukesha	\$1,500,339	0.3%	\$9,237,421	1.8%	\$10,737,760	\$10,737,760
Riverside Medical Center	Waupaca	GMS	Waupaca	\$178,895	0.4%	\$1,181,759	2.9%	\$1,360,654	\$1,360,654
Waupun Memorial Hospital	Waupun	GMS	Dodge	\$418,557	1.3%	\$224,888	0.7%	\$643,445	\$643,445
North Central Health Care Facilities	Wausau	PSYCH	Marathon	\$3,379,510	22.8%	\$30,677	0.2%	\$3,410,187	\$3,410,187
Aspirius Wausau Hospital	Wausau	GMS	Marathon	\$6,527,021	1.9%	\$3,272,299	0.9%	\$9,799,320	\$9,799,320
The Wisconsin Heart Hospital	Wauwatosa	GMS	Milwaukee	\$25,189	0.0%	\$802,844	1.5%	\$802,844	\$802,844
Aurora Psychiatric Hospital Inc	Wauwatosa	PSYCH	Milwaukee	\$505,755	1.0%	\$1,065,870	2.2%	\$1,571,625	\$1,571,625
Milwaukee County Behavioral Health Division	Wauwatosa	PSYCH	Milwaukee	\$13,925,667	13.2%	\$265,243	0.3%	\$14,190,910	\$14,190,910
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	\$45,818	0.1%	\$798,885	2.3%	\$844,703	\$844,703
Select Specialty Hospital	West Allis	GMS	Milwaukee	\$0	0.0%	\$775,652	2.9%	775,652	775,652
West Allis Memorial Hospital	West Allis	GMS	Milwaukee	\$2,603,090	0.8%	\$4,488,214	1.3%	\$7,091,304	\$7,091,304
St. Joseph's Community Hospital	West Bend	GMS	Washington	\$1,019,708	1.1%	\$1,649,098	1.8%	\$2,668,806	\$2,668,806
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	Trempealeau	\$218,429	1.5%	\$110,322	0.8%	\$328,751	\$328,751
Wild Rose Community Memorial Hospital Inc	Wild Rose	GMS	Waushara	\$99,768	1.4%	\$211,110	2.9%	\$310,878	\$310,878
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	\$494,467	0.6%	\$1,296,792	1.6%	\$1,791,259	\$1,791,259
Howard Young Medical Center, Inc.	Woodruff	GMS	Oneida	\$1,914,099	1.8%	\$4,258,075	4.1%	\$6,172,174	\$6,172,174

APPENDIX 2:

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

FY 2004

Name	City	Type	County	Charity Care Revenue		Bad Debt		% Non-Gov't Patient Revenue		Total Uncompensated Health Care	% Non-Gov't Patient Revenue
				All	All	All	All	2.6%	3.9%		
Total Wisconsin Hospitals	All	All	All	\$234,432,431	\$234,432,431	\$343,586,109	\$343,586,109	2.6%	3.9%	\$578,018,540	6.5%
Amery Regional Medical Center	Amery	GMS	Polk	\$231,836	\$231,836	\$1,022,012	\$1,022,012	1.3%	5.6%	\$1,253,848	6.8%
Langlade Memorial Hospital	Antigo	GMS	Langlade	\$865,806	\$865,806	\$1,725,495	\$1,725,495	3.3%	6.5%	\$2,591,301	9.8%
Appleton Medical Center	Appleton	GMS	Outagamie	\$1,915,500	\$1,915,500	\$3,562,700	\$3,562,700	2.6%	2.9%	\$5,478,200	4.4%
St Elizabeth Hospital	Appleton	GMS	Outagamie	\$1,632,237	\$1,632,237	\$3,152,142	\$3,152,142	1.7%	3.4%	\$4,784,379	5.1%
Franciscan Skemp Healthcare - Arcadia	Arcadia	GMS	Trempealeau	\$33,169	\$33,169	\$278,306	\$278,306	1.1%	9.3%	\$311,475	10.5%
Memorial Medical Center	Ashland	GMS	Ashland	\$171,452	\$171,452	\$2,349,174	\$2,349,174	0.6%	8.8%	\$2,520,626	9.4%
Baldwin Area Medical Center, Inc.	Baldwin	GMS	St. Croix	\$289,919	\$289,919	\$1,534,571	\$1,534,571	1.5%	8.0%	\$1,824,490	9.5%
St Clare Hospital & Health Services	Baraboo	GMS	Sauk	\$736,790	\$736,790	\$3,111,946	\$3,111,946	2.2%	9.2%	\$3,848,736	11.4%
Barron Memorial Medical Center Inc	Barron	GMS	Barron	\$68,786	\$68,786	\$363,934	\$363,934	1.0%	5.1%	\$432,720	6.1%
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	Dodge	\$188,876	\$188,876	\$1,827,835	\$1,827,835	0.5%	4.6%	\$2,016,711	5.1%
Beloit Memorial Hospital Inc	Beloit	GMS	Rock	\$6,185,107	\$6,185,107	\$2,994,043	\$2,994,043	9.4%	4.5%	\$9,179,150	13.9%
Berlin Memorial Hospital	Berlin	GMS	Green Lake	\$1,029,358	\$1,029,358	\$1,238,192	\$1,238,192	3.3%	4.0%	\$2,267,550	7.4%
Black River Memorial Hospital	Black River Falls	GMS	Jackson	\$123,445	\$123,445	\$905,938	\$905,938	1.2%	8.5%	\$1,029,383	9.6%
Bloomer Medical Center - Mayo Health Systems	Bloomer	GMS	Chippewa	\$25,516	\$25,516	\$230,000	\$230,000	0.7%	6.5%	\$255,516	7.2%
Boscobel Area Health Care	Boscobel	GMS	Grant	\$82,098	\$82,098	\$304,974	\$304,974	1.0%	3.8%	\$387,072	4.9%
Elm Brook Memorial Hospital	Brookfield	GMS	Waukesha	\$1,128,236	\$1,128,236	\$1,607,386	\$1,607,386	0.8%	1.1%	\$2,735,622	1.9%
Memorial Hospital of Burlington	Burlington	GMS	Racine	\$730,695	\$730,695	\$1,745,000	\$1,745,000	1.5%	3.5%	\$2,475,695	4.9%
Calumet Medical Center, Inc.	Chilton	GMS	Calumet	\$114,761	\$114,761	\$483,150	\$483,150	1.5%	6.5%	\$597,911	8.1%
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	\$404,582	\$404,582	\$1,794,000	\$1,794,000	1.3%	5.6%	\$2,198,582	6.8%
Columbus Community Hospital	Columbus	GMS	Columbia	\$138,330	\$138,330	\$537,711	\$537,711	0.9%	3.6%	\$676,041	4.5%
Cumberland Memorial Hospital, Inc.	Cumberland	GMS	Barron	\$74,870	\$74,870	\$316,885	\$316,885	1.0%	4.2%	\$391,755	5.2%
Memorial Hospital of Lafayette County	Darlington	GMS	Lafayette	\$5,307	\$5,307	\$147,371	\$147,371	0.1%	3.3%	\$152,678	3.4%
Upland Hills Health, Inc.	Dodgeville	GMS	Iowa	\$458,565	\$458,565	\$548,700	\$548,700	2.3%	2.7%	\$1,007,265	5.0%
Chippewa Valley Hospital	Durand	GMS	Pepin	\$44,889	\$44,889	\$44,889	\$44,889	1.1%	1.1%	\$89,778	2.3%
Eagle River Memorial Hospital	Eagle River	GMS	Vilas	\$326,371	\$326,371	\$1,220,600	\$1,220,600	3.1%	11.6%	\$1,546,971	14.7%
Luther Hospital	Eau Claire	GMS	Eau Claire	\$2,768,326	\$2,768,326	\$4,734,708	\$4,734,708	2.4%	4.0%	\$7,503,034	6.4%
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	\$0	\$0	\$0	\$0	0.0%	0.0%	\$0	0.0%
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	\$2,819,742	\$2,819,742	\$3,488,008	\$3,488,008	3.1%	3.8%	\$6,307,750	6.9%
Memorial Community Hospital	Edgerton	GMS	Rock	\$116,525	\$116,525	\$856,638	\$856,638	1.9%	14.2%	\$973,163	16.1%
Aurora Lakeland Medical Center	Eikhorn	GMS	Walworth	\$741,088	\$741,088	\$2,641,500	\$2,641,500	1.5%	5.3%	\$3,382,588	6.8%
Agnesian HealthCare/St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	\$4,957,313	\$4,957,313	\$3,389,405	\$3,389,405	3.3%	2.3%	\$8,346,718	5.5%
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	\$0	\$0	\$59,570	\$59,570	0.0%	0.0%	\$59,570	0.0%
Fort HealthCare	Fort Atkinson	GMS	Jefferson	\$320,201	\$320,201	\$2,287,400	\$2,287,400	0.6%	4.1%	\$2,607,601	4.7%
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	Adams	\$303,127	\$303,127	\$528,976	\$528,976	5.5%	9.7%	\$832,103	15.2%
Orthopaedic Hospital of Wisconsin - Glendale	Glendale	GMS	Milwaukee	\$116,631	\$116,631	\$620,019	\$620,019	0.4%	2.0%	\$736,650	2.4%

Name	City	Type	County	Charity Care Revenue		Bad Debt		% Non-Gov't Patient Revenue		Total Uncompensated Health Care	% Non-Gov't Patient Revenue	
				All	All	All	All	2.6%	2.6%		3.9%	3.9%
Total Wisconsin Hospitals	All	All	All	\$234,432,431	\$295,653	\$372,585	\$343,586,109	\$578,018,540	\$668,238	\$578,018,540	6.5%	6.5%
Burnett Medical Center	Grantsburg	GMS	Burnett	\$295,653	\$0	\$372,585	\$0	\$668,238	\$0	\$668,238	5.1%	5.1%
BayCare Aurora LLC d/b/a Aurora BayCare Med Ctr	Green Bay	GMS	Brown	\$2,739,903	\$0	\$6,745,407	\$0	\$9,485,310	\$0	\$9,485,310	5.0%	5.0%
Bellin Memorial Hospital	Green Bay	GMS	Brown	\$2,547,906	\$0	\$4,479,257	\$0	\$7,027,163	\$0	\$7,027,163	2.4%	2.4%
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	\$191,082	\$0	\$533,602	\$0	\$724,684	\$0	\$724,684	4.0%	4.0%
Brown County Mental Health Center	Green Bay	PSYCH	Brown	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%
Libertas Treatment Center	Green Bay	AODA	Brown	\$201	\$0	\$91,573	\$0	\$91,774	\$0	\$91,774	4.8%	4.8%
St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	\$1,785,597	\$0	2,339,939	\$0	\$4,125,536	\$0	\$4,125,536	3.7%	3.7%
St. Vincent Hospital	Green Bay	GMS	Brown	\$7,185,374	\$0	\$4,216,234	\$0	\$11,401,608	\$0	\$11,401,608	2.6%	2.6%
Kindred Hospital - Milwaukee	Greenfield	GMS	Milwaukee	\$0	\$0	\$49,081	\$0	\$49,081	\$0	\$49,081	0.5%	0.5%
Aurora Medical Center of Washington County Inc	Hartford	GMS	Washington	\$744,102	\$0	\$1,250,342	\$0	\$1,994,444	\$0	\$1,994,444	3.1%	3.1%
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	\$60,134	\$0	\$1,014,550	\$0	1,074,684	\$0	1,074,684	10.9%	10.9%
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	Vernon	\$19,959	\$0	\$192,365	\$0	\$212,324	\$0	\$212,324	2.7%	2.7%
Hudson Hospital	Hudson	GMS	St. Croix	\$322,430	\$0	\$655,508	\$0	\$977,938	\$0	\$977,938	2.3%	2.3%
Mercy Health System Corporation	Janesville	GMS	Rock	\$5,446,769	\$0	\$6,902,440	\$0	\$12,349,209	\$0	\$12,349,209	4.6%	4.6%
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	\$1,318,713	\$0	\$5,639,000	\$0	\$6,957,713	\$0	\$6,957,713	6.4%	6.4%
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	\$4,279	\$0	\$82,290	\$0	\$86,596	\$0	\$86,596	2.1%	2.1%
United Hospital System Inc.	Kenosha	GMS	Kenosha	\$6,579,109	\$0	5,530,711	\$0	\$12,109,820	\$0	\$12,109,820	3.6%	3.6%
Franciscan Skemp Healthcare - La Crosse	La Crosse	GMS	La Crosse	\$1,703,058	\$0	\$4,784,506	\$0	\$6,487,584	\$0	\$6,487,584	5.1%	5.1%
Gundersen Lutheran Medical Center Inc	La Crosse	GMS	La Crosse	\$2,704,188	\$0	\$7,324,159	\$0	\$10,028,347	\$0	\$10,028,347	3.9%	3.9%
Rusk Co Memorial Hospital & Nursing Home	Ladysmith	GMS	Rusk	\$124,031	\$0	\$647,813	\$0	\$772,114	\$0	\$772,114	8.5%	8.5%
Grant Regional Health Center Inc	Lancaster	GMS	Grant	\$60,521	\$0	\$253,436	\$0	\$313,957	\$0	\$313,957	2.8%	2.8%
Meriter Hospital Inc	Madison	GMS	Dane	\$7,548,000	\$0	\$8,039,830	\$0	\$15,587,830	\$0	\$15,587,830	3.6%	3.6%
St Marys Hospital Medical Center	Madison	GMS	Dane	\$4,701,390	\$0	\$4,937,893	\$0	\$9,639,283	\$0	\$9,639,283	2.6%	2.6%
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	Dane	\$14,473,171	\$0	\$12,426,732	\$0	\$26,899,903	\$0	\$26,899,903	2.1%	2.1%
Holy Family Memorial Medical Center	Manitowoc	GMS	Manitowoc	\$2,646,188	\$0	\$2,994,424	\$0	\$5,640,612	\$0	\$5,640,612	3.5%	3.5%
Bay Area Medical Center	Marinette	GMS	Marinette	\$2,275,570	\$0	\$2,060,627	\$0	\$4,336,197	\$0	\$4,336,197	3.4%	3.4%
Norwood Health Center	Marshfield	PSYCH	Wood	\$0	\$0	\$56,594	\$0	\$56,594	\$0	\$56,594	6.0%	6.0%
Saint Joseph's Hospital	Marshfield	GMS	Wood	\$8,978,987	\$0	\$3,204,623	\$0	\$12,183,610	\$0	\$12,183,610	1.9%	1.9%
Mile Bluff Medical Center	Mauston	GMS	Juneau	\$401,252	\$0	\$2,774,869	\$0	\$3,176,121	\$0	\$3,176,121	9.5%	9.5%
Memorial Health Center, Inc	Medford	GMS	Taylor	\$167,125	\$0	\$448,900	\$0	\$616,025	\$0	\$616,025	3.4%	3.4%
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	\$2,950,206	\$0	\$938,749	\$0	\$3,888,955	\$0	\$3,888,955	0.9%	0.9%
Myrtle Werth Hospital - Mayo Health System	Menomonie	GMS	Dunn	\$141,050	\$0	\$1,380,786	\$0	\$1,521,836	\$0	\$1,521,836	6.6%	6.6%
St. Mary's Hospital-Ozaukee	Mequon	GMS	Ozaukee	\$2,333,404	\$0	\$3,546,916	\$0	\$5,880,320	\$0	\$5,880,320	2.8%	2.8%
Good Samaritan Health Center	Merrill	GMS	Lincoln	\$308,460	\$0	1,172,289	\$0	\$1,480,749	\$0	\$1,480,749	9.2%	9.2%
Aurora Sinai Medical Center Inc	Milwaukee	GMS	Milwaukee	\$6,922,938	\$0	\$6,895,000	\$0	\$13,817,938	\$0	\$13,817,938	6.2%	6.2%

Name	City	Type	County	Charity Care Revenue		% Non-Gov't Patient Revenue		Bad Debt		% Non-Gov't Patient Revenue		Total Uncompensated Health Care	% Non-Gov't Patient Revenue
				All	All	2.6%	0.5%	\$343,586,109	\$343,586,109	3.9%	0.7%		
Total Wisconsin Hospitals	All	All	All	\$234,432,431	\$234,432,431	2.6%	0.5%	\$343,586,109	\$343,586,109	3.9%	0.7%	\$578,018,540	6.5%
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	\$1,353,331	\$1,353,331	0.5%	0.5%	\$2,044,030	\$2,044,030	0.7%	0.7%	\$3,397,361	1.2%
Columbia Center	Milwaukee	GMS	Milwaukee	\$3,128	\$3,128	0.0%	0.0%	\$124,709	\$124,709	1.5%	1.5%	\$127,837	1.6%
Columbia Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$1,998,897	\$1,998,897	1.2%	1.2%	\$3,543,900	\$3,543,900	2.2%	2.2%	\$5,542,797	3.4%
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	\$11,620,000	\$11,620,000	2.6%	2.6%	\$18,900,000	\$18,900,000	4.2%	4.2%	\$30,520,000	6.8%
LIFECARE Hospitals of Milwaukee	Milwaukee	GMS	Milwaukee	\$190,123	\$190,123	6.3%	6.3%	\$173,422	\$173,422	5.8%	5.8%	\$363,545	12.1%
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	\$134,416	\$134,416	1.5%	1.5%	\$100,500	\$100,500	1.1%	1.1%	\$234,916	2.6%
Select Specialty Hospital - Milwaukee - St Luke's	Milwaukee	GMS	Milwaukee	\$0	\$0	0.0%	0.0%	\$352,705	\$352,705	8.0%	8.0%	\$352,705	8.0%
St Luke's Medical Center	Milwaukee	GMS	Milwaukee	\$16,093,741	\$16,093,741	2.7%	2.7%	\$22,975,994	\$22,975,994	3.9%	3.9%	\$39,069,735	6.7%
St. Francis Hospital	Milwaukee	GMS	Milwaukee	\$3,754,503	\$3,754,503	1.9%	1.9%	\$8,585,231	\$8,585,231	4.3%	4.3%	\$12,339,734	6.2%
St. Joseph Regional Medical Center	Milwaukee	GMS	Milwaukee	\$8,663,036	\$8,663,036	3.5%	3.5%	\$11,486,246	\$11,486,246	4.6%	4.6%	\$20,149,282	8.1%
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	Milwaukee	\$7,230,132	\$7,230,132	3.4%	3.4%	\$10,420,746	\$10,420,746	5.0%	5.0%	\$17,650,878	8.4%
St. Michael Hospital	Milwaukee	GMS	Milwaukee	\$4,720,271	\$4,720,271	4.4%	4.4%	\$8,874,148	\$8,874,148	8.3%	8.3%	\$13,594,419	12.7%
The Monroe Clinic	Monroe	GMS	Green	\$1,210,243	\$1,210,243	1.6%	1.6%	\$3,467,361	\$3,467,361	4.5%	4.5%	\$4,677,604	6.1%
Children's Hospital of Wisconsin - Fox Valley	Neenah	GMS	Winnebago	\$3,090	\$3,090	0.0%	0.0%	\$125,613	\$125,613	1.0%	1.0%	\$128,703	1.1%
Theda Clark Medical Center	Neenah	GMS	Winnebago	\$2,426,400	\$2,426,400	2.1%	2.1%	4,757,000	4,757,000	4.1%	4.1%	\$7,183,400	6.2%
Memorial Hospital Inc	Neillsville	GMS	Clark	\$180,707	\$180,707	2.0%	2.0%	\$525,774	\$525,774	5.7%	5.7%	\$706,481	7.7%
New London Family Medical Center	New London	GMS	Outagamie	\$173,592	\$173,592	1.2%	1.2%	\$655,000	\$655,000	4.6%	4.6%	\$828,592	5.8%
Holy Family Hospital	New Richmond	GMS	St. Croix	\$25,896	\$25,896	0.2%	0.2%	\$273,546	\$273,546	2.1%	2.1%	\$299,442	2.3%
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	\$288,914	\$288,914	0.4%	0.4%	\$2,438,344	\$2,438,344	3.1%	3.1%	\$2,727,258	3.4%
Rogers Memorial Hospital	Oconomowoc	PSYCH	Waukesha	\$366,151	\$366,151	1.6%	1.6%	\$485,971	\$485,971	2.1%	2.1%	\$852,122	3.8%
Community Memorial Hospital	Oconto Falls	GMS	Oconto	\$262,679	\$262,679	1.8%	1.8%	\$1,040,007	\$1,040,007	7.3%	7.3%	\$1,302,686	9.1%
Osceola Medical Center	Osceola	GMS	Polk	\$57,282	\$57,282	0.6%	0.6%	\$444,144	\$444,144	4.9%	4.9%	\$501,426	5.5%
Mercy Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	\$1,248,584	\$1,248,584	1.7%	1.7%	\$2,846,882	\$2,846,882	3.8%	3.8%	\$4,095,466	5.4%
Aurora Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	\$327,927	\$327,927	0.7%	0.7%	\$1,665,260	\$1,665,260	3.7%	3.7%	\$1,993,187	4.5%
Osseo Medical Center	Osseo	GMS	Trempealeau	\$17,659	\$17,659	1.0%	1.0%	\$224,858	\$224,858	12.2%	12.2%	\$242,517	13.1%
Flambeau Hospital, Inc.	Park Falls	GMS	Price	\$213,482	\$213,482	2.6%	2.6%	\$428,313	\$428,313	5.2%	5.2%	\$641,795	7.8%
Southwest Health Center, Inc.	Platteville	GMS	Grant	\$170,673	\$170,673	1.6%	1.6%	\$377,877	\$377,877	3.4%	3.4%	\$548,550	5.0%
Divine Savior Healthcare	Portage	GMS	Columbia	\$274,486	\$274,486	0.8%	0.8%	\$1,916,050	\$1,916,050	5.7%	5.7%	\$2,190,536	6.6%
Prairie du Chien Memorial Hospital	Prairie du Chien	GMS	Crawford	\$191,035	\$191,035	1.9%	1.9%	\$355,969	\$355,969	3.6%	3.6%	\$547,004	5.6%
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	\$680,891	\$680,891	2.1%	2.1%	\$860,451	\$860,451	2.6%	2.6%	\$1,541,342	4.7%
All Saints Healthcare	Racine	GMS	Racine	\$7,369,953	\$7,369,953	3.7%	3.7%	\$22,207,172	\$22,207,172	11.1%	11.1%	\$29,577,125	14.9%
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	\$462,207	\$462,207	1.8%	1.8%	\$830,986	\$830,986	3.3%	3.3%	\$1,293,193	5.1%
Saint Mary's Hospital, Inc.	Rhineland	GMS	Oneida	\$2,576,288	\$2,576,288	5.6%	5.6%	\$2,933,324	\$2,933,324	6.4%	6.4%	\$5,509,612	12.0%
Lakeview Medical Center	Rice Lake	GMS	Barron	\$187,550	\$187,550	0.9%	0.9%	\$705,775	\$705,775	3.5%	3.5%	\$893,325	4.4%
The Richland Hospital Inc	Richland Center	GMS	Richland	\$222,634	\$222,634	1.2%	1.2%	\$1,414,507	\$1,414,507	7.7%	7.7%	\$1,637,141	8.9%

Name	City	Type	County	Charity Care Revenue		% Non-Gov't Patient Revenue	Bad Debt	Uncompensated Health Care	Total	% Non-Gov't Patient Revenue
				All	All					
Total Wisconsin Hospitals	All	All	All	\$234,432,431	2.6%	\$343,586,109	\$578,018,540	\$578,018,540	3.9%	6.5%
Ripon Medical Center	Ripon	GMS	Fond du Lac	\$113,290	1.3%	\$541,832	\$655,122	\$655,122	6.2%	7.4%
River Falls Area Hospital	River Falls	GMS	St. Croix	\$225,721	1.3%	\$580,404	\$806,125	\$806,125	3.3%	4.6%
Shawano Medical Center	Shawano	GMS	Shawano	\$239,592	1.4%	\$1,605,100	\$1,844,692	\$1,844,692	9.5%	10.9%
Sheboygan Memorial/Valley View Medical Center	Sheboygan	GMS	Sheboygan	\$1,094,675	1.5%	\$3,450,365	\$4,545,040	\$4,545,040	4.7%	6.1%
St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	\$727,774	2.2%	\$878,236	\$1,606,010	\$1,606,010	2.6%	4.8%
Indianhead Medical Center Shell Lake Inc	Shell Lake	GMS	Washburn	\$0	0.0%	\$125,153	\$125,153	\$125,153	5.9%	5.9%
Franciscan Skemp Healthcare – Sparta	Sparta	GMS	Monroe	\$154,552	2.8%	\$685,550	\$840,102	\$840,102	12.3%	15.0%
Spooner Health System	Spooner	GMS	Washburn	\$307,630	5.3%	\$453,888	\$761,518	\$761,518	7.9%	13.2%
St. Croix Regional Medical Center, Inc.	St. Croix Falls	GMS	Polk	\$182,122	0.4%	\$849,787	\$1,031,909	\$1,031,909	2.0%	2.4%
Our Lady of Victory	Stanley	GMS	Chippewa	\$347,000	5.4%	\$288,000	\$635,000	\$635,000	4.5%	9.9%
Saint Michael's Hospital	Stevens Point	GMS	Portage	\$2,166,424	3.3%	\$1,783,882	\$3,950,306	\$3,950,306	2.7%	6.1%
Stoughton Hospital Association	Stoughton	GMS	Dane	\$261,685	1.6%	\$867,870	\$1,129,555	\$1,129,555	5.2%	6.7%
Door County Memorial Hospital	Sturgeon Bay	GMS	Door	\$1,314,194	4.5%	\$980,743	\$2,294,937	\$2,294,937	3.3%	7.8%
St. Mary's Hospital of Superior	Superior	GMS	Douglas	\$454,979	5.3%	\$1,128,949	\$1,583,928	\$1,583,928	13.1%	18.4%
Tomah Memorial Hospital, Inc.	Tomah	GMS	Monroe	\$212,032	1.6%	\$852,092	\$1,064,124	\$1,064,124	6.5%	8.1%
Sacred Heart Hospital, Inc.	Tomahawk	GMS	Lincoln	\$214,788	4.1%	\$558,540	\$77,328	\$77,328	10.7%	14.8%
Aurora Medical Center of Manitowoc Co Inc	Two Rivers	GMS	Manitowoc	\$508,357	1.7%	\$1,008,700	\$1,517,057	\$1,517,057	3.3%	5.0%
Vernon Memorial Hospital	Viroqua	GMS	Vernon	\$459,405	2.5%	\$949,154	\$1,408,559	\$1,408,559	5.1%	7.6%
Lakeview NeuroRehab Center Midwest	Waterford	REHAB	Racine	\$0	0.0%	\$775,652	\$775,652	\$775,652	5.7%	5.7%
Watertown Memorial Hospital	Watertown	GMS	Jefferson	\$1,061,524	2.3%	\$1,880,219	\$2,941,743	\$2,941,743	4.1%	6.5%
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	\$1,500,339	0.5%	\$9,237,421	\$10,737,760	\$10,737,760	3.3%	3.9%
Riverside Medical Center	Waupaca	GMS	Waupaca	\$178,895	1.0%	\$1,181,759	\$1,360,654	\$1,360,654	6.4%	7.4%
Waupun Memorial Hospital	Waupun	GMS	Dodge	\$418,557	3.2%	\$224,888	\$643,445	\$643,445	1.7%	5.0%
North Central Health Care Facilities	Wausau	PSYCH	Marathon	\$3,379,510	108.8%	\$30,677	\$3,410,187	\$3,410,187	1.0%	109.8%
Aspirius Wausau Hospital	Wausau	GMS	Marathon	\$6,527,021	4.5%	\$3,272,299	\$9,799,320	\$9,799,320	2.2%	6.7%
The Wisconsin Heart Hospital	Wauwatosa	GMS	Milwaukee	\$25,189	0.1%	\$802,844	\$802,844	\$802,844	3.6%	3.8%
Aurora Psychiatric Hospital Inc	Wauwatosa	PSYCH	Milwaukee	\$505,755	1.6%	\$1,065,870	\$1,571,625	\$1,571,625	3.4%	5.0%
Milwaukee County Behavioral Health Division	Wauwatosa	PSYCH	Milwaukee	\$13,925,667	61.9%	\$265,243	\$14,190,910	\$14,190,910	1.2%	63.0%
Rogers Memorial Hospital – Milwaukee	West Allis	PSYCH	Milwaukee	\$45,818	0.3%	\$798,885	\$844,703	\$844,703	5.5%	5.8%
Select Specialty Hospital	West Allis	GMS	Milwaukee	\$0	0.0%	\$775,652	775,652	775,652	12.2%	12.2%
West Allis Memorial Hospital	West Allis	GMS	Milwaukee	\$2,603,090	1.7%	\$4,488,214	\$7,091,304	\$7,091,304	3.0%	4.7%
St. Joseph's Community Hospital	West Bend	GMS	Washington	\$1,019,708	2.5%	\$1,649,098	\$2,668,806	\$2,668,806	4.1%	6.6%
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	Trempealeau	\$218,429	5.9%	\$110,322	\$328,751	\$328,751	3.0%	8.9%
Wild Rose Community Memorial Hospital Inc	Wild Rose	GMS	Waushara	\$99,768	4.9%	\$211,110	\$310,878	\$310,878	10.4%	15.3%

Name	City	Type	County	Charity Care Revenue	% Non-Gov't Patient Revenue	Bad Debt	% Non-Gov't Patient Revenue	Uncompensated Health Care Revenue	Total Patient Revenue	% Non-Gov't Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$234,432,431	2.6%	\$343,586,109	3.9%	\$578,018,540		6.5%
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	\$494,467	1.4%	\$1,296,792	3.6%	\$1,791,259		4.9%
Howard Young Medical Center, Inc.	Woodruff	GMS	Oneida	\$1,914,099	4.4%	\$4,258,075	9.9%	\$6,172,174		14.3%

APPENDIX 3:

Number of Patients Receiving and Projected to Receive Uncompensated Health Care

FY 2004

Name	City	Type	County	Charity Cases		Projected Charity Cases FY2005	Bad Debt Cases		Projected Bad Debt Cases FY 2005	Total Uncomp Cases		Projected Uncomp Cases FY 2005
				FY 2004	FY 2005		FY 2004	FY 2005		FY 2004	FY 2005	
Total Wisconsin Hospitals	All	All	All	163,072	180,966	721,054	763,220	884,126	944,186			
Amery Regional Medical Center	Amery	GMS	Polk	504	675	5,804	5,900	1,179	6,575			
Langlade Memorial Hospital	Antigo	GMS	Langlade	1,145	1,471	5,414	5,758	6,559	7,229			
Appleton Medical Center	Appleton	GMS	Outagamie	3,560	4,800	6,408	7,400	9,968	12,200			
St Elizabeth Hospital	Appleton	GMS	Outagamie	824	768	5,651	6,108	6,475	6,876			
Franciscan Skemp Healthcare - Arcadia	Arcadia	GMS	Trempealeau	45	45	235	255	280	300			
Memorial Medical Center	Ashland	GMS	Ashland	198	200	3,179	3,200	3,377	3,400			
Baldwin Area Medical Center, Inc.	Baldwin	GMS	St. Croix	18	73	688	842	706	915			
St Clare Hospital & Health Services	Baraboo	GMS	Sauk	726	800	6,399	7,040	7,125	7,840			
Barron Memorial Medical Center Inc	Barron	GMS	Barron	191	191	1,237	1,237	1,428	1,428			
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	Dodge	203	235	4,524	4,700	4,727	4,935			
Beloit Memorial Hospital Inc	Beloit	GMS	Rock	1,020	1,020	3,740	3,740	4,760	4,760			
Berlin Memorial Hospital	Berlin	GMS	Green Lake	1,130	1,061	7,297	7,447	8,427	8,508			
Black River Memorial Hospital	Black River Falls	GMS	Jackson	45	55	1,170	1,400	1,215	1,455			
Bloomer Medical Center - Mayo Health Systems	Bloomer	GMS	Chippewa	15	30	672	700	687	730			
Boscobel Area Health Care	Boscobel	GMS	Grant	62	95	810	950	872	1,045			
Elmbrook Memorial Hospital	Brookfield	GMS	Waukesha	587	646	4,515	5,147	5,102	5,793			
Memorial Hospital of Burlington	Burlington	GMS	Racine	874	957	4,621	5,062	5,495	6,019			
Calumet Medical Center, Inc.	Chilton	GMS	Calumet	284	317	1,618	1,807	1,902	2,124			
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	2,362	2,040	6,640	7,200	9,002	9,240			
Columbus Community Hospital	Columbus	GMS	Columbia	84	74	960	991	1,044	1,065			
Cumberland Memorial Hospital, Inc.	Cumberland	GMS	Barron	187	175	1,620	1,560	1,807	1,735			
Memorial Hospital of Lafayette County	Darlington	GMS	Lafayette	2	2	320	340	322	342			
Upland Hills Health, Inc.	Dodgeville	GMS	Iowa	633	700	1,029	1,100	1,662	1,800			
Chippewa Valley Hospital	Durand	GMS	Pepin	25	30	145	150	170	180			
Eagle River Memorial Hospital	Eagle River	GMS	Vilas	270	334	1,821	1,935	2,091	2,269			
Luther Hospital	Eau Claire	GMS	Eau Claire	758	800	5,739	5,700	6,497	6,500			
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	0	0	0	0	0	0			
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	1,086	1,224	6,317	6,142	7,403	7,366			
Memorial Community Hospital	Edgerton	GMS	Rock	15	16	900	990	915	1,006			
Aurora Lakeland Medical Center	Elkhorn	GMS	Walworth	1,096	1,037	5,485	5,870	6,581	6,907			
Agnesian HealthCare/St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	5,002	5,002	10,467	10,467	15,469	15,469			
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	0	0	0	0	0	0			
Fort HealthCare	Fort Atkinson	GMS	Jefferson	224	240	6,021	6,100	6,245	6,340			
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	Adams	75	100	681	100	756	200			
Orthopaedic Hospital of Wisconsin - Glendale	Glendale	GMS	Milwaukee	130	163	1,218	1,333	1,348	1,496			
Burnett Medical Center	Grantsburg	GMS	Burnett	322	320	1,120	1,450	1,442	1,770			

Name	City	Type	County	Charity Cases		Projected Charity Cases		Bad Debt Cases		Projected Bad Debt Cases		Total Uncomp Cases		Projected Uncomp Cases	
				FY 2004	FY 2005	FY 2004	FY 2005	FY 2004	FY 2005	FY 2004	FY 2005	FY 2004	FY 2005	FY 2004	FY 2005
Total Wisconsin Hospitals	All	All	All	163,072	180,966	721,054	763,220	884,126	944,186						
BayCare Aurora LLC d/b/a Aurora BayCare Med Ctr	Green Bay	GMS	Brown	1,164	1,493	6,003	5,831	7,167	7,324						
Bellin Memorial Hospital	Green Bay	GMS	Brown	2,710	3,100	10,307	10,822	13,017	13,922						
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	135	141	237	239	372	380						
Brown County Mental Health Center	Green Bay	PSYCH	Brown	0	0	0	0	0	0						
Libertas Treatment Center	Green Bay	AODA	Brown	33	28	290	290	323	318						
St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	2,213	2,300	10,936	14,000	13,149	16,300						
St. Vincent Hospital	Green Bay	GMS	Brown	9,592	12,413	7,660	10,073	17,252	22,486						
Kindred Hospital - Milwaukee	Greenfield	GMS	Milwaukee	0	0	0	0	0	0						
Aurora Medical Center of Washington County Inc	Hartford	GMS	Washington	640	672	2,587	2,716	3,227	3,388						
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	85	100	1,971	2,000	2,056	2,100						
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	Vernon	5	20	721	900	726	920						
Hudson Hospital	Hudson	GMS	St. Croix	365	385	463	475	828	860						
Mercy Health System Corporation	Janesville	GMS	Rock	2,903	2,915	23,136	21,240	26,039	24,155						
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	1,323	1,409	9,244	9,843	10,567	11,252						
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	2	0	345	340	347	340						
United Hospital System Inc.	Kenosha	GMS	Kenosha	5,174	6,364	15,086	15,539	20,260	21,903						
Franciscan Skemp Healthcare - La Crosse	La Crosse	GMS	La Crosse	1,275	1,300	3,900	4,000	5,175	5,300						
Gundersen Lutheran Medical Center Inc	La Crosse	GMS	La Crosse	540	580	4,628	5,000	5,168	5,580						
Rusk Co Memorial Hospital & Nursing Home	Ladysmith	GMS	Rusk	59	40	1,816	1,825	1,875	1,865						
Grant Regional Health Center Inc	Lancaster	GMS	Grant	67	66	704	700	771	766						
Meriter Hospital Inc	Madison	GMS	Dane	4,058	4,377	10,097	9,404	14,155	13,781						
St Marys Hospital Medical Center	Madison	GMS	Dane	1,121	1,200	6,150	6,300	7,271	7,500						
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	Dane	5,772	6,900	74,344	90,000	80,116	96,900						
Holy Family Memorial Medical Center	Manitowoc	GMS	Manitowoc	1,115	985	4,786	6,712	5,901	7,697						
Bay Area Medical Center	Marinette	GMS	Marinette	606	728	5,399	6,890	6,005	7,618						
Norwood Health Center	Marshfield	PSYCH	Wood	0	0	0	0	0	0						
Saint Joseph's Hospital	Marshfield	GMS	Wood	1,220	1,139	4,075	4,933	5,295	6,072						
Mile Bluff Medical Center	Mauston	GMS	Juneau	470	500	5,491	5,840	5,961	6,340						
Memorial Health Center, Inc	Medford	GMS	Taylor	110	125	1,429	1,500	1,539	1,625						
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	4,600	5,150	2,868	3,200	7,468	8,350						
Myrtle Werth Hospital - Mayo Health System	Menomonie	GMS	Dunn	133	200	2,233	2,200	2,366	2,400						
St. Mary's Hospital-Ozaukee	Mequon	GMS	Ozaukee	2,219	2,219	6,245	6,245	8,464	8,464						
Good Samaritan Health Center	Merrill	GMS	Lincoln	890	890	4,050	4,050	4,940	4,940						
Aurora Sinai Medical Center Inc	Milwaukee	GMS	Milwaukee	5,353	5,620	23,823	25,014	29,176	30,634						
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	384	347	19,560	22,009	19,944	22,356						
Columbia Center	Milwaukee	GMS	Milwaukee	6	15	304	304	310	319						

Name	City	Type	County	Charity Cases		Projected Charity Cases FY2005	Bad Debt Cases		Projected Bad Debt Cases FY 2005	Total Uncomp Cases		Projected Uncomp Care Cases FY 2005
				FY 2004	FY 2005		FY 2004	FY 2005		FY 2004	FY 2005	
Total Wisconsin Hospitals	All	All	All	163,072	180,966	721,054	763,220	884,126	944,186			
Columbia Hospital, Inc.	Milwaukee	GMS	Milwaukee	1,197	1,197	6,939	6,939	8,136	8,136			
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	10,527	16,580	30,449	39,970	40,976	56,550			
LIFECARE Hospitals of Milwaukee	Milwaukee	GMS	Milwaukee	0	0	0	0	0	0			
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	43	43	114	114	157	157			
Select Specialty Hospital - Milwaukee - St Luke's	Milwaukee	GMS	Milwaukee	0	2	12	9	12	11			
St Luke's Medical Center	Milwaukee	GMS	Milwaukee	7,552	7,930	29,274	30,738	36,826	38,668			
St. Francis Hospital	Milwaukee	GMS	Milwaukee	3,037	3,200	14,535	15,166	17,572	18,366			
St. Joseph Regional Medical Center	Milwaukee	GMS	Milwaukee	4,992	5,217	8,811	9,254	13,803	14,471			
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	Milwaukee	5,561	5,561	17,947	17,947	23,508	23,508			
St. Michael Hospital	Milwaukee	GMS	Milwaukee	3,485	3,659	18,175	19,084	21,660	22,743			
The Monroe Clinic	Monroe	GMS	Green	1,652	1,567	2,041	1,842	3,693	3,409			
Children's Hospital of Wisconsin - Fox Valley	Neenah	GMS	Winnebago	3	0	296	240	299	240			
Theda Clark Medical Center	Neenah	GMS	Winnebago	3,693	4,800	7,685	7,900	11,378	12,700			
Memorial Hospital Inc	Neillsville	GMS	Clark	310	350	1,390	1,500	1,700	1,850			
New London Family Medical Center	New London	GMS	Outagamie	180	200	1,703	1,746	1,883	1,946			
Holy Family Hospital	New Richmond	GMS	St. Croix	39	100	490	500	529	600			
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	130	137	4,640	4,765	4,770	4,902			
Rogers Memorial Hospital	Oconomowoc	PSYCH	Waukesha	169	150	670	710	839	860			
Community Memorial Hospital	Oconto Falls	GMS	Oconto	1,618	2,222	4,277	6,253	5,895	8,475			
Osceola Medical Center	Osceola	GMS	Polk	14	25	225	250	239	275			
Mercy Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	768	528	5,342	5,937	6,110	6,465			
Aurora Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	269	220	288	1,200	557	1,420			
Osseo Medical Center	Osseo	GMS	Trempealeau	30	30	415	450	445	480			
Flambeau Hospital, Inc.	Park Falls	GMS	Price	216	150	1,157	1,300	1,373	1,450			
Southwest Health Center, Inc.	Platteville	GMS	Grant	225	250	580	675	805	925			
Divine Savior Healthcare	Portage	GMS	Columbia	334	350	6,355	6,375	6,689	6,725			
Prairie du Chien Memorial Hospital	Prairie du Chien	GMS	Crawford	223	245	1,635	1,955	1,858	2,200			
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	284	290	1,531	1,700	1,815	1,990			
All Saints Healthcare	Racine	GMS	Racine	7,358	4,739	58,795	37,367	66,153	42,106			
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	255	265	3,974	3,800	4,229	4,065			
Saint Mary's Hospital, Inc.	Rhineland	GMS	Oneida	1,972	2,041	3,927	4,064	5,899	6,105			
Lakeview Medical Center	Rice Lake	GMS	Barron	56	60	1,876	2,762	1,932	2,822			
The Richland Hospital Inc	Richland Center	GMS	Richland	18	24	1,454	1,560	1,472	1,584			
Ripon Medical Center	Ripon	GMS	Fond du Lac	57	65	1,490	2,000	1,547	2,065			
River Falls Area Hospital	River Falls	GMS	St. Croix	127	141	1,292	1,491	1,419	1,632			
Shawano Medical Center	Shawano	GMS	Shawano	292	275	5,073	5,000	5,365	5,275			

Name	City	Type	County	Charity Cases		Projected Charity Cases FY2005	Bad Debt Cases		Projected Bad Debt Cases FY 2005	Total Uncomp Cases		Projected Uncomp Cases FY 2005
				FY 2004	FY 2005		FY 2004	FY 2005		FY 2004	FY 2005	
Total Wisconsin Hospitals	All	All	All	163,072	180,966	721,054	763,220	884,126	944,186			
Sheboygan Memorial/Valley View Medical Center	Sheboygan	GMS	Sheboygan	668	744	3,892	3,519	4,560	4,263			
St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	1,288	1,400	2,718	3,500	4,006	4,900			
Indianhead Medical Center Shell Lake Inc	Shell Lake	GMS	Washburn	0	2	148	150	148	152			
Franciscan Skemp Healthcare – Sparta	Sparta	GMS	Monroe	185	190	480	480	665	670			
Spooner Health System	Spooner	GMS	Washburn	645	637	1,056	1,227	1,701	1,864			
St. Croix Regional Medical Center, Inc.	St. Croix Falls	GMS	Polk	39	50	2,262	2,250	2,301	2,300			
Our Lady of Victory	Stanley	GMS	Chippewa	338	400	1,624	1,730	1,962	2,130			
Saint Michael's Hospital	Stevens Point	GMS	Portage	2,642	2,730	4,225	5,240	6,867	7,970			
Stoughton Hospital Association	Stoughton	GMS	Dane	115	125	1,900	2,000	2,015	2,125			
Door County Memorial Hospital	Sturgeon Bay	GMS	Door	4,323	5,188	7,395	7,817	11,718	13,005			
St. Mary's Hospital of Superior	Superior	GMS	Douglas	756	685	3,132	3,600	3,888	4,285			
Tomah Memorial Hospital, Inc.	Tomah	GMS	Monroe	190	200	1,777	1,800	1,967	2,000			
Sacred Heart Hospital, Inc.	Tomahawk	GMS	Lincoln	332	345	899	950	1,231	1,295			
Aurora Medical Center of Manitowoc Co Inc	Two Rivers	GMS	Manitowoc	696	600	2,582	2,900	3,278	3,500			
Vernon Memorial Hospital	Viroqua	GMS	Vernon	799	840	3,603	3,780	4,402	4,620			
Lakeview NeuroRehab Center Midwest	Waterford	REHAB	Racine	0	0	73	75	73	75			
Watertown Memorial Hospital	Watertown	GMS	Jefferson	1,353	1,406	4,892	5,706	6,245	7,112			
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	0	0	0	0	0	0			
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	Waukesha	1,227	2,488	14,309	17,490	15,866	19,978			
Riverside Medical Center	Waupaca	GMS	Waupaca	361	448	3,670	3,287	4,031	3,735			
Waupun Memorial Hospital	Waupun	GMS	Dodge	452	516	1,588	1,588	2,040	2,104			
North Central Health Care Facilities	Wausau	PSYCH	Marathon	2,056	2,100	533	550	2,589	2,650			
Aspirus Wausau Hospital	Wausau	GMS	Marathon	1,583	1,668	6,808	7,625	8,391	9,293			
The Wisconsin Heart Hospital	Wauwatosa	GMS	Milwaukee	4	14	100	250	104	264			
Aurora Psychiatric Hospital Inc	Wauwatosa	PSYCH	Milwaukee	308	315	771	775	1,079	1,090			
Milwaukee County Behavioral Health Division	Wauwatosa	PSYCH	Milwaukee	952	900	71	70	1,023	970			
Rogers Memorial Hospital – Milwaukee	West Allis	PSYCH	Milwaukee	41	50	643	700	684	750			
Select Specialty Hospital	West Allis	GMS	Milwaukee	0	0	21	18	21	18			
West Allis Memorial Hospital	West Allis	GMS	Milwaukee	2,066	2,118	7,909	8,107	9,975	10,225			
St. Joseph's Community Hospital	West Bend	GMS	Washington	1,073	1,115	3,233	3,459	4,306	4,574			
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	Trempealeau	495	500	681	750	1,176	1,250			
Wild Rose Community Memorial Hospital Inc	Wild Rose	GMS	Waushara	370	453	1,163	1,427	1,533	1,880			
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	139	183	3,903	4,589	4,042	4,772			
Howard Young Medical Center, Inc.	Woodruff	GMS	Oneida	516	526	2,783	2,693	3,299	3,219			

APPENDIX 4:

Wisconsin Hospitals with County General Relief Revenue Greater than \$500,000 or
Greater than One Percent of Total Gross Revenue

FY 2004

Name	City	County	General Relief		% Total Gross Revenue	% Charges Reimbursed
			Gross Revenue	Revenue		
Children's Hospital of Wisconsin	Milwaukee	Milwaukee	\$904,506		0.2%	61.1%
Columbia Hospital, Inc.	Milwaukee	Milwaukee	\$1,272,695		0.4%	51.9%
West Allis Memorial Hospital	West Allis	Milwaukee	\$2,399,270		0.7%	48.9%
Lakeview NeuroRehab Center Midwest	Waterford	Racine	\$4,943,814		15.8%	54.7%
St Francis Hospital	Milwaukee	Milwaukee	\$6,076,505		1.4%	39.8%
St Mary's Hospital – Milwaukee	Milwaukee	Milwaukee	\$8,197,051		2.1%	53.9%
St Michael Hospital	Milwaukee	Milwaukee	\$10,021,248		3.5%	38.5%
St. Joseph Regional Medical Center	Milwaukee	Milwaukee	\$10,689,077		1.8%	42.6%
Aurora Sinai Medical Center Inc.	Milwaukee	Milwaukee	\$14,573,893		3.7%	43.2%
St Luke's Medical Center	Milwaukee	Milwaukee	\$20,851,738		1.3%	44.5%
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	\$34,413,000		3.8%	57.5%

APPENDIX 5:

- FY 2004 Hospital Uncompensated Health Care Plan
- FY 2004 Hospital Fiscal Survey

**HOSPITAL UNCOMPENSATED HEALTH CARE PLAN
FISCAL YEAR 2004**

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.

WHA Information Center, LLC 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

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

FY 2004 Beginning Date
Date

____/____/____
Mo. Day Yr.

FY 2004 Ending

____/____/____
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,
the Name and Address of Hospital**

**Any change to this information must be formally reported to
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.

STATEMENT OF REVENUE AND EXPENSES

1	NET REVENUE FROM SERVICES TO PATIENTS		\$ «TOTNETRV»
<hr/>			
Other Revenue			
2	Tax appropriations	\$ «OORTAX»	
3	All other operating revenue (including operating gains)	\$ «OORALL»	
4	TOTAL Other Revenue (add only lines 2 and 3; do not include line 1 in line 4)		\$ «TOTOOR»
5	TOTAL REVENUE (add lines 1 and 4)		\$ «TOTALREV»
<hr/>			
Payroll Expenses			
6	Physicians and dentists	\$ «PAYPHYD»	
7	Medical and dental residents and interns	\$ «PAYINT»	
8	Trainees	\$ «PAYTRA»	
9	Registered nurses and licensed practical nurses	\$ «PAYRNLP»	
10	All other personnel	\$ «PAYALLO»	
11	TOTAL Payroll Expenses (add lines 6 through 10)		\$ «TOTPAYE»
<hr/>			
Nonpayroll Expenses			
12	Employee benefits (Social Security, group insurance, retirement benefits, etc.)	\$ «NONPBEN»	
13	Professional fees (medical, dental, legal, auditing, consultant, etc.)	\$ «NONPFEE»	
14	Contracted nursing services (include staff from nursing registries and temporary help agencies)	\$ «NONPCNS»	
15	Depreciation expense (for reporting period only)	\$ «NONPDEP»	
16	Interest expense	\$ «NONPINT»	
17	Bad debt expense (must equal line 115)	\$ «ODBADDDB»	
18	Medical malpractice insurance premiums	\$ «NONMALP»	
19	Amortization of financing expenses	\$ «NONPAMO»	
20	Rents and leases	\$ «NONPRL»	
21	Capital component of insurance premium	\$ «NONPCAP»	
22	All other operating expenses (include supplies, purchased services, utilities, property taxes, etc. and operating losses)	\$ «OTHOPEXP»	
23	TOTAL Nonpayroll Expenses (add lines 12 through 22)		\$ «TOTNPEXP»
<hr/>			

24	TOTAL EXPENSES (add lines 11 and 3)	\$ «TOTEXPNS»
25	Excess (or deficit) of revenue over expenses (subtract line 24 from line 5; see manual)	\$ «EXCESS»
Nonoperating Gains / Losses		
26	Investment Income	\$ «NONOPINV»
27	Other nonoperating gains (including extraordinary gains)	\$ «NONOPOTH»
28	Provision for income taxes (for-profit organizations) (absolute values only – no negative values)	\$ «NONOPTAX»
29	Other nonoperating losses (including extraordinary losses) (absolute values only – no negative values)	\$ «NONOPLOS»
30	TOTAL Nonoperating Gains / Losses (subtract sum of lines 28 and 29 from sum of lines 26 and 27)	\$ «TOTNONOP»
31	NET INCOME (revenue and gains in excess of expenses and losses). (add lines 25 and 30)	\$ «NETINCOM»

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	\$ «GRINPAT»	(sum of lines 32 and 33 must equal sum of inpatient breakouts, lines 36-49)
33 Gross INPATIENT ancillary revenue	\$ «GRINPAN»	
34 Gross revenue from service to OUTPATIENTS	\$ «GROUTPAT»	
	(must equal sum of outpatient breakouts lines 36-49)	
35 TOTAL GROSS revenue from service to patients		\$ «TOTGR» (add lines 32-34)

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

<i>Public Sources</i>	TOTAL	INPATIENT	OUTPATIENT
36 Medicare	\$ «SRCMDCR»	\$ «SINMDCR»	«SOUTMDC»
37 HMOs reimbursed by Medicare under 42 CFR pt. 417	\$ «SRCSEP»	\$ «SINSEP»	\$ «SOUTSEP»
38 Medical Assistance (Including BadgerCare)	\$ «SRCMAS»	\$ «SINMAS»	\$ «SOUTMAS»
39 HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis. Stats.	\$ «SRCHMOR»	\$ «SINHMOR»	\$ «SOUTHMOR»
40 County General Relief	\$ «SRCCGR»		
41 County 51.42 / 51.437 programs	\$ «SRCCTYP»	\$ «SINPUB»	\$ «SOUTPUB»
42 All other public programs	\$ «SRCALLP»	(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	\$ «SRCINS»		
44 Worker's compensation	\$ «SRCWCOM»	\$ «SINCOM»	\$ «SOUTCOM»
45 HMOs and all other alternative health care payment systems (exclude lines 37 and 39)	\$ «SRCHMO»	(add lines 43-45 for Inpatient)	(add lines 43-45 for Outpatient)
46 Self-pay	\$ «SRSELF»		
All other sources (specify below)			
47 «SRCNP1T»	\$ «SRCNP1»	\$ «SINNPS»	\$ «SOUTNPS»
48 «SRCNP2T»	\$ «SRCNP2»	(add lines 46-49 for Inpatient)	(add lines 46-49 for Outpatient)
49 «SRCNP3T»	\$ «SRCNP3»		

50 TOTAL GROSS revenue from service to patients, by source \$ «TOTLA4»
(add lines 36-49)
[should equal \$ 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.

Public Source Contractual Adjustments		TOTAL	INPATIENT	OUTPATIENT
51	Medicare	<u>\$ «DEDMDCR»</u>	<u>\$ «CINMDCR»</u>	<u>\$ «COUTMDC»</u>
52	HMOs reimbursed by Medicare under 42 CFR pt. 417	<u>\$ «DEDSP»</u>	<u>\$ «CINSEP»</u>	<u>\$ «COUTSEP»</u>
53	Medical Assistance	<u>\$ «DEDMAS»</u>	<u>\$ «CINMAS»</u>	<u>\$ «COUTMAS»</u>
54	HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis Stat.	<u>\$ «DEDHMOR»</u>	<u>\$ «CINHMO»</u>	<u>\$ «COUTHMO»</u>
55	County General Relief	<u>\$ «DEDCGR»</u>	} <u>\$ «CINPUB»</u> (add lines 55-57 for Inpatient)	} <u>\$ «COUTPUB»</u> (add lines 55-57 for Outpatient)
56	County 51.42 / 51.437 programs	<u>\$ «DEDCTY»</u>		
57	All other public programs	<u>\$ «DEDALLO»</u>		
Commercial Source Contractual Adjustments				
58	Group and individual accident and health insurance, self-funded plans	<u>\$ «DEDINS»</u>	} <u>\$ «CINCOMP»</u> (add lines 58-60 for Inpatient)	} <u>\$ «COUTCOMP»</u> (add lines 58-60 for Outpatient)
59	Worker's compensation	<u>\$ «DEDWCOM»</u>		
60	HMOs and all other alternative health care payment systems (exclude lines 52 and 54)	<u>\$ «DEDHMO»</u>		
Other Source Contractual Adjustments All other sources (specify below)				
61	«DEDNPU1T»	<u>\$ «DEDNPU1»</u>	} <u>\$ «CINNPS»</u> (add lines 61-63 for Inpatient)	} <u>\$ «COUTNPS»</u> (add lines 61-63 for Outpatient)
62	«DEDNPU2T»	<u>\$ «DEDNPU2»</u>		
63	«DEDNPU3T»	<u>\$ «DEDNPU3»</u>		
64	Charity care (revenue foregone at full established rates) (must equal line 114)	<u>\$ «ODCHAR»</u>		
65	All other noncontractual deductions	<u>\$ «ODNONC»</u>		
66	TOTAL DEDUCTIONS FROM REVENUE	<u>\$ «TOTDFRV»</u> (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:

67 Direct medical education expenses	<u>\$ «EDDIRM»</u>
68 Indirect medical education expenses	<u>\$ «EDIDIRM»</u>
69 TOTAL reimbursable expenses for Medicare approved medical education activities (add lines 67 and 68)	<u>\$ «TOTMEDA»</u>

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 2004*.

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

Current Assets

70	Cash and cash equivalents	\$ «CCSTINVS»	
71	Inter-corporate account(s)	\$ «INCORPAC»	
72	Net patient accounts receivable	\$ «NTPATAR»	
73	Other accounts receivable	\$ «OTHAR»	
74	Other current assets	\$ «OTCURAST»	
75	TOTAL current assets (add lines 70 through 74)		\$ «TOTCURAS»
76	Noncurrent assets whose use is limited		\$ «NCLTDUSE»

Property, Plant and Equipment

Gross Plant Assets

77	Land	\$ «LAND»	
78	Land improvements	\$ «LANDIMP»	
79	Buildings and building improvements	\$ «BUILD»	
80	Construction in progress	\$ «CIP»	
81	Fixed equipment	\$ «FIXEQP»	
82	Moveable equipment	\$ «MOVEQP»	
83	TOTAL gross plant assets (add lines 77 through 82)		\$ «TOTGPA»

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

84	Land improvements	\$ «LSLANDIM»	
85	Buildings and building improvements	\$ «LSBUILD»	
86	Fixed equipment	\$ «LSFXEQP»	
87	Moveable equipment	\$ «LSMVEQP»	
88	TOTAL accumulated depreciation (add lines 84 through 87)		\$ «TOTACCDP»
89	NET property, plant, and equipment assets (subtract line 88 from line 83)		\$ «NTPTEQAS»
90	Long-term investments		\$ «LTINVST»

91	Other unrestricted assets		\$ «OTHENRES»
92	TOTAL unrestricted assets (add lines 75, 76, 89, 90 and 91)		\$ «TOTUNRES»
Unrestricted Liabilities, Deferred Revenues, and Fund Balances			
93	Current liabilities		\$ «CURRLIAB»
94	Inter-corporate account(s)		\$ «INCORLIB»
95	Long-term debt		\$ «LTDEBT»
96	Other noncurrent liabilities and deferred revenues		\$ «OTHLIAB»
97	Unrestricted fund balances		\$ «UNREFUND»
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)		\$ «TOTUNLIB»

Hospital Fiscal Survey, Fiscal Year 2004
HCF 0401 (Rev. 03/02)

Page 6
Hospital «REHOSPID»

Restricted Hospital Funds (report fund balances only)

99	Specific purpose funds		\$ «SPECPURP»
100	Plant replacement and expansion funds		\$ «PTRPEXF»
101	Endowment funds		\$ «ENDOWFD»

V. DETAIL OF PATIENT SERVICE REVENUE

(based on full established rates)

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	«DISMEDA»	«DIDMEDA»	«BIRMEDA»	«BIDMEDA»
103 Medical Assistance (T-19) Including HMOs reimbursed by T-19	«DISMASA»	«DIDMASA»	«BIRMASA»	«BIDMASA»
104 All other pay sources	«DIDAOTH»	«DIDAOTH»	«BIRAOTH»	«BIDAOTH»
105 TOTALS	«DISTOT»	«DIDTOT»	«BIRTOT»	«BIDTOT»

* 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) NUMBER OF DISCHARGES FROM MEDICARE- CERTIFIED SWING- BEDS***	(C2) NUMBER OF DISCHARGE DAYS FROM MEDICARE- CERTIFIED SWING BEDS***
«SWGMedA»	«SWIDMedA»
«SWGMAA»	«SWIDMAA»
«SWGAAH»	«SWIDAAH»
«SWGTTT»	«SWIDTTT»

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

VI. SUMMARY AND EXPLANATION OF REVENUE DOLLAR DIFFERENCES BETWEEN FY 2003 AND FY 2004

	GROSS REVENUE	NET REVENUE
110 Fiscal Year 2004 [line 35 (gross) and line 1 (net)]	\$ «TOTGRCY»	\$ «TOTNRCY»
111 Fiscal Year 2003 [FY 2002 Fiscal Survey form line 35 (gross) and line 1 (net)]	\$ «TOTGRPY»	\$ «TOTNRPY»
112 Increase / Decrease 2004 v. 2003 (subtract line 111 from line 110) [indicate + or -]	\$ «TOTDDG»	\$ «TOTDDN»
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 2004	FY 2005 (Projected)
114 Charges for charity care provided for the fiscal year	\$ «CHCHRCY» (from line 64)	\$ «CHCHRNY»
115 Charges determined to be a bad debt expense for the fiscal year	\$ «BDCHRCY» (from line 17)	\$ «BDCHRNY»
116 TOTAL charges for uncompensated health care for the fiscal year	\$ «TOTCHCY» (add lines 114 and 115)	\$ «TOTCHNY» (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 2004	FY 2005 (Projected)
117 Number of individual patient visit ledgers that received charity care for the fiscal year	«VLCHACY»	«VLCHANY»
118 Number of individual patient visit ledgers whose charges were determined to be bad debt for the fiscal year	«VLBDACY»	«VLBDNY»

119 Provide a **rationale** for the hospital's fiscal year 2005 projections in the space below. Explain how the projections used "patients" and total charges for fiscal year 2004, 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 «CURROB»

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

Effective beginning date(s)

«OBMOYR1» / «OBYR1»
Month / Year

«OBMOYR2» / «OBYR2»
Month / Year

«OBMO3» / «OBYR3»
Month / Year

Projected satisfaction date(s)

«SATOBYR1» / «SATOBYR1»
Month / Year

«SATOBYR2» / «SATOBYR2»
Month / Year

«SATOBYR3» / «SATOBYR3»
Month / Year

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