

Uncompensated Health Care Report

Wisconsin Hospitals

Fiscal Year 2006

March 2008

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 2006 Hospital Uncompensated Health Care Plan* and the *FY 2006 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

Foreword	ii
Introduction	1
Summary Data: Fiscal Year 2006	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 2006	5
Uncompensated Health Care Provided as a Percentage of Patient Revenue	7
Uncompensated Health Care as a Percentage of Non-Government Patient Revenue	9
Uncompensated Health Care Projections for Fiscal Year 2007	12
Basis for Projections	13
Uncompensated Health Care at Cost	14
Verifying Need for Charity Care	15
Notifying the Public Regarding Charity Care Availability	15
Hill-Burton Program	18
Glossary	19
Appendix 1: Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue	21
Appendix 2: Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Non-Government Patient Revenue	27
Appendix 3: Number of Patients Receiving and Projected to Receive Uncompensated Health Care	33
Appendix 4: Wisconsin Hospitals with County General Relief Revenue Greater than \$500,000 or Greater than One Percent of Total Gross Revenue	39
Appendix 5: FY 2003 Hospital Uncompensated Health Care Plan and FY 2003 Hospital Fiscal Survey	41

INTRODUCTION

All Wisconsin hospitals [including general medical-surgical (GMS), psychiatric (psych), alcohol and other drug abuse (AODA), rehabilitation (rehab) hospitals, and long-term acute care hospitals (LTAC)] 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 145 hospitals that submitted uncompensated health care and fiscal information for their entire FY 2006. Prior to 2006, the LTAC hospitals were included in the 'GMS' reporting category. Effective with FY 2006, the LTAC hospitals are considered part of the 'specialty hospitals' reporting category in this report.

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 2006

This document examines uncompensated health care data for Wisconsin hospitals. This report is based on data submitted by hospitals for their entire fiscal year 2006 (FY 2006).

- One hundred forty-five Wisconsin hospitals provided \$809 million of uncompensated health care services to their patients in FY 2006, either as charity care (\$389 million) or as bad debt (\$420 million).
- General medical-surgical (GMS) hospitals provided \$363.9 million in charity care and incurred \$414.6 million in bad debt, while specialty facilities reported \$25.1 million in charity care and \$5.4 million in bad debt.
- Total uncompensated health care grew 9.9 percent, from \$736 million in FY 2005 to \$809 million in FY 2006. GMS hospitals reported a 9.2 percent increase in uncompensated health care, from \$712.8 million in FY 2005 to \$778.5 million in FY 2006. Reported uncompensated health care for specialty facilities increased 30.9 percent, from \$23.3 million in FY 2005 to \$30.5 million in FY 2006.
- Forty-one of the 145 hospitals included in this report each delivered more than \$5 million of uncompensated health care in FY 2006. Of these, 22 delivered more than \$5 million in charity care and 22 incurred more than \$5 million in bad debt. Hospitals in Milwaukee County alone accounted for just over 31.6 percent, or \$255.3 million, of overall uncompensated health care dollars. Milwaukee hospitals delivered \$134.3 million in charity care, or 34.5 percent of the statewide total, and incurred \$120.9 million in bad debt, or 28.8 percent of the statewide total.
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals rose from 3.2 percent in FY 2005 to 3.4 percent in FY 2006. Specialty hospitals' total uncompensated care increased from 4.2 percent of charges in FY 2005 to 6.2 percent in FY 2006. For all hospitals combined, this measure rose slightly from 3.3 percent in FY 2005 to 3.5 percent in FY 2006.
- Charity care for all reporting hospitals averaged 1.7 percent of gross patient revenue, ranging from 0.0 to 23.3 percent. The average was 1.6 percent for GMS hospitals and 5.1 percent for specialty facilities.
- Bad debt averaged 1.8 percent of gross patient revenue, ranging from -0.7 percent to 10.1 percent. The average was 1.8 percent for GMS hospitals and 1.1 percent for specialty facilities.
- Measured as a percentage of total gross non-government patient revenue, uncompensated health care averaged 7.2 percent at GMS hospitals, 16.6 percent at specialty facilities, and 7.4 percent at all Wisconsin hospitals combined.
- Charity care accounted for 3.4 percent of non-government revenue at GMS hospitals, 13.7 percent at specialty facilities, and 3.6 percent at all hospitals combined. Bad debt accounted for 3.9 percent at GMS hospitals, 2.9 percent at specialty facilities, and 3.8 percent at all hospitals combined.
- In FY 2006, 138 hospitals provided uncompensated health care services to 871,188 patients.
- Three 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.
- In FY 2006, total uncompensated care ranged from -0.5 percent to 35 percent at cost, averaging 3.3 percent at all reporting hospitals.
- In FY 2006, total charity care at cost averaged 1.6 percent, or \$200.1 million, and bad debt at cost averaged 1.7 percent, or \$212.6 million.

WHAT IS UNCOMPENSATED HEALTH CARE?

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

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

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

Effective in 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 investments, parking fees, gift shops, endowments), or by increasing prices for hospital services.

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

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 FY 2006 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 for county general relief 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 2006

This report includes data from 128 general medical-surgical (GMS) and 17 specialty (psychiatric, AODA, rehabilitation, LTAC) hospitals that were required to publicly report uncompensated health care information (see Table 1). Eight of these facilities were owned by a county, 36 by religious institutions, 90 by another not-for-profit institution, and 11 by for-profit organizations.

Uncompensated health care at Wisconsin hospitals grew from \$736.2 million in FY 2005 to \$809 million in FY 2006 (see Table 2).

Table 1. Type of Ownership, Wisconsin Hospitals, FY 2006

	Number of Hospitals	County	Religious	Other Not-for-Profit	For-Profit Organization
All Hospitals	145	8	36	90	11
GMS	128	2	33	87	6
Psych	10	6	1	3	-
AODA	1	-	1	-	-
Rehab	2	-	1	-	1
LTAC	4	-	-	-	4

Source: FY 2006 Annual Survey of Hospitals, WHA Information Center, LLC

Table 2. Summary of Uncompensated Health Care Dollars, Wisconsin Hospitals, FY 2004, 2005, and 2006

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
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
FY 2005				
All Hospitals	143	\$338,618,925	\$397,539,614	\$736,158,539
GMS Hospitals	130	\$319,580,184	\$393,256,279	\$712,836,463
Specialty Facilities	13	\$19,038,741	\$4,283,335	\$23,322,076
FY 2006				
All Hospitals	145	\$389,036,014	\$419,997,518	\$809,033,532
GMS Hospitals	128	\$363,895,465	\$414,622,205	\$778,517,670
Specialty Facilities	17	\$25,140,549	\$5,375,313	\$30,515,862

Source: , FY 2004, FY 2005, and FY 2006 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-third of all hospitals. Forty-one hospitals each reported \$5 million or more and, combined, provided \$264.3 million in charity care (approximately 68 percent of the charity care provided by all reporting hospitals) in FY 2006 (see Table 3).

The amount of charity care individual hospitals provided ranged from \$0 to \$29.9 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 \$5 Million of Charity Care, FY 2006

Hospital	City	County	Charity Care
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	\$29,945,000
University of WI Hospital & Clinics	Madison	Dane	\$26,075,651
St Luke's Medical Center	Milwaukee	Milwaukee	\$25,305,513
Milwaukee County Mental Health Complex	Wauwatosa	Milwaukee	\$19,106,105
Wheaton Franciscan Healthcare – St Joseph, Inc.	Milwaukee	Milwaukee	\$15,712,678
Meriter Hospital Inc.	Madison	Dane	\$14,308,000
Wheaton Franciscan Healthcare- All Saint's Inc.	Racine	Racine	\$14,182,244
St Vincent Hospital	Green Bay	Brown	\$10,289,176
Aurora Sinai Medical Center	Milwaukee	Milwaukee	\$10,227,848
United Hospital System	Kenosha	Kenosha	\$9,810,339
Saint Joseph's Hospital	Marshfield	Wood	\$9,703,197
Agnesian Healthcare/St Agnes Hospital	Fond du lac	Fond du lac	\$8,805,660
St Mary's Hospital	Milwaukee	Milwaukee	\$8,635,271
St Mary's Hospital Medical Center	Madison	Dane	\$8,359,898
Aspirus Wausau Hospital	Wausau	Marathon	\$7,976,021
Beloit Memorial Hospital	Beloit	Rock	\$7,797,107
St Michael Hospital	Milwaukee	Milwaukee	\$7,383,662
Wheaton Franciscan Healthcare- St Francis, Inc.	Milwaukee	Milwaukee	\$7,114,855
Luther Hospital	Eau Claire	Eau Claire	\$6,604,634
Sacred Heart Hospital	Eau Claire	Eau Claire	\$5,859,320
Mercy Health System Corporation	Janesville	Rock	\$5,709,210
Saint Michael's Hospital	Stevens Point	Portage	\$5,370,772
Total for these 22 Hospitals			\$264,282,161

Source: FY 2006, Hospital Fiscal Survey, WHA Information Center, LLC

Twenty-two hospitals incurred bad debts greater than \$5 million (see Table 4, page 8). Together, these hospitals incurred \$241.1 million in bad debt, or 57 percent of the \$420 million in bad debt incurred by all Wisconsin hospitals in FY 2006.

Individual hospitals reported bad debt ranging from -\$188,000 to \$32.2 million. This range may reflect differences in how aggressively hospitals pursued payment, as well as socioeconomic conditions in each hospital's service area. Bad debt can be negative if a hospital collects on debts that carried over from previous fiscal years.

Forty-one hospitals, generally urban facilities, each had more than \$5 million of total uncompensated health care. These hospitals provided \$640.9 million, or 80 percent, of the \$809 million in uncompensated health care incurred by all Wisconsin hospitals in FY 2006.

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 2006 varied greatly, from 0 percent to 24.3 percent. The average for all reporting hospitals was 3.5 percent, up from 3.2 percent in FY 2005. In FY 2006, GMS hospitals averaged 3.4 percent up, from 3.2 percent in FY2005, and specialty facilities averaged 6.2 percent, up from 4.2 percent in FY 2005.

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

- Bond Health Center, Oconto, 12.3 percent
- St. Mary's Hospital of Superior, 8.8 percent
- Children's Hospital of Wisconsin-Kenosha, 7.6 percent

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

- Oakleaf Surgical Hospital, Eau Claire, 0.0 percent
- Memorial Hospital of Lafayette County, Darlington, 0.5 percent
- Children's Hospital of Wisconsin, Milwaukee, 0.6 percent
- Children's Hospital of Wisconsin-Fox Valley, Neenah, 0.8 percent
- Wheaton Franciscan Healthcare-Elmbrook Memorial, Inc., Brookfield, 1.0 percent

Charity care for all reporting hospitals averaged 1.7 percent of gross patient revenue, ranging from 0.0 to 23.3 percent. The average was 1.6 percent for GMS hospitals and 5.1 percent for specialty facilities. Bad debt averaged 1.8 percent of gross patient revenue, ranging from -0.7 percent to 10.1 percent. The average was 1.8 percent for GMS hospitals and 1.1 percent for specialty facilities (see Figure 1).

Table 4. Wisconsin Hospitals that Reported More than \$5 Million of Bad Debt, FY 2006

Hospital	City	County	Bad Debt
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	\$32,200,000
Wheaton Franciscan Healthcare- All Saints, Inc.	Milwaukee	Milwaukee	\$27,723,950
St Luke's Medical Center	Racine	Racine	\$23,629,218
Wheaton Franciscan Healthcare- St. Joseph, Inc.	Milwaukee	Milwaukee	\$13,700,402
University of WI Hospital & Clinics Authority	Madison	Dane	\$13,499,572
Gundersen Lutheran Medical Center Inc	La Crosse	La Crosse	\$12,190,434
St Mary's Hospital - Milwaukee	Milwaukee	Milwaukee	\$12,103,132
Waukesha Memorial Hospital Inc	Waukesha	Waukesha	\$12,039,486
United Hospital System Inc	Kenosha	Kenosha	\$8,543,986
Mercy Health System Corporation	Janesville	Rock	\$8,319,378
St Marys Hospital Medical Center	Madison	Dane	\$7,881,843
St Michael Hospital	Milwaukee	Milwaukee	\$7,265,299
West Allis Memorial Hospital	West Allis	Milwaukee	\$6,924,284
Aurora Sinai Medical Center Inc	Milwaukee	Milwaukee	\$6,805,000
St Vincent Hospital	Green Bay	Brown	\$6,794,110
Wheaton Franciscan Healthcare- St. Francis, Inc.	Milwaukee	Milwaukee	\$6,645,021
BayCare Aurora LLC d/b/a Aurora BayCare Medical Center	Green Bay	Brown	\$6,182,056
Bellin Memorial Hospital	Green Bay	Brown	\$6,113,330
Meriter Hospital Inc	Madison	Dane	\$6,078,655
Franciscan Skemp Healthcare - La Crosse	La Crosse	La Cross	\$5,866,110
Luther Hospital	Eau Claire	Eau Claire	\$5,396,821
Beloit Memorial Hospital Inc.	Beloit	Rock	\$5,214,007
Total for These 22 Hospitals			\$241,116,094

Source: FY 2006 Hospital Fiscal Survey, WHA Information Center, LLC

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

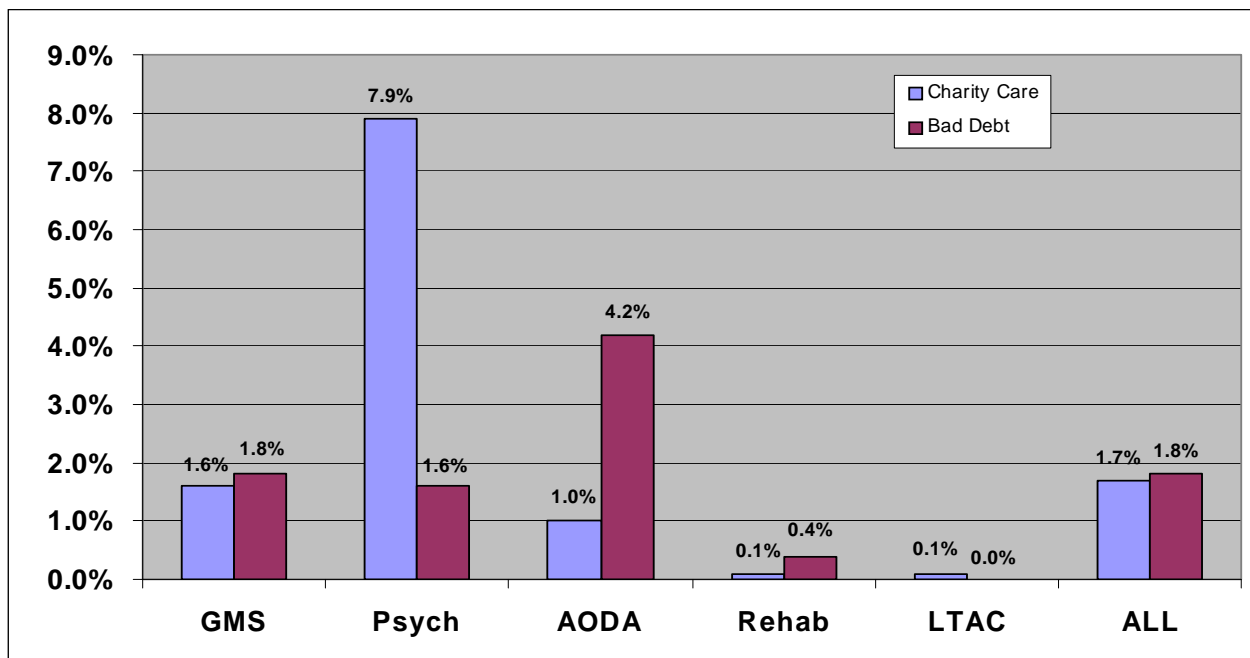
- Beloit Memorial Hospital, Inc., 3.8 percent
- St Michael Hospital, Milwaukee, 3.7 percent
- Spooner Health System, 3.5 percent

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

- Bond Health Center, Oconto, 10.1 percent
- Children's Hospital of Wisconsin-Kenosha, 7.5 percent
- Franciscan Skemp Healthcare-Sparta, 6.0 percent
- St Mary's Hospital of Superior, 5.4 percent
- Osseo Medical Center, 4.7 percent
- Barron Memorial Medical Center, 4.7 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 2006



Source: FY 2006 Hospital Fiscal Survey, WHA Information Center, LLC

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

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

Measured this way, hospitals' FY 2006 total uncompensated health care ranged from -2.6 percent to 138.7 percent*. The average for all Wisconsin hospitals was 7.4 percent, down from 8.2 percent in FY 2005. GMS hospitals averaged 7.2 percent, the same as, FY 2005, while specialty facilities averaged 16.6 percent, down from 19 percent in FY 2005.

The average charity care percentage for all reporting hospitals was 3.6 percent of non-government patient revenue. GMS hospitals averaged 3.4 percent and specialty facilities averaged 13.7 percent. The average bad debt for all reporting hospitals was 3.8 percent of non-government patient revenue. GMS hospitals averaged 3.9 percent and specialty facilities averaged 2.9 percent (see figure 2).

The three GMS hospitals providing 15 percent or more of bad debt as a percentage of non-government patient revenue were:

- Bond Health Center, Oconto, 10.1 percent
- Franciscan Skemp Healthcare-Sparta, 16.8 percent
- Osseo Medical Center, 16.5 percent

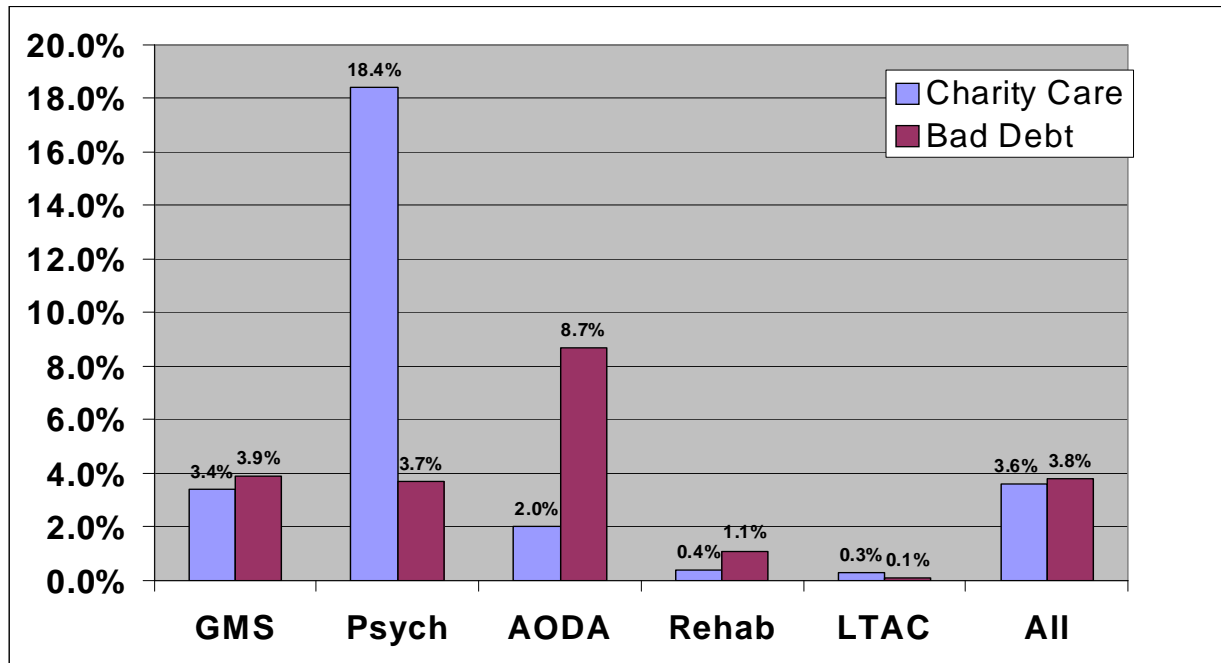
Appendix 2 lists each hospital's charity care, bad debt, and total uncompensated health care charges as dollar amounts and as percentages of its total gross non-government patient revenue.

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, LTAC, and rehabilitation facilities (see figure 3).

* A specialty Hospital, North Central Health Care Facilities, Wausau, is the only facility to exceed 100 percent uncompensated care as a percentage of total gross non-government patient revenue.

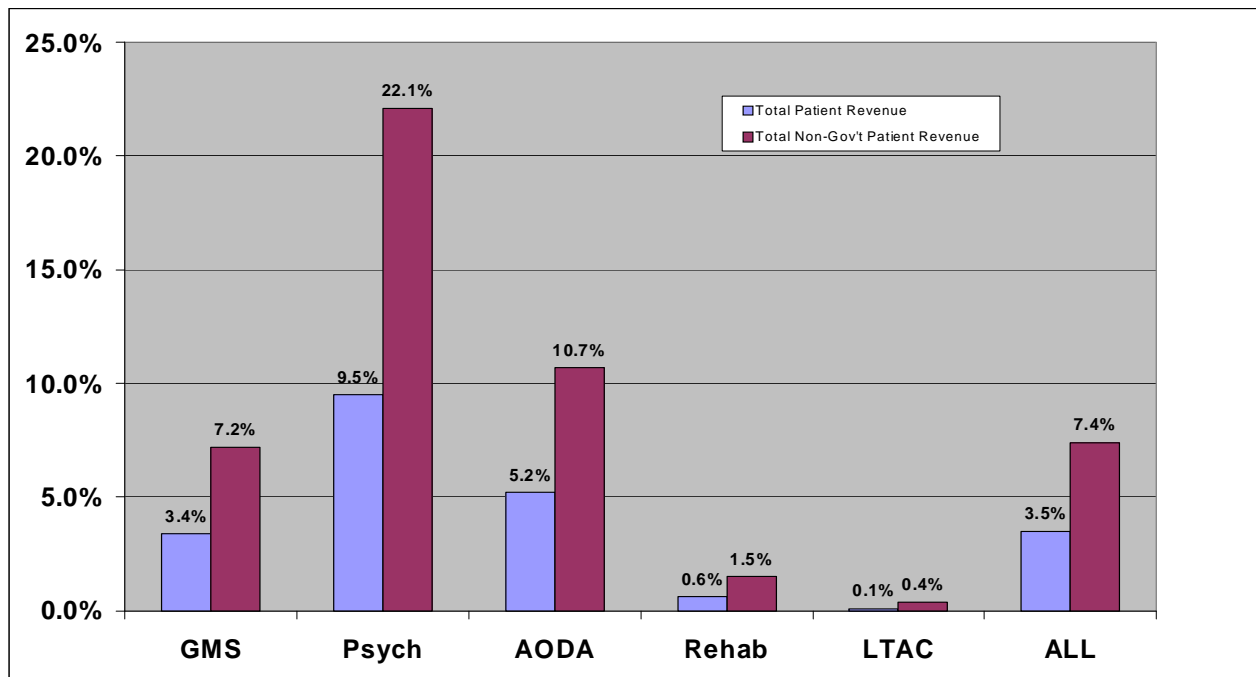
Figure 2. Charity Care and Bad Debt as a Percentage of Total Gross Non-Government Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2006

Source: FY 2006 Hospital Fiscal survey, WHA Information Center, LLC



Source: FY 2006 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 2006



Source: FY 2006 Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE PROJECTIONS FOR FISCAL YEAR 2007

Hospitals submitted anticipated total charges for uncompensated health care for the following fiscal year (FY 2007). Overall, hospitals projected that uncompensated health care would increase by 3.8 percent, or \$31.0 million, for FY 2007 (see Table 5). GMS facilities projected an increase of 4.4 percent, or \$34.2 million; specialty facilities projected a decrease of 10 percent, or \$3.1 million.

Most hospitals projected increases in both charity care and bad debt for FY 2007, citing the following causes: price increases, increased deductibles in patients' insurance, and economic conditions.

Hospitals expected the amount of charity care to increase 5.8 percent, or \$22.7 million, in FY 2007, while bad debt was expected to increase 2 percent, or \$8 million (see Table 6).

Table 5. Summary Data of Actual and Projected Charges for Uncompensated Health Care, Wisconsin Hospitals, FY 2006 and 2007

	Number of Hospitals	Actual FY 2006 Uncompensated Care Charges	Projected FY 2007 Uncompensated Care Charges
All Hospitals	145	\$809,033,532	\$840,056,891
GMS Hospitals	128	\$778,517,670	\$812,669,296
Specialty Facilities	17	\$30,515,862	\$27,387,595

Source: FY 2006 Hospital Fiscal Survey, WHA Information Center, LLC

Table 6. Actual and Projected Charges for Bad Debt and Charity Care, Wisconsin Hospitals, FY 2006 and 2007

	Number of Hospitals	Actual FY 2006 Charity Care	Projected FY 2007 Charity Care	Actual FY 2006 Bad Debt	Projected FY 2007 Bad Debt
All Hospitals	145	\$389,036,014	\$411,726,035	\$419,997,518	\$428,330,856
GMS Hospitals	128	\$363,895,465	\$389,516,497	\$414,622,205	\$423,152,799
Specialty Facilities	17	\$25,140,549	\$22,209,538	\$5,375,313	\$5,178,057

Source: FY 2006 Hospital Fiscal Survey, WHA Information Center, LLC

Hospitals also reported the number of patients who received uncompensated health care services in FY 2006, as well as the number of patients projected to receive uncompensated health care in FY 2007. 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 2006, Wisconsin hospitals reported providing uncompensated health care services to 871,188 patients (see Table 7), up from 965,081 patients in FY 2005. Hospitals projected a 0.1-percent increase, to 872,420 patients, for FY 2007.

Refer to Appendix 3 for a complete listing of each hospital's actual FY 2006 and projected FY 2007 patient figures.

Table 7. Summary Data of Actual and Projected Number of Patients Receiving Uncompensated Health Care, Wisconsin Hospitals, FY 2006 and 2007

	Number of Hospitals	Actual FY 2006 Number of Patients	Projected FY 2007 Number of Patients
All Hospitals	145	871,188	872,420
GMS Hospitals	128	864,761	865,836
Specialty Facilities	17	6,427	6,584

Source: FY 2006 Hospital Fiscal Survey, WHA Information Center, LLC.

BASIS FOR PROJECTIONS

Along with their FY 2007 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 2007 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.

UNCOMPENSATED HEALTH CARE AT COST*

As an alternative to measuring uncompensated health care by charges, the value can be expressed in terms of a hospital's cost to deliver care, using the hospital's cost-to-charge ratio applied to charges (Appendix 5).

Measured this way, hospitals' FY 2006 total uncompensated care at cost ranged from -0.5 percent to 35 percent of cost, averaging 3.3 percent at all reporting hospitals. Total charity care at cost averaged 1.6 percent, or \$200.1 million, and bad debt at cost averaged 1.7 percent, or \$212.6 million (Table 8).

Table 8. Summary Data of Uncompensated Health Care at Cost*

	Number of Hospitals	Charity Care at Cost	Bad Debt at Cost	Total Uncomp. Health Care at Cost
FY 2006				
All Hospitals	145	\$200,057,863	\$212,567,930	\$412,625,793
GMS Hospitals	128	\$180,681,736	\$209,710,568	\$390,392,304
Specialty Facilities	17	\$19,376,127	\$2,857,362	\$22,233,489

*estimate based on the hospitals' cost- to-charge ratio

VERIFYING NEED FOR CHARITY CARE

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

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

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

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

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

NOTIFYING THE PUBLIC REGARDING CHARITY CARE AVAILABILITY

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

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

Most public information procedures used by hospitals also fulfill requirements of the Hill-Burton program (see page 19). Many hospitals no longer subject to Hill-Burton requirements still follow the procedures established under that program to notify the public about charity care available.

Table 9a, 9b, and 9c summarize uncompensated health care in 3 sections: Eligibility for financial aid, collection policies, and procedure for informing the public.

Table 9a. Eligibility for Financial Assistance

FY 2006	% of reporting facilities
Written policies to determine patients' ability to pay and eligibility for financial aid	94%
Hospital requires applicants to complete a form to determine eligibility	92%
Hospital considers assets in determining eligibility for financial aid	85%

Table 9b. Collection Practices

FY 2006	% of reporting facilities
Written policies about when and under whose authority patient debit is advanced for collection	97%
Hospital reviews patient's record to determine if reasonable efforts were undertaken to determine if financial assistance should have been offered before assigning the case to a collection agency	90%
Hospital obtains written agreements from collection agencies that it will adhere to hospital-defined standards	79%

Table 9c. Procedure for Informing Public

FY 2006	% of reporting facilities
Hospital provides translation services as needed	99%
Hospital provides training to personnel who interact with patients about financial assistance	93%

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, three hospitals still had Hill-Burton obligations at the close of their 2006 fiscal year. Table 10 contains a list of these hospitals.

Table 10. Wisconsin Hospitals with Outstanding Hill-Burton Obligations, FY 2006

Moundview Memorial Hospital & Clinics, Inc., Friendship
Milwaukee County Behavioral Health Division, Wauwatosa
Tri-County Memorial Hospital, Inc., Whitehall

Source: FY 2006 Hospital Fiscal Survey, WHA Information Center, LLC

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

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

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

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

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

GLOSSARY

Abbreviations:

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

Definitions:

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

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

Charity care – health care a hospital provides to a patient who, after an investigation of the circumstances surrounding the patient's ability to pay, including 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].

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

Cost-to-Charge Ratio (CCR) –

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

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

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

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

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

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

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

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

APPENDIX 1:

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

FY 2006

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue				
Total Wisconsin Hospitals				All	All	All	All	\$389,036,014	1.7%	\$419,997,518	2.8	\$809,033,532	3.5%
Amery Regional Medical Center	Amery	GMS	Polk	\$400,629	0.9%	\$1,271,537	2.7%	\$1,672,166	3.6%				
Langlade Memorial Hospital	Antigo	GMS	Langlade	\$838,737	1.2%	\$3,216,248	4.6%	\$4,054,985	5.8%				
Appleton Medical Center	Appleton	GMS	Outagamie	\$2,889,000	1.0%	\$4,091,550	1.4%	\$6,980,550	2.4%				
St Elizabeth Hospital	Appleton	GMS	Outagamie	\$3,415,262	1.6%	\$4,626,747	2.1%	8,042,009	3.7%				
Franciscan Skemp Healthcare - Arcadia	Arcadia	GMS	Trempealeau	\$43,896	0.5%	\$343,529	4.0%	\$387,425	4.5%				
Memorial Medical Center	Ashland	GMS	Ashland	\$486,181	0.7%	\$2,376,584	3.3%	\$2,862,765	4.0%				
Baldwin Area Medical Center, Inc.	Baldwin	GMS	St. Croix	\$223,340	0.6%	\$1,489,839	4.0%	\$1,713,179	4.6%				
St Clare Hospital & Health Services	Baraboo	GMS	Sauk	\$1,767,269	1.8%	\$3,156,985	3.1%	\$4,924,254	4.9%				
Barron Memorial Medical Center Inc	Barron	GMS	Barron	\$392,042	1.1%	\$1,725,122	4.7%	\$2,117,164	5.8%				
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	Dodge	\$406,494	0.4%	\$2,627,378	2.6%	\$3,033,872	3.0%				
Beloit Memorial Hospital Inc	Beloit	GMS	Rock	\$7,797,107	3.8%	\$5,214,007	2.5%	\$13,011,114	6.3%				
Berlin Memorial Hospital	Berlin	GMS	Green Lake	\$1,225,264	1.5%	\$1,913,476	2.3%	\$3,138,740	3.8%				
Black River Memorial Hospital	Black River Falls	GMS	Jackson	\$254,409	0.9%	\$1,196,974	4.1%	\$1,451,383	5.0%				
Bloomer Medical Center - Mayo Health Systems	Bloomer	GMS	Chippewa	\$99,206	0.6%	\$300,645	2.0%	\$399,851	2.6%				
Boscobel Area Health Care	Boscobel	GMS	Grant	\$153,811	0.6%	\$805,695	3.1%	\$959,506	3.7%				
Wheaton Franciscan Healthcare- Elmbrook Memorial, Inc.	Brookfield	GMS	Waukesha	\$1,931,713	0.7%	\$960,222	0.3%	\$2,891,935	1.0%				
Memorial Hospital of Burlington	Burlington	GMS	Racine	\$1,474,157	1.2%	\$1,148,500	0.9%	\$2,622,657	2.1%				
Calumet Medical Center, Inc.	Chilton	GMS	Calumet	\$279,447	1.4%	\$418,586	2.2%	\$698,033	3.6%				
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	\$2,098,102	2.3%	\$1,276,000	1.4%	\$3,374,102	3.7%				
Columbus Community Hospital	Columbus	GMS	Columbia	\$470,688	1.4%	\$480,358	1.5%	\$951,046	2.9%				
Cumberland Memorial Hospital, Inc.	Cumberland	GMS	Barron	\$228,018	1.1%	\$338,029	1.6%	\$566,047	2.7%				
Memorial Hospital of Lafayette County	Darlington	GMS	Lafayette	\$45,471	0.3%	\$29,969	0.2%	\$75,440	0.5%				
Upland Hills Health, Inc.	Dodgeville	GMS	Iowa	\$795,200	1.7%	\$702,000	1.5%	\$1,497,200	3.2%				
Chippewa Valley Hospital	Durand	GMS	Pepin	\$46,327	0.4%	\$102,638	1.0%	\$148,965	1.4%				
Eagle River Memorial Hospital	Eagle River	GMS	Vilas	\$311,426	1.3%	\$773,707	3.2%	\$1,085,133	4.5%				
Luther Hospital	Eau Claire	GMS	Eau Claire	\$6,604,634	2.0%	\$5,396,821	1.6%	\$12,001,455	3.6%				
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	\$0	0.0%	\$0	0.0%	\$0	0.0%				
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	\$5,859,320	2.0%	\$4,813,874	1.7%	\$10,673,194	3.7%				
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	\$85,993	0.3%	\$1,040,826	4.0%	\$1,126,819	4.3%				
Aurora Lakeland Medical Center	Elkhorn	GMS	Walworth	\$2,212,377	1.5%	\$1,898,000	1.3%	\$4,110,377	2.8%				
Agnesian HealthCare/St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	\$8,805,660	2.4%	\$4,853,072	1.3%	\$13,658,732	3.7%				
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	\$0	0.0%	\$319,597	8.9%	\$319,597	8.9%				
Fort HealthCare	Fort Atkinson	GMS	Jefferson	\$1,059,876	0.7%	\$2,432,200	1.7%	\$3,492,076	2.4%				
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	Adams	\$328,402	1.3%	\$773,219	3.0%	\$1,101,621	4.3%				
Orthopaedic Hospital of Wisconsin - Glendale	Glendale	GMS	Milwaukee	\$194,047	0.4%	\$807,657	1.8%	\$1,001,704	2.2%				

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$389,036,014	1.7%	\$419,997,518	2.8	\$809,033,532	3.5%
Burnett Medical Center	Grantsburg	GMS	Burnett	\$292,048	1.5%	\$681,737	3.5%	\$973,785	5.0%
BayCare Aurora LLC d/b/a Aurora BayCare Med Ctr	Green Bay	GMS	Brown	\$4,111,433	1.2%	\$6,182,056	1.8%	\$10,293,489	3.0%
Bellin Memorial Hospital	Green Bay	GMS	Brown	\$4,749,622	1.3%	\$6,113,330	1.6%	\$10,862,952	2.9%
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	\$304,180	1.3%	\$592,879	2.4%	\$897,059	3.7%
Brown County Mental Health Center	Green Bay	PSYCH	Brown	\$0	0%	\$0	0%	\$0	0%
Libertas Treatment Center	Green Bay	AODA	Brown	\$24,438	1.0%	\$108,076	4.2%	\$132,514	5.2%
St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	\$2,907,168	1.8%	\$4,308,510	2.6%	\$7,215,678	4.4%
St. Vincent Hospital	Green Bay	GMS	Brown	\$10,289,176	2.7%	\$6,794,110	1.8%	\$17,083,286	4.5%
Kindred Hospital - Milwaukee	Greenfield	LTAC	Milwaukee	\$0	0.0%	\$0	0.0%	\$0	0.0%
Aurora Medical Center of Washington County Inc	Hartford	GMS	Washington	\$941,195	1.0%	\$1,349,855	1.4%	\$2,291,050	2.4%
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	\$190,622	0.5%	\$1,807,893	4.5%	\$1,998,555	5.0%
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	Vernon	\$52,693	0.3%	\$518,955	2.5%	\$571,648	2.8%
Hudson Hospital	Hudson	GMS	St. Croix	\$303,311	0.5%	\$1,316,953	2.3%	\$1,620,264	2.8%
Mercy Health System Corporation	Janesville	GMS	Rock	\$5,709,210	1.7%	\$8,319,378	2.5%	\$14,028,588	4.2%
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	\$3,321,010	1.5%	\$2,704,000	1.2%	\$6,025,010	2.7%
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	\$7,021	0.1%	\$448,317	7.5%	\$455,338	7.6%
United Hospital System Inc.	Kenosha	GMS	Kenosha	\$9,810,339	2.3%	\$8,543,986	2.0%	\$18,354,325	4.3%
Franciscan Skemp Healthcare - La Crosse	La Crosse	GMS	La Crosse	\$2,472,680	1.0%	\$5,866,110	2.3%	\$8,338,790	3.3%
Gundersen Lutheran Medical Center Inc	La Crosse	GMS	La Crosse	\$3,483,494	0.7%	\$12,190,434	2.3%	\$15,673,928	3.0%
Rusk Co Memorial Hospital & Nursing Home	Ladysmith	GMS	Rusk	\$76,748	0.3%	\$609,165	2.6%	\$685,913	2.9%
Mercy Walworth Hospital and Medical Center	Lake Geneva	GMS	Walworth	\$392,722	1.7%	\$572,270	2.5%	\$964,992	4.2%
Grant Regional Health Center Inc	Lancaster	GMS	Grant	\$105,338	0.5%	\$263,215	1.2%	\$368,553	1.7%
Meriter Hospital Inc	Madison	GMS	Dane	\$14,308,000	2.7%	\$6,078,655	1.1%	\$20,386,655	3.8%
St Marys Hospital Medical Center	Madison	GMS	Dane	\$8,359,898	1.5%	\$7,881,843	1.5%	\$16,241,741	3.0%
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	Dane	\$26,075,651	2.0%	\$13,499,572	1.0%	\$39,575,223	3.0%
Holy Family Memorial Medical Center	Manitowoc	GMS	Manitowoc	\$4,070,714	1.8%	\$3,964,149	1.7%	\$8,034,863	3.5%
Bay Area Medical Center	Marinette	GMS	Marinette	\$3,542,243	2.0%	\$2,800,848	1.6%	\$6,343,091	3.6%
Norwood Health Center	Marshfield	PSYCH	Wood	\$0	0.0%	\$41,680	1.2%	\$41,680	1.2%
Saint Joseph's Hospital	Marshfield	GMS	Wood	\$9,703,197	2.1%	\$3,530,815	0.8%	\$13,234,012	2.9%
Mile Bluff Medical Center/Hess Memorial Hospital	Mauston	GMS	Juneau	\$1,808,300	2.1%	\$2,300,177	2.7%	\$4,108,477	4.8%
Memorial Health Center, Inc	Medford	GMS	Taylor	\$213,966	0.6%	\$456,376	1.4%	\$670,342	2.0%
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	\$2,265,554	0.8%	\$2,341,955	0.8%	\$4,607,509	1.6%
Red Cedar Medical Center	Menomonie	GMS	Dunn	\$770,798	1.0%	\$2,553,228	3.2%	\$3,324,026	4.2%
St. Mary's Hospital-Ozaukee	Mequon	GMS	Ozaukee	\$3,309,302	1.1%	\$3,683,101	1.2%	\$6,992,403	2.3%
Good Samaritan Health Center	Merrill	GMS	Lincoln	\$731,080	2.5%	\$512,959	1.8%	\$1,244,039	4.3%

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Total Wisconsin Hospitals	All	All	All	\$389,036,014	1.7%	\$419,997,518	2.8	\$809,033,532	3.5%
Aurora Sinai Medical Center Inc	Milwaukee	GMS	Milwaukee	\$10,227,848	2.4%	\$6,805,000	1.6%	\$17,032,848	4.0%
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	\$1,441,594	0.2%	\$2,062,382	0.3%	\$3,503,976	0.5%
Columbia Center, LLC	Milwaukee	GMS	Milwaukee	\$12,256	0.1%	\$217,769	2.1%	\$230,025	2.2%
Columbia Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$3,988,003	1.0%	\$4,550,951	1.2%	\$8,538,954	2.2%
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	\$29,945,000	2.7%	\$32,200,000	2.9%	\$62,145,000	5.6%
LIFECARE Hospitals of Milwaukee	Milwaukee	LTAC	Milwaukee	\$95,861	0.3%	\$214,535	0.7%	\$310,396	1.0%
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	\$71,430	0.3%	\$135,550	0.5%	\$206,980	0.8%
Select Specialty Hospital – Milwaukee – St Luke's	Milwaukee	LTAC	Milwaukee	\$0	0.0%	\$6,000	0.0%	\$6,000	0.0%
St Luke's Medical Center	Milwaukee	GMS	Milwaukee	\$25,305,513	1.2%	\$23,629,218	1.2%	\$48,934,731	2.4%
Wheaton Franciscan Healthcare- St. Francis Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$7,114,855	1.8%	\$6,645,021	1.7%	\$13,759,876	3.5%
Wheaton Franciscan Healthcare- St. Joseph's Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$15,712,678	2.3%	\$13,700,402	2.0%	\$29,413,080	4.3%
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	Milwaukee	\$8,635,271	1.9%	\$12,103,132	2.7%	\$20,738,403	4.6%
St. Michael Hospital	Milwaukee	GMS	Milwaukee	\$7,383,662	3.7%	\$7,265,299	3.7%	\$14,648,961	7.4%
The Monroe Clinic	Monroe	GMS	Green	\$2,230,335	1.1%	\$3,497,695	1.7%	\$5,728,030	2.8%
Children's Hospital of Wisconsin – Fox Valley	Neenah	GMS	Winnebago	\$18,278	0.1%	\$117,539	0.7%	\$135,817	0.8%
Theda Clark Medical Center	Neenah	GMS	Winnebago	\$3,655,800	1.6%	\$4,943,231	2.1%	\$8,599,031	3.7%
Memorial Hospital Inc	Neillsville	GMS	Clark	\$280,028	1.2%	\$795,399	3.5%	\$1,075,427	4.7%
New London Family Medical Center	New London	GMS	Outagamie	\$150,932	0.4%	\$1,205,038	3.2%	\$1,355,970	3.6%
Westfields Hospital	New Richmond	GMS	St. Croix	\$25,295	0.1%	\$1,303,641	4.1%	\$1,328,936	4.2%
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	\$836,362	0.6%	\$2,506,145	1.8%	\$3,342,507	2.4%
Rogers Memorial Hospital	Oconomowoc	PSYCH	Waukesha	\$400,919	1.2%	\$823,478	2.4%	\$1,224,397	3.6%
Community Memorial Hospital	Oconto	GMS	Oconto	\$434,348	0.9%	\$1,662,957	3.3%	\$2,097,305	4.2%
Bond Health Center	Oconto Falls	GMS	Oconto	\$50,854	2.2%	\$232,198	10.1%	\$283,052	12.3%
Osceola Medical Center	Osceola	GMS	Polk	\$309,676	1.1%	\$423,443	1.5%	\$733,119	2.6%
Mercy Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	\$1,993,874	1.2%	\$3,581,250	2.1%	\$5,575,124	3.3%
Aurora Medical Center of Oshkosh	Oshkosh	GMS	Oshkosh	\$1,158,577	0.9%	\$2,099,957	1.7%	\$3,258,534	2.6%
Osseo Medical Center	Osseo	GMS	Trempealeau	\$38,898	0.4%	\$422,873	4.7%	\$461,771	5.1%
Flambeau Hospital, Inc.	Park Falls	GMS	Price	\$281,384	1.1%	\$554,458	2.2%	\$835,842	3.3%
Southwest Health Center, Inc.	Platteville	GMS	Grant	\$249,337	0.7%	\$494,824	1.4%	\$744,161	2.1%
Divine Savior Healthcare	Portage	GMS	Columbia	\$612,266	0.6%	\$2,577,627	2.6%	\$3,189,893	3.2%
Prairie du Chien Memorial Hospital	Prairie Du Chien	GMS	Crawford	\$217,646	0.8%	\$583,389	2.1%	\$801,485	2.9%
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	\$991,942	1.5%	\$647,647	1.0%	\$1,639,589	2.5%
Wheaton Franciscan Healthcare- All Saints, Inc.	Racine	GMS	Racine	\$14,182,244	1.9%	\$27,723,950	3.8%	\$41,906,194	5.7%
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	\$616,056	1.1%	\$1,300,305	2.2%	\$1,916,361	3.3%
Saint Mary's Hospital, Inc.	Rhineland	GMS	Oneida	\$4,765,891	2.7%	\$4,360,937	2.4%	\$9,126,828	5.1%

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$389,036,014	1.7%	\$419,997,518	2.8	\$809,033,532	3.5%
Lakeview Medical Center	Rice Lake	GMS	Barron	\$654,552	1.0%	\$1,860,656	2.9%	\$2,515,208	3.9%
The Richland Hospital Inc	Richland Center	GMS	Richland	\$622,884	1.2%	\$1,381,897	2.7%	\$2,004,781	3.9%
Ripon Medical Center	Ripon	GMS	Fond du Lac	\$115,287	0.5%	\$556,698	2.3%	\$671,985	2.7%
River Falls Area Hospital	River Falls	GMS	St. Croix	\$580,032	1.4%	\$638,479	1.5%	\$1,218,511	2.9%
Shawano Medical Center	Shawano	GMS	Shawano	\$519,996	1.0%	\$1,917,190	3.8%	\$2,437,186	4.8%
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	Sheboygan	\$2,020,748	1.2%	\$3,285,611	1.9%	\$5,306,359	3.1%
St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	\$1,968,468	1.6%	\$2,415,505	1.9%	\$4,383,973	3.5%
Indianhead Medical Center Shell Lake Inc	Shell Lake	GMS	Washburn	\$0	0.0%	\$123,296	1.6%	\$123,296	1.6%
Franciscan Skemp Healthcare – Sparta	Sparta	GMS	Monroe	\$183,109	1.1%	\$1,015,202	6.0%	\$1,198,311	7.1%
Spoooner Health System	Spoooner	GMS	Washburn	\$695,428	3.5%	\$516,836	2.6%	\$1,212,264	6.1%
St. Croix Regional Medical Center, Inc.	St. Croix Falls	GMS	Polk	\$504,918	0.7%	\$804,628	1.1%	\$1,309,546	1.8%
Our Lady of Victory	Stanley	GMS	Chippewa	\$415,000	1.8%	\$310,000	1.3%	\$725,000	3.1%
Saint Michael's Hospital	Stevens Point	GMS	Portage	\$5,370,772	2.1%	\$4,718,498	1.8%	\$10,089,270	3.9%
Stoughton Hospital Association	Stoughton	GMS	Dane	\$193,285	0.4%	\$1,396,000	2.9%	\$1,589,285	3.3%
Door County Memorial Hospital	Sturgeon Bay	GMS	Door	\$2,363,199	2.7%	\$1,184,287	1.4%	\$3,547,486	4.1%
St. Mary's Hospital of Superior	Superior	GMS	Douglas	\$921,559	3.4%	\$1,476,933	5.4%	\$2,398,492	8.8%
Tomah Memorial Hospital, Inc.	Tomah	GMS	Monroe	\$563,559	1.5%	\$1,717,336	4.6%	\$2,280,895	6.1%
Sacred Heart Hospital, Inc.	Tomahawk	GMS	Lincoln	\$371,116	2.0%	\$431,139	2.3%	\$802,255	4.3%
Aurora Medical Center of Manitowoc Co Inc	Two Rivers	GMS	Manitowoc	\$1,139,548	1.3%	\$1,128,125	1.3%	\$2,267,673	2.6%
Vernon Memorial Hospital	Viroqua	GMS	Vernon	\$797,185	1.2%	\$1,515,167	2.3%	\$2,312,352	3.5%
Lakeview NeuroRehab Center Midwest	Waterford	LTAC	Racine	\$1,590	0.0%	\$71,244	0.3%	\$72,834	0.3%
Watertown Memorial Hospital	Watertown	GMS	Dodge	\$1,129,171	1.1%	\$1,647,222	1.6%	\$2,776,393	2.7%
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	\$0	0.0%	\$0	0.0%	\$0	0.0%
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	Waukesha	\$3,769,017	0.7%	\$12,039,486	2.1%	\$15,808,503	2.8%
Riverside Medical Center	Waupaca	GMS	Waupaca	\$336,925	0.7%	\$1,314,885	2.9%	\$1,651,810	3.6%
Waupun Memorial Hospital	Waupun	GMS	Dodge	\$495,427	1.3%	\$490,521	1.3%	\$985,993	2.6%
North Central Health Care Facilities	Wausau	PSYCH	Marathon	\$4,154,761	23.3%	\$175,438	1.0%	\$4,330,199	24.3%
Aspirus Wausau Hospital	Wausau	GMS	Marathon	\$7,976,021	1.9%	\$2,780,268	0.7%	\$10,756,289	2.6%
The Wisconsin Heart Hospital	Wauwatosa	GMS	Milwaukee	\$677,790	0.6%	\$780,296	0.7%	\$1,458,716	1.3%
Aurora Psychiatric Hospital Inc	Wauwatosa	PSYCH	Milwaukee	\$836,939	1.5%	\$1,361,949	2.4%	\$2,198,888	3.9%
Milwaukee County Behavioral Health Division	Wauwatosa	PSYCH	Milwaukee	\$19,106,105	15.9%	\$317,353	0.3%	\$19,423,458	16.2%
Rogers Memorial Hospital – Milwaukee	West Allis	PSYCH	Milwaukee	\$144,326	0.3%	\$1,395,534	3.2%	\$1,539,860	3.5%
Select Specialty Hospital	West Allis	LTAC	Milwaukee	\$0	0.0%	\$-188,000	-0.7%	\$-188,000	-0.7%
West Allis Memorial Hospital	West Allis	GMS	Milwaukee	\$3,422,771	0.8%	\$6,924,284	1.6%	\$10,347,055	2.4%
Synergy Health- St. Joseph's Hospital	West Bend	GMS	Washington	\$1,867,881	1.7%	\$2,412,846	2.2%	\$4,280,727	3.9%

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$389,036,014	1.7%	\$419,997,518	2.8	\$809,033,532	3.5%
Saint Clare's Hospital	Weston	GMS	Marathon	\$926,656	2.0%	\$1,258,320	2.7%	\$2,184,976	4.7%
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	Trempealeau	\$23,942	0.1%	\$232,086	1.4%	\$256,028	1.5%
Wild Rose Community Memorial Hospital Inc	Wild Rose	GMS	Waushara	\$250,582	1.8%	\$478,190	3.5%	\$728,772	5.3%
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	\$859,213	0.9%	\$2,426,194	2.4%	\$3,285,407	3.3%
Howard Young Medical Center, Inc.	Woodruff	GMS	Oneida	\$1,694,598	1.6%	\$2,433,421	2.3%	\$4,128,019	3.9%

APPENDIX 2:

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

FY 2006

Name	City	Type	County	Charity Care	%Non-Gov't Patient Revenue	Bad Debt	%Non-Gov't Patient Revenue	Total Uncompensated Health Care	%Non-Gov't Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$389,036,014	3.6%	\$419,997,518	3.8%	\$809,033,532	7.4%
Amery Regional Medical Center	Amery	GMS	Polk	\$400,629	1.6%	\$1,271,537	5.0%	\$1,672,166	6.6%
Langlade Memorial Hospital	Antigo	GMS	Langlade	\$838,737	3.1%	\$3,216,248	11.9%	\$4,054,985	15.0%
Appleton Medical Center	Appleton	GMS	Outagamie	\$2,889,000	2.0%	\$4,091,550	2.8%	\$6,980,550	4.8%
St Elizabeth Hospital	Appleton	GMS	Outagamie	\$3,415,262	3.3%	\$4,626,747	4.4%	8,042,009	7.7%
Franciscan Skemp Healthcare - Arcadia	Arcadia	GMS	Trempealeau	\$43,896	1.1%	\$343,529	8.9%	\$387,425	10.0%
Memorial Medical Center	Ashland	GMS	Ashland	\$486,181	1.6%	\$2,376,584	8.0%	\$2,862,765	9.6%
Baldwin Area Medical Center, Inc.	Baldwin	GMS	St. Croix	\$223,340	1.1%	\$1,489,839	7.1%	\$1,713,179	8.2%
St Clare Hospital & Health Services	Baraboo	GMS	Sauk	\$1,767,269	4.1%	\$3,156,985	7.3%	\$4,924,254	11.4%
Barron Memorial Medical Center Inc	Barron	GMS	Barron	\$392,042	2.7%	\$1,725,122	11.8%	\$2,117,164	14.5%
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	Dodge	\$406,494	0.8%	\$2,627,378	5.2%	\$3,033,872	6.0%
Beloit Memorial Hospital Inc	Beloit	GMS	Rock	\$7,797,107	9.4%	\$5,214,007	6.3%	\$13,011,114	15.7%
Berlin Memorial Hospital	Berlin	GMS	Green Lake	\$1,225,264	3.4%	\$1,913,476	5.3%	\$3,138,740	8.7%
Black River Memorial Hospital	Black River Falls	GMS	Jackson	\$254,409	1.8%	\$1,196,974	8.3%	\$1,451,383	10.1%
Bloomer Medical Center - Mayo Health Systems	Bloomer	GMS	Chippewa	\$99,206	1.3%	\$300,645	3.9%	\$399,851	5.2%
Boscobel Area Health Care	Boscobel	GMS	Grant	\$153,811	1.4%	\$805,695	7.4%	\$959,506	8.8%
Wheaton Franciscan Healthcare- Elmbrook Memorial, Inc.	Brookfield	GMS	Waukesha	\$1,931,713	1.2%	\$960,222	0.6%	\$2,891,935	1.8%
Memorial Hospital of Burlington	Burlington	GMS	Racine	\$1,474,157	2.5%	\$1,148,500	1.9%	\$2,622,657	4.4%
Calumet Medical Center, Inc.	Chilton	GMS	Calumet	\$279,447	4.0%	\$418,586	6.1%	\$698,033	10.1%
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	\$2,098,102	5.3%	\$1,276,000	3.3%	\$3,374,102	8.6%
Columbus Community Hospital	Columbus	GMS	Columbia	\$470,688	2.9%	\$480,358	3.0%	\$951,046	5.9%
Cumberland Memorial Hospital, Inc.	Cumberland	GMS	Barron	\$228,018	2.8%	\$338,029	4.1%	\$566,047	6.9%
Memorial Hospital of Lafayette County	Darlington	GMS	Lafayette	\$45,471	0.8%	\$29,969	0.5%	\$75,440	1.3%
Upland Hills Health, Inc.	Dodgeville	GMS	Iowa	\$795,200	3.1%	\$702,000	2.7%	\$1,497,200	5.8%
Chippewa Valley Hospital	Durand	GMS	Pepin	\$46,327	1.5%	\$102,638	3.3%	\$148,965	4.8%
Eagle River Memorial Hospital	Eagle River	GMS	Vilas	\$311,426	3.1%	\$773,707	7.7%	\$1,085,133	10.8%
Luther Hospital	Eau Claire	GMS	Eau Claire	\$6,604,634	5.1%	\$5,396,821	4.2%	\$12,001,455	9.3%
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	\$0	0.0%	\$0	0.0%	\$0	0.0%
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	\$5,859,320	5.2%	\$4,813,874	4.3%	\$10,673,194	9.5%
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	\$85,993	0.6%	\$1,040,826	7.3%	\$1,126,819	7.9%
Aurora Lakeland Medical Center	Elkhorn	GMS	Walworth	\$2,212,377	3.6%	\$1,898,000	3.1%	\$4,110,377	6.7%
Agnesian HealthCare/St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	\$8,805,660	4.4%	\$4,853,072	2.4%	\$13,658,732	6.8%
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	\$0	0%	\$319,597	57.4%	\$319,597	57.4%
Fort HealthCare	Fort Atkinson	GMS	Jefferson	\$1,059,876	1.4%	\$2,432,200	3.2%	\$3,492,076	4.6%
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	Adams	\$328,402	4.6%	\$773,219	10.7%	\$1,101,621	15.3%

Name	City	Type	County	Charity Care	%Non-Gov't Patient Revenue	Bad Debt	%Non-Gov't Patient Revenue	Total Uncompensated Health Care	%Non-Gov't Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$389,036,014	3.6%	\$419,997,518	3.8%	\$809,033,532	7.4%
Orthopaedic Hospital of Wisconsin - Glendale	Glendale	GMS	Milwaukee	\$194,047	0.5%	\$807,657	2.2%	\$1,001,704	2.7%
Burnett Medical Center	Grantsburg	GMS	Burnett	\$292,048	3.5%	\$681,737	8.2%	\$973,785	11.7%
BayCare Aurora LLC d/b/a Aurora BayCare Med Ctr	Green Bay	GMS	Brown	\$4,111,433	2.1%	\$6,182,056	3.2%	\$10,293,489	5.3%
Bellin Memorial Hospital	Green Bay	GMS	Brown	\$4,749,622	2.3%	\$6,113,330	2.9%	\$10,862,952	5.2%
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	\$304,180	2.0%	\$592,879	3.8%	\$897,059	5.8%
Brown County Mental Health Center	Green Bay	PSYCH	Brown	\$0	0.0%	\$0	0.0%	\$0	0.0%
Libertas Treatment Center	Green Bay	AODA	Brown	\$24,438	2.0%	\$108,076	8.7%	\$132,514	10.7%
St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	\$2,907,168	3.8%	\$4,308,510	5.7%	\$7,215,678	9.5%
St. Vincent Hospital	Green Bay	GMS	Brown	\$10,289,176	5.3%	\$6,794,110	3.5%	\$17,083,286	8.8%
Kindred Hospital - Milwaukee	Greenfield	LTAC	Milwaukee	\$0	0.0%	\$0	0.0%	\$0	0.0%
Aurora Medical Center of Washington County Inc	Hartford	GMS	Washington	\$941,195	1.9%	\$1,349,855	2.7%	\$2,291,050	4.6%
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	\$190,622	1.2%	\$1,807,893	11.4%	\$1,998,555	12.6%
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	Vernon	\$52,693	0.5%	\$518,955	5.1%	\$571,648	5.6%
Hudson Hospital	Hudson	GMS	St. Croix	\$303,311	0.8%	\$1,316,953	3.4%	\$1,620,264	4.2%
Mercy Health System Corporation	Janesville	GMS	Rock	\$5,709,210	3.6%	\$8,319,378	5.2%	\$14,028,588	8.8%
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	\$3,321,010	3.3%	\$2,704,000	2.7%	\$6,025,010	6.0%
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	\$7,021	0.2%	\$448,317	10.7%	\$455,338	10.9%
United Hospital System Inc.	Kenosha	GMS	Kenosha	\$9,810,339	5.0%	\$8,543,986	4.4%	\$18,354,325	9.4%
Franciscan Skemp Healthcare - La Crosse	La Crosse	GMS	La Crosse	\$2,472,680	2.1%	\$5,866,110	5.0%	\$8,338,790	7.1%
Gundersen Lutheran Medical Center Inc	La Crosse	GMS	La Crosse	\$3,483,494	1.6%	\$12,190,434	5.6%	\$15,673,928	7.2%
Rusk Co Memorial Hospital & Nursing Home	Ladysmith	GMS	Rusk	\$76,748	0.9%	\$609,165	7.2%	\$685,913	8.1%
Mercy Walworth Hospital and Medical Center	Lake Geneva	GMS	Walworth	\$392,722	2.5%	\$572,270	3.7%	\$964,992	6.2%
Grant Regional Health Center Inc	Lancaster	GMS	Grant	\$105,338	1.1%	\$263,215	2.8%	\$368,553	3.9%
Meriter Hospital Inc	Madison	GMS	Dane	\$14,308,000	4.9%	\$6,078,655	2.1%	\$20,386,655	7.0%
St Marys Hospital Medical Center	Madison	GMS	Dane	\$8,359,898	3.5%	\$7,881,843	3.3%	\$16,241,741	6.8%
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	Dane	\$26,075,651	3.4%	\$13,499,572	1.8%	\$39,575,223	5.2%
Holy Family Memorial Medical Center	Manitowoc	GMS	Manitowoc	\$4,070,714	4.2%	\$3,964,149	4.1%	\$8,034,863	8.3%
Bay Area Medical Center	Marinette	GMS	Marinette	\$3,542,243	4.7%	\$2,800,848	3.7%	\$6,343,091	8.4%
Norwood Health Center	Marshfield	PSYCH	Wood	\$0	0.0%	\$41,680	4.2%	\$41,680	4.2%
Saint Joseph's Hospital	Marshfield	GMS	Wood	\$9,703,197	5.4%	\$3,530,815	2.0%	\$13,234,012	7.4%
Mile Bluff Medical Center/Hess Memorial Hospital	Mauston	GMS	Juneau	\$1,808,300	5.4%	\$2,300,177	6.8%	\$4,108,477	12.2%
Memorial Health Center, Inc	Medford	GMS	Taylor	\$213,966	1.1%	\$456,376	2.3%	\$670,342	3.4%
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	\$2,265,554	1.9%	\$2,341,955	1.9%	\$4,607,509	3.8%
Red Cedar Medical Center	Menomonie	GMS	Dunn	\$770,798	1.9%	\$2,553,228	6.2%	\$3,324,026	8.1%

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Total Wisconsin Hospitals	All	All	All	\$389,036,014	3.6%	\$419,997,518	3.8%	\$809,033,532	7.4%
St. Mary's Hospital-Ozaukee	Mequon	GMS	Ozaukee	\$3,309,302	2.1%	\$3,683,101	2.3%	\$6,992,403	4.4%
Good Samaritan Health Center	Merrill	GMS	Lincoln	\$731,080	5.2%	\$512,959	3.6%	\$1,244,039	8.8%
Aurora Sinai Medical Center Inc	Milwaukee	GMS	Milwaukee	\$10,227,848	7.4%	\$6,805,000	4.9%	\$17,032,848	12.3%
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	\$1,441,594	0.4%	\$2,062,382	0.6%	\$3,503,976	1.0%
Columbia Center, LLC	Milwaukee	GMS	Milwaukee	\$12,256	0.1%	\$217,769	2.5%	\$230,025	2.6%
Columbia Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$3,988,003	2.2%	\$4,550,951	2.5%	\$8,538,954	4.7%
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	\$29,945,000	5.5%	\$32,200,000	5.9%	\$62,145,000	11.4%
LIFECARE Hospitals of Milwaukee	Milwaukee	LTAC	Milwaukee	\$95,861	2.5%	\$214,535	5.7%	\$310,396	8.2%
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	\$71,430	0.6%	\$135,550	1.1%	\$206,980	1.7%
Select Specialty Hospital – Milwaukee – St Luke's	Milwaukee	LTAC	Milwaukee	\$0	0.0%	\$6,000	0.2%	\$6,000	0.2%
St Luke's Medical Center	Milwaukee	GMS	Milwaukee	\$25,305,513	3.2%	\$23,629,218	3.0%	\$48,934,731	6.2%
Wheaton Franciscan Healthcare- St. Francis Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$7,114,855	4.7%	\$6,645,021	4.4%	\$13,759,876	9.1%
Wheaton Franciscan Healthcare- St. Joseph's Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$15,712,678	6.1%	\$13,700,402	5.3%	\$29,413,080	11.4%
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	Milwaukee	\$8,635,271	3.7%	\$12,103,132	5.2%	\$20,738,403	8.9%
St. Michael Hospital	Milwaukee	GMS	Milwaukee	\$7,383,662	10.4%	\$7,265,299	10.2%	\$14,648,961	20.6%
The Monroe Clinic	Monroe	GMS	Green	\$2,230,335	2.2%	\$3,497,695	3.5%	\$5,728,030	5.7%
Children's Hospital of Wisconsin – Fox Valley	Neenah	GMS	Winnebago	\$18,278	0.1%	\$117,539	0.9%	\$135,817	1.0%
Theda Clark Medical Center	Neenah	GMS	Winnebago	\$3,655,800	2.6%	\$4,943,231	3.6%	\$8,599,031	6.2%
Memorial Hospital Inc	Neillsville	GMS	Clark	\$280,028	2.8%	\$795,399	7.9%	\$1,075,427	10.7%
New London Family Medical Center	New London	GMS	Outagamie	\$150,932	0.9%	\$1,205,038	7.5%	\$1,355,970	8.4%
Westfields Hospital	New Richmond	GMS	St. Croix	\$25,295	0.2%	\$1,303,641	8.3%	\$1,328,936	8.5%
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	\$836,362	1.0%	\$2,506,145	3.0%	\$3,342,507	4.0%
Rogers Memorial Hospital	Oconomowoc	PSYCH	Waukesha	\$400,919	1.4%	\$823,478	2.8%	\$1,224,397	4.2%
Community Memorial Hospital	Oconto Falls	GMS	Oconto	\$434,348	2.2%	\$1,662,957	8.3%	\$2,097,305	10.5%
Bond Health Center	Oconto	GMS	Oconto	\$50,854	4.8%	\$232,198	21.7%	\$283,052	26.5%
Osceola Medical Center	Osceola	GMS	Polk	\$309,676	2.0%	\$423,443	2.8%	\$733,119	4.8%
Mercy Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	\$1,993,874	2.8%	\$3,581,250	5.1%	\$5,575,124	7.9%
Aurora Medical Center of Oshkosh	Oshkosh	GMS	Oshkosh	\$1,158,577	1.8%	\$2,099,957	3.2%	\$3,258,534	5.0%
Osseo Medical Center	Osseo	GMS	Trempealeau	\$38,898	1.5%	\$422,873	16.5%	\$461,771	18.0%
Flambeau Hospital, Inc.	Park Falls	GMS	Price	\$281,384	3.5%	\$554,458	6.8%	\$835,842	10.3%
Southwest Health Center, Inc.	Platteville	GMS	Grant	\$249,337	1.7%	\$494,824	3.4%	\$744,161	5.1%
Divine Savior Healthcare	Portage	GMS	Columbia	\$612,266	1.4%	\$2,577,627	5.8%	\$3,189,893	7.2%
Prairie du Chien Memorial Hospital	Prairie Du Chien	GMS	Crawford	\$217,646	1.9%	\$583,389	5.2%	\$801,485	7.1%
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	\$991,942	2.8%	\$647,647	1.8%	\$1,639,589	4.6%

Name	City	Type	County	Charity Care	%Non-Gov't Patient Revenue	Bad Debt	%Non-Gov't Patient Revenue	Total Uncompensated Health Care	%Non-Gov't Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$389,036,014	3.6%	\$419,997,518	3.8%	\$809,033,532	7.4%
Wheaton Franciscan Healthcare- All Saints, Inc.	Racine	GMS	Racine	\$14,182,244	4.1%	\$27,723,950	8.1%	\$41,906,194	12.3%
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	\$616,056	2.0%	\$1,300,305	4.2%	\$1,916,361	6.3%
Saint Mary's Hospital, Inc.	Rhineland	GMS	Oneida	\$4,765,891	6.4%	\$4,360,937	5.9%	\$9,126,828	12.3%
Lakeview Medical Center	Rice Lake	GMS	Barron	\$654,552	2.5%	\$1,860,656	7.0%	\$2,515,208	9.5%
The Richland Hospital Inc	Richland Center	GMS	Richland	\$622,884	2.8%	\$1,381,897	6.3%	\$2,004,781	9.1%
Ripon Medical Center	Ripon	GMS	Fond du Lac	\$115,287	1.3%	\$556,698	6.5%	\$671,985	7.8%
River Falls Area Hospital	River Falls	GMS	St. Croix	\$580,032	2.1%	\$638,479	2.4%	\$1,218,511	4.5%
Shawano Medical Center	Shawano	GMS	Shawano	\$519,996	2.5%	\$1,917,190	9.1%	\$2,437,186	11.5%
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	Sheboygan	\$2,020,748	2.1%	\$3,285,611	3.4%	\$5,306,359	5.4%
St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	\$1,968,468	3.6%	\$2,415,505	4.4%	\$4,383,973	8.0%
Indianhead Medical Center Shell Lake Inc	Shell Lake	GMS	Washburn	\$0	0.0%	\$123,296	5.1%	\$123,296	5.1%
Franciscan Skemp Healthcare – Sparta	Sparta	GMS	Monroe	\$183,109	3.0%	\$1,015,202	16.8%	\$1,198,311	19.8%
Spooner Health System	Spooner	GMS	Washburn	\$695,428	8.7%	\$516,836	6.5%	\$1,212,264	15.2%
St. Croix Regional Medical Center, Inc.	St. Croix Falls	GMS	Polk	\$504,918	1.3%	\$804,628	2.1%	\$1,309,546	3.4%
Our Lady of Victory	Stanley	GMS	Chippewa	\$415,000	5.2%	\$310,000	3.9%	\$725,000	9.1%
Saint Michael's Hospital	Stevens Point	GMS	Portage	\$5,370,772	4.0%	\$4,718,498	3.5%	\$10,089,270	7.5%
Stoughton Hospital Association	Stoughton	GMS	Dane	\$193,285	1.0%	\$1,396,000	7.0%	\$1,589,285	8.0%
Door County Memorial Hospital	Sturgeon Bay	GMS	Door	\$2,363,199	7.0%	\$1,184,287	3.5%	\$3,547,486	10.5%
St. Mary's Hospital of Superior	Superior	GMS	Douglas	\$921,559	8.4%	\$1,476,933	13.5%	\$2,398,492	23.9%
Tomah Memorial Hospital, Inc.	Tomah	GMS	Monroe	\$563,559	3.4%	\$1,717,336	10.5%	\$2,280,895	13.9%
Sacred Heart Hospital, Inc.	Tomahawk	GMS	Lincoln	\$371,116	4.9%	\$431,139	5.7%	\$802,255	10.6%
Aurora Medical Center of Manitowoc Co Inc	Two Rivers	GMS	Manitowoc	\$1,139,548	2.7%	\$1,128,125	2.7%	\$2,267,673	5.4%
Vernon Memorial Hospital	Viroqua	GMS	Vernon	\$797,185	2.8%	\$1,515,167	5.3%	\$2,312,352	8.1%
Lakeview NeuroRehab Center Midwest	Waterford	LTAC	Racine	\$1,590	0.0%	\$71,244	1.2%	\$72,834	1.2%
Watertown Memorial Hospital	Watertown	GMS	Dodge	\$1,129,171	2.2%	\$1,647,222	3.1%	\$2,776,393	5.3%
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	\$0	0.0%	\$0	0.0%	\$0	0.0%
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	Waukesha	\$3,769,017	1.2%	\$12,039,486	3.9%	\$15,808,503	5.1%
Riverside Medical Center	Waupaca	GMS	Waupaca	\$336,925	1.6%	\$1,314,885	6.4%	\$1,651,810	8.0%
Waupun Memorial Hospital	Waupun	GMS	Dodge	\$495,472	3.4%	\$490,521	3.3%	\$985,993	6.7%
North Central Health Care Facilities	Wausau	PSYCH	Marathon	\$4,154,761	133.1%	\$175,438	5.6%	\$4,330,199	138.7%
Aspirus Wausau Hospital	Wausau	GMS	Marathon	\$7,976,021	4.7%	\$2,780,268	1.6%	\$10,756,289	6.3%
The Wisconsin Heart Hospital	Wauwatosa	GMS	Milwaukee	\$677,790	1.6%	\$780,296	1.8%	\$1,458,716	3.4%
Aurora Psychiatric Hospital Inc	Wauwatosa	PSYCH	Milwaukee	\$836,939	2.6%	\$1,361,949	4.2%	\$2,198,888	6.8%
Milwaukee County Behavioral Health Division	Wauwatosa	PSYCH	Milwaukee	\$19,106,105	54.6%	\$317,353	0.9%	\$19,423,458	55.6%

Name	City	Type	County	Charity Care	%Non-Gov't Patient Revenue	Bad Debt	%Non-Gov't Patient Revenue	Total Uncompensated Health Care	%Non-Gov't Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$389,036,014	3.6%	\$419,997,518	3.8%	\$809,033,532	7.4%
Rogers Memorial Hospital – Milwaukee	West Allis	PSYCH	Milwaukee	\$144,326	1.0%	\$1,395,534	9.2%	\$1,539,860	10.2%
Select Specialty Hospital	West Allis	LTAC	Milwaukee	\$0	0.0%	\$-188,000	-2.6%	\$-188,000	-2.6%
West Allis Memorial Hospital	West Allis	GMS	Milwaukee	\$3,422,771	1.6%	\$6,924,284	3.3%	\$10,347,055	4.9%
Synergy Health- St. Joseph's Hospital	West Bend	GMS	Washington	\$1,867,881	3.7%	\$2,412,846	4.7%	\$4,280,727	8.4%
Saint Clare's Hospital	Weston	GMS	Marathon	\$926,656	4.3%	\$1,258,320	5.8%	\$2,184,976	10.1%
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	Trempealeau	\$23,942	0.5%	\$232,086	4.6%	\$256,028	5.1%
Wild Rose Community Memorial Hospital Inc	Wild Rose	GMS	Waushara	\$250,582	6.0%	\$478,190	11.4%	\$728,772	17.4%
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	\$859,213	1.9%	\$2,426,194	5.4%	\$3,285,407	7.3%
Howard Young Medical Center, Inc.	Woodruff	GMS	Oneida	\$1,694,598	4.0%	\$2,433,421	5.8%	\$4,128,019	9.8%

APPENDIX 3:

**Number of Patients Receiving and Projected to Receive Uncompensated
Health Care**

FY 2006

Name	City	Type	County	Charity Cases FY 2006	Projected Charity Cases FY 2007	Bad Debt Cases FY 2006	Projected Bad Debt Cases FY 2007	Total Uncomp. Cases FY 2006	Projected Uncomp. Cases FY 2007
Total Wisconsin Hospitals	All	All	All	235,988	250,213	635,200	622,207	871,188	872,420
Amery Regional Medical Center	Amery	GMS	Polk	376	350	6,101	5,300	6,477	5,650
Langlade Memorial Hospital	Antigo	GMS	Langlade	1,056	1,700	5,969	5,200	7,025	6,900
Appleton Medical Center	Appleton	GMS	Outagamie	5,060	5,540	8,614	9,596	13,674	15,136
St Elizabeth Hospital	Appleton	GMS	Outagamie	1,306	1,202	6,496	6,065	7,802	7,267
Franciscan Skemp Healthcare - Arcadia	Arcadia	GMS	Trempealeau	75	85	275	300	350	385
Memorial Medical Center	Ashland	GMS	Ashland	101	125	3,280	3,300	3,381	3,425
Baldwin Area Medical Center, Inc.	Baldwin	GMS	St. Croix	584	585	6,845	6,900	7,429	7,485
St Clare Hospital & Health Services	Baraboo	GMS	Sauk	1,715	2,050	6,591	7,250	8,306	9,300
Barron Memorial Medical Center Inc	Barron	GMS	Barron	961	1,010	3,254	3,417	4,215	4,427
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	Dodge	243	243	4,603	4,603	4,846	4,846
Beloit Memorial Hospital Inc	Beloit	GMS	Rock	1,592	1,592	4,244	4,244	5,836	5,836
Berlin Memorial Hospital	Berlin	GMS	Green Lake	1,423	1,428	6,452	6,784	7,875	8,212
Black River Memorial Hospital	Black River Falls	GMS	Jackson	159	300	2,341	2,100	2,500	2,400
Bloomer Medical Center - Mayo Health Systems	Bloomer	GMS	Chippewa	147	445	535	900	682	1,345
Boscobel Area Health Care	Boscobel	GMS	Grant	105	119	1,408	1,530	1,513	1,649
Wheaton Franciscan Healthcare- Elmbrook Memorial, Inc.	Brookfield	GMS	Waukesha	1,259	1,310	1,152	1,723	2,411	3,033
Memorial Hospital of Burlington	Burlington	GMS	Racine	1,413	1,342	1,741	3,086	3,154	4,428
Calumet Medical Center, Inc.	Chilton	GMS	Calumet	468	534	1,863	2,124	2,331	2,658
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	4,737	5,200	5,987	6,500	10,724	11,700
Columbus Community Hospital	Columbus	GMS	Columbia	116	137	1,705	2,156	1,821	2,293
Cumberland Memorial Hospital, Inc.	Cumberland	GMS	Barron	486	375	1,217	2,000	1,703	2,375
Memorial Hospital of Lafayette County	Darlington	GMS	Lafayette	40	65	0	0	40	65
Upland Hills Health, Inc.	Dodgeville	GMS	Iowa	293	310	1,594	1,660	1,887	1,970
Chippewa Valley Hospital	Durand	GMS	Pepin	55	75	215	232	270	307
Eagle River Memorial Hospital	Eagle River	GMS	Vilas	350	343	2,443	1,857	2,793	2,200
Luther Hospital	Eau Claire	GMS	Eau Claire	845	930	8,419	8,500	9,264	9,430
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	0	0	0	0	0	0
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	864	905	3,561	3,633	4,425	4,538
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	36	40	337	371	373	411
Aurora Lakeland Medical Center	Elkhorn	GMS	Walworth	1,496	1,014	1,128	1,698	2,624	2,712
Agnesian HealthCare/St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	2,566	2,580	7,365	7,500	9,931	10,080
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	868	900	6,471	6,500	7,339	7,400
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	Adams	77	120	193	210	270	330
Orthopaedic Hospital of Wisconsin - Glendale	Glendale	GMS	Milwaukee	123	130	1,525	1,900	1,648	2,030

Name	City	Type	County	Charity Cases FY 2006	Projected Charity Cases FY 2007	Bad Debt Cases FY 2006	Projected Bad Debt Cases FY 2007	Total Uncomp. Cases FY 2006	Projected Uncomp. Cases FY 2007
Total Wisconsin Hospitals	All	All	All	235,988	250,213	635,200	622,207	871,188	872,420
Burnett Medical Center	Grantsburg	GMS	Burnett	894	1,150	1,739	1,900	2,633	3,050
BayCare Aurora LLC d/b/a Aurora BayCare Med Ctr	Green Bay	GMS	Brown	1,893	1,723	1,340	1,581	3,233	3,304
Bellin Memorial Hospital	Green Bay	GMS	Brown	3,193	3,300	14,230	14,600	17,423	17,900
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	149	145	238	245	387	390
Brown County Mental Health Center	Green Bay	PSYCH	Brown	0	0	0	0	0	0
Libertas Treatment Center	Green Bay	AODA	Brown	138	150	324	300	462	450
St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	2,145	2,600	7,050	6,800	9,195	9,400
St. Vincent Hospital	Green Bay	GMS	Brown	10,417	11,125	9,735	11,815	20,152	22,940
Kindred Hospital - Milwaukee	Greenfield	LTAC	Milwaukee	0	0	0	0	0	0
Aurora Medical Center of Washington County Inc	Hartford	GMS	Washington	796	877	418	478	1214	1355
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	309	309	3380	3380	3689	3689
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	Vernon	21	40	175	190	196	230
Hudson Hospital	Hudson	GMS	St. Croix	471	508	487	526	958	1,034
Mercy Health System Corporation	Janesville	GMS	Rock	5,539	5,924	11,067	9,592	16,606	15,516
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	2,541	2,730	1,425	1,531	3,966	4,261
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	8	44	288	37	296	81
United Hospital System Inc.	Kenosha	GMS	Kenosha	5,820	5,878	27,254	32,705	33,074	38,583
Franciscan Skemp Healthcare - La Crosse	La Crosse	GMS	La Crosse	595	625	1,225	1,300	1,820	1,925
Gundersen Lutheran Medical Center Inc	La Crosse	GMS	La Crosse	592	600	8,363	8,500	8,955	9,100
Rusk Co Memorial Hospital & Nursing Home	Ladysmith	GMS	Rusk	100	80	1,421	1,600	1,521	1,680
Mercy Walworth Hospital and Medical Center	Lake Geneva	GMS	Walworth	381	572	761	1,142	1,142	1,714
Grant Regional Health Center Inc	Lancaster	GMS	Grant	135	193	1,836	2,000	1,971	2,193
Meriter Hospital Inc	Madison	GMS	Dane	10,587	10,875	7,111	7,291	17,698	18,166
St Marys Hospital Medical Center	Madison	GMS	Dane	2,025	1,965	7,125	8,275	9,150	10,240
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	Dane	10,332	11,500	26,830	26,000	37,162	37,500
Holy Family Memorial Medical Center	Manitowoc	GMS	Manitowoc	1,701	1,709	5,551	5,570	7,252	7,279
Bay Area Medical Center	Marinette	GMS	Marinette	1,166	1,167	7,203	7,398	8,369	8,565
Norwood Health Center	Marshfield	PSYCH	Wood	0	0	0	0	0	0
Saint Joseph's Hospital	Marshfield	GMS	Wood	1,851	1,896	5,122	5,247	6,973	7,143
Mile Bluff Medical Center/Hess Memorial Hospital	Mauston	GMS	Juneau	714	800	12,416	13,650	13,130	14,450
Memorial Health Center, Inc	Medford	GMS	Taylor	181	180	716	1,000	897	1,180
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	1,365	1,638	3,246	3,895	4,611	5,533
Red Cedar Medical Center	Menomonie	GMS	Dunn	174	275	2,386	2,030	2,560	2,305
St. Mary's Hospital-Ozaukee	Mequon	GMS	Ozaukee	4,115	4,115	6,417	6,417	10,532	10,532
Good Samaritan Health Center	Merrill	GMS	Lincoln	1,910	1,895	2,969	3,620	4,879	5,515

Name	City	Type	County	Charity Cases FY 2006	Projected Charity Cases FY 2007	Bad Debt Cases FY 2006	Projected Bad Debt Cases FY 2007	Total Uncomp. Cases FY 2006	Projected Uncomp. Cases FY 2007
Total Wisconsin Hospitals	All	All	All	235,988	250,213	635,200	622,207	871,188	872,420
Aurora Sinai Medical Center Inc	Milwaukee	GMS	Milwaukee	3,135	3,360	2,985	4,000	6,120	7,360
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	1,062	2,166	17,663	17,745	18,725	19,911
Columbia Center, LLC	Milwaukee	GMS	Milwaukee	7	7	334	334	341	341
Columbia Hospital, Inc.	Milwaukee	GMS	Milwaukee	4,743	4,743	8,795	8,795	13,538	13,538
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	15,118	21,520	22,184	16,751	37,302	38,271
LIFECARE Hospitals of Milwaukee	Milwaukee	LTAC	Milwaukee	0	0	0	0	0	0
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	20	20	89	89	109	109
Select Specialty Hospital – Milwaukee – St Luke's	Milwaukee	LTAC	Milwaukee	0	0	31	33	31	33
St Luke's Medical Center	Milwaukee	GMS	Milwaukee	10,474	10,730	6,191	7,642	16,665	18,372
Wheaton Franciscan Healthcare- St. Francis Hospital, Inc.	Milwaukee	GMS	Milwaukee	5,848	5,590	7,707	8,824	13,555	14,414
Wheaton Franciscan Healthcare- St. Joseph's Hospital, Inc.	Milwaukee	GMS	Milwaukee	11,844	16,842	18,485	18,693	30,329	35,535
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	Milwaukee	9,710	9,710	17,268	17,268	26,978	26,978
St. Michael Hospital	Milwaukee	GMS	Milwaukee	7,967	0	9,447	0	17,414	0
The Monroe Clinic	Monroe	GMS	Green	2,577	2,673	1,742	1,769	4,319	4,442
Children's Hospital of Wisconsin – Fox Valley	Neenah	GMS	Winnebago	13	12	227	267	240	279
Theda Clark Medical Center	Neenah	GMS	Winnebago	4,880	4,910	7,216	7,514	12,096	12,424
Memorial Hospital Inc	Neillsville	GMS	Clark	384	400	847	850	1,231	1,250
New London Family Medical Center	New London	GMS	Outagamie	115	291	2,718	2,030	2,833	2,321
Westfields Hospital	New Richmond	GMS	St. Croix	10	20	2,390	2,500	2,400	2,520
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	504	590	4,976	5,044	5,480	5,634
Rogers Memorial Hospital	Oconomowoc	PSYCH	Waukesha	190	190	684	675	874	865
Community Memorial Hospital	Oconto Falls	GMS	Oconto	1,930	2,575	2,661	2,660	4,591	5,235
Bond Health Center	Oconto	GMS	Oconto	61	73	402	469	463	542
Osceola Medical Center	Osceola	GMS	Polk	111	150	268	275	379	425
Mercy Medical Center of Oshkosh	Oshkosh	GMS	Winnebago	944	803	4,645	3,940	5,589	4,743
Aurora Medical Center of Oshkosh	Oshkosh	GMS	Oshkosh	1,064	450	1,718	2,131	2,782	2,581
Osseo Medical Center	Osseo	GMS	Trempealeau	49	50	521	525	570	575
Flambeau Hospital, Inc.	Park Falls	GMS	Price	334	350	1,324	1,600	1,658	1,950
Southwest Health Center, Inc.	Platteville	GMS	Grant	217	225	535	550	752	775
Divine Savior Healthcare	Portage	GMS	Columbia	422	500	5,160	5,500	5,582	6,000
Prairie du Chien Memorial Hospital	Prairie Du Chien	GMS	Crawford	448	501	1,745	1,795	2,193	2,296
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	228	250	1,764	1,790	1,992	2,040
Wheaton Franciscan Healthcare- All Saints, Inc.	Racine	GMS	Racine	8,524	10,359	74,234	52,574	82,756	62,933
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	311	310	3,349	3,500	3,660	3,810
Saint Mary's Hospital, Inc.	Rhineland	GMS	Oneida	1,601	1,477	1,482	1,189	3,083	2,666

Name	City	Type	County	Charity Cases FY 2006	Projected Charity Cases FY 2007	Bad Debt Cases FY 2006	Projected Bad Debt Cases FY 2007	Total Uncomp. Cases FY 2006	Projected Uncomp. Cases FY 2007
Total Wisconsin Hospitals	All	All	All	235,988	250,213	635,200	622,207	871,188	872,420
Lakeview Medical Center	Rice Lake	GMS	Barron	138	141	1,380	1,414	1,518	1,555
The Richland Hospital Inc	Richland Center	GMS	Richland	43	45	1,754	1,842	1,797	1,887
Ripon Medical Center	Ripon	GMS	Fond du Lac	72	74	1,155	1,290	1,227	1,364
River Falls Area Hospital	River Falls	GMS	St. Croix	434	675	1,456	1,636	1,890	2,311
Shawano Medical Center	Shawano	GMS	Shawano	479	500	3,819	3,900	4,298	4,400
Sheboygan Memorial Medical Center	Sheboygan	GMS	Sheboygan	1,577	673	1,363	1,649	2,940	2,322
St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	1,726	1,600	3,616	3,500	5,342	5,100
Indianhead Medical Center Shell Lake Inc	Shell Lake	GMS	Washburn	0	2	183	180	183	182
Franciscan Skemp Healthcare – Sparta	Sparta	GMS	Monroe	180	200	345	365	525	565
Spooner Health System	Spooner	GMS	Washburn	838	705	1,250	1,687	2,088	2,392
St. Croix Regional Medical Center, Inc.	St. Croix Falls	GMS	Polk	388	462	716	1,176	1,104	1,638
Our Lady of Victory	Stanley	GMS	Chippewa	342	400	1,711	1,800	2,053	2,200
Saint Michael's Hospital	Stevens Point	GMS	Portage	4,464	4,591	10,802	10,981	15,266	15,572
Stoughton Hospital Association	Stoughton	GMS	Dane	141	148	1,552	1,474	1,693	1,622
Door County Memorial Hospital	Sturgeon Bay	GMS	Door	7,089	7,302	7,771	8,004	14,860	15,306
St. Mary's Hospital of Superior	Superior	GMS	Douglas	1,190	1,100	2,751	3,200	3,941	4,300
Tomah Memorial Hospital, Inc.	Tomah	GMS	Monroe	466	650	2,815	2,555	3,281	3,205
Sacred Heart Hospital, Inc.	Tomahawk	GMS	Lincoln	702	723	1,284	1,322	1,986	2,045
Aurora Medical Center of Manitowoc Co Inc	Two Rivers	GMS	Manitowoc	1,018	601	440	603	1,458	1,204
Vernon Memorial Hospital	Viroqua	GMS	Vernon	1,023	1,050	4,316	4,400	5,339	5,450
Lakeview NeuroRehab Center Midwest	Waterford	LTAC	Racine	1	1	28	28	29	29
Watertown Memorial Hospital	Watertown	GMS	Dodge	1,666	1,749	5,040	5,166	6,706	6,915
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	0	0	0	0	0	0
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	Waukesha	2,376	2,810	20,925	22,737	23,301	25,547
Riverside Medical Center	Waupaca	GMS	Waupaca	522	580	3,224	3,360	3,746	3,940
Waupun Memorial Hospital	Waupun	GMS	Dodge	409	420	2,934	3000	3,343	3,420
North Central Health Care Facilities	Wausau	PSYCH	Marathon	2,297	2,500	352	400	2,500	2,900
Aspirus Wausau Hospital	Wausau	GMS	Marathon	2,837	2,979	8,088	8,492	10,925	11,471
The Wisconsin Heart Hospital	Wauwatosa	GMS	Milwaukee	91	101	391	366	482	467
Aurora Psychiatric Hospital Inc	Wauwatosa	PSYCH	Milwaukee	309	324	223	234	532	558
Milwaukee County Behavioral Health Division	Wauwatosa	PSYCH	Milwaukee	428	500	7	25	435	525
Rogers Memorial Hospital – Milwaukee	West Allis	PSYCH	Milwaukee	105	60	777	650	882	710
Select Specialty Hospital	West Allis	LTAC	Milwaukee	0	0	37	15	37	15
West Allis Memorial Hospital	West Allis	GMS	Milwaukee	1,305	1,370	1,475	1,549	2,780	2,919
Synergy Health- St. Joseph's Hospital	West Bend	GMS	Washington	1,605	1,717	3,313	3,440	4,918	5,157

Name	City	Type	County	Charity Cases FY 2006	Projected Charity Cases FY 2007	Bad Debt Cases FY 2006	Projected Bad Debt Cases FY 2007	Total Uncomp. Cases FY 2006	Projected Uncomp. Cases FY 2007
Total Wisconsin Hospitals	All	All	All	235,988	250,213	635,200	622,207	871,188	872,420
Saint Clare's Hospital	Weston	GMS	Marathon	243	534	1,873	2,913	2,116	3,447
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	Trempealeau	42	250	586	1,000	628	1,250
Wild Rose Community Memorial Hospital Inc	Wild Rose	GMS	Waushara	446	617	1,864	1,663	2,310	2,280
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	240	250	4,341	4,515	4,581	4,765
Howard Young Medical Center, Inc.	Woodruff	GMS	Oneida	658	599	3,686	3,981	4,344	4,580

APPENDIX 4:

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

FY 2006

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

Name	City	Type	County	General Relief Gross Revenue	% of Total Gross Revenue	% Of Charges Reimbursed for General Relief
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	\$21,940,000	2.0%	48.7%
Wheaton Franciscan Healthcare- St. Joseph's Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$7,715,948	1.1%	20.2%
St Luke's Medical Center	Milwaukee	GMS	Milwaukee	\$6,230,960	0.3%	11.2%
Aurora Sinai Medical Center Inc	Milwaukee	GMS	Milwaukee	\$4,531,542	1.1%	13.3%
St. Michael Hospital	Milwaukee	GMS	Milwaukee	\$4,138,602	2.1%	19.9%
Wheaton Franciscan Healthcare- St. Francis Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$3,903,880	1.0%	17.7%
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	Milwaukee	\$3,469,492	0.8%	23.0%
West Allis Memorial Hospital	West Allis	GMS	Milwaukee	\$1,229,525	0.3%	17.1%
Columbia Hospital, Inc.	Milwaukee	GMS	Milwaukee	\$1,186,484	0.3%	23.0%
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	\$617,730	0.1%	44.5%
Saint Michael's Hospital	Stevens Point	GMS	Portage	\$584,158	0.2%	43.2%
Red Cedar Medical Center- Mayo Health System	Menomonie	GMS	Dunn	\$569,592	0.7%	24.1%

APPENDIX 5:

- **FY 2006 Hospital Uncompensated Health Care Plan**
- **FY 2006 Hospital Fiscal Survey**

**HOSPITAL UNCOMPENSATED HEALTH CARE PLAN
FISCAL YEAR 2006**

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 via the web, 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.

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

Type or print in black ink.

Name of Administrator / CEO

Hospital Name and Address

WHA Hospital ID# _____

AHA Hospital ID# _____

Contact Person (Name and Title)

Telephone Number

() - Ext. #

Organization and Address (if different from hospital address above)

FY 2006 Beginning Date

FY 2006 Ending Date

Mo. Day Yr.

Mo. Day Yr.

II. DEFINITIONS

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

A. Eligibility for Financial Aid

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

Yes
 No

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

Yes
 No

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

Yes
 No

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

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

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

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

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

Yes
 No

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

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

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

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

B. Collection Policies

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

- Yes
- No

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

- Yes
- No

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

- Yes
- No

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

- Yes
- No

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

- Yes
- No

C. Role of Hospital Board

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

- Yes
- No

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

Yes

No

IV. INCOME DETERMINATION / VERIFICATION PROCEDURES

16. 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.)

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

V. PROCEDURE FOR INFORMING THE PUBLIC

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

___ **Yes**

___ **No**

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

Emergency Rooms

Financial Service Offices

At time of registration

Other: _____

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

___ **Yes**

___ **No**

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

___ **Yes**

___ **No**

HOSPITAL FISCAL SURVEY FISCAL YEAR 2006

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

GENERAL INSTRUCTIONS - Read before completing form.

NOTE: Refer to the detailed instructions contained in the *Hospital Fiscal Survey Manual, Fiscal Year 2006*.

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

Round all amounts to the nearest dollar.

Items marked with an asterisk (*) are new for 2006.

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

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

I. HOSPITAL INFORMATION

Type or print in black ink.

Hospital Administrator / CEO
Hospital Name and Address

Contact Person (Name and Title)

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

Organization and Address (if different from hospital address above)

FY 2006 Beginning Date

FY 2006 Ending Date

II. GENERAL INFORMATION

If your hospital is jointly operated in connection with a nursing home, home health agency, or other organization, and is governed by a common Board of Directors, the hospital shall submit the required information from the final audited financial statements of the **hospital only** except where such information cannot be disaggregated. (**See special instructions for combination facilities in the accompanying *Hospital Fiscal Survey Manual, Fiscal Year 2006***). All hospital services must be reported if they are included as hospital revenue and contained in net revenue from services to patients. Refer to page 2 - line 1.

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

For definitions and instructions, see the *Hospital Fiscal Survey Manual, Fiscal Year 2006*.

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STATEMENT OF REVENUE AND EXPENSES

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

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

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

Gross Patient Service Revenue and Its Sources

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

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

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

50 Total Gross revenue from service to patients, by source (add lines 36-49, \$ \$ \$ should equal value on line 35)

Deductions from Patient Service Revenue and Its Sources (highlights new for 06)

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

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

(add lines 51-65) (total, not breakouts)

Medicare-Approved Medical Education Activities

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

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

IV. BALANCE SHEET – GENERAL FUNDS

NOTE: For combination facilities, state-operated mental health institutes, or county-operated psychiatric or alcohol or other drug abuse

hospitals, see special instructions in the *Hospital Fiscal Survey Manual, Fiscal Year 2006*.

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

Current Assets

70	Cash and cash equivalents	\$ _____
71	Inter-corporate account(s)	\$ _____
72	Net patient accounts receivable	
	a. Medicare (T18) -Including HMOs reimbursed by T-18 *	\$ _____
	b. Medical Assistance (T-19)- Including HMOs reimbursed by T-19 *	\$ _____
	c. Self-Pay*	\$ _____
	d. All other pay sources*	\$ _____
	e. Total Net patient accounts receivable (add lines 72a thru 72d)	\$ _____
73	Other accounts receivable	\$ _____
74	Other current assets	\$ _____
75	TOTAL current assets (add lines 70 through 74)	\$ _____
76	Noncurrent assets whose use is limited	\$ _____

Property, Plant and Equipment

Gross Plant Assets

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

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

84	Land improvements	\$ _____
85	Buildings and building improvements	\$ _____
86	Fixed equipment	\$ _____

87	Moveable equipment	\$ _____	
88	TOTAL accumulated depreciation (add lines 84 through 87)		\$ _____
89	NET property, plant, and equipment assets (subtract line 88 from line 83)		\$ _____
90	Long-term investments		\$ _____
91	Other unrestricted assets		\$ _____
92	TOTAL unrestricted assets (add lines 75, 76, 89, 90 and 91)		\$ _____
Unrestricted Liabilities, Deferred Revenues, and Fund Balances			
93	Current liabilities	\$ _____	
94	Inter-corporate account(s)	\$ _____	
95	Long-term debt	\$ _____	
96	Other noncurrent liabilities and deferred revenues	\$ _____	
97	Unrestricted fund balances	\$ _____	
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)		\$ _____
Restricted Hospital Funds (report fund balances only)			
99	Specific-purpose funds	\$ _____	
100	Plant replacement and expansion funds	\$ _____	
101	Endowment funds	\$ _____	

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

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

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

	(C1)	(C2)
PAY SOURCE	NUMBER OF DISCHARGES FROM MEDICARE- CERTIFIED SWING BEDS****	NUMBER OF DISCHARGE DAYS FROM MEDICARE- CERTIFIED SWING BEDS****
106 Medicare (T-18) Including HMOs reimbursed by T-18	_____	_____
107 Medical Assistance (T-19) Including HMOs reimbursed by T-19	_____	_____
108 Self- Pay	_____	_____
108a All other pay sources	_____	_____
109 TOTALS	_____	_____

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

VI. SUMMARY AND EXPLANATION OF REVENUE DOLLAR DIFFERENCES BETWEEN FY 2005 AND FY 2006

	GROSS REVENUE	NET REVENUE
110 Fiscal Year 2006 [line 35 (gross) and line 1 (net)]	\$ _____	\$ _____
111 Fiscal Year 2005 [FY 2005 Fiscal Survey - line 35 (gross) and line 1 (net)]	\$ _____	\$ _____
112 Increase / Decrease 2006 v. 2005 (subtract line 111 from line 110) [indicate + or -]	\$ _____	\$ _____

113 Explain in a short narrative the relative importance of various causes for the dollar differences (lines 110 and 111) in the fiscal year revenue figures (price change, utilization change, other causes?). Attach additional page(s) if necessary.

VII. UNCOMPENSATED HEALTH CARE

Charges for Uncompensated Health Care	FY 2006	FY 2007(Projected)
114 Charges for charity care provided for the fiscal year	\$ _____ (from line 64)	\$ _____
114a Charity care cost (using hospital cost to charge ratio)	\$ _____	\$ _____
115 Charges determined to be a bad debt expense for the fiscal year	\$ _____ (from line 17)	\$ _____
115a Bad debt cost (using hospital cost to charge ratio)	\$ _____	\$ _____
116 TOTAL charges for uncompensated health care for the fiscal year	\$ _____ (add lines 114 and 115)	\$ _____ (add lines 114 and 115)
116a Total cost (using hospital cost to charge ratio)	\$ _____	\$ _____

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 2006	FY 2007 (Projected)
117 Number of individual patient visit ledgers that received charity care for the fiscal year	_____	_____
118 Number of individual patient visit ledgers whose charges were determined to be bad debt for the fiscal year	_____	_____
119 Provide a rationale for the hospital's fiscal year 2007 projections in the space below. Explain how the projections used "patients" and total charges for fiscal year 2006, if at all. It could also include a description of the socioeconomic climate of your hospital's market and how that affects your hospital's Uncompensated Health Care Plan. Attach additional page(s) if necessary. (Using cost to charge ratio)		

Hill-Burton Uncompensated Health Care Information

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

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

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

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