

Uncompensated Health Care Report

Wisconsin Hospitals

Fiscal Year 2008

October 2009

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), rehabilitation (rehab), and long-term acute care (LTAC) hospitals]. This report summarized data collected from the *FY 2008 Hospital Uncompensated Health Care Plan* and the *FY 2008 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 2008	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 2008	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 2009	12
Basis for Projections	13
Uncompensated Health Care at Cost	14
Verifying Need for Charity Care	14
Notifying the Public Regarding Charity Care Availability	15
Hill-Burton Program	17
Glossary	18
Appendix 1: Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue	20
Appendix 2: Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Non-Government Patient Revenue	25
Appendix 3: Number of Patients Receiving and Projected to Receive Uncompensated Health Care	30
Appendix 4: Wisconsin Hospitals with County General Relief Revenue Greater than \$500,000 or Greater than One Percent of Total Gross Revenue	36
Appendix 5: FY 2007 Hospital Uncompensated Health Care Plan and FY 2007 Hospital Fiscal Survey	38

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 (LTAC) hospitals that are not state or federal facilities are required by law to publicly report annual uncompensated health care information. Each hospital submits a Fiscal Year (FY) Uncompensated Health Care Plan and FY Hospital Fiscal Survey within 120 days after the close of the hospital's fiscal year.

This report is based on data collected from 145 hospitals that submitted uncompensated health care and fiscal information for their entire FY 2008.

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 2008

This document examines uncompensated health care data for Wisconsin hospitals. This report is based on data submitted by hospitals for their entire fiscal year 2008 (FY 2008).

- Uncompensated health care provided by Wisconsin hospitals topped \$1 billion for the first time in FY 2008. Wisconsin hospitals provided \$1.04 billion of uncompensated health care services to their patients, either as charity care (\$464 million) or as bad debt (\$580.6 million).
- General medical-surgical (GMS) hospitals provided \$437.7 million in charity care and incurred \$572.6 million in bad debt, while specialty facilities reported \$26.6 million in charity care and \$8.0 million in bad debt.
- Total uncompensated health care grew 17.9 percent, from \$886.3 million in FY 2007 to \$1.04 billion in FY 2008. GMS hospitals reported an 18.6 percent increase in uncompensated health care, from \$852.1 million in FY 2007 to \$1.01 billion in FY 2008. Reported uncompensated health care for specialty facilities increased 0.4 percent, growth from \$34.2 million in FY 2007 to \$34.3 million in FY 2008.
- Forty-nine of the 145 hospitals included in this report each delivered more than \$5 million of uncompensated health care in FY 2008. Of these, 26 delivered more than \$5 million in charity care and 34 incurred more than \$5 million in bad debt. Hospitals in Milwaukee County alone accounted for 28.5 percent, or \$296.3 million, of overall uncompensated health care dollars. Milwaukee hospitals delivered \$121.8 million in charity care, or 26 percent of the statewide total, and incurred \$174.4 million in bad debt, or 30 percent of the statewide total.
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals increased from 3.4 percent in FY 2007 to 3.7 percent in FY 2008. Specialty hospitals' total uncompensated care slightly decreased from 6.3 percent in FY 2007 to 6.0 percent in FY 2008. For all hospitals combined, this measure rose slightly from 3.5 percent in FY 2007 to 3.7 percent in FY 2008.
- Charity care for all reporting hospitals averaged 1.7 percent of gross patient revenue, ranging from 0.0 to 22.0 percent. The average was 1.6 percent for GMS hospitals and 4.6 percent for specialty facilities.
- Bad debt for all reporting hospitals averaged 2.1 percent of gross patient revenue, ranging from 0.0 percent to 16.4 percent. The average was 2.1 percent for GMS hospitals and 1.4 percent for specialty facilities.
- Measured as a percentage of total gross non-government patient revenue, uncompensated health care averaged 8.0 percent at GMS hospitals, 15.2 percent at specialty facilities, and 8.1 percent at all Wisconsin hospitals combined.
- Charity care accounted for 3.5 percent of non-government revenue at GMS hospitals, 11.6 percent at specialty facilities, and 3.6 percent at all hospitals combined. Bad debt accounted for 4.5 percent at GMS hospitals, 3.6 percent at specialty facilities, and 4.5 percent at all hospitals combined.
- In FY 2008, 138 hospitals provided uncompensated health care services to 1,145,448 patients.
- In FY 2008, 131 hospitals reported having written policies related to financial aid determination and eligibility. Nearly every hospital acknowledged that, during both the initial and the final determination, the hospital policy would be consistently and equitably applied and that no patient would be denied based upon race, creed, color, sex, national origin, sexual orientation, disability, age, or source of income.

- In FY 2008, 129 hospitals reported having procedures to inform the public about the availability of charity care at their facilities. In general, hospitals provide information and applications for charity care at the time of registration, in their emergency rooms and in their fiscal services office.
- In FY 2008, total uncompensated care ranged from 0 percent to 32.3 percent at cost, averaging 3.3 percent at all reporting hospitals.
- In FY 2008, total charity care at cost averaged 1.6 percent, or \$226.4 million, and bad debt at cost averaged 1.9 percent or \$269.8 million.
- Two hospitals still have Hill-Burton obligations because of grants they received between 1946 and 1974 from the federal government. In return for these grants, these hospitals agreed to provide a reasonable amount of reduced-cost or no-cost services.

WHAT IS UNCOMPENSATED HEALTH CARE?

The hospital community has traditionally used the 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 2008 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 2008

This report includes data from 127 general medical-surgical (GMS) and 18 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, 91 by another not-for-profit institution, and 10 by for-profit organizations.

Uncompensated health care at Wisconsin hospitals grew from \$886.3 million in FY 2007 to \$1.04 billion in FY 2008 (see Table 2).

Table 1. Type of Ownership, Wisconsin Hospitals, FY 2008

	Number of Hospitals	County	Religious	Other Not-for-Profit	For-Profit Organization
All Hospitals	145	8	36	91	10
GMS	127	2	33	88	4
Psych	10	6	1	3	-
AODA	1	-	1	-	-
Rehab	2	-	1	-	1
LTAC	5	-	-	-	5

Source: FY 2008 Annual Survey of Hospitals, WHA Information Center, LLC

Table 2. Summary of Uncompensated Health Care Dollars, Wisconsin Hospitals, FY 2006, 2007, and 2008

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
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
FY 2007				
All Hospitals	145	\$422,902,732	\$463,385,923	\$886,288,655
GMS Hospitals	127	\$396,221,439	\$455,899,588	\$852,121,027
Specialty Facilities	18	\$26,681,293	\$7,486,335	\$34,167,628
FY 2008				
All Hospitals	145	\$463,974,142	\$580,630,363	\$1,044,604,505
GMS Hospitals	127	\$437,711,440	\$572,597,715	\$1,010,309,155
Specialty Facilities	18	\$26,262,702	\$8,032,648	\$34,295,350

Source: FY 2006, FY 2007, and FY 2008 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. Twenty-six hospitals each reported \$5 million or more and, combined, provided \$332.2 million in charity care, approximately 72 percent of the charity care provided by all reporting hospitals) in FY 2008 (see Table 3).

The amount of charity care individual hospitals provided ranged from \$0 to \$48.9 million. The wide variation in the amount of charity care that hospitals deliver is due to differences in size, types of services provided, provisions for charity care in their mission statements, and the characteristics of surrounding communities.

Table 3. Wisconsin Hospitals That Reported More than \$5 Million of Charity Care, FY 2008

Hospital Name	City	County	Charity Care
UW Hospital & Clinics	Madison	Dane	\$48,900,632
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	\$25,001,583
Aurora St.Luke's Medical Center	Milwaukee	Milwaukee	\$21,992,797
Milwaukee County Behavioral Health Complex	Wauwatosa	Milwaukee	\$20,689,561
Columbia St. Mary's, Inc. - Milwaukee Campus	Milwaukee	Milwaukee	\$20,353,449
Meriter Hospital	Madison	Dane	\$20,275,000
Wheaton Franciscan Healthcare - All Saints, Inc.	Racine	Racine	\$16,437,379
St. Mary's Hospital	Madison	Dane	\$13,998,133
Ministry Health Care - Saint Joseph's Hospital	Marshfield	Wood	\$12,719,221
Beloit Memorial Hospital, Inc.	Beloit	Rock	\$12,092,180
St. Vincent Hospital	Green Bay	Brown	\$11,146,401
UHS, Inc.	Kenosha	Kenosha	\$ 9,319,455
Sacred Heart Hospital	Eau Claire	Eau Claire	\$ 9,185,653
Aspirus Wausau Hospital	Wausau	Marathon	\$ 8,467,268
Wheaton Franciscan Healthcare - St Joseph, Inc.	Milwaukee	Milwaukee	\$ 8,143,654
Luther Hospital	Eau Claire	Eau Claire	\$ 8,077,271
Agnesian HealthCare/St. Agnes Hospital	Fond du Lac	Fond du Lac	\$ 7,981,983
Ministry Health Care - St. Michael's Hospital	Stevens Point	Portage	\$ 7,839,985
Aurora Sinai Medical Center	Milwaukee	Milwaukee	\$ 7,111,265
Ministry Health Care - Sacred Heart/ St. Mary's Hosps.	Rhineland	Oneida	\$ 6,860,605
Mercy Health System Corporation	Janesville	Rock	\$ 6,736,080
Columbia St. Mary's, Inc. - Columbia Campus	Milwaukee	Milwaukee	\$ 6,274,016
Waukesha Memorial Hospital	Waukesha	Waukesha	\$ 6,195,931
Franciscan Skemp Healthcare - Mayo Health System	La Crosse	La Crosse	\$ 6,030,494
Bellin Hospital	Green Bay	Brown	\$ 5,355,838
Wheaton Franciscan Healthcare - St. Francis, Inc.	Milwaukee	Milwaukee	\$ 5,036,982
Total for these 26 Hospitals			\$332,222,816

Source: FY 2008, Hospital Fiscal Survey, WHA Information Center, LLC

Thirty-five hospitals incurred bad debts greater than \$5 million (see Table 4, page 8). Together, these hospitals incurred \$411.2 million in bad debt, approximately 71 percent of the \$580.6 million in bad debt incurred by all Wisconsin hospitals in FY 2008.

Individual hospitals reported bad debt ranging from -\$203,000 to \$42.1 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-nine hospitals, generally urban facilities, each had more than \$5 million of total uncompensated health care. These hospitals provided \$866.1 million, or 83 percent, of the \$1.04 billion in uncompensated health care incurred by all Wisconsin hospitals in FY 2008.

Table 4. Wisconsin Hospitals that Reported More than \$5 Million of Bad Debt, FY 2008

Hospital	City	County	Bad Debt
Aurora St.Luke's Medical Center	Milwaukee	Milwaukee	\$ 42,094,077
Wheaton Franciscan Healthcare - All Saints, Inc.	Racine	Racine	\$ 36,162,967
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	\$ 34,850,000
Wheaton Franciscan Healthcare - St Joseph, Inc.	Milwaukee	Milwaukee	\$ 24,055,703
Columbia St. Mary's, Inc. - Milwaukee Campus	Milwaukee	Milwaukee	\$ 18,518,003
Waukesha Memorial Hospital	Waukesha	Waukesha	\$ 15,856,024
Aurora Sinai Medical Center	Milwaukee	Milwaukee	\$ 14,657,914
Aurora West Allis Medical Center	West Allis	Milwaukee	\$ 14,550,024
Gundersen Lutheran Health System	La Crosse	La Crosse	\$ 14,001,389
UHS, Inc.	Kenosha	Kenosha	\$ 13,936,004
St. Mary's Hospital	Madison	Dane	\$ 12,857,884
Mercy Health System Corporation	Janesville	Rock	\$ 11,909,746
St. Vincent Hospital	Green Bay	Brown	\$ 10,149,993
Wheaton Franciscan Healthcare - St. Francis, Inc.	Milwaukee	Milwaukee	\$ 10,047,419
UW Hospital & Clinics	Madison	Dane	\$ 9,673,900
Agnesian HealthCare/St. Agnes Hospital	Fond du Lac	Fond du Lac	\$ 9,481,097
Meriter Hospital	Madison	Dane	\$ 9,301,068
St. Elizabeth Hospital	Appleton	Outagamie	\$ 7,718,815
Aurora Medical Center in Kenosha	Kenosha	Kenosha	\$ 7,567,834
Franciscan Skemp Healthcare - Mayo Health System	La Crosse	La Crosse	\$ 7,279,313
Beloit Memorial Hospital, Inc.	Beloit	Rock	\$ 6,611,792
Columbia St. Mary's, Inc. - Columbia Campus	Milwaukee	Milwaukee	\$ 6,385,185
Luther Hospital	Eau Claire	Eau Claire	\$ 6,377,425
Aurora BayCare Medical Center in Green Bay	Green Bay	Brown	\$ 6,370,501
Bellin Hospital	Green Bay	Brown	\$ 6,265,677
Aspirus Wausau Hospital	Wausau	Marathon	\$ 5,818,593
Ministry Health Care - Sacred Heart/ St. Mary's Hosps.	Rhineland	Oneida	\$ 5,779,741
Bay Area Medical Center	Marinette	Marinette	\$ 5,766,056
St. Mary's Hospital Medical Center	Green Bay	Brown	\$ 5,603,458
Aurora Sheboygan Memorial Medical Center	Sheboygan	Sheboygan	\$ 5,444,636
Ministry Health Care - Saint Joseph's Hospital	Marshfield	Wood	\$ 5,343,796
Holy Family Memorial, Inc.	Manitowoc	Manitowoc	\$ 5,243,890
Sacred Heart Hospital	Eau Claire	Eau Claire	\$ 5,202,839
Ministry Health Care - St. Michael's Hospital	Stevens Point	Portage	\$ 5,191,237
Appleton Medical Center	Appleton	Outagamie	\$ 5,168,557
Total for these 35 hospitals			\$411,242,557

Source: FY 2008 Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE AS A PERCENTAGE OF PATIENT REVENUE

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

The portion of total gross patient revenue that Wisconsin hospitals provided as uncompensated health care in 2008 varied greatly, from 0 percent to 22.0 percent. The average for all reporting

hospitals was 3.7 percent, a slight increase from 3.5 percent in FY 2007. In FY 2008, GMS hospitals averaged 3.7 percent, up from 3.4 percent reported in FY 2007, and specialty facilities averaged 6.0 percent, a slight decrease from 6.3 percent in FY 2007.

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

- Ministry Health Care – Eagle River Memorial Hospital, Eagle River, 9.1 percent
- Oconto Hospital and Medical Center, Oconto, 7.7 percent
- Moundview Memorial Hospital & Clinics, Friendship, 7.6 percent
- Franciscan Skemp Healthcare-Mayo Health System, Sparta, 7.6 percent

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

- Oakleaf Surgical Hospital, Eau Claire, 0.0 percent
- Children's Hospital of Wisconsin, Milwaukee, 0.7 percent
- Indianhead Medical Center, Shell Lake, 0.8 percent
- Memorial Health Center, Medford, 1.2 percent

Charity care for all reporting hospitals averaged 1.7 percent of gross patient revenue, ranging from 0.0 to 22 percent. The average was 1.6 percent for GMS hospitals and 4.6 percent for specialty facilities. Bad debt for all reporting hospitals averaged 2.1 percent of gross patient revenue, ranging from 0 percent to 16.4 percent. The average was 2.1 percent for GMS hospitals and 1.4 percent for specialty facilities (see Figure 1).

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

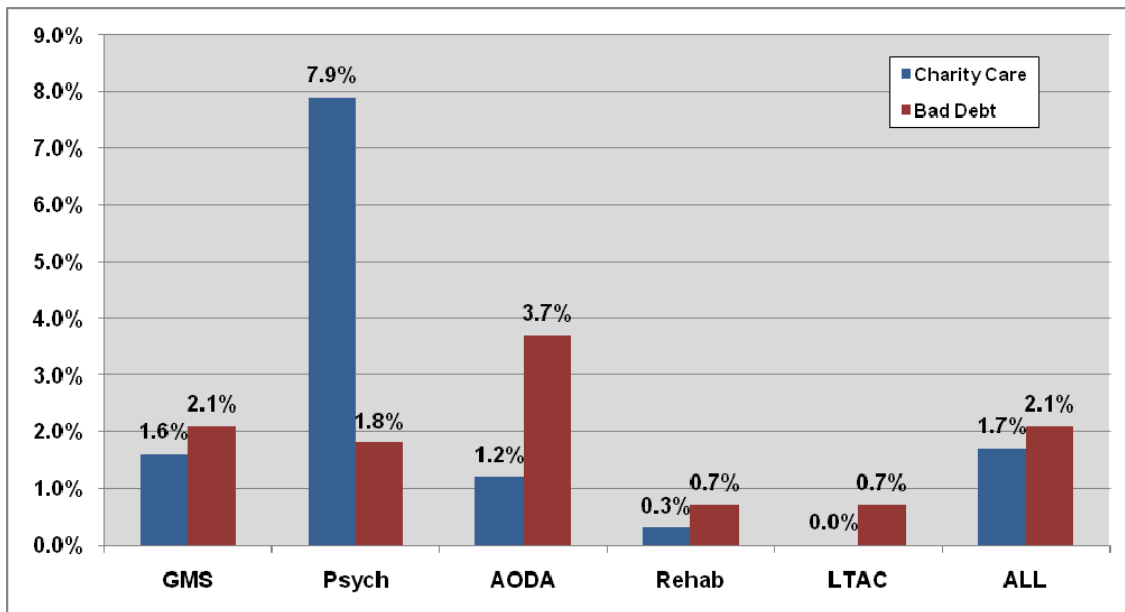
- Beloit Memorial Hospital, Inc., Beloit, 4.6 percent
- Columbia St. Mary's, Inc. – Milwaukee Campus, Milwaukee, 3.3 percent
- Ministry Health Care – Sacred Heart/St. Mary's Hosps, Rhinelander, 3.2 percent
- UW Hospital & Clinics, Madison, 3.1 percent
- Prairie du Chien Memorial Hospital, Prairie du Chien, 3.0 percent

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

- Ministry Health Care – Eagle River Memorial Hospital, Eagle River, 6.5 percent
- Moundview Memorial Hospital & Clinics, Friendship, 6.4 percent
- St Mary's Hospital of Superior, Superior, 6.1 percent
- Hayward Memorial Hospital, Hayward, 5.6 percent
- Oconto Hospital and Medical Center, Oconto, 5.6 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 2008



Source: FY 2008 Hospital Fiscal Survey, WHA Information Center, LLC

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

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

Measured this way, the average for all Wisconsin hospitals in FY 2008 was 8.1 percent, up from 7.5 percent in FY 2007. GMS hospitals averaged 8.0 percent, up from 7.3 percent from FY 2007, while specialty facilities averaged 15.2 percent, down from 16.5 percent in FY 2007.

The average charity care percentage for all reporting hospitals was 3.6 percent of non-government patient revenue. GMS hospitals averaged 3.5 percent and specialty facilities averaged 11.6 percent. The average bad debt for all reporting hospitals was 4.5 percent of non-government patient revenue. GMS hospitals averaged 4.5 percent and specialty facilities averaged 3.6 percent (see figure 2).

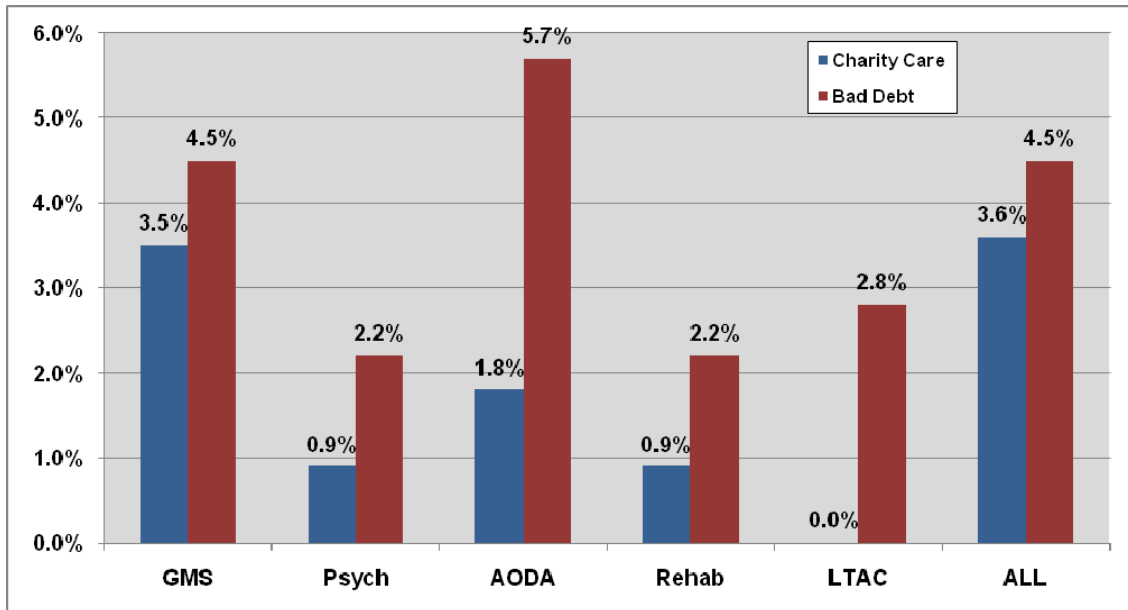
The five GMS hospitals with the most bad debt as a percentage of non-government patient revenue in FY 2008 were:

- Moundview Memorial Hospital & Clinics, Friendship, 19.5 percent
- Ministry Health Care – Eagle River Memorial Hospital, Eagle River, 17.4 percent
- St Mary’s Hospital of Superior, Superior, 16.5 percent
- Wild Rose Community Memorial Hospital, Inc., Wild Rose, 15.3 percent
- Hayward Memorial Hospital, Hayward, 15.3 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.

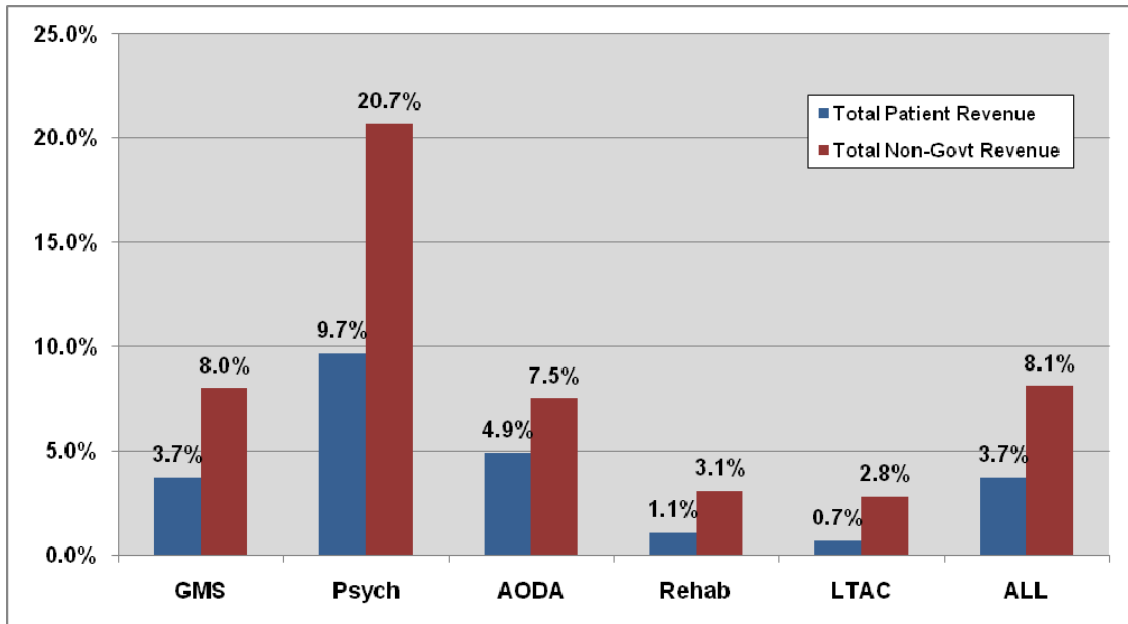
Whether measured against total gross patient revenue or total gross non-government patient revenue, the psychiatric hospitals had the highest overall percentage of uncompensated health care compared to GMS, AODA, LTAC, and rehabilitation facilities (see figure 3).

Figure 2. Charity Care and Bad Debt as a Percentage of Total Gross Non-Government Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2008



Source: FY 2008 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 2008



Source: FY 2008 Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE PROJECTIONS FOR FISCAL YEAR 2009

Hospitals submitted anticipated total charges for uncompensated health care for the following fiscal year (FY 2009). Overall, hospitals projected that uncompensated health care would increase by 6.3 percent, or \$66.1 million, for FY 2009 (see Table 5). GMS facilities projected an increase of 6.6 percent, or \$66.4 million; specialty facilities projected a decrease of 0.7 percent, or \$246,000.

Most hospitals projected increases in both charity care and bad debt for FY 2009, citing the following causes: price increases, increased deductibles in patients' insurance, and economic conditions.

Hospitals expected the amount of charity care to increase 11.8 percent, or \$54.9 million, in FY 2008, while bad debt was expected to increase 1.9 percent, or \$11.0 million (see Table 6).

Table 5. Summary Data of Actual and Projected Charges for Uncompensated Health Care, Wisconsin Hospitals, FY 2008 and 2009

	Number of Hospitals	Actual FY 2008 Uncompensated Care Charges	Projected FY 2009 Uncompensated Care Charges
All Hospitals	145	\$1,044,604,505	\$1,110,741,959
GMS Hospitals	127	\$1,010,309,155	\$1,076,692,398
Specialty Facilities	18	\$34,295,350	\$34,049,561

Source: FY 2008 Hospital Fiscal Survey, WHA Information Center, LLC

Table 6. Actual and Projected Charges for Bad Debt and Charity Care, Wisconsin Hospitals, FY 2008 and 2009

	Number of Hospitals	Actual FY 2008 Charity Care	Projected FY 2009 Charity Care	Actual FY 2008 Bad Debt	Projected FY 2009 Bad Debt
All Hospitals	145	\$463,974,142	\$518,866,338	\$580,630,363	\$591,875,621
GMS Hospitals	127	\$437,711,440	\$492,826,907	\$572,597,715	\$583,865,491
Specialty Facilities	18	\$26,262,702	\$26,039,431	\$8,032,648	\$8,010,130

Source: FY 2008 Hospital Fiscal Survey, WHA Information Center, LLC

Hospitals also reported the number of patients who received uncompensated health care services in FY 2008, as well as the number of patients projected to receive uncompensated health care in FY 2009. 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 2008, Wisconsin hospitals reported providing uncompensated health care services to 1,145,448 patients (see Table 7), up 22 percent from 938,415 patients in FY 2007. Hospitals projected a 4.6-percent decrease, to 1,092,291 patients for FY 2009.

Refer to Appendix 3 for a complete listing of each hospital's actual FY 2008 and projected FY 2009 patient figures.

Table 7. Summary Data of Actual and Projected Number of Patients Receiving Uncompensated Health Care, Wisconsin Hospitals, FY 2008 and 2009

	Number of Hospitals	Actual FY 2008 Number of Patients	Projected 2009 Number of Patients
All Hospitals	145	1,145,448	1,092,291
GMS Hospitals	127	1,136,079	1,082,544
Specialty Facilities	18	9,369	9,747

Source: FY 2008 Hospital Fiscal Survey, WHA Information Center, LLC.

BASIS FOR PROJECTIONS

Along with their FY 2009 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 2009 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.

Measured this way, hospitals' FY 2008 total uncompensated care at cost averaged 3.5 percent at all reporting hospitals, or 496.2 million. Total charity care at cost averaged 1.6 percent, or \$226.4 million, and bad debt at cost averaged 1.9 percent, or \$269.8 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 2008				
All Hospitals	145	\$226,367,880	\$269,827,590	\$496,195,470
GMS Hospitals	127	\$206,376,780	\$265,471,331	\$471,848,111
Specialty Facilities	18	\$19,991,100	\$4,356,259	\$24,347,359

Source: FY 2008 Hospital Fiscal Survey, WHA Information Center, LLC

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

VERIFYING THE NEED FOR CHARITY CARE

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

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

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

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

1. Hospital identifies any uninsured, underinsured, or self-pay patients.
2. Patient completes application/determination of eligibility form.

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

NOTIFYING THE PUBLIC REGARDING CHARITY CARE AVAILABILITY

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

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

Most public information procedures used by hospitals also fulfill requirements of the Hill-Burton program (see page 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 2008	% 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	93%
Hospital considers assets in determining eligibility for financial aid	88%

Source: FY 2008 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9b. Collection Practices

FY 2008	% of reporting facilities
Written policies about when and under whose authority patient debt is advanced for collection	98%
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	88%

Source: FY 2008 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9c. Procedure for Informing Public

FY 2008	% of reporting facilities
Hospital provides translation services as needed	99%
Hospital provides training to personnel who interact with patients about financial assistance	92%

Source: FY 2008 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

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 2007 fiscal year. Table 10 contains a list of these hospitals.

Table 10. Wisconsin Hospitals with Outstanding Hill-Burton Obligations, FY 2008

Moundview Memorial Hospital & Clinics, Inc., Friendship
Milwaukee County Mental Health Complex, Wauwatosa

Source: FY 2008 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 Center

Definitions:

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

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

Charity care – health care a hospital provides to a patient who, after an investigation of the circumstances surrounding the patient's ability to pay, including 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 2008

NAME	CITY	TYPE	TYPE	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$ 463,974,142	1.7%	\$ 580,630,363	2.1%	\$ 1,044,604,505	3.7%
Amery Regional Medical Center	Amery	GMS	Polk	\$ 277,108	0.4%	\$ 2,046,976	3.3%	\$ 2,324,084	3.7%
Langlade Hospital - An Aspirus Partner	Antigo	GMS	Langlade	\$ 878,034	0.9%	\$ 3,299,592	3.2%	\$ 4,177,626	4.1%
Appleton Medical Center	Appleton	GMS	Outagamie	\$ 3,406,400	0.9%	\$ 5,168,557	1.4%	\$ 8,574,957	2.4%
St. Elizabeth Hospital	Appleton	GMS	Outagamie	\$ 3,900,660	1.4%	\$ 7,718,815	2.8%	\$ 11,619,475	4.1%
Franciscan Skemp Healthcare - Mayo Health System	Arcadia	GMS	Trempealeau	\$ 69,503	0.7%	\$ 438,013	4.4%	\$ 507,516	5.1%
Memorial Medical Center	Ashland	GMS	Ashland	\$ 534,055	0.7%	\$ 2,543,411	3.2%	\$ 3,077,466	3.9%
Baldwin Area Medical Center Inc	Baldwin	GMS	Saint Croix	\$ 353,368	1.0%	\$ 1,800,453	4.9%	\$ 2,153,821	5.9%
St. Clare Hospital & Health Services	Baraboo	GMS	Sauk	\$ 2,135,028	1.7%	\$ 4,627,624	3.7%	\$ 6,762,652	5.5%
Luther Midelfort Northland	Barron	GMS	Barron	\$ 661,142	1.2%	\$ 1,861,537	3.3%	\$ 2,522,679	4.4%
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	Dodge	\$ 629,072	0.5%	\$ 3,288,753	2.7%	\$ 3,917,825	3.2%
Beloit Memorial Hospital, Inc.	Beloit	GMS	Rock	\$ 12,092,180	4.6%	\$ 6,611,792	2.5%	\$ 18,703,972	7.1%
Berlin Memorial Hospital	Berlin	GMS	Green Lake	\$ 1,765,290	1.8%	\$ 2,351,356	2.4%	\$ 4,116,646	4.2%
Black River Memorial Hospital	Black River Falls	GMS	Jackson	\$ 537,029	1.3%	\$ 2,093,482	4.9%	\$ 2,630,511	6.2%
Luther Midelfort Chippewa Valley	Bloomer	GMS	Chippewa	\$ 548,496	1.6%	\$ 785,520	2.2%	\$ 1,334,016	3.8%
Boscobel Area Health Care	Boscobel	GMS	Grant	\$ 169,928	0.7%	\$ 1,047,167	4.3%	\$ 1,217,095	5.0%
Wheaton Franciscan Healthcare - Elmbrook Memorial, Inc.	Brookfield	GMS	Waukesha	\$ 2,069,770	0.7%	\$ 2,612,544	0.9%	\$ 4,682,314	1.5%
Aurora Memorial Hospital of Burlington	Burlington	GMS	Racine	\$ 1,808,218	1.2%	\$ 3,112,953	2.1%	\$ 4,921,171	3.2%
Calumet Medical Center	Chilton	GMS	Calumet	\$ 242,161	1.1%	\$ 473,663	2.1%	\$ 715,824	3.2%
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	\$ 2,025,227	1.9%	\$ 2,891,188	2.8%	\$ 4,916,415	4.7%
Columbus Community Hospital	Columbus	GMS	Columbia	\$ 505,493	1.3%	\$ 793,586	2.1%	\$ 1,299,079	3.4%
Cumberland Memorial Hospital, Inc.	Cumberland	GMS	Barron	\$ 212,103	0.8%	\$ 555,401	2.2%	\$ 767,504	3.1%
Memorial Hospital of Lafayette County	Darlington	GMS	Lafayette	\$ 100,730	0.7%	\$ 197,365	1.3%	\$ 298,095	1.9%
Upland Hills Health, Inc.	Dodgeville	GMS	Iowa	\$ 1,213,549	2.3%	\$ 748,948	1.4%	\$ 1,962,497	3.7%
Chippewa Valley Hospital	Durand	GMS	Pepin	\$ 135,605	0.9%	\$ 171,846	1.1%	\$ 307,451	1.9%
Ministry Health Care - Eagle River Memorial Hospital	Eagle River	GMS	Vilas	\$ 680,607	2.6%	\$ 1,700,293	6.5%	\$ 2,380,900	9.1%
Luther Hospital	Eau Claire	GMS	Eau Claire	\$ 8,077,271	2.0%	\$ 6,377,425	1.5%	\$ 14,454,696	3.5%
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	\$ 9,185,653	2.7%	\$ 5,202,839	1.5%	\$ 14,388,492	4.2%
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	\$ 73,211	0.3%	\$ 1,074,158	4.5%	\$ 1,147,369	4.8%
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	\$ 3,012,550	1.7%	\$ 3,691,108	2.1%	\$ 6,703,658	3.8%
Agnesian HealthCare/St. Agnes Hospital	Fond du Lac	GMS	Fond du Lac	\$ 7,981,983	1.7%	\$ 9,481,097	2.0%	\$ 17,463,080	3.8%
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	\$ -	0.0%	\$ 523,880	13.1%	\$ 523,880	13.1%
Fort HealthCare	Fort Atkinson	GMS	Jefferson	\$ 2,407,117	1.1%	\$ 3,633,351	1.7%	\$ 6,040,468	2.8%
Moundview Memorial Hospital & Clinics, Inc.	Friendship	GMS	Adams	\$ 316,295	1.2%	\$ 1,638,757	6.4%	\$ 1,955,052	7.6%
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	\$ 239,682	0.4%	\$ 871,083	1.5%	\$ 1,110,765	1.9%
Burnett Medical Center Inc	Grantsburg	GMS	Burnett	\$ 361,919	1.5%	\$ 851,961	3.6%	\$ 1,213,880	5.1%
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	\$ 4,038,785	1.0%	\$ 6,370,501	1.5%	\$ 10,409,286	2.5%
Bellin Hospital	Green Bay	GMS	Brown	\$ 5,355,838	1.2%	\$ 6,265,677	1.4%	\$ 11,621,515	2.5%
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	\$ 298,642	1.1%	\$ 530,545	1.9%	\$ 829,187	2.9%
Brown County Mental Health Center	Green Bay	PSYCH	Brown	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Libertas Center	Green Bay	AODA	Brown	\$ 40,135	1.2%	\$ 123,412	3.7%	\$ 163,547	4.9%
St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	\$ 3,111,836	1.6%	\$ 5,603,458	2.9%	\$ 8,715,294	4.6%
St. Vincent Hospital	Green Bay	GMS	Brown	\$ 11,146,401	2.2%	\$ 10,149,993	2.0%	\$ 21,296,394	4.2%
Kindred Hospital Milwaukee	Greenfield	LTAC	Milwaukee	\$ -	0.0%	\$ 378,074	0.7%	\$ 378,074	0.7%
Aurora Medical Center in Hartford	Hartford	GMS	Washington	\$ 943,421	0.7%	\$ 3,161,967	2.4%	\$ 4,105,388	3.1%
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	\$ 222,487	0.6%	\$ 2,231,709	5.6%	\$ 2,454,196	6.2%
St Joseph's Community Health Services	Hillsboro	GMS	Vernon	\$ 150,641	0.6%	\$ 766,785	3.0%	\$ 917,426	3.6%

NAME	CITY	TYPE	TYPE	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$ 463,974,142	1.7%	\$ 580,630,363	2.1%	\$ 1,044,604,505	3.7%
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	\$ 335,403	0.5%	\$ 1,778,013	2.6%	\$ 2,113,416	3.1%
Mercy Health System Corporation	Janesville	GMS	Rock	\$ 6,736,080	1.8%	\$ 11,909,746	3.1%	\$ 18,645,826	4.9%
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	\$ 2,137,285	0.8%	\$ 7,567,834	2.9%	\$ 9,705,119	3.8%
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	\$ 23,067	0.3%	\$ 150,433	2.2%	\$ 173,500	2.5%
UHS, Inc.	Kenosha	GMS	Kenosha	\$ 9,319,455	1.8%	\$ 13,936,004	2.7%	\$ 23,255,459	4.6%
Franciscan Skemp Healthcare - Mayo Health System	La Crosse	GMS	La Crosse	\$ 6,030,494	1.9%	\$ 7,279,313	2.3%	\$ 13,309,807	4.2%
Gundersen Lutheran Health System	La Crosse	GMS	La Crosse	\$ 4,621,643	0.8%	\$ 14,001,389	2.4%	\$ 18,623,032	3.1%
Rusk County Memorial Hospital and Nursing Home	Ladysmith	GMS	Rusk	\$ 291,979	1.1%	\$ 572,239	2.2%	\$ 864,218	3.3%
Mercy Walworth Hospital and Med Center	Lake Geneva	GMS	Walworth	\$ 638,299	1.3%	\$ 1,820,453	3.7%	\$ 2,458,752	5.0%
Grant Regional Health Center	Lancaster	GMS	Grant	\$ 32,596	0.1%	\$ 716,923	3.1%	\$ 749,519	3.2%
Meriter Hospital	Madison	GMS	Dane	\$ 20,275,000	2.9%	\$ 9,301,068	1.4%	\$ 29,576,068	4.3%
Select Specialty Hospital - Madison	Madison	LTAC	Dane	\$ -	0.0%	\$ 428,020	1.5%	\$ 428,020	1.5%
St. Mary's Hospital	Madison	GMS	Dane	\$ 13,998,133	2.0%	\$ 12,857,884	1.9%	\$ 26,856,017	3.9%
UW Hospital & Clinics	Madison	GMS	Dane	\$ 48,900,632	3.1%	\$ 9,673,900	0.6%	\$ 58,574,532	3.7%
Holy Family Memorial, Inc.	Manitowoc	GMS	Manitowoc	\$ 4,726,157	1.8%	\$ 5,243,890	2.0%	\$ 9,970,047	3.7%
Bay Area Medical Center	Marinette	GMS	Marinette	\$ 3,867,271	1.7%	\$ 5,766,056	2.6%	\$ 9,633,327	4.3%
Ministry Health Care - Saint Joseph's Hospital	Marshfield	GMS	Wood	\$ 12,719,221	2.3%	\$ 5,343,796	1.0%	\$ 18,063,017	3.2%
Norwood Health Center	Marshfield	PSYCH	Wood	\$ -	0.0%	\$ 570,073	16.4%	\$ 570,073	16.4%
Mile Bluff Medical Center	Mauston	GMS	Juneau	\$ 2,485,595	2.6%	\$ 2,486,125	2.6%	\$ 4,971,720	5.3%
Memorial Health Center	Medford	GMS	Taylor	\$ 712,410	1.6%	\$ (203,216)	-0.5%	\$ 509,194	1.2%
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	\$ 2,162,574	0.7%	\$ 2,988,567	0.9%	\$ 5,151,141	1.6%
Red Cedar Medical Center - Mayo Health System	Menomonie	GMS	Dunn	\$ 2,365,743	2.3%	\$ 2,484,799	2.5%	\$ 4,850,542	4.8%
Columbia Center	Mequon	GMS	Ozaukee	\$ 3,605	0.0%	\$ 196,437	1.6%	\$ 200,042	1.6%
Columbia St. Mary's, Inc. - Ozaukee Campus	Mequon	GMS	Ozaukee	\$ 4,935,243	1.2%	\$ 4,622,992	1.1%	\$ 9,558,235	2.3%
Ministry Health Care - Good Samaritan Health Center	Merrill	GMS	Lincoln	\$ 830,198	2.4%	\$ 1,123,976	3.2%	\$ 1,954,174	5.6%
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	\$ 7,111,265	1.4%	\$ 14,657,914	2.9%	\$ 21,769,179	4.3%
Aurora St. Luke's Medical Center	Milwaukee	GMS	Milwaukee	\$ 21,992,797	0.9%	\$ 42,094,077	1.8%	\$ 64,086,874	2.7%
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	\$ 1,759,138	0.3%	\$ 3,240,110	0.5%	\$ 4,999,248	0.7%
Columbia St. Mary's, Inc. - Columbia Campus	Milwaukee	GMS	Milwaukee	\$ 6,274,016	1.5%	\$ 6,385,185	1.6%	\$ 12,659,201	3.1%
Columbia St. Mary's, Inc. - Milwaukee Campus	Milwaukee	GMS	Milwaukee	\$ 20,353,449	3.3%	\$ 18,518,003	3.0%	\$ 38,871,452	6.2%
Columbia St. Mary's, Inc. - Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	\$ 173,297	0.6%	\$ 201,113	0.8%	\$ 374,410	1.4%
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	\$ 25,001,583	1.8%	\$ 34,850,000	2.5%	\$ 59,851,583	4.4%
Select Specialty Hospital - Milwaukee - St. Luke's	Milwaukee	LTAC	Milwaukee	\$ -	0.0%	\$ 124,480	0.5%	\$ 124,480	0.5%
Wheaton Franciscan Healthcare - St Joseph, Inc.	Milwaukee	GMS	Milwaukee	\$ 8,143,654	1.1%	\$ 24,055,703	3.3%	\$ 32,199,357	4.4%
Wheaton Franciscan Healthcare - St. Francis, Inc.	Milwaukee	GMS	Milwaukee	\$ 5,036,982	1.2%	\$ 10,047,419	2.4%	\$ 15,084,401	3.6%
Monroe Clinic	Monroe	GMS	Green	\$ 4,378,383	1.7%	\$ 3,665,611	1.4%	\$ 8,043,994	3.0%
Children's Hospital of Wisconsin - Fox Valley	Neenah	GMS	Winnebago	\$ 43,996	0.2%	\$ 285,638	1.3%	\$ 329,634	1.5%
Theda Clark Medical Center	Neenah	GMS	Winnebago	\$ 4,884,500	1.8%	\$ 4,845,275	1.7%	\$ 9,729,775	3.5%
Memorial Medical Center	Neillsville	GMS	Clark	\$ 296,263	1.2%	\$ 726,193	2.8%	\$ 1,022,456	4.0%
New London Family Medical Center	New London	GMS	Outagamie	\$ 705,628	1.6%	\$ 1,437,750	3.3%	\$ 2,143,378	4.8%
Westfields Hospital	New Richmond	GMS	Saint Croix	\$ 315,916	0.8%	\$ 1,521,538	3.9%	\$ 1,837,454	4.7%
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	\$ 1,758,653	1.0%	\$ 4,096,345	2.3%	\$ 5,854,998	3.2%
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	\$ 782,349	1.8%	\$ 1,141,280	2.7%	\$ 1,923,629	4.5%
Oconto Hospital & Medical Center	Oconto	GMS	Oconto	\$ 82,653	2.1%	\$ 225,093	5.6%	\$ 307,746	7.7%
Community Memorial Hospital	Oconto Falls	GMS	Oconto	\$ 1,423,351	2.1%	\$ 1,657,257	2.5%	\$ 3,080,608	4.6%
Osceola Medical Center	Osceola	GMS	Polk	\$ 184,262	0.7%	\$ 398,334	1.6%	\$ 582,596	2.3%
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	\$ 1,964,629	1.1%	\$ 3,814,642	2.1%	\$ 5,779,271	3.2%

NAME	CITY	TYPE	TYPE	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$ 463,974,142	1.7%	\$ 580,630,363	2.1%	\$ 1,044,604,505	3.7%
Mercy Medical Center	Oshkosh	GMS	Winnebago	\$ 1,848,716	1.0%	\$ 3,549,239	1.9%	\$ 5,397,955	2.9%
Luther Midelfort Oakridge	Osseo	GMS	Trempealeau	\$ 273,367	1.4%	\$ 943,733	4.8%	\$ 1,217,100	6.2%
Flambeau Hospital	Park Falls	GMS	Price	\$ 107,413	0.4%	\$ 688,016	2.3%	\$ 795,429	2.7%
LIFECARE Hospitals of Wisconsin	Pewaukee	LTAC	Waukesha	\$ 4,099	0.0%	\$ 312,354	0.7%	\$ 316,453	0.8%
Southwest Health Center	Platteville	GMS	Grant	\$ 281,048	0.7%	\$ 558,659	1.3%	\$ 839,707	2.0%
Divine Savior Healthcare	Portage	GMS	Columbia	\$ 1,003,807	0.9%	\$ 3,456,659	3.1%	\$ 4,460,466	4.0%
Prairie du Chien Memorial Hospital	Prairie du Chien	GMS	Crawford	\$ 1,014,759	3.0%	\$ 173,720	0.5%	\$ 1,188,479	3.6%
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	\$ 1,194,487	1.4%	\$ 1,133,490	1.4%	\$ 2,327,977	2.8%
Wheaton Franciscan Healthcare - All Saints, Inc.	Racine	GMS	Racine	\$ 16,437,379	2.1%	\$ 36,162,967	4.5%	\$ 52,600,346	6.6%
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	\$ 785,586	1.2%	\$ 1,257,961	1.9%	\$ 2,043,547	3.1%
Ministry Health Care - Sacred Heart/ St. Mary's Hosps.	Rhineland	GMS	Oneida	\$ 6,860,605	3.2%	\$ 5,779,741	2.7%	\$ 12,640,346	6.0%
Lakeview Medical Center	Rice Lake	GMS	Barron	\$ 513,884	0.7%	\$ 1,832,921	2.4%	\$ 2,346,805	3.1%
The Richland Hospital, Inc.	Richland Center	GMS	Richland	\$ 1,006,584	1.9%	\$ 2,436,557	4.6%	\$ 3,443,141	6.5%
Ripon Medical Center, Inc.	Ripon	GMS	Fond du Lac	\$ 131,380	0.4%	\$ 824,799	2.8%	\$ 956,179	3.2%
River Falls Area Hospital	River Falls	GMS	Saint Croix	\$ 1,227,044	2.1%	\$ 930,111	1.6%	\$ 2,157,155	3.7%
Shawano Medical Center	Shawano	GMS	Shawano	\$ 620,945	1.1%	\$ 2,357,376	4.1%	\$ 2,978,321	5.2%
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	Sheboygan	\$ 3,738,931	1.7%	\$ 5,444,636	2.5%	\$ 9,183,567	4.2%
St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	\$ 2,386,440	1.8%	\$ 2,028,000	1.5%	\$ 4,414,440	3.3%
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	\$ -	0.0%	\$ 67,754	0.8%	\$ 67,754	0.8%
Franciscan Skemp Healthcare - Mayo Health System	Sparta	GMS	Monroe	\$ 543,179	2.6%	\$ 1,024,164	5.0%	\$ 1,567,343	7.6%
Spooner Health System	Spooner	GMS	Washburn	\$ 128,919	0.5%	\$ 913,590	3.8%	\$ 1,042,509	4.4%
St. Croix Regional Medical Center	St Croix Falls	GMS	Polk	\$ 893,239	1.0%	\$ 1,139,419	1.3%	\$ 2,032,658	2.4%
Ministry Health Care - Our Lady of Victory Hospital	Stanley	GMS	Clark	\$ 571,539	2.1%	\$ 414,479	1.5%	\$ 986,018	3.7%
Ministry Health Care - St. Michael's Hospital	Stevens Point	GMS	Portage	\$ 7,839,985	2.8%	\$ 5,191,237	1.9%	\$ 13,031,222	4.7%
Stoughton Hospital Association	Stoughton	GMS	Dane	\$ 464,491	0.8%	\$ 1,483,000	2.6%	\$ 1,947,491	3.4%
Ministry Health Care - Door County Memorial Hospital	Sturgeon Bay	GMS	Door	\$ 1,918,195	2.1%	\$ 1,355,529	1.5%	\$ 3,273,724	3.7%
St Mary's Hospital of Superior	Superior	GMS	Douglas	\$ 472,095	1.0%	\$ 2,975,462	6.1%	\$ 3,447,557	7.1%
Tomah Memorial Hospital	Tomah	GMS	Monroe	\$ 674,891	1.5%	\$ 2,181,592	4.8%	\$ 2,856,483	6.3%
Ministry Health Care - Sacred Heart/St Mary's Hosps.	Tomahawk	GMS	Lincoln	\$ 616,035	2.8%	\$ 732,172	3.3%	\$ 1,348,207	6.0%
Aurora Medical Center in Two Rivers	Two Rivers	GMS	Manitowoc	\$ 1,414,123	1.2%	\$ 1,412,154	1.2%	\$ 2,826,277	2.4%
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	\$ 1,044,475	1.2%	\$ 2,036,065	2.3%	\$ 3,080,540	3.5%
Lakeview Specialty Hospital & Rehab	Waterford	REHAB	Racine	\$ -	0.0%	\$ 199,387	0.7%	\$ 199,387	0.7%
UW Health Partners Watertown Regional Medical Center	Watertown	GMS	Dodge	\$ 782,711	0.6%	\$ 3,773,720	2.9%	\$ 4,556,431	3.5%
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	\$ 6,195,931	0.8%	\$ 15,856,024	2.1%	\$ 22,051,955	2.9%
Riverside Medical Center	Waupaca	GMS	Waupaca	\$ 126,872	0.2%	\$ 2,002,054	3.7%	\$ 2,128,926	4.0%
Waupun Memorial Hospital	Waupun	GMS	Dodge	\$ 147,006	0.3%	\$ 1,113,400	2.3%	\$ 1,260,406	2.6%
Aspirus Wausau Hospital	Wausau	GMS	Marathon	\$ 8,467,268	1.7%	\$ 5,818,593	1.2%	\$ 14,285,861	2.9%
North Central Health Care Facilities	Wausau	PSYCH	Marathon	\$ 3,771,655	22.0%	\$ 8,623	0.1%	\$ 3,780,278	22.0%
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	\$ 298,030	0.5%	\$ 1,065,033	1.9%	\$ 1,363,063	2.4%
Milwaukee County Behavioral Health Complex	Wauwatosa	PSYCH	Milwaukee	\$ 20,689,561	17.8%	\$ 411,356	0.4%	\$ 21,100,917	18.1%
The Wisconsin Heart Hospital	Wauwatosa	GMS	Milwaukee	\$ 632,963	0.5%	\$ 980,820	0.8%	\$ 1,613,783	1.3%
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	\$ 3,930,922	0.7%	\$ 14,550,024	2.7%	\$ 18,480,946	3.4%
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	\$ 204,934	0.4%	\$ 1,861,534	3.8%	\$ 2,066,468	4.2%
Select Specialty Hospital - Milwaukee	West Allis	LTAC	Milwaukee	\$ -	0.0%	\$ 153,484	0.4%	\$ 153,484	0.4%
St. Joseph's Hospital	West Bend	GMS	Washington	\$ 1,918,926	1.4%	\$ 3,513,639	2.5%	\$ 5,432,565	3.9%
Ministry Health Care - Saint Clare's Hospital	Weston	GMS	Marathon	\$ 2,615,403	2.0%	\$ 2,420,376	1.9%	\$ 5,035,779	3.9%

NAME	CITY	TYPE	TYPE	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals	All	All	All	\$ 463,974,142	1.7%	\$ 580,630,363	2.1%	\$ 1,044,604,505	3.7%
Tri-County Memorial Hospital	Whitehall	GMS	Trempealeau	\$ 111,804	0.7%	\$ 372,663	2.4%	\$ 484,467	3.1%
Wild Rose Community Memorial Hospital, Inc.	Wild Rose	GMS	Waushara	\$ 149,989	0.8%	\$ 900,445	4.7%	\$ 1,050,434	5.5%
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	\$ 1,114,725	0.9%	\$ 3,187,261	2.6%	\$ 4,301,986	3.4%
Ministry Health Care - Howard Young Medical Center	Woodruff	GMS	Oneida	\$ 2,068,332	1.9%	\$ 3,170,082	2.9%	\$ 5,238,414	4.9%

APPENDIX 2:

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

FY 2008

Name	City	Type	County	Charity Care	% Total NonGovt Pt Rev.	Bad Debt	% Total NonGovt Pt Rev.	Total Uncompensated Health Care	% Total NonGovt Pt Rev.
Total Wisconsin Hospitals	All	All	All	\$463,974,142	3.6%	\$580,630,363	4.5%	\$1,044,604,505	8.1%
Amery Regional Medical Center	Amery	GMS	Polk	\$277,108	0.9%	\$2,046,976	7.0%	\$2,324,084	7.9%
Langlade Hospital - An Aspirus Partner	Antigo	GMS	Langlade	\$878,034	1.8%	\$3,299,592	6.7%	\$4,177,626	8.5%
Appleton Medical Center	Appleton	GMS	Outagamie	\$3,406,400	1.9%	\$5,168,557	2.9%	\$8,574,957	4.7%
St Elizabeth Hospital	Appleton	GMS	Outagamie	\$3,900,660	3.1%	\$7,718,815	6.1%	\$11,619,475	9.1%
Franciscan Skemp Healthcare - Mayo Health System	Arcadia	GMS	Trempealeau	\$69,503	1.6%	\$438,013	10.1%	\$507,516	11.7%
Memorial Medical Center	Ashland	GMS	Ashland	\$534,055	1.7%	\$2,543,411	8.0%	\$3,077,466	9.6%
Baldwin Area Medical Center	Baldwin	GMS	Saint Croix	\$353,368	1.8%	\$1,800,453	9.3%	\$2,153,821	11.2%
St Clare Hospital & Health Services	Baraboo	GMS	Sauk	\$2,135,027	4.2%	\$4,627,624	9.1%	\$6,762,652	13.4%
Luther Midelfort Northland	Barron	GMS	Barron	\$661,142	2.9%	\$1,861,537	8.1%	\$2,522,679	11.0%
Beaver Dam Community Hospitals Inc	Beaver Dam	GMS	Dodge	\$629,072	1.1%	\$3,288,753	5.5%	\$3,917,825	6.6%
Beloit Memorial Hospital	Beloit	GMS	Rock	\$12,092,180	11.0%	\$6,611,792	6.0%	\$18,703,972	17.1%
Berlin Memorial Hospital	Berlin	GMS	Green Lake	\$1,765,290	3.9%	\$2,351,356	5.2%	\$4,116,646	9.2%
Black River Memorial Hospital	Black River Falls	GMS	Jackson	\$537,029	2.4%	\$2,093,482	9.2%	\$2,630,511	11.6%
Luther Midelfort Chippewa Valley	Bloomer	GMS	Chippewa	\$548,496	3.7%	\$785,520	5.3%	\$1,334,016	8.9%
Boscobel Area Health Care	Boscobel	GMS	Grant	\$169,928	1.7%	\$1,047,167	10.6%	\$1,217,095	12.3%
Wheaton Franciscan Healthcare-Elmbrook Memorial, Inc	Brookfield	GMS	Waukesha	\$2,069,770	1.3%	\$2,612,544	1.6%	\$4,682,314	2.9%
Aurora Memorial Hospital of Burlington	Burlington	GMS	Racine	\$1,808,218	2.5%	\$3,112,953	4.3%	\$4,921,171	6.8%
Calumet Medical Center	Chilton	GMS	Calumet	\$242,161	3.3%	\$473,663	6.5%	\$715,824	9.9%
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	\$2,025,227	4.6%	\$2,891,188	6.6%	\$4,916,415	11.2%
Columbus Community Hospital	Columbus	GMS	Columbia	\$505,493	2.8%	\$793,586	4.4%	\$1,299,079	7.2%
Cumberland Memorial Hospital, Inc	Cumberland	GMS	Barron	\$212,103	2.4%	\$555,401	6.2%	\$767,504	8.5%
Memorial Hospital of Lafayette Co.	Darlington	GMS	Lafayette	\$100,730	1.5%	\$197,365	3.0%	\$298,095	4.5%
Upland Hills Health Inc	Dodgeville	GMS	Iowa	\$1,213,549	4.5%	\$748,948	2.8%	\$1,962,497	7.3%
Chippewa Valley Hospital	Durand	GMS	Pepin	\$135,605	1.6%	\$171,846	2.1%	\$307,451	3.7%
Ministry Health Care - Eagle River Memorial Hospital	Eagle River	GMS	Vilas	\$680,607	7.0%	\$1,700,293	17.4%	\$2,380,900	24.4%
Luther Midelfort Eau Claire	Eau Claire	GMS	Eau Claire	\$8,077,271	5.2%	\$6,377,425	4.1%	\$14,454,696	9.3%
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	\$9,185,653	7.4%	\$5,202,839	4.2%	\$14,388,492	11.6%
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	\$0	0.0%	\$0	0.0%	\$0	0.0%
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	\$73,211	0.8%	\$1,074,158	11.5%	\$1,147,369	12.3%
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	\$3,012,550	4.0%	\$3,691,108	4.9%	\$6,703,658	8.8%
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	\$0	0.0%	\$523,880	55.3%	\$523,880	55.3%
Agnesian HealthCare/St. Agnes Hospital	Fond du Lac	GMS	Fond du Lac	\$7,981,983	3.2%	\$9,481,097	3.8%	\$17,463,080	7.1%
Fort HealthCare	Fort Atkinson	GMS	Jefferson	\$2,407,117	2.1%	\$3,633,351	3.2%	\$6,040,468	5.3%
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	Adams	\$316,295	3.8%	\$1,638,757	19.5%	\$1,955,052	23.3%
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	\$239,682	0.5%	\$871,083	1.8%	\$1,110,765	2.3%
Burnett Medical Center	Grantsburg	GMS	Burnett	\$361,919	3.9%	\$851,961	9.2%	\$1,213,880	13.1%
Bellin Hospital	Green Bay	GMS	Brown	\$5,355,838	2.2%	\$6,265,677	2.6%	\$11,621,515	4.8%
Brown County Mental Health Center	Green Bay	PSYCH	Brown	\$0	0.0%	\$0	0.0%	\$0	0.0%
St Mary's Hospital Medical Center	Green Bay	GMS	Brown	\$3,111,836	3.6%	\$5,603,458	6.4%	\$8,715,294	10.0%
St Vincent Hospital	Green Bay	GMS	Brown	\$11,146,401	4.7%	\$10,149,993	4.3%	\$21,296,394	9.0%
Libertas Center	Green Bay	AODA	Brown	\$40,135	1.8%	\$123,412	5.7%	\$163,547	7.5%
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	\$298,642	1.8%	\$530,545	3.2%	\$829,187	4.9%
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	\$4,038,785	1.7%	\$6,370,501	2.6%	\$10,409,286	4.3%
Kindred Hospital Milwaukee	Greenfield	LTAC	Milwaukee	\$0	0.0%	\$378,074	3.8%	\$378,074	3.8%
Aurora Medical Center in Hartford	Hartford	GMS	Washington	\$943,421	1.3%	\$3,161,967	4.4%	\$4,105,388	5.7%

Name	City	Type	County	Charity Care	% Total NonGovt Pt Rev.	Bad Debt	% Total NonGovt Pt Rev.	Total Uncompensated Health Care	% Total NonGovt Pt Rev.
Total Wisconsin Hospitals	All	All	All	\$463,974,142	3.6%	\$580,630,363	4.5%	\$1,044,604,505	8.1%
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	\$222,487	1.5%	\$2,231,709	15.3%	\$2,454,196	16.8%
St Joseph's Community Health Services	Hillsboro	GMS	Vernon	\$150,641	1.2%	\$766,785	6.3%	\$917,426	7.6%
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	\$335,403	0.8%	\$1,778,013	4.0%	\$2,113,416	4.7%
Mercy Health System Corporation	Janesville	GMS	Rock	\$6,736,080	3.6%	\$11,909,746	6.3%	\$18,645,826	9.9%
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	\$2,137,285	1.6%	\$7,567,834	5.8%	\$9,705,119	7.4%
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	\$23,067	0.5%	\$150,433	3.1%	\$173,500	3.6%
United Hospital System Inc	Kenosha	GMS	Kenosha	\$9,319,455	4.0%	\$13,936,004	6.0%	\$23,255,459	10.0%
Gundersen Lutheran Health System	La Crosse	GMS	La Crosse	\$4,621,643	1.9%	\$14,001,389	5.7%	\$18,623,032	7.5%
Franciscan Skemp Healthcare - Mayo Health System	La Crosse	GMS	La Crosse	\$6,030,494	4.1%	\$7,279,313	5.0%	\$13,309,807	9.1%
Rusk County Memorial Hospital and Nursing Home	Ladysmith	GMS	Rusk	\$291,979	3.2%	\$572,239	6.3%	\$864,218	9.6%
Mercy Walworth Hospital and Medical Center	Lake Geneva	GMS	Walworth	\$638,299	2.0%	\$1,820,453	5.7%	\$2,458,752	7.7%
Grant Regional Health Center	Lancaster	GMS	Grant	\$32,596	0.3%	\$716,923	6.6%	\$749,519	6.9%
Mendota Mental Health Institute	Madison	STATE	Dane	\$0	0.0%	\$0	0.0%	\$0	0.0%
Meriter Hospital	Madison	GMS	Dane	\$20,275,000	5.3%	\$9,301,068	2.4%	\$29,576,068	7.8%
St Mary's Hospital	Madison	GMS	Dane	\$13,998,133	4.8%	\$12,857,884	4.4%	\$26,856,017	9.2%
UW Hospital and Clinics	Madison	GMS	Dane	\$48,900,632	5.3%	\$9,673,900	1.1%	\$58,574,532	6.4%
Select Specialty Hospital - Madison	Madison	LTAC	Dane	\$0	0.0%	\$428,020	4.3%	\$428,020	4.3%
Holy Family Memorial Inc	Manitowoc	GMS	Manitowoc	\$4,726,157	4.0%	\$5,243,890	4.4%	\$9,970,047	8.4%
Bay Area Medical Center	Marinette	GMS	Marinette	\$3,867,271	4.5%	\$5,766,056	6.6%	\$9,633,327	11.1%
Norwood Health Center	Marshfield	PSYCH	Wood	\$0	0.0%	\$570,073	44.3%	\$570,073	44.3%
Ministry Health Care - Saint Joseph's Hospital	Marshfield	GMS	Wood	\$12,719,221	6.2%	\$5,343,796	2.6%	\$18,063,017	8.8%
Mile Bluff Medical Center	Mauston	GMS	Juneau	\$2,485,595	6.6%	\$2,486,125	6.6%	\$4,971,720	13.1%
Memorial Health Center	Medford	GMS	Taylor	\$712,410	3.6%	-\$203,216	-1.0%	\$509,194	2.6%
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	\$2,162,574	1.5%	\$2,988,567	2.1%	\$5,151,141	3.6%
Red Cedar Medical Center - Mayo Health System	Menomonie	GMS	Dunn	\$2,365,743	4.6%	\$2,484,799	4.8%	\$4,850,542	9.4%
Columbia St Mary's Inc - Ozaukee Campus	Mequon	GMS	Ozaukee	\$4,935,243	2.4%	\$4,622,992	2.3%	\$9,558,235	4.7%
Columbia Center	Mequon	GMS	Ozaukee	\$3,605	0.0%	\$196,437	1.9%	\$200,042	2.0%
Ministry Health Care - Good Samaritan Health Center	Merrill	GMS	Lincoln	\$830,198	5.2%	\$1,123,976	7.1%	\$1,954,174	12.3%
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	\$1,759,138	0.5%	\$3,240,110	0.8%	\$4,999,248	1.3%
Columbia St Mary's Inc - Columbia Campus	Milwaukee	GMS	Milwaukee	\$6,274,016	3.4%	\$6,385,185	3.4%	\$12,659,201	6.8%
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	\$25,001,583	3.8%	\$34,850,000	5.3%	\$59,851,583	9.0%
Columbia St Mary's Inc - Sacred Heart Rehabilitation Ins	Milwaukee	REHAB	Milwaukee	\$173,297	1.6%	\$201,113	1.9%	\$374,410	3.5%
Wheaton Franciscan Healthcare-St Francis, Inc	Milwaukee	GMS	Milwaukee	\$5,036,982	3.5%	\$10,047,419	7.1%	\$15,084,401	10.6%
Wheaton Franciscan Healthcare-St Joseph, Inc	Milwaukee	GMS	Milwaukee	\$8,143,654	3.3%	\$24,055,703	9.9%	\$32,199,357	13.2%
Columbia St Mary's Inc - Milwaukee Campus	Milwaukee	GMS	Milwaukee	\$20,353,449	6.1%	\$18,518,003	5.5%	\$38,871,452	11.6%
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	Milwaukee	\$20,689,561	53.5%	\$411,356	1.1%	\$21,100,917	54.5%
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	\$7,111,265	4.2%	\$14,657,914	8.6%	\$21,769,179	12.8%
Aurora St. Luke's Medical Center / South Shore	Milwaukee	GMS	Milwaukee	\$21,992,797	2.4%	\$42,094,077	4.7%	\$64,086,874	7.1%
Select Specialty Hospital - Milwaukee - St Luke's	Milwaukee	LTAC	Milwaukee	\$0	0.0%	\$124,480	1.8%	\$124,480	1.8%
Monroe Clinic	Monroe	GMS	Green	\$4,378,383	3.6%	\$3,665,611	3.0%	\$8,043,994	6.6%
Theda Clark Medical Center	Neenah	GMS	Winnebago	\$4,884,500	3.0%	\$4,845,275	3.0%	\$9,729,775	6.0%
Children's Hospital of Wisconsin - Fox Valley	Neenah	GMS	Winnebago	\$43,996	0.2%	\$285,638	1.6%	\$329,634	1.9%
Memorial Medical Center	Neillsville	GMS	Clark	\$296,263	2.7%	\$726,193	6.6%	\$1,022,456	9.2%
New London Family Medical Center	New London	GMS	Outagamie	\$705,628	3.4%	\$1,437,750	7.0%	\$2,143,378	10.4%
Westfields Hospital	New Richmond	GMS	Saint Croix	\$315,916	1.5%	\$1,521,538	7.1%	\$1,837,454	8.5%

Name	City	Type	County	Charity Care	% Total NonGovt Pt Rev.	Bad Debt	% Total NonGovt Pt Rev.	Total Uncompensated Health Care	% Total NonGovt Pt Rev.
Total Wisconsin Hospitals	All	All	All	\$463,974,142	3.6%	\$580,630,363	4.5%	\$1,044,604,505	8.1%
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	\$1,758,653	1.8%	\$4,096,345	4.1%	\$5,854,998	5.9%
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	\$782,349	2.1%	\$1,141,280	3.1%	\$1,923,629	5.2%
Oconto Hospital & Medical Center	Oconto	GMS	Oconto	\$82,653	4.6%	\$225,093	12.6%	\$307,746	17.3%
Community Memorial Hospital	Oconto Falls	GMS	Oconto	\$1,423,351	4.5%	\$1,657,257	5.2%	\$3,080,608	9.7%
Osceola Medical Center	Osceola	GMS	Polk	\$184,262	1.4%	\$398,334	2.9%	\$582,596	4.3%
Mercy Medical Center	Oshkosh	GMS	Winnebago	\$1,848,716	2.5%	\$3,549,239	4.8%	\$5,397,955	7.3%
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	\$1,964,629	2.1%	\$3,814,642	4.1%	\$5,779,271	6.1%
Luther Midelfort Oakridge	Osseo	GMS	Trempealeau	\$273,367	3.4%	\$943,733	11.7%	\$1,217,100	15.0%
Flambeau Hospital	Park Falls	GMS	Price	\$107,413	1.1%	\$688,016	7.2%	\$795,429	8.3%
LIFECARE Hospitals of Milwaukee	Pewaukee	LTAC	Waukesha	\$4,099	0.0%	\$312,354	2.3%	\$316,453	2.4%
Southwest Health Center	Platteville	GMS	Grant	\$281,048	1.7%	\$558,659	3.4%	\$839,707	5.1%
Divine Savior Healthcare	Portage	GMS	Columbia	\$1,003,807	2.0%	\$3,456,659	6.8%	\$4,460,466	8.8%
Prairie du Chien Memorial Hospital	Prairie du Chien	GMS	Crawford	\$1,014,759	7.4%	\$173,720	1.3%	\$1,188,479	8.6%
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	\$1,194,487	2.6%	\$1,133,490	2.5%	\$2,327,977	5.1%
Wheaton Franciscan Healthcare-All Saints, Inc	Racine	GMS	Racine	\$16,437,379	4.6%	\$36,162,967	10.0%	\$52,600,346	14.6%
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	\$785,586	2.3%	\$1,257,961	3.7%	\$2,043,547	5.9%
Ministry Health Care - Sacred Heart-St. Mary's Hosps.	Rhineland	GMS	Oneida	\$6,860,605	7.8%	\$5,779,741	6.5%	\$12,640,346	14.3%
Lakeview Medical Center	Rice Lake	GMS	Barron	\$513,884	1.6%	\$1,832,921	5.8%	\$2,346,805	7.5%
The Richland Hospital Inc	Richland Center	GMS	Richland	\$1,006,584	4.4%	\$2,436,557	10.7%	\$3,443,141	15.1%
Ripon Medical Center Inc	Ripon	GMS	Fond du Lac	\$131,380	1.1%	\$824,799	7.2%	\$956,179	8.3%
River Falls Area Hospital	River Falls	GMS	Saint Croix	\$1,227,044	3.5%	\$930,111	2.7%	\$2,157,155	6.1%
Shawano Medical Center	Shawano	GMS	Shawano	\$620,945	2.8%	\$2,357,376	10.4%	\$2,978,321	13.2%
St Nicholas Hospital	Sheboygan	GMS	Sheboygan	\$2,386,440	4.6%	\$2,028,000	3.9%	\$4,414,440	8.5%
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	Sheboygan	\$3,738,931	3.2%	\$5,444,636	4.6%	\$9,183,567	7.8%
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	\$0	0.0%	\$67,754	2.8%	\$67,754	2.8%
Franciscan Skemp Healthcare - Mayo Health System	Sparta	GMS	Monroe	\$543,179	7.0%	\$1,024,164	13.1%	\$1,567,343	20.1%
Spooner Health System	Spooner	GMS	Washburn	\$128,919	1.3%	\$913,590	9.1%	\$1,042,509	10.4%
St Croix Regional Medical Center	St Croix Falls	GMS	Polk	\$893,239	2.1%	\$1,139,419	2.7%	\$2,032,658	4.8%
Ministry Health Care - Our Lady of Victory Hospital	Stanley	GMS	Clark	\$571,539	6.3%	\$414,479	4.6%	\$986,018	10.8%
Ministry Health Care - Saint Michael's Hospital	Stevens Point	GMS	Portage	\$7,839,985	5.6%	\$5,191,237	3.7%	\$13,031,222	9.3%
Stoughton Hospital Association	Stoughton	GMS	Dane	\$464,491	1.8%	\$1,483,000	5.8%	\$1,947,491	7.6%
Ministry Health Care - Door County Memorial Hospital	Sturgeon Bay	GMS	Door	\$1,918,195	5.6%	\$1,355,529	3.9%	\$3,273,724	9.5%
St Mary's Hospital of Superior	Superior	GMS	Douglas	\$472,096	2.6%	\$2,975,462	16.5%	\$3,447,557	19.1%
Tomah Memorial Hospital	Tomah	GMS	Monroe	\$674,891	3.3%	\$2,181,592	10.8%	\$2,856,483	14.1%
VA Medical Center	Tomah	VA	Monroe	\$0	0.0%	\$0	0.0%	\$0	0.0%
Ministry Health Care - Sacred Heart - St. Mary's Hospital	Tomahawk	GMS	Lincoln	\$616,035	6.8%	\$732,172	8.1%	\$1,348,207	15.0%
Aurora Medical Center in Two Rivers	Two Rivers	GMS	Manitowoc	\$1,414,123	2.6%	\$1,412,154	2.6%	\$2,826,277	5.2%
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	\$1,044,475	2.6%	\$2,036,065	5.0%	\$3,080,540	7.6%
Lakeview Specialty Hospital & Rehab	Waterford	REHAB	Racine	\$0	0.0%	\$199,387	2.6%	\$199,387	2.6%
UW Health Partners Watertown Regional Medical Center	Watertown	GMS	Dodge	\$782,711	1.2%	\$3,773,720	5.8%	\$4,556,431	7.0%
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	\$0	0.0%	\$0	0.0%	\$0	0.0%
Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	\$6,195,931	1.6%	\$15,856,024	4.2%	\$22,051,955	5.8%
Riverside Medical Center	Waupaca	GMS	Waupaca	\$126,872	0.6%	\$2,002,054	9.6%	\$2,128,926	10.2%
Waupun Memorial Hospital	Waupun	GMS	Dodge	\$147,006	0.6%	\$1,113,400	4.4%	\$1,260,406	5.0%
North Central Health Care	Wausau	PSYCH	Marathon	\$3,771,655	157.5%	\$8,623	0.4%	\$3,780,278	157.9%

Name	City	Type	County	Charity Care	% Total NonGovt Pt Rev.	Bad Debt	% Total NonGovt Pt Rev.	Total Uncompensated Health Care	% Total NonGovt Pt Rev.
Total Wisconsin Hospitals	All	All	All	\$463,974,142	3.6%	\$580,630,363	4.5%	\$1,044,604,505	8.1%
Aspirus Wausau Hospital	Wausau	GMS	Marathon	\$8,467,268	4.3%	\$5,818,593	3.0%	\$14,285,861	7.3%
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	\$298,030	0.9%	\$1,065,033	3.0%	\$1,363,063	3.9%
The Wisconsin Heart Hospital	Wauwatosa	GMS	Milwaukee	\$632,963	1.6%	\$980,820	2.4%	\$1,613,783	4.0%
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	\$3,930,922	1.5%	\$14,550,024	5.5%	\$18,480,946	7.0%
Select Specialty Hospital - Milwaukee	West Allis	LTAC	Milwaukee	\$0	0.0%	\$153,484	1.6%	\$153,484	1.6%
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	\$204,934	1.1%	\$1,861,534	9.9%	\$2,066,468	10.9%
St Joseph's Hospital	West Bend	GMS	Washington	\$1,918,926	3.1%	\$3,513,639	5.7%	\$5,432,565	8.8%
Ministry Health Care - Saint Clare's Hospital	Weston	GMS	Marathon	\$2,615,403	5.3%	\$2,420,376	4.9%	\$5,035,779	10.1%
Tri-County Memorial Hospital	Whitehall	GMS	Trempealeau	\$111,804	2.4%	\$372,663	7.9%	\$484,467	10.3%
Wild Rose Community Memorial Hospital	Wild Rose	GMS	Waushara	\$149,989	2.6%	\$900,445	15.3%	\$1,050,434	17.9%
Winnebago Mental Health Institute	Winnebago	STATE	Winnebago	\$0	0.0%	\$0	0.0%	\$0	0.0%
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	\$1,114,725	2.1%	\$3,187,261	5.9%	\$4,301,986	8.0%
Ministry Health Care - Howard Young Medical Center	Woodruff	GMS	Oneida	\$2,068,332	5.1%	\$3,170,082	7.9%	\$5,238,414	13.0%

APPENDIX 3:

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

FY 2008

Name	City	Type	County	Charity Care Cases FY 2008	Projected Charity Cases FY 2009	Bad Debt Cases FY 2008	Projected Bad Debt Cases FY 2009	Total Uncomp Cases FY 2008	Projected Uncomp. Cases FY 2009
Total Wisconsin Hospitals	All	All	All	248,455	235,687	896,993	856,604	1,145,448	1,092,291
Amery Regional Medical Center	Amery	GMS	Polk	372	153	7,447	2,623	7,819	2,776
Langlade Hospital - An Aspirus Partner	Antigo	GMS	Langlade	1,056	1,220	9,144	10,082	10,200	11,302
Appleton Medical Center	Appleton	GMS	Outagamie	4,597	5,318	10,813	11,541	15,410	16,859
St Elizabeth Hospital	Appleton	GMS	Outagamie	1,633	1,706	8,601	8,799	10,234	10,505
Franciscan Skemp Healthcare - Mayo Health System	Arcadia	GMS	Trempealeau	80	85	265	280	345	365
Memorial Medical Center	Ashland	GMS	Ashland	156	175	2,646	3,000	2,802	3,175
Baldwin Area Medical Center	Baldwin	GMS	Saint Croix	832	840	11,405	12,700	12,237	13,540
St Clare Hospital & Health Services	Baraboo	GMS	Sauk	2,002	2,300	8,347	8,205	10,349	10,505
Luther Midelfort Northland	Barron	GMS	Barron	1,045	1,306	3,734	4,300	4,779	5,606
Beaver Dam Community Hospitals Inc	Beaver Dam	GMS	Dodge	276	300	6,674	6,800	6,950	7,100
Beloit Memorial Hospital	Beloit	GMS	Rock	1,167	1,167	5,990	5,990	7,157	7,157
Berlin Memorial Hospital	Berlin	GMS	Green Lake	1,464	1,707	9,440	9,853	10,904	11,560
Black River Memorial Hospital	Black River Falls	GMS	Jackson	302	270	1,305	1,410	1,607	1,680
Luther Midelfort Chippewa Valley	Bloomer	GMS	Chippewa	451	500	1,225	1,300	1,676	1,800
Boscobel Area Health Care	Boscobel	GMS	Grant	220	350	1,671	2,000	1,891	2,350
Wheaton Franciscan Healthcare-Elmbrook Memorial, Inc	Brookfield	GMS	Waukesha	1,176	1,350	2,720	2,822	3,896	4,172
Aurora Memorial Hospital of Burlington	Burlington	GMS	Racine	1,017	1,042	6,952	7,962	7,969	9,004
Calumet Medical Center	Chilton	GMS	Calumet	201	0	1,882	0	2,083	0
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	5,257	5,500	4,305	4,000	9,562	9,500
Columbus Community Hospital	Columbus	GMS	Columbia	185	190	1,906	1,900	2,091	2,090
Cumberland Memorial Hospital, Inc	Cumberland	GMS	Barron	567	550	1,604	1,600	2,171	2,150
Memorial Hospital of Lafayette Co.	Darlington	GMS	Lafayette	163	200	250	300	413	500
Upland Hills Health Inc	Dodgeville	GMS	Iowa	724	750	2,144	2,250	2,868	3,000
Chippewa Valley Hospital	Durand	GMS	Pepin	75	145	162	158	237	303
Ministry Health Care - Eagle River Memorial Hospital	Eagle River	GMS	Vilas	185	0	1,676	0	1,861	0
Luther Midelfort Eau Claire	Eau Claire	GMS	Eau Claire	827	900	6,627	7,000	7,454	7,900
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	940	946	10,484	10,408	11,424	11,354
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	39	43	811	892	850	935
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	1,167	1,219	12,463	16,410	13,630	17,629
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	0	0	0	0	0	0

Name	City	Type	County	Charity Care Cases FY 2008	Projected Charity Cases FY 2009	Bad Debt Cases FY 2008	Projected Bad Debt Cases FY 2009	Total Uncomp Cases FY 2008	Projected Uncomp. Cases FY 2009
Total Wisconsin Hospitals	All	All	All	248,455	235,687	896,993	856,604	1,145,448	1,092,291
Agnesian HealthCare/St. Agnes Hospital	Fond du Lac	GMS	Fond du Lac	3,646	2,735	9,502	11,878	13,148	14,613
Fort HealthCare	Fort Atkinson	GMS	Jefferson	1,328	1,400	8,434	8,600	9,762	10,000
Moundview Memorial Hospital & Clinics, Inc	Friendship	GMS	Adams	101	150	840	1,000	941	1,150
Burnett Medical Center	Grantsburg	GMS	Burnett	740	795	2,728	2,964	3,468	3,759
Bellin Hospital	Green Bay	GMS	Brown	4,151	4,848	15,973	14,914	20,124	19,762
Brown County Mental Health Center	Green Bay	PSYCH	Brown	0	0	0	0	0	0
St Mary's Hospital Medical Center	Green Bay	GMS	Brown	2,127	2,375	8,999	9,050	11,126	11,425
St Vincent Hospital	Green Bay	GMS	Brown	11,034	10,174	8,060	9,730	19,094	19,904
Aurora Medical Center in Hartford	Hartford	GMS	Washington	673	798	3,676	3,740	4,349	4,538
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	217	300	3,636	3,800	3,853	4,100
St Joseph's Community Health Services	Hillsboro	GMS	Vernon	60	65	1,223	1,275	1,283	1,340
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	448	580	716	700	1,164	1,280
Mercy Health System Corporation	Janesville	GMS	Rock	4,889	5,935	18,963	13,439	23,852	19,374
Gundersen Lutheran Health System	La Crosse	GMS	La Crosse	557	680	8,538	10,000	9,095	10,680
Franciscan Skemp Healthcare - Mayo Health System	La Crosse	GMS	La Crosse	750	750	1,500	1,500	2,250	2,250
Rusk County Memorial Hospital and Nursing Home	Ladysmith	GMS	Rusk	160	200	2,217	2,500	2,377	2,700
Grant Regional Health Center	Lancaster	GMS	Grant	19	30	373	500	392	530
Meriter Hospital	Madison	GMS	Dane	15,402	0	10,930	0	26,332	0
St Mary's Hospital	Madison	GMS	Dane	3,456	3,600	9,181	9,300	12,637	12,900
UW Hospital and Clinics	Madison	GMS	Dane	13,304	14,368	22,540	24,794	35,844	39,162
Bay Area Medical Center	Marinette	GMS	Marinette	1,367	1,600	8,945	9,200	10,312	10,800
Norwood Health Center	Marshfield	PSYCH	Wood	0	0	0	0	0	0
Ministry Health Care - Saint Joseph's Hospital	Marshfield	GMS	Wood	1,616	1,675	5,185	5,577	6,801	7,252
Mile Bluff Medical Center	Mauston	GMS	Juneau	1,166	1,300	6,591	7,200	7,757	8,500
Memorial Health Center	Medford	GMS	Taylor	405	426	2,387	3,523	2,792	3,949
Community Memorial Hospital	Menomonee Falls	GMS	Waukesha	1,320	1,336	5,230	5,293	6,550	6,629
Red Cedar Medical Center - Mayo Health System	Menomonie	GMS	Dunn	566	634	3,688	3,535	4,254	4,169
Ministry Health Care - Good Samaritan Health Center	Merrill	GMS	Lincoln	1,219	1,395	3,502	2,959	4,721	4,354
Children's Hospital of Wisconsin	Milwaukee	GMS	Milwaukee	1,897	2,895	22,212	19,310	24,109	22,205
Columbia St Mary's Inc - Columbia Campus	Milwaukee	GMS	Milwaukee	4,578	4,500	8,853	8,800	13,431	13,300

Name	City	Type	County	Charity Care Cases FY 2008	Projected Charity Cases FY 2009	Bad Debt Cases FY 2008	Projected Bad Debt Cases FY 2009	Total Uncomp Cases FY 2008	Projected Uncomp. Cases FY 2009
Total Wisconsin Hospitals	All	All	All	248,455	235,687	896,993	856,604	1,145,448	1,092,291
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	9,458	9,460	73,293	73,916	82,751	83,376
Columbia St Mary's Inc - Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	30	30	126	125	156	155
Wheaton Franciscan Healthcare-St Francis, Inc	Milwaukee	GMS	Milwaukee	3,323	4,098	13,558	13,540	16,881	17,638
Wheaton Franciscan Healthcare-St Joseph, Inc	Milwaukee	GMS	Milwaukee	9,179	9,980	38,931	29,281	48,110	39,261
Columbia St Mary's Inc - Milwaukee Campus	Milwaukee	GMS	Milwaukee	15,246	15,000	25,164	25,000	40,410	40,000
Monroe Clinic	Monroe	GMS	Green	4,266	4,338	1,540	1,670	5,806	6,008
Theda Clark Medical Center	Neenah	GMS	Winnebago	8,293	9,265	7,253	7,715	15,546	16,980
Memorial Medical Center	Neillsville	GMS	Clark	159	165	1,062	1,100	1,221	1,265
New London Family Medical Center	New London	GMS	Outagamie	664	696	3,231	3,824	3,895	4,520
Westfields Hospital	New Richmond	GMS	Saint Croix	480	600	1,025	1,500	1,505	2,100
Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	691	701	2,727	3,185	3,418	3,886
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	198	200	705	700	903	900
Community Memorial Hospital	Oconto Falls	GMS	Oconto	1,665	1,676	1,011	1,340	2,676	3,016
Osceola Medical Center	Osceola	GMS	Polk	150	175	1,517	1,745	1,667	1,920
Mercy Medical Center	Oshkosh	GMS	Winnebago	1,091	1,261	5,482	5,906	6,573	7,167
Luther Midelfort Oakridge	Osseo	GMS	Trempealeau	90	120	839	900	929	1,020
Flambeau Hospital	Park Falls	GMS	Price	222	300	1,389	1,300	1,611	1,600
Southwest Health Center	Platteville	GMS	Grant	230	250	565	600	795	850
Columbia St Mary's Inc - Ozaukee Campus	Mequon	GMS	Ozaukee	7,218	7,200	7,963	8,000	15,181	15,200
Divine Savior Healthcare	Portage	GMS	Columbia	832	840	7,240	7,250	8,072	8,090
Prairie du Chien Memorial Hospital	Prairie du Chien	GMS	Crawford	1,848	287	1,466	2,288	3,314	2,575
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	Sauk	459	480	1,785	1,800	2,244	2,280
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	308	320	2,542	2,875	2,850	3,195
Ministry Health Care - Sacred Heart-St. Mary's	Rhineland	GMS	Oneida	3,387	3,457	5,809	6,030	9,196	9,487
Lakeview Medical Center	Rice Lake	GMS	Barron	166	213	1,797	2,140	1,963	2,353
The Richland Hospital Inc	Richland Center	GMS	Richland	185	200	1,829	1,985	2,014	2,185
Ripon Medical Center Inc	Ripon	GMS	Fond du Lac	139	160	1,646	1,720	1,785	1,880
River Falls Area Hospital	River Falls	GMS	Saint Croix	537	556	2,019	2,916	2,556	3,472
Shawano Medical Center	Shawano	GMS	Shawano	514	870	4,647	5,040	5,161	5,910
St Nicholas Hospital	Sheboygan	GMS	Sheboygan	2,209	2,400	5,945	6,000	8,154	8,400

Name	City	Type	County	Charity Care Cases FY 2008	Projected Charity Cases FY 2009	Bad Debt Cases FY 2008	Projected Bad Debt Cases FY 2009	Total Uncomp Cases FY 2008	Projected Uncomp. Cases FY 2009
Total Wisconsin Hospitals	All	All	All	248,455	235,687	896,993	856,604	1,145,448	1,092,291
Franciscan Skemp Healthcare - Mayo Health System	Sparta	GMS	Monroe	200	220	360	380	560	600
Spooner Health System	Spooner	GMS	Washburn	208	400	1,843	2,500	2,051	2,900
St Croix Regional Medical Center	St Croix Falls	GMS	Polk	558	750	712	812	1,270	1,562
Ministry Health Care - Our Lady of Victory Hospital	Stanley	GMS	Clark	707	775	1,602	1,800	2,309	2,575
Ministry Health Care - Saint Michael's Hospital	Stevens Point	GMS	Portage	5,819	5,200	10,853	10,000	16,672	15,200
Stoughton Hospital Association	Stoughton	GMS	Dane	281	331	2,612	2,735	2,893	3,066
Ministry Health Care - Door County Memorial Hospital	Sturgeon Bay	GMS	Door	3,568	3,740	2,960	3,103	6,528	6,843
St Mary's Hospital of Superior	Superior	GMS	Douglas	349	300	3,884	4,000	4,233	4,300
Tomah Memorial Hospital	Tomah	GMS	Monroe	143	155	3,965	4,150	4,108	4,305
Ministry Health Care - Sacred Heart - St. Mary's Hospital	Tomahawk	GMS	Lincoln	423	446	692	709	1,115	1,155
Aurora Medical Center in Two Rivers	Two Rivers	GMS	Manitowoc	729	1,356	4,782	8,751	5,511	10,107
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	2,077	2,180	6,147	6,455	8,224	8,635
UW Health Partners Watertown Regional Medical Center	Watertown	GMS	Dodge	762	800	5,504	6,000	6,266	6,800
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	0	0	0	0	0	0
Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	2,582	2,709	16,926	19,001	19,508	21,710
Riverside Medical Center	Waupaca	GMS	Waupaca	134	269	5,156	4,590	5,290	4,859
Waupun Memorial Hospital	Waupun	GMS	Dodge	479	359	2,819	3,524	3,298	3,883
North Central Health Care	Wausau	PSYCH	Marathon	2,381	2,500	667	500	3,048	3,000
Aspirus Wausau Hospital	Wausau	GMS	Marathon	3,713	4,084	8,129	8,576	11,842	12,660
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	Milwaukee	411	500	20	20	431	520
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	231	243	1,476	1,550	1,707	1,793
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	2,161	2,269	17,145	18,002	19,306	20,271
St Joseph's Hospital	West Bend	GMS	Washington	1,859	2,256	5,625	7,762	7,484	10,018
Tri-County Memorial Hospital	Whitehall	GMS	Trempealeau	165	165	660	500	825	665
Wild Rose Community Memorial Hospital	Wild Rose	GMS	Waushara	126	257	915	1,058	1,041	1,315
Riverview Hospital Association	Wisconsin Rapids	GMS	Wood	678	745	5,128	6,411	5,806	7,156
Ministry Health Care - Howard Young Medical Center	Woodruff	GMS	Oneida	314	0	2,830	0	3,144	0
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	3,911	4,107	26,837	25,627	30,748	29,734
Libertas Center	Green Bay	AODA	Brown	117	135	350	355	467	490

Name	City	Type	County	Charity Care Cases FY 2008	Projected Charity Cases FY 2009	Bad Debt Cases FY 2008	Projected Bad Debt Cases FY 2009	Total Uncomp Cases FY 2008	Projected Uncomp. Cases FY 2009
Total Wisconsin Hospitals	All	All	All	248,455	235,687	896,993	856,604	1,145,448	1,092,291
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	240	319	1,459	1,676	1,699	1,995
VA Medical Center	Tomah	VA	Monroe	0	0	0	0	0	0
Holy Family Memorial Inc	Manitowoc	GMS	Manitowoc	1,207	1,275	5,762	6,165	6,969	7,440
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	0	2	198	210	198	212
Kindred Hospital Milwaukee	Greenfield	LTAC	Milwaukee	0	0	34	34	34	34
Aurora St. Luke's Medical Center / South Shore	Milwaukee	GMS	Milwaukee	7,626	8,137	37,219	35,615	44,845	43,752
Lakeview Specialty Hospital & Rehab	Waterford	REHAB	Racine	0	0	10	10	10	10
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	Sheboygan	1,596	1,663	12,327	13,843	13,923	15,506
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	1,585	1,976	22,413	29,705	23,998	31,681
Select Specialty Hospital - Milwaukee	West Allis	LTAC	Milwaukee	0	0	42	18	42	18
Children's Hospital of Wisconsin - Kenosha	Kenosha	GMS	Kenosha	18	16	306	305	324	321
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	121	120	711	700	832	820
Children's Hospital of Wisconsin - Fox Valley	Neenah	GMS	Winnebago	28	26	374	229	402	255
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	124	181	1,643	2,041	1,767	2,222
Columbia Center	Mequon	GMS	Ozaukee	13	13	100	100	113	113
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	1,938	4,806	16,234	21,104	18,172	25,910
Oakleaf Surgical Hospital	Eau Claire	GMS	Eau Claire	0	0	0	0	0	0
Select Specialty Hospital - Milwaukee - St Luke's	Milwaukee	LTAC	Milwaukee	0	0	40	12	40	12
Wheaton Franciscan Healthcare-All Saints, Inc	Racine	GMS	Racine	12,087	0	50,855	0	62,942	0
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	881	911	7,244	7,048	8,125	7,959
The Wisconsin Heart Hospital	Wauwatosa	GMS	Milwaukee	166	228	633	531	799	759
United Hospital System Inc	Kenosha	GMS	Kenosha	5,968	6,386	20,647	21,266	26,615	27,652
Oconto Hospital & Medical Center	Oconto	GMS	Oconto	123	134	647	705	770	839
LIFECARE Hospitals of Milwaukee	Pewaukee	LTAC	Waukesha	0	0	0	0	0	0
Ministry Health Care - Saint Clare's Hospital	Weston	GMS	Marathon	576	607	3,177	3,305	3,753	3,912
Mercy Walworth Hospital and Medical Center	Lake Geneva	GMS	Walworth	463	562	2,898	2,054	3,361	2,616
Select Specialty Hospital - Madison	Madison	LTAC	Dane	0	0	0	0	0	0

APPENDIX 4:

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

FY 2008

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 Charges Reimbursed for General Relief	% of Total Gross Revenue
Aurora St.Luke's Medical Center	Milwaukee	GMS	Milwaukee	\$22,923,013	19%	1.0%
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	Milwaukee	\$22,369,845	12%	1.6%
Wheaton Franciscan Healthcare - St Joseph, Inc.	Milwaukee	GMS	Milwaukee	\$20,780,441	10%	2.8%
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	\$9,571,078	7%	1.9%
Wheaton Franciscan Healthcare - St. Francis, Inc.	Milwaukee	GMS	Milwaukee	\$5,648,689	18%	1.3%
Aurora West Allis Medical Center	West Allis	GMS	West Allis	\$4,347,915	47%	0.8%
Ministry Health Care - St. Michael's Hospital	Stevens Point	GMS	Portage	\$824,336	52%	0.3%

APPENDIX 5:

- **FY 2008 Hospital Uncompensated Health Care Plan**
- **FY 2008 Hospital Fiscal Survey**

**HOSPITAL UNCOMPENSATED HEALTH CARE PLAN
FISCAL YEAR 2008**

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 2008 Beginning Date

FY 2008 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 2008**

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 2007*.

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

Round all amounts to the nearest dollar.

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

WHA Information Center P.O. Box 259038 Madison WI 53725-9038
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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 2008 Beginning Date

FY 2008 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 2008*). 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 2008*.

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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		\$ «TOTGR» (add lines 32-34)

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

<i>Public Sources</i>	TOTAL	INPATIENT	OUTPATIENT
36 Medicare	\$ _____	\$ _____	\$ _____
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	\$ _____	\$ _____	\$ _____
<i>Commercial Sources (GAMP)</i>			
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

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

	TOTAL	INPATIENT	OUTPATIENT
<i>Public Source Contractual Adjustments</i>			
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	\$ _____	\$ _____	\$ _____
<i>Commercial Source Contractual Adjustments</i>			
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)	\$ _____	\$ _____	\$ _____
<i>Other Source Contractual Adjustments</i> 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 2008*.

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 a All other pay sources				
105 TOTALS				

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

	(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 2007 AND FY 2008

	GROSS REVENUE	NET REVENUE
110 Fiscal Year 2008 [line 35 (gross) and line 1 (net)]	\$ _____	\$ _____
111 Fiscal Year 2007 [FY 2007 Fiscal Survey - line 35 (gross) and line 1 (net)]	\$ _____	\$ _____
112 Increase / Decrease 2008 v. 2007 (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 2008	FY 2009(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 2008	FY 2009 (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 2009 projections in the space below. Explain how the projections used "patients" and total charges for fiscal year 2008, 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)

