

# **Uncompensated Health Care Report**

Wisconsin Hospitals

## **Fiscal Year 2020**

**November 2021**

---

*WHA Information Center*

## FOREWORD

WHA Information Center has assumed responsibility from the Department of Health 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 summarizes data collected from the *FY 2020 Hospital Uncompensated Health Care Plan* and the *FY 2020 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.

Questions about this report should be directed to:

Jennifer Mueller  
Vice President  
WHA Information Center, LLC  
PO Box 259038  
Madison, WI 53725-9038  
608-274-1820

or

Steve Trinkner  
Data Analyst  
WHA Information Center, LLC  
PO Box 259038  
Madison, WI 53725-9038  
608-274-1820

**TABLE OF CONTENTS**

Introduction ..... 1

Summary Data: Fiscal Year 2020 ..... 3

What is Uncompensated Health Care? ..... 4

Measuring Hospital Contributions to their Communities: A Complex Issue ..... 4

County General Relief ..... 5

Uncompensated Health Care Provided in Fiscal 2020 ..... 6

Uncompensated Health Care Provided as a Percentage of Patient Revenue ..... 10

Uncompensated Health Care as a Percentage of Non-Government Patient Revenue ..... 11

Uncompensated Health Care Projections for Fiscal Year 2021 ..... 13

Basis for Projections ..... 15

Uncompensated Health Care at Cost..... 15

Verifying Need for Charity Care ..... 15

Notifying the Public Regarding Charity Care Availability ..... 16

Hill-Burton Program ..... 18

Glossary..... 19

**Appendix 1:**  
Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue ..... 22

**Appendix 2:**  
Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Non-Government Patient Revenue ..... 28

**Appendix 3:**  
Number of Patients Receiving and Projected to Receive Uncompensated Health Care ..... 34

**Appendix 4:**  
Wisconsin Hospitals with County General Relief Revenue Greater than \$500,000 or Greater than One Percent of Total Gross Revenue..... 40

**Appendix 5:**  
FY 2020 Hospital Uncompensated Health Care Plan and  
FY 2020 Hospital Fiscal Survey ..... 42



## 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 150 hospitals that submitted uncompensated health care and fiscal information for their entire FY 2020.

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 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.
- Any required Hill-Burton obligations, when those obligations will be satisfied, and the dollar amount still under obligation.

The percentage of uncompensated care 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 2020

This document examines uncompensated health care data for Wisconsin hospitals. This report is based on data submitted by hospitals for their entire fiscal year 2020 (FY 2020).

- Wisconsin hospitals provided \$1.4 billion of uncompensated health care services to their patients in FY 2020, either as charity care (\$620.8 million) or as bad debt (\$742.7 million).
- General medical-surgical (GMS) hospitals provided \$602.1 million in charity care and incurred \$735.4 million in bad debt, while specialty facilities reported \$18.7 million in charity care and \$7.3 million in bad debt.
- Total uncompensated health care at all Wisconsin hospitals increased by 3.8 percent. GMS hospitals reported a 4.7 percent increase in uncompensated health care while uncompensated health care for specialty facilities decreased 26.9 percent.
- Sixty-three of the 150 hospitals included in this report each delivered more than \$5 million of uncompensated health care in FY 2020. Of these, 32 delivered more than \$5 million in charity care and 42 incurred more than \$5 million in bad debt. Hospitals in Milwaukee County alone accounted for 28.5 percent, or \$388.4 million, of overall uncompensated health care dollars. Milwaukee hospitals delivered \$222.8 million in charity care, or 35.9 percent of the statewide total, and incurred \$165.6 million in bad debt, or 22.3 percent of the statewide total.
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals was 2.0 percent in FY 2019 and 2.1 percent in FY 2020. Specialty hospitals' total uncompensated care decreased from 3.0 percent in FY 2019 to 2.1 percent in FY 2020. For all hospitals combined, this measure increased from 2.0 percent in FY 2019 to 2.1 percent in FY 2020.
- Charity care for all reporting hospitals averaged 1.0 percent of gross patient revenue, ranging from 0.0 percent to 6.7 percent. The average was 1.0 percent for GMS hospitals and 1.5 percent for specialty facilities.
- Bad debt for all reporting hospitals averaged 1.2 percent of gross patient revenue, ranging from 0.0 percent to 9.6 percent. The average was 1.2 percent for GMS hospitals and 0.6 percent for specialty facilities.
- Measured as a percentage of total gross non-government patient revenue, uncompensated health care averaged 5.6 percent at GMS hospitals, 5.5 percent at specialty facilities, and 5.6 percent at all Wisconsin hospitals combined.
- Charity care accounted for 2.5 percent of non-government revenue at GMS hospitals, 3.9 percent at specialty facilities, and 2.6 percent at all hospitals combined. Bad debt accounted for 3.1 percent at GMS hospitals, 1.5 percent at specialty facilities, and 3.1 percent at all hospitals combined.
- In FY 2020, the 150 Wisconsin hospitals provided uncompensated health care services to 1,678,443 patient visits.
- In FY 2020, all reporting hospitals reported having written policies related to financial aid determination and eligibility. 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 based upon race, creed, color, sex, national origin, sexual orientation, disability, age, or source of income.
- In FY 2020, 99% of all reporting 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 2020, total uncompensated care ranged from 0.0 percent to 12.3 percent at cost, averaging 2.1 percent at all reporting hospitals.
- In FY 2020, total charity care at cost averaged 0.9 percent, or \$212.3 million, and bad debt at cost averaged 1.2 percent or \$262.9 million.
- One hospital still has Hill-Burton obligations because of grants they received between 1946 and 1974 from the federal government. In return for these grants, this hospital 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.

Due to recent changes in hospital accounting rules for the handling of bad debt for financial reporting, the Guide to Wisconsin Hospitals, beginning with the 2013 data, is reporting hospital bad debt as a deduction from revenue instead of as an expense. This brings the accounting and reporting of bad debt in line with charity care write-offs, which have historically been reported as a deduction from revenue instead of as an expense.

## **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 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 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 2020 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 2020

This report includes data from 130 general medical-surgical (GMS) and 20 specialty (psychiatric, AODA, rehabilitation, LTAC) hospitals that were required to publicly report uncompensated health care information (see Table 1). Seven of these facilities were owned by a county, 36 by religious institutions, 94 by another not-for-profit institution, and 13 by for-profit organizations.

Uncompensated health care at Wisconsin hospitals increased from \$1.3 billion in FY 2019 to \$1.4 billion in FY 2020 (see Table 2).

**Table 1. Type of Ownership, Wisconsin Hospitals, FY 2020**

	Number of Hospitals	County	Religious	Other Not-for-Profit	For-Profit Organization
<b>All Hospitals</b>	150	7	36	94	13
<b>GMS</b>	130	1	34	89	6
<b>Psych</b>	12	6	0	5	1
<b>AODA</b>	1	0	1	0	0
<b>Rehab</b>	3	0	1	0	2
<b>LTAC</b>	4	0	0	0	4

Source: FY 2020 Annual Survey of Hospitals, WHA Information Center, LLC

**Table 2. Summary of Uncompensated Health Care Dollars, Wisconsin Hospitals, FY 2018, 2019, and 2020**

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
<b>FY 2018</b>				
<b>All Hospitals</b>	150	590,150,729	633,395,847	1,223,546,576
<b>GMS Hospitals</b>	128	567,011,796	622,181,380	1,189,193,176
<b>Specialty Facilities</b>	22	23,138,933	11,214,467	34,353,400
<b>FY 2019</b>				
<b>All Hospitals</b>	148	630,525,456	682,894,790	1,313,420,246
<b>GMS Hospitals</b>	128	608,271,780	669,535,501	1,277,807,281
<b>Specialty Facilities</b>	20	22,253,676	13,359,289	35,612,965
<b>FY 2020</b>				
<b>All Hospitals</b>	150	620,795,676	742,735,310	1,363,530,986
<b>GMS Hospitals</b>	130	602,081,581	735,403,829	1,337,485,410
<b>Specialty Facilities</b>	20	18,714,095	7,331,481	26,045,576

Source: FY 2018, FY 2019, and FY 2020 Annual Survey of Hospitals and Hospital Fiscal Survey, WHA Information Center, LLC.

A large share of the state's charity care comes from about 21 percent of all hospitals. Thirty-two hospitals each reported \$5 million or more, and combined provided \$477.1 million in charity

care, approximately 77 percent of the charity care provided by all reporting hospitals) in FY 2020 (see Table 3).

The amount of charity care individual hospitals provided ranged from \$0 to \$67.9 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 2020**

Hospital Name	City	County	Charity Care
Aurora St. Luke's Medical Center / South Shore	Milwaukee	Milwaukee	67,925,507
Froedtert Hospital	Milwaukee	Milwaukee	50,814,162
UW Hospital and Clinics Authority	Madison	Dane	48,078,094
Ascension All Saints Hospital	Racine	Racine	31,988,655
Ascension St. Francis Hospital	Milwaukee	Milwaukee	22,598,582
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	Milwaukee	18,470,696
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	16,743,731
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	16,208,989
ProHealth Waukesha Memorial Hospital	Waukesha	Waukesha	15,282,856
Aurora Sinai Medical Center	Milwaukee	Milwaukee	14,662,538
Aspirus Wausau Hospital	Wausau	Marathon	13,424,014
Bellin Hospital	Green Bay	Brown	12,327,619
Froedtert South	Kenosha	Kenosha	11,784,060
Marshfield Medical Center	Marshfield	Wood	11,028,277
Aurora West Allis Medical Center	West Allis	Milwaukee	10,949,815
Aurora BayCare Medical Center in Green Bay	Green Bay	Brown	10,422,712
Aurora Medical Center in Kenosha	Kenosha	Kenosha	9,697,513
St Mary's Hospital	Madison	Dane	8,438,454
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	7,793,150
Milwaukee County Behavioral Health Complex	Milwaukee	Milwaukee	7,525,529
Gundersen Lutheran Medical Center	La Crosse	La Crosse	7,515,951
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	7,053,185
UnityPoint Health - Meriter	Madison	Dane	6,224,611
Aurora Sheboygan Memorial Medical Center	Sheboygan	Sheboygan	5,886,355
Aurora Medical Center in Grafton	Grafton	Ozaukee	5,867,684
St Vincent Hospital	Green Bay	Brown	5,815,690
Mercy Health Hospital and Trauma Center - Janesville	Janesville	Rock	5,617,150
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	Walworth	5,608,625
Aurora Medical Center in Oshkosh	Oshkosh	Winnebago	5,388,283
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	Milwaukee	5,357,775
Black River Memorial Hospital	Black River Falls	Jackson	5,352,599
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	Waukesha	5,205,077
<b>Total for these 32 Hospitals</b>			<b>\$477,057,938</b>

Source: FY 2020, Hospital Fiscal Survey, WHA Information Center, LLC

Forty-two hospitals incurred bad debts greater than \$5 million (see Table 4). Together, these hospitals incurred \$565.7 million in bad debt, approximately 76 percent of the \$742.7 million in bad debt incurred by all Wisconsin hospitals in FY 2020.

Individual hospitals reported bad debt ranging from \$0.0 million to \$50.8 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.

Sixty-three hospitals each had more than \$5 million of total uncompensated health care. These hospitals provided \$1.2 billion, or approximately 88 percent, of the \$1.3 billion in uncompensated health care incurred by all Wisconsin hospitals in FY 2020.

**Table 4. Wisconsin Hospitals that Reported More than \$5 Million of Bad Debt, FY 2020**

Hospital	City	County	Bad Debt
Froedtert Hospital	Milwaukee	Milwaukee	50,814,162
UW Hospital and Clinics Authority	Madison	Dane	50,507,825
Aurora St. Luke's Medical Center / South Shore	Milwaukee	Milwaukee	40,978,615
Gundersen Lutheran Medical Center	La Crosse	La Crosse	39,341,619
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	24,911,475
Mercy Health Hospital and Trauma Center - Janesville	Janesville	Rock	21,467,251
Beloit Health System	Beloit	Rock	20,384,736
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	18,585,522
St Mary's Hospital	Madison	Dane	17,929,671
Aurora BayCare Medical Center in Green Bay	Green Bay	Brown	15,427,131
Bellin Hospital	Green Bay	Brown	15,319,708
St Agnes Hospital – Fond du Lac	Fond du Lac	Fond du Lac	14,432,448
ProHealth Waukesha Memorial Hospital	Waukesha	Waukesha	14,195,727
UnityPoint Health - Meriter	Madison	Dane	11,585,210
Aurora Sinai Medical Center	Milwaukee	Milwaukee	10,713,321
Ascension All Saints Hospital	Racine	Racine	10,509,537
Aurora West Allis Medical Center	West Allis	Milwaukee	10,163,804
ThedaCare Regional Medical Center - Neenah	Neenah	Winnebago	10,042,294
Aurora Medical Center in Kenosha	Kenosha	Kenosha	9,820,600
Marshfield Medical Center	Marshfield	Wood	9,150,520
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	8,609,369
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	Outagamie	8,487,875
Ascension St. Francis Hospital	Milwaukee	Milwaukee	8,454,675
Froedtert Menomonee Falls Hospital	Menomonee Falls	Waukesha	8,134,659
Froedtert South	Kenosha	Kenosha	8,047,119
Sacred Heart Hospital	Eau Claire	Eau Claire	7,861,936
St Vincent Hospital	Green Bay	Brown	7,684,341
Monroe Clinic	Monroe	Green	7,174,574
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	6,717,493
Aspirus Wausau Hospital	Wausau	Marathon	6,697,304
Aurora Medical Center in Grafton	Grafton	Ozaukee	6,555,658
Marshfield Medical Center - Eau Claire	Eau Claire	Eau Claire	6,501,030
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	Ozaukee	6,436,319
Aurora Medical Center in Oshkosh	Oshkosh	Winnebago	6,171,378
Aspirus Divine Savior Hospital & Clinics	Portage	Columbia	6,153,181

Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	Milwaukee	6,134,110
SSM Health St. Clare Hospital – Baraboo	Baraboo	Sauk	5,853,248
Holy Family Memorial Inc	Manitowoc	Manitowoc	5,779,740
St Mary's Janesville Hospital	Janesville	Rock	5,761,757
Children's Wisconsin-Milwaukee Hospital	Milwaukee	Milwaukee	5,736,136
Aurora Sheboygan Memorial Medical Center	Sheboygan	Sheboygan	5,445,980
Ascension St. Michael's Hospital	Stevens Point	Portage	5,008,620
<b>Total for these 42 hospitals</b>			<b>\$565,687,678</b>

Source: FY 2020 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 2020 varied greatly, from 0.0 percent to 9.6 percent. The average for all reporting hospitals was 2.1 percent, slightly higher than the 2.0 percent in FY 2019. In FY 2020, GMS hospitals averaged 2.1 percent, compared to 2.0 percent in FY 2019. Specialty facilities averaged 2.1 percent, down from 3.0 percent in FY 2019.

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

- Black River Memorial Hospital, Black River Falls, 7.6 percent
- Ascension Good Samaritan Hospital, Merrill, 6.7 percent
- Ascension St. Francis Hospital, Milwaukee, 6.6 percent
- Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee, 6.5 percent
- Mayo Clinic Health System - Oakridge in Osseo, 5.7 percent

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

- Grant Regional Health Center, Lancaster, 0.0 percent
- OakLeaf Surgical Hospital, Altoona, 0.0 percent
- Orthopaedic Hospital of Wisconsin, Glendale, 0.4 percent
- Midwest Orthopedic Specialty Hospital, Franklin, 0.6 percent
- ProHealth Oconomowoc Memorial Hospital, 0.7 percent

Charity care for all reporting hospitals averaged 1.0 percent of gross patient revenue, ranging from 0.0 percent to 6.7 percent. The average was 1.0 percent for GMS hospitals and 1.5 percent for specialty facilities. Bad debt for all reporting hospitals averaged 1.2 percent of gross patient revenue, ranging from 0.0 percent to 9.6 percent. The average was 1.2 percent for GMS hospitals and 0.6 percent for specialty facilities (see Figure 1).

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

- Black River Memorial Hospital, 5.6 percent
- Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee, 4.9 percent
- Ascension St. Francis Hospital, Milwaukee, 4.8 percent
- Ascension All Saints Hospital, Racine, 3.5 percent
- Mayo Clinic Health System - Oakridge in Osseo, 3.4 percent

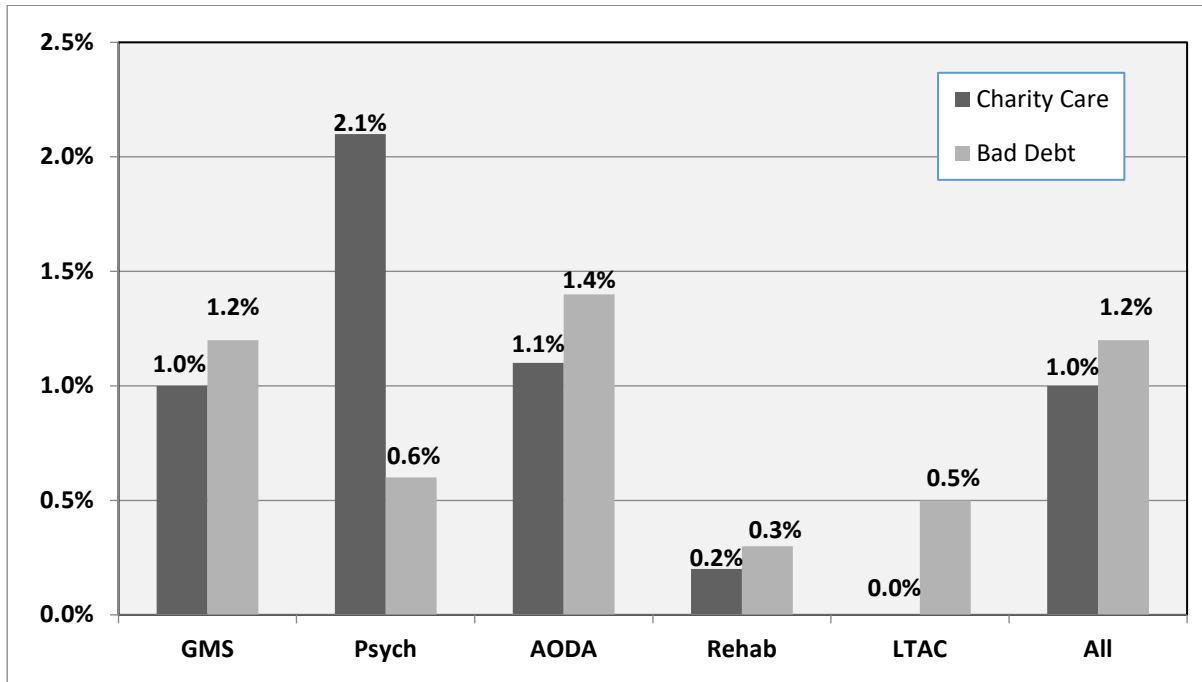
The five GMS hospitals with the most bad debt as a percentage of gross patient revenue were:

- Ascension Good Samaritan Hospital, Merrill, 4.5 percent
- Burnett Medical Center, Grantsburg, 3.9 percent
- Ripon Medical Center, 3.4 percent

- SSM Health St. Clare Hospital – Baraboo, 3.1 percent
- St Joseph's Hospital, Chippewa Falls, 3.1 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 2020**



Source: FY 2020 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 2020 was 5.6 percent, up from 5.3 percent in FY 2019. GMS hospitals averaged 5.6 percent, up from 5.2 percent in FY 2019, while specialty facilities averaged 5.5 percent, down from 8.1 percent in FY 2019.

The average charity care percentage for all reporting hospitals was 2.6 percent of non-government patient revenue. GMS hospitals averaged 2.5 percent and specialty facilities averaged 3.9 percent. The average bad debt for all reporting hospitals was 3.1 percent of non-government patient revenue. GMS hospitals averaged 3.1 percent and specialty facilities averaged 1.5 percent (see figure 2).

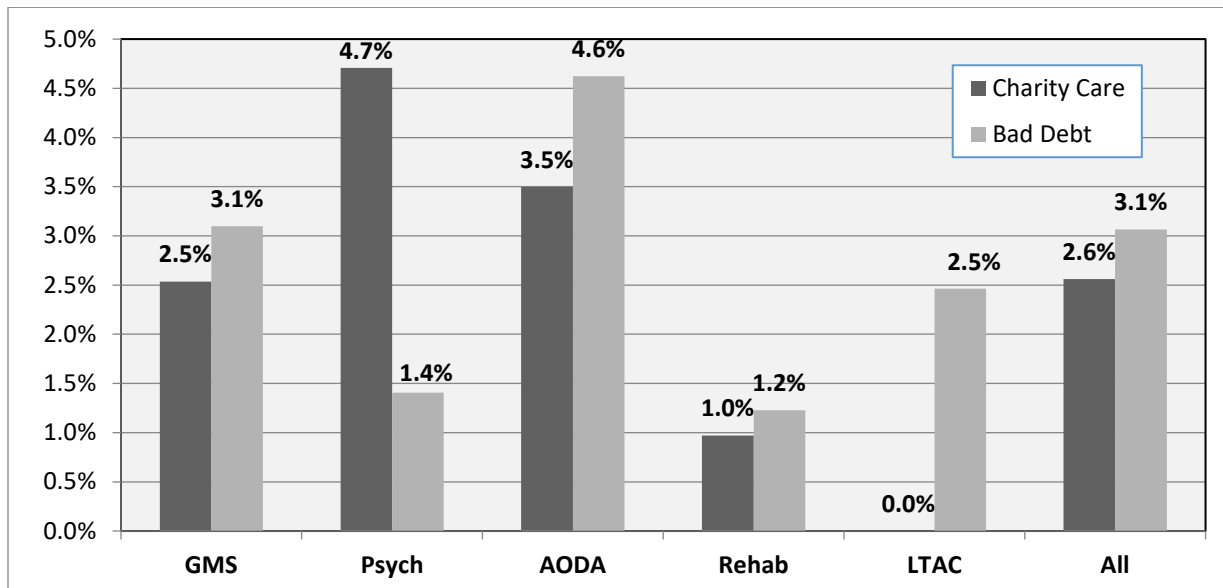
The five GMS hospitals with the most bad debt as a percentage of non-government patient revenue were:

- Ascension Good Samaritan Hospital, Merrill, 14.7 percent
- Burnett Medical Center, Grantsburg, 12.9 percent
- SSM Health St. Clare Hospital – Baraboo, 10.3 percent
- Ascension Eagle River Hospital, 9.9 percent
- Ascension Sacred Heart Hospital, Tomahawk, 9.6 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).

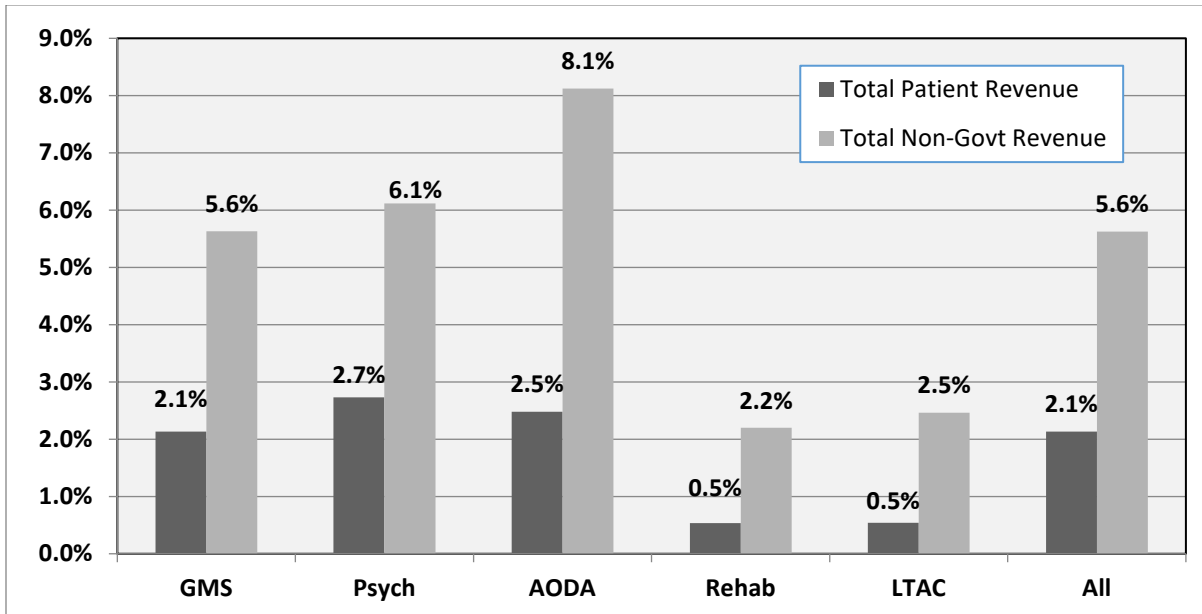
**Figure 2. Charity Care and Bad Debt as a Percentage of Total Gross Non-Government Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2020**



Source: FY 2020 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 2020**



Source: FY 2020 Hospital Fiscal Survey, WHA Information Center, LLC

### UNCOMPENSATED HEALTH CARE PROJECTIONS FOR FISCAL YEAR 2021

Hospitals submitted anticipated total charges for uncompensated health care for the following fiscal year (FY 2021). Overall, hospitals projected that uncompensated health care would increase by 16.1 percent, or \$218.9 million, for FY 2021 (see Table 5). GMS facilities projected an increase of 15.9 percent, or \$212.4 million; specialty facilities projected an increase of 25.2 percent, or \$6.6 million.

Hospitals projected increases in both charity care and bad debt for FY 2021, citing the following causes: price increases, increased deductibles in patients' insurance, and economic conditions.

Hospitals project the amount of charity care to increase 15.8 percent, or \$98.4 million, in FY 2021, while bad debt is projected to increase 16.2 percent or \$120.5 million (see Table 6).

**Table 5. Summary Data of Actual and Projected Charges for Uncompensated Health Care, Wisconsin Hospitals, FY 2020 and 2021**

	Number of Hospitals	Actual FY 2020 Uncompensated Care Charges	Projected FY 2021 Uncompensated Care Charges
<b>All Hospitals</b>	150	\$1,363,530,986	\$1,582,453,627
<b>GMS Hospitals</b>	130	\$1,337,485,410	\$1,549,846,922
<b>Specialty Facilities</b>	20	\$26,045,576	\$32,606,705

Source: FY 2020 Hospital Fiscal Survey, WHA Information Center, LLC

**Table 6. Actual and Projected Charges for Bad Debt and Charity Care, Wisconsin Hospitals, FY 2020 and 2021**

	<b>Number of Hospitals</b>	<b>Actual FY 2020 Charity Care</b>	<b>Projected FY 2021 Charity Care</b>	<b>Actual FY 2020 Bad Debt</b>	<b>Projected FY 2021 Bad Debt</b>
<b>All Hospitals</b>	150	\$620,795,676	\$719,177,970	\$742,735,310	\$863,275,657
<b>GMS Hospitals</b>	130	\$602,081,581	\$697,638,961	\$735,403,829	\$852,207,961
<b>Specialty Facilities</b>	20	\$18,714,095	\$21,539,009	\$7,331,481	\$11,067,696

Source: FY 2020 Hospital Fiscal Survey, WHA Information Center, LLC

Hospitals also reported the number of patient visits that received uncompensated health care services in FY 2020, as well as the number of patient visits projected to receive uncompensated health care in FY 2021. 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
5. An entire swing-bed stay

In FY 2020, Wisconsin hospitals reported providing uncompensated health care services to 1,678,443 patient visits (see Table 7), up from 1,604,032 patient visits in FY 2019. Hospitals projected a 21.9 percent increase to 2,046,455 patient visits for FY 2021.

Refer to Appendix 3 for a complete listing of each hospital's actual FY 2020 and projected FY 2021 patient figures.

**Table 7. Summary Data of Actual and Projected Number of Patient Visits Receiving Uncompensated Health Care, Wisconsin Hospitals, FY 2020 and 2021**

	<b>Number of Hospitals</b>	<b>Actual FY 2020 Number of Patient Visits</b>	<b>Projected 2021 Number of Patient Visits</b>
All Hospitals	150	1,678,443	2,046,455
GMS Hospitals	130	1,656,662	2,017,360
Specialty Facilities	20	21,781	29,095

Source: FY 2020 Hospital Fiscal Survey, WHA Information Center, LLC.

## BASIS FOR PROJECTIONS

Along with their FY 2021 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 2021 budget process. These analyses usually considered the following factors:

- A hospital's historical fiscal year and its most recent year-to-date total number of patients and patient charges
- Changes in regulations, coverage and insurance plan design
- 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
- 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 2020 total uncompensated care at cost averaged 2.1 percent at all reporting hospitals, or 475.2 million. Total charity care at cost averaged 0.9 percent, or \$212.3 million, and bad debt at cost averaged 1.2 percent, or \$262.9 million (Table 8).

**Table 8. Summary Data of Uncompensated Health Care at Cost, Wisconsin Hospitals, FY 2020**

	Number of Hospitals	Charity Care at Cost	Bad Debt at Cost	Total Uncompensated Health Care at Cost
<b>All Hospitals</b>	150	\$212,287,431	\$262,889,511	\$475,176,942
<b>GMS Hospitals</b>	130	\$197,486,924	\$261,346,565	\$458,833,489
<b>Specialty Facilities</b>	20	\$14,800,507	\$1,542,946	\$16,343,453

Source: FY 2020 Hospital Fiscal Survey, WHA Information Center, LLC

## 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 18). 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**

<b>FY 2020</b>	<b>% Reporting Facilities</b>
Written policies to determine patients' ability to pay and eligibility for financial aid	100%
Hospital requires applicants to complete a form to determine eligibility	93%
Hospital considers assets in determining eligibility for financial aid	57%

Source: FY 2020 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

**Table 9b. Collection Practices**

<b>FY 2020</b>	<b>% Reporting Facilities</b>
Written policies about when and under whose authority patient debt is advanced for collection	100%
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	97%
Hospital obtains written agreements from collection agencies that it will adhere to hospital-defined standards	99%

Source: FY 2020 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

**Table 9c. Procedure for Informing Public**

<b>FY 2020</b>	<b>% Reporting Facilities</b>
Hospital has procedures to inform public about availability of charity care	99%
Hospital provides translation services as needed	100%
Hospital provides training to personnel who interact with patients about financial assistance	100%

Source: FY 2020 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, one hospital still had Hill-Burton obligations at the close of their 2020 fiscal year (see Table 10).

**Table 10. Wisconsin Hospitals with Outstanding Hill-Burton Obligations**

---

<b>FY 2020</b>
Milwaukee County Behavioral Health Complex

---

*Source: FY 2020 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 Information
FY	Fiscal year
GMS	General medical-surgical
LTAC	Long-term acute care
Psych	Psychiatric
Rehab	Rehabilitation
WHAIC	WHA Information Center

### Definitions:

*Alcohol and other drug abuse (AODA) hospital* – a hospital that provides diagnostic and therapeutic services to patients with alcohol, drug abuse or addiction problems.

*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 non-qualification 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
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)* –

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

*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
5. An entire swing-bed stay.

*Long-term acute care (LTAC) hospital* – a hospital that focuses on patients who, on average, stay more than 25 days. They specialize in treating patients who may have more than one serious condition, but who may improve with time and care, and return home.

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

*Psychiatric (Psych) hospital* – a hospital that provides diagnostic and therapeutic services to patients with mental or emotional disorders.

*Rehabilitation (Rehab) hospital* – a hospital that provides a comprehensive array of restoration services for the physically disabled and all support services necessary to help them attain their maximum level of functioning.

*Specialty hospital* – a hospital that provides services to specific categories of patients. In this report specialty hospitals include Long-term acute care (LTAC), Psychiatric (Psych), Alcohol and other drug abuse (AODA), Rehabilitation (Rehab) hospitals.

*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 2020**

Name	City	Type	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue	Charity Care at Cost	Bad Debt at Cost
<b>Total Wisconsin Hospitals</b>			<b>\$620,795,676</b>	<b>1.0%</b>	<b>\$742,735,310</b>	<b>1.2%</b>	<b>\$1,363,530,986</b>	<b>2.1%</b>	<b>\$212,287,431</b>	<b>\$262,889,511</b>
OakLeaf Surgical Hospital	Altoona	GMS	-	0.0	45,388	0.0	45,388	0.0	0	15,432
Amery Regional Medical Center	Amery	GMS	644,715	0.6	2,354,515	2.0	2,999,230	2.6	342,381	1,250,386
Aspirus Langlade Hospital	Antigo	GMS	3,395,594	1.5	908,252	0.4	4,303,846	1.9	1,406,654	376,251
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	7,053,185	1.2	6,717,493	1.1	13,770,678	2.3	2,539,146	2,418,297
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	3,088,487	0.4	8,487,875	1.1	11,576,362	1.5	1,050,861	2,888,009
Memorial Medical Center	Ashland	GMS	1,101,806	0.6	3,680,205	1.9	4,782,011	2.5	521,354	1,741,403
Western Wisconsin Health	Baldwin	GMS	576,728	0.8	849,369	1.2	1,426,097	1.9	371,316	546,850
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	1,095,436	0.6	5,853,248	3.1	6,948,684	3.7	341,103	1,822,617
Mayo Clinic Health System - Northland in Barron	Barron	GMS	2,381,750	1.6	2,592,265	1.7	4,974,015	3.3	1,074,204	1,169,150
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	2,945,808	1.3	3,832,565	1.7	6,778,373	3.0	1,150,366	1,496,653
Beloit Health System	Beloit	GMS	137,429	0.0	20,384,736	2.2	20,522,165	2.2	35,044	5,198,108
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	633,670	0.5	2,116,565	1.6	2,750,235	2.1	216,110	721,844
Black River Memorial Hospital	Black River Falls	GMS	5,352,599	5.6	1,879,111	2.0	7,231,710	7.6	2,935,762	1,030,644
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	1,485,028	2.4	996,038	1.6	2,481,066	4.0	882,177	591,694
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	369,404	0.8	413,735	0.9	783,139	1.7	176,575	197,593
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	5,205,077	1.1	4,716,984	1.0	9,922,061	2.1	1,665,625	1,509,435
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	1,208,232	1.5	920,379	1.1	2,128,611	2.6	494,348	376,573
Aurora Medical Center Burlington	Burlington	GMS	4,402,588	1.3	3,678,063	1.1	8,080,651	2.4	1,140,270	952,618
Ascension Calumet Hospital	Chilton	GMS	610,294	1.0	923,283	1.5	1,533,577	2.5	274,632	415,477
St Joseph's Hospital	Chippewa Falls	GMS	347,216	0.3	3,704,779	3.1	4,051,995	3.3	162,861	1,737,718
Prairie Ridge Health	Columbus	GMS	575,403	0.5	1,712,311	1.6	2,287,714	2.1	261,348	777,732
Cumberland Healthcare	Cumberland	GMS	111,568	0.2	877,388	2.0	988,956	2.2	55,784	438,694
Memorial Hospital of Lafayette Co.	Darlington	GMS	52,647	0.1	335,468	0.9	388,115	1.1	33,265	211,967
Upland Hills Health Inc	Dodgeville	GMS	1,205,200	0.9	1,540,122	1.1	2,745,322	2.0	478,464	611,428
AdventHealth Durand	Durand	GMS	318,834	1.5	232,102	1.1	550,936	2.5	204,144	148,611
Ascension Eagle River Hospital	Eagle River	GMS	628,880	1.8	881,173	2.5	1,510,053	4.3	264,130	370,093
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	4,347,400	0.8	6,501,030	1.2	10,848,430	2.0	1,743,159	2,606,690
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	16,208,989	1.1	18,585,522	1.2	34,794,511	2.3	6,551,829	7,512,447
Sacred Heart Hospital	Eau Claire	GMS	1,997,103	0.5	7,861,936	1.9	9,859,039	2.4	909,058	3,578,660
Edgerton Hospital and Health Services	Edgerton	GMS	34,426	0.1	965,456	2.2	999,882	2.3	16,918	474,441
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	5,608,625	2.6	3,555,614	1.6	9,164,239	4.2	1,598,458	1,013,350
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	-	0.0	490,803	9.6	490,803	9.6	0	0

Name	City	Type	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue	Charity Care at Cost	Bad Debt at Cost
<b>Total Wisconsin Hospitals</b>			<b>\$620,795,676</b>	<b>1.0%</b>	<b>\$742,735,310</b>	<b>1.2%</b>	<b>\$1,363,530,986</b>	<b>2.1%</b>	<b>\$212,287,431</b>	<b>\$262,889,511</b>
St Agnes Hospital – Fond du Lac	Fond du Lac	GMS	2,090,323	0.3	14,432,448	2.0	16,522,771	2.3	733,703	2,065,789
Fort HealthCare	Fort Atkinson	GMS	1,464,769	0.5	2,492,930	0.8	3,957,699	1.3	540,500	919,891
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	5,357,775	2.0	3,873,898	1.5	9,231,673	3.5	1,607,332	1,162,169
Midwest Orthopedic Specialty Hospital	Franklin	GMS	420,100	0.3	537,215	0.3	957,315	0.6	105,865	135,378
Gundersen Moundview Hospital and Clinics	Friendship	GMS	31,840	0.1	764,441	1.8	796,281	1.9	14,009	245,566
Orthopaedic Hospital of Wisconsin	Glendale	GMS	289,626	0.2	431,195	0.3	720,821	0.4	77,028	114,679
Aurora Medical Center in Grafton	Grafton	GMS	5,867,684	0.7	6,555,658	0.7	12,423,342	1.4	1,461,053	1,632,359
Burnett Medical Center	Grantsburg	GMS	80,132	0.2	1,268,998	3.9	1,349,130	4.1	48,239	763,937
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	10,422,712	0.7	15,427,131	1.1	25,849,843	1.8	2,824,555	4,180,752
Bellin Hospital	Green Bay	GMS	12,327,619	1.0	15,319,708	1.2	27,647,327	2.1	5,214,460	6,480,083
Bellin Psychiatric Center	Green Bay	PSYCH	816,141	1.6	867,208	1.7	1,683,349	3.3	419,589	445,843
Brown County Community Treatment Center	Green Bay	PSYCH	-	0.0	107,495	2.6	107,495	2.6	0	104,098
Libertas Center	Green Bay	AODA	30,586	1.1	40,454	1.4	71,040	2.5	16,969	22,443
St Mary's Hospital Medical Center	Green Bay	GMS	2,481,133	0.7	4,560,440	1.2	7,041,573	1.9	859,055	1,578,984
St Vincent Hospital	Green Bay	GMS	5,815,690	0.5	7,684,341	0.7	13,500,031	1.2	1,861,529	2,459,661
Willow Creek Behavioral Health	Green Bay	PSYCH	3,704	0.0	(19,695)	-0.1	(15,991)	0.0	1,526	(8,114)
Aurora Medical Center in Hartford	Hartford	GMS	1,778,121	0.8	2,408,180	1.1	4,186,301	1.9	458,755	621,310
Hayward Area Memorial Hospital	Hayward	GMS	532,012	0.5	2,665,872	2.4	3,197,884	2.9	241,428	1,209,775
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	559,798	1.3	501,446	1.2	1,061,244	2.5	279,843	250,673
Hudson Hospital & Clinics	Hudson	GMS	646,628	0.5	1,676,513	1.4	2,323,141	1.9	284,703	738,150
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	5,617,150	0.5	21,467,251	2.0	27,084,401	2.5	1,758,436	6,720,275
St Mary's Janesville Hospital	Janesville	GMS	1,125,904	0.5	5,761,757	2.5	6,887,661	2.9	301,855	1,544,727
Aurora Medical Center in Kenosha	Kenosha	GMS	9,697,513	1.3	9,820,600	1.3	19,518,113	2.6	2,278,915	2,307,841
Froedtert South	Kenosha	GMS	11,784,060	1.2	8,047,119	0.8	19,831,179	2.1	4,011,792	2,739,580
Gundersen Lutheran Medical Center	La Crosse	GMS	7,515,951	0.3	39,341,619	1.7	46,857,570	2.0	2,697,760	14,121,197
Mayo Clinic Health System - La Crosse	La Crosse	GMS	7,793,150	0.9	8,609,369	1.0	16,402,519	1.9	3,370,148	3,723,122
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	461,706	0.9	1,061,213	2.1	1,522,919	2.9	288,803	663,801
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	1,042,015	0.5	4,006,091	2.0	5,048,106	2.5	326,200	1,254,098
Grant Regional Health Center	Lancaster	GMS	363,275	0.7	(380,139)	-0.7	(16,864)	0.0	254,619	(266,439)
Select Specialty Hospital - Madison	Madison	LTAC	-	0.0	294,760	0.3	294,760	0.3	0	89,666
St Mary's Hospital	Madison	GMS	8,438,454	0.6	17,929,671	1.3	26,368,125	2.0	2,438,512	5,179,122

Name	City	Type	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue	Charity Care at Cost	Bad Debt at Cost
<b>Total Wisconsin Hospitals</b>			<b>\$620,795,676</b>	<b>1.0%</b>	<b>\$742,735,310</b>	<b>1.2%</b>	<b>\$1,363,530,986</b>	<b>2.1%</b>	<b>\$212,287,431</b>	<b>\$262,889,511</b>
UnityPoint Health - Meriter	Madison	GMS	6,224,611	0.5	11,585,210	0.9	17,809,821	1.3	2,097,843	3,904,493
UW Health Rehabilitation Hospital	Madison	REHAB	170,173	0.3	20,904	0.0	191,077	0.3	98,700	12,124
UW Hospital and Clinics Authority	Madison	GMS	48,078,094	0.9	50,507,825	1.0	98,585,919	1.9	17,953,153	18,860,455
Holy Family Memorial Inc	Manitowoc	GMS	294,551	0.1	5,779,740	1.7	6,074,291	1.8	104,871	2,057,805
Aurora Medical Center - Bay Area	Marinette	GMS	2,620,424	0.7	3,558,121	1.0	6,178,545	1.7	725,857	985,600
Marshfield Medical Center	Marshfield	GMS	11,028,277	0.6	9,150,520	0.5	20,178,797	1.2	4,526,689	3,755,941
Norwood Health Center	Marshfield	PSYCH	19,122	0.4	59,711	1.2	78,833	1.6	16,636	51,949
Mile Bluff Medical Center	Mauston	GMS	1,942,926	1.0	3,210,033	1.6	5,152,959	2.6	852,167	1,407,920
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	2,141,238	1.5	1,260,290	0.9	3,401,528	2.4	1,045,209	615,189
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	3,193,864	0.4	8,134,659	1.0	11,328,523	1.3	1,085,680	11,328,523
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	2,922,844	1.5	4,485,743	2.3	7,408,587	3.7	1,345,864	2,065,523
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	2,971,542	0.7	6,436,319	1.4	9,407,861	2.1	772,601	1,673,443
Ascension Good Samaritan Hospital	Merrill	GMS	716,753	2.2	1,491,928	4.5	2,208,681	6.7	401,382	835,480
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	16,743,731	1.4	24,911,475	2.0	41,655,206	3.4	4,855,682	7,224,328
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	18,470,696	4.9	6,134,110	1.6	24,604,806	6.5	7,018,865	2,330,962
Ascension St. Francis Hospital	Milwaukee	GMS	22,598,582	4.8	8,454,675	1.8	31,053,257	6.6	7,909,504	2,959,136
Aurora Sinai Medical Center	Milwaukee	GMS	14,662,538	1.9	10,713,321	1.4	25,375,859	3.3	4,032,198	2,946,164
Aurora St. Luke's Medical Center / South Shore	Milwaukee	GMS	67,925,507	1.3	40,978,615	0.8	108,904,122	2.1	16,641,749	10,039,764
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	2,517,587	0.2	5,736,136	0.5	8,253,723	0.7	1,221,030	2,782,026
Columbia St Mary's Inc - Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	6,170	0.0	278,591	1.4	284,761	1.4	2,776	125,366
Froedtert Hospital	Milwaukee	GMS	50,814,162	0.9	50,814,162	0.9	101,628,324	1.9	8,949,052	16,513,944
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	7,525,529	4.7	(2,211,163)	-1.4	5,314,366	3.4	8,170,124	(2,388,056)
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	-	0.0	168,745	0.3	168,745	0.3	0	41,174
Marshfield Medical Center - Minocqua	Minocqua	GMS	580,809	0.4	1,059,956	0.7	1,640,765	1.1	196,488	358,583
Monroe Clinic	Monroe	GMS	3,436,490	0.7	7,174,574	1.4	10,611,064	2.0	1,147,788	2,396,308
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	65,219	0.2	288,216	0.8	353,435	1.0	49,240	217,603
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	2,739,613	0.5	10,042,294	1.9	12,781,907	2.4	1,057,234	3,875,384
Marshfield Medical Center - Neillsville	Neillsville	GMS	259,403	0.5	1,507,022	3.0	1,766,425	3.5	148,074	860,246
ThedaCare Medical Center - New London	New London	GMS	397,119	0.5	2,174,651	3.0	2,571,770	3.5	157,778	864,003
Westfields Hospital & Clinic	New Richmond	GMS	788,269	0.6	2,081,852	1.7	2,870,121	2.3	421,527	1,113,270

Name	City	Type	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue	Charity Care at Cost	Bad Debt at Cost
<b>Total Wisconsin Hospitals</b>			<b>\$620,795,676</b>	<b>1.0%</b>	<b>\$742,735,310</b>	<b>1.2%</b>	<b>\$1,363,530,986</b>	<b>2.1%</b>	<b>\$212,287,431</b>	<b>\$262,889,511</b>
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	-	0.0	2,339,768	0.7	2,339,768	0.7	122,332	697,564
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	2,087,624	0.9	1,677,653	0.7	3,765,277	1.7	965,260	775,700
Bellin Health Oconto Hospital	Oconto	GMS	1,277,030	1.0	1,851,124	1.5	3,128,154	2.5	421,319	610,724
St Clare Memorial Hospital	Oconto Falls	GMS	464,403	0.8	923,706	1.7	1,388,109	2.5	243,284	483,897
Osceola Medical Center	Osceola	GMS	286,155	0.4	890,968	1.4	1,177,123	1.8	330,982	986,157
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	3,078,996	1.4	2,541,886	1.1	5,620,882	2.5	1,200,808	991,336
Aurora Medical Center in Oshkosh	Oshkosh	GMS	5,388,283	0.9	6,171,378	1.1	11,559,661	2.0	1,497,943	1,715,643
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	1,409,693	3.4	960,660	2.3	2,370,353	5.7	914,532	623,101
Flambeau Hospital	Park Falls	GMS	341,942	0.8	878,580	2.1	1,220,522	2.9	191,488	492,005
Southwest Health	Platteville	GMS	261,138	0.2	3,053,319	2.3	3,314,457	2.5	124,533	1,456,089
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	1,114,470	0.5	6,153,181	3.0	7,267,651	3.6	456,298	2,519,300
Crossing Rivers Health	Prairie du Chien	GMS	1,191,369	1.5	326,800	0.4	1,518,169	1.9	702,550	192,714
Sauk Prairie Healthcare	Prairie du Sac	GMS	1,697,706	0.8	577,850	0.3	2,275,556	1.1	710,490	241,830
Ascension All Saints Hospital	Racine	GMS	31,988,655	3.5	10,509,537	1.1	42,498,192	4.6	11,196,029	3,678,338
Reedsburg Area Medical Center	Reedsburg	GMS	2,166,343	1.6	1,202,328	0.9	3,368,671	2.4	1,150,978	638,797
Ascension St. Mary's Hospital	Rhineland	GMS	3,540,781	1.5	4,601,626	1.9	8,142,407	3.4	1,239,273	1,610,569
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	2,289,470	0.7	4,830,853	1.4	7,120,323	2.1	840,862	1,774,246
The Richland Hospital Inc	Richland Center	GMS	514,728	0.4	3,000,179	2.6	3,514,907	3.1	241,922	1,410,084
Ripon Medical Center	Ripon	GMS	310,883	0.5	1,933,378	3.4	2,244,261	3.9	148,114	921,118
River Falls Area Hospital	River Falls	GMS	265,513	0.4	1,355,326	2.1	1,620,839	2.5	143,501	732,510
ThedaCare Medical Center - Shawano	Shawano	GMS	528,612	0.4	3,133,826	2.4	3,662,438	2.8	199,109	1,180,400
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	5,886,355	1.1	5,445,980	1.0	11,332,335	2.1	1,601,089	1,481,306
St Nicholas Hospital	Sheboygan	GMS	1,181,634	0.5	2,552,762	1.1	3,734,396	1.5	408,353	882,191
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	94,687	0.6	259,414	1.8	354,101	2.4	58,383	159,952
Mayo Clinic Health System - Sparta	Sparta	GMS	1,738,002	2.6	1,714,112	2.5	3,452,114	5.1	892,752	880,480
Spooner Health	Spooner	GMS	426,963	0.8	1,092,839	2.0	1,519,802	2.8	209,724	536,803
St Croix Regional Medical Center	St Croix Falls	GMS	696,926	0.4	2,092,422	1.2	2,789,348	1.6	375,783	1,128,233
Ascension Our Lady of Victory Hospital	Stanley	GMS	506,017	1.8	674,985	2.4	1,181,002	4.1	247,949	330,743
Ascension St. Michael's Hospital	Stevens Point	GMS	4,681,149	1.8	5,008,620	1.9	9,689,769	3.6	1,919,271	2,053,534
Aspirus Stevens Point Hospital	Stevens Point	GMS	830,899	1.4	248,407	0.4	1,079,306	1.8	328,116	98,094
Stoughton Hospital Association	Stoughton	GMS	461,811	0.4	1,630,000	1.6	2,091,811	2.0	185,671	655,340
Door County Medical Center	Sturgeon Bay	GMS	3,039,916	1.8	1,004,048	0.6	4,043,964	2.4	1,489,468	491,953
Aurora Medical Center in Summit	Summit	GMS	3,184,509	0.7	4,058,271	0.9	7,242,780	1.5	971,275	1,237,772

Name	City	Type	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue	Charity Care at Cost	Bad Debt at Cost
<b>Total Wisconsin Hospitals</b>			<b>\$620,795,676</b>	<b>1.0%</b>	<b>\$742,735,310</b>	<b>1.2%</b>	<b>\$1,363,530,986</b>	<b>2.1%</b>	<b>\$212,287,431</b>	<b>\$262,889,511</b>
St Mary's Hospital of Superior	Superior	GMS	4,703,228	3.4	929,902	0.7	5,633,130	4.0	1,901,515	375,959
Tomah Health	Tomah	GMS	677,978	0.6	2,551,423	2.1	3,229,401	2.7	371,532	1,398,180
Ascension Sacred Heart Hospital	Tomahawk	GMS	551,156	1.9	851,702	3.0	1,402,858	4.9	220,462	340,681
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	2,314,653	1.0	3,333,101	1.4	5,647,754	2.4	641,159	923,269
Vernon Memorial Healthcare	Viroqua	GMS	2,116,777	1.6	1,383,399	1.0	3,500,176	2.6	1,012,949	662,003
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	-	0.0	528,460	1.1	528,460	1.1	0	206,099
Watertown Regional Medical Center	Watertown	GMS	269,122	0.1	1,761,427	0.7	2,030,549	0.8	94,314	617,290
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	79,094	0.2	23,700	0.1	102,794	0.3	38,811	11,629
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	15,282,856	0.9	14,195,727	0.8	29,478,583	1.8	4,258,068	3,955,175
Waukesha County Mental Health Center	Waukesha	PSYCH	-	0.0	-	0.0	-	0.0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	352,342	0.4	2,088,602	2.1	2,440,944	2.5	141,095	836,378
Waupun Memorial Hospital	Waupun	GMS	250,928	0.2	2,367,042	2.3	2,617,970	2.5	95,528	901,133
Aspirus Wausau Hospital	Wausau	GMS	13,424,014	0.9	6,697,304	0.5	20,121,318	1.4	3,772,135	1,881,936
North Central Health Care	Wausau	PSYCH	3,460,108	6.7	414,437	0.8	3,874,545	7.5	3,271,125	391,985
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	681,367	0.5	1,665,018	1.2	2,346,385	1.7	220,763	539,466
Aurora West Allis Medical Center	West Allis	GMS	10,949,815	1.2	10,163,804	1.1	21,113,619	2.4	2,693,654	2,500,296
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	2,626,245	2.3	1,539,533	1.3	4,165,778	3.7	1,083,880	635,382
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	-	0.0	464,488	0.6	464,488	0.6	0	109,619
Froedtert West Bend Hospital	West Bend	GMS	1,735,301	0.4	4,646,335	1.0	6,381,636	1.3	554,489	1,484,664
Ascension St. Clare's Hospital	Weston	GMS	2,241,467	1.0	2,809,217	1.3	5,050,684	2.3	1,098,319	1,376,516
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	564,566	1.5	461,408	1.3	1,025,974	2.8	293,349	239,748
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	146,388	0.6	507,393	2.1	653,781	2.7	66,059	228,965
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	3,921,885	1.1	3,885,343	1.1	7,807,228	2.2	1,427,566	1,414,265
Howard Young Medical Center	Woodruff	GMS	1,678,189	1.3	2,633,564	2.1	4,311,753	3.4	620,930	974,419

**APPENDIX 2:**

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

**FY 2020**



Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
<b>Total Wisconsin Hospitals</b>				<b>\$620,795,676</b>	<b>2.6%</b>	<b>\$742,735,310</b>	<b>3.1%</b>	<b>\$1,363,530,986</b>	<b>5.6%</b>
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	-	0.0	45,388	0.1	45,388	0.1
Amery Regional Medical Center	Amery	GMS	Polk	644,715	1.6	2,354,515	5.9	2,999,230	7.5
Aspirus Langlade Hospital	Antigo	GMS	Langlade	3,395,594	4.9	908,252	1.3	4,303,846	6.3
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	7,053,185	3.3	6,717,493	3.1	13,770,678	6.4
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	Outagamie	3,088,487	1.0	8,487,875	2.8	11,576,362	3.9
Memorial Medical Center	Ashland	GMS	Ashland	1,101,806	1.9	3,680,205	6.4	4,782,011	8.3
Western Wisconsin Health	Baldwin	GMS	Saint Croix	576,728	1.7	849,369	2.5	1,426,097	4.2
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	Sauk	1,095,436	1.9	5,853,248	10.3	6,948,684	12.2
Mayo Clinic Health System - Northland in Barron	Barron	GMS	Barron	2,381,750	5.0	2,592,265	5.5	4,974,015	10.5
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	Dodge	2,945,808	3.1	3,832,565	4.0	6,778,373	7.0
Beloit Health System	Beloit	GMS	Rock	137,429	0.0	20,384,736	7.0	20,522,165	7.1
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	Green Lake	633,670	1.3	2,116,565	4.4	2,750,235	5.7
Black River Memorial Hospital	Black River Falls	GMS	Jackson	5,352,599	11.2	1,879,111	3.9	7,231,710	15.1
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	Chippewa	1,485,028	7.6	996,038	5.1	2,481,066	12.7
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	Grant	369,404	2.1	413,735	2.4	783,139	4.5
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	Waukesha	5,205,077	2.9	4,716,984	2.6	9,922,061	5.5
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	Milwaukee	1,208,232	3.1	920,379	2.4	2,128,611	5.5
Aurora Medical Center Burlington	Burlington	GMS	Racine	4,402,588	3.9	3,678,063	3.3	8,080,651	7.2
Ascension Calumet Hospital	Chilton	GMS	Calumet	610,294	3.0	923,283	4.5	1,533,577	7.5
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	347,216	0.7	3,704,779	7.8	4,051,995	8.5
Prairie Ridge Health	Columbus	GMS	Columbia	575,403	1.2	1,712,311	3.6	2,287,714	4.8
Cumberland Healthcare	Cumberland	GMS	Barron	111,568	0.8	877,388	6.2	988,956	6.9
Memorial Hospital of Lafayette Co.	Darlington	GMS	Lafayette	52,647	0.4	335,468	2.2	388,115	2.6
Upland Hills Health Inc	Dodgeville	GMS	Iowa	1,205,200	1.6	1,540,122	2.1	2,745,322	3.7
AdventHealth Durand	Durand	GMS	Pepin	318,834	5.9	232,102	4.3	550,936	10.3
Ascension Eagle River Hospital	Eagle River	GMS	Vilas	628,880	7.1	881,173	9.9	1,510,053	16.9
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	4,347,400	2.3	6,501,030	3.5	10,848,430	5.8
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	16,208,989	3.2	18,585,522	3.7	34,794,511	6.9
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	1,997,103	1.7	7,861,936	6.7	9,859,039	8.3
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	34,426	0.2	965,456	6.5	999,882	6.7
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	5,608,625	7.4	3,555,614	4.7	9,164,239	12.1
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	-	0.0	490,803	58.9	490,803	58.9
St Agnes Hospital – Fond du Lac	Fond du Lac	GMS	Fond du Lac	2,090,323	0.8	14,432,448	5.6	16,522,771	6.4
Fort HealthCare	Fort Atkinson	GMS	Jefferson	1,464,769	1.0	2,492,930	1.8	3,957,699	2.8
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	5,357,775	5.2	3,873,898	3.8	9,231,673	9.0
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	420,100	0.5	537,215	0.6	957,315	1.1

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
<b>Total Wisconsin Hospitals</b>				<b>\$620,795,676</b>	<b>2.6%</b>	<b>\$742,735,310</b>	<b>3.1%</b>	<b>\$1,363,530,986</b>	<b>5.6%</b>
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	31,840	0.3	764,441	6.2	796,281	6.5
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	289,626	0.3	431,195	0.5	720,821	0.8
Aurora Medical Center in Grafton	Grafton	GMS	Ozaukee	5,867,684	1.7	6,555,658	1.9	12,423,342	3.7
Burnett Medical Center	Grantsburg	GMS	Burnett	80,132	0.8	1,268,998	12.9	1,349,130	13.7
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	10,422,712	1.8	15,427,131	2.7	25,849,843	4.5
Bellin Hospital	Green Bay	GMS	Brown	12,327,619	2.1	15,319,708	2.5	27,647,327	4.6
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	816,141	3.4	867,208	3.7	1,683,349	7.1
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	-	0.0	107,495	12.9	107,495	12.9
Libertas Center	Green Bay	AODA	Brown	30,586	3.5	40,454	4.6	71,040	8.1
St Mary's Hospital Medical Center	Green Bay	GMS	Brown	2,481,133	1.7	4,560,440	3.2	7,041,573	5.0
St Vincent Hospital	Green Bay	GMS	Brown	5,815,690	1.5	7,684,341	2.0	13,500,031	3.5
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	3,704	0.0	(19,695)	-0.2	(15,991)	-0.1
Aurora Medical Center in Hartford	Hartford	GMS	Washington	1,778,121	1.9	2,408,180	2.6	4,186,301	4.6
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	532,012	1.6	2,665,872	7.9	3,197,884	9.5
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	Vernon	559,798	4.2	501,446	3.7	1,061,244	7.9
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	646,628	1.1	1,676,513	2.9	2,323,141	4.0
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	5,617,150	1.2	21,467,251	4.5	27,084,401	5.6
St Mary's Janesville Hospital	Janesville	GMS	Rock	1,125,904	1.5	5,761,757	7.5	6,887,661	8.9
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	9,697,513	3.2	9,820,600	3.2	19,518,113	6.4
Froedtert South	Kenosha	GMS	Kenosha	11,784,060	3.5	8,047,119	2.4	19,831,179	5.8
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	7,515,951	0.8	39,341,619	4.3	46,857,570	5.1
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	7,793,150	2.5	8,609,369	2.8	16,402,519	5.3
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	461,706	3.6	1,061,213	8.3	1,522,919	11.8
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	1,042,015	1.0	4,006,091	4.0	5,048,106	5.0
Grant Regional Health Center	Lancaster	GMS	Grant	363,275	1.5	(380,139)	-1.6	(16,864)	-0.1
Select Specialty Hospital - Madison	Madison	LTAC	Dane	-	0.0	294,760	0.9	294,760	0.9
St Mary's Hospital	Madison	GMS	Dane	8,438,454	1.9	17,929,671	3.9	26,368,125	5.8
UnityPoint Health - Meriter	Madison	GMS	Dane	6,224,611	1.0	11,585,210	1.9	17,809,821	2.9
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	170,173	1.2	20,904	0.1	191,077	1.3
UW Hospital and Clinics Authority	Madison	GMS	Dane	48,078,094	1.7	50,507,825	1.8	98,585,919	3.6
Holy Family Memorial Inc	Manitowoc	GMS	Manitowoc	294,551	0.3	5,779,740	5.5	6,074,291	5.8
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	2,620,424	3.1	3,558,121	4.1	6,178,545	7.2
Marshfield Medical Center	Marshfield	GMS	Wood	11,028,277	2.0	9,150,520	1.6	20,178,797	3.6
Norwood Health Center	Marshfield	PSYCH	Wood	19,122	1.9	59,711	5.9	78,833	7.8
Mile Bluff Medical Center	Mauston	GMS	Juneau	1,942,926	2.9	3,210,033	4.9	5,152,959	7.8

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
<b>Total Wisconsin Hospitals</b>				<b>\$620,795,676</b>	<b>2.6%</b>	<b>\$742,735,310</b>	<b>3.1%</b>	<b>\$1,363,530,986</b>	<b>5.6%</b>
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	Taylor	2,141,238	3.4	1,260,290	2.0	3,401,528	5.3
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	3,193,864	1.1	8,134,659	2.7	11,328,523	3.7
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	Dunn	2,922,844	3.7	4,485,743	5.7	7,408,587	9.3
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	2,971,542	1.9	6,436,319	4.2	9,407,861	6.1
Ascension Good Samaritan Hospital	Merrill	GMS	Lincoln	716,753	7.1	1,491,928	14.7	2,208,681	21.8
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	16,743,731	4.7	24,911,475	6.9	41,655,206	11.6
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	18,470,696	27.7	6,134,110	9.2	24,604,806	36.9
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	22,598,582	17.6	8,454,675	6.6	31,053,257	24.2
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	14,662,538	8.9	10,713,321	6.5	25,375,859	15.3
Aurora St. Luke's Medical Center / South Shore	Milwaukee	GMS	Milwaukee	67,925,507	4.6	40,978,615	2.8	108,904,122	7.3
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	Milwaukee	2,517,587	0.5	5,736,136	1.0	8,253,723	1.5
Columbia St Mary's Inc - Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	6,170	0.1	278,591	4.6	284,761	4.7
Froedtert Hospital	Milwaukee	GMS	Milwaukee	50,814,162	2.4	50,814,162	2.4	101,628,324	4.8
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	Milwaukee	7,525,529	94.0	(2,211,163)	-27.6	5,314,366	66.4
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	-	0.0	168,745	2.2	168,745	2.2
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	580,809	1.5	1,059,956	2.7	1,640,765	4.2
Monroe Clinic	Monroe	GMS	Green	3,436,490	1.6	7,174,574	3.4	10,611,064	5.1
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	Winnebago	65,219	0.3	288,216	1.2	353,435	1.4
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	Winnebago	2,739,613	1.1	10,042,294	4.1	12,781,907	5.2
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	259,403	1.4	1,507,022	8.0	1,766,425	9.4
ThedaCare Medical Center - New London	New London	GMS	Outagamie	397,119	1.3	2,174,651	7.3	2,571,770	8.6
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	788,269	1.4	2,081,852	3.7	2,870,121	5.0
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	-	0.0	2,339,768	1.8	2,339,768	1.8
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	2,087,624	1.1	1,677,653	0.9	3,765,277	2.0
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	1,277,030	2.3	1,851,124	3.3	3,128,154	5.5
St Clare Memorial Hospital	Oconto Falls	GMS	Oconto	464,403	3.2	923,706	6.5	1,388,109	9.7
Osceola Medical Center	Osceola	GMS	Polk	286,155	1.0	890,968	3.0	1,177,123	3.9
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	3,078,996	3.8	2,541,886	3.1	5,620,882	7.0
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	5,388,283	2.4	6,171,378	2.8	11,559,661	5.2
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	Trempealeau	1,409,693	11.5	960,660	7.8	2,370,353	19.3
Flambeau Hospital	Park Falls	GMS	Price	341,942	3.5	878,580	9.1	1,220,522	12.6
Southwest Health	Platteville	GMS	Grant	261,138	0.4	3,053,319	4.9	3,314,457	5.3
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	1,114,470	1.4	6,153,181	7.8	7,267,651	9.2
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	1,191,369	3.7	326,800	1.0	1,518,169	4.8
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	1,697,706	1.6	577,850	0.5	2,275,556	2.2

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
<b>Total Wisconsin Hospitals</b>				<b>\$620,795,676</b>	<b>2.6%</b>	<b>\$742,735,310</b>	<b>3.1%</b>	<b>\$1,363,530,986</b>	<b>5.6%</b>
Ascension All Saints Hospital	Racine	GMS	Racine	31,988,655	12.4	10,509,537	4.1	42,498,192	16.4
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	2,166,343	4.8	1,202,328	2.6	3,368,671	7.4
Ascension St. Mary's Hospital	Rhineland	GMS	Oneida	3,540,781	5.1	4,601,626	6.7	8,142,407	11.8
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	Barron	2,289,470	2.3	4,830,853	4.8	7,120,323	7.0
The Richland Hospital Inc	Richland Center	GMS	Richland	514,728	1.2	3,000,179	7.3	3,514,907	8.5
Ripon Medical Center	Ripon	GMS	Fond du Lac	310,883	1.4	1,933,378	8.6	2,244,261	10.0
River Falls Area Hospital	River Falls	GMS	Saint Croix	265,513	1.1	1,355,326	5.6	1,620,839	6.7
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	528,612	1.2	3,133,826	6.8	3,662,438	8.0
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	Sheboygan	5,886,355	2.8	5,445,980	2.6	11,332,335	5.4
St Nicholas Hospital	Sheboygan	GMS	Sheboygan	1,181,634	1.3	2,552,762	2.8	3,734,396	4.1
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	94,687	2.3	259,414	6.4	354,101	8.8
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	1,738,002	7.8	1,714,112	7.7	3,452,114	15.5
Spooner Health	Spooner	GMS	Washburn	426,963	2.8	1,092,839	7.3	1,519,802	10.1
St Croix Regional Medical Center	St Croix Falls	GMS	Polk	696,926	1.1	2,092,422	3.4	2,789,348	4.5
Ascension Our Lady of Victory Hospital	Stanley	GMS	Clark	506,017	6.1	674,985	8.1	1,181,002	14.2
Ascension St. Michael's Hospital	Stevens Point	GMS	Portage	4,681,149	4.7	5,008,620	5.1	9,689,769	9.8
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	830,899	2.5	248,407	0.7	1,079,306	3.3
Stoughton Hospital Association	Stoughton	GMS	Dane	461,811	1.2	1,630,000	4.1	2,091,811	5.3
Door County Medical Center	Sturgeon Bay	GMS	Door	3,039,916	5.9	1,004,048	2.0	4,043,964	7.9
Aurora Medical Center in Summit	Summit	GMS	Waukesha	3,184,509	1.5	4,058,271	2.0	7,242,780	3.5
St Mary's Hospital of Superior	Superior	GMS	Douglas	4,703,228	9.1	929,902	1.8	5,633,130	10.9
Tomah Health	Tomah	GMS	Monroe	677,978	1.3	2,551,423	4.9	3,229,401	6.2
Ascension Sacred Heart Hospital	Tomahawk	GMS	Lincoln	551,156	6.2	851,702	9.6	1,402,858	15.9
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	Manitowoc	2,314,653	2.4	3,333,101	3.4	5,647,754	5.8
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	2,116,777	4.4	1,383,399	2.9	3,500,176	7.3
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	-	0.0	528,460	6.4	528,460	6.4
Watertown Regional Medical Center	Watertown	GMS	Dodge	269,122	0.3	1,761,427	1.8	2,030,549	2.1
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	79,094	1.4	23,700	0.4	102,794	1.9
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	15,282,856	2.3	14,195,727	2.2	29,478,583	4.5
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	-	0.0	-	0.0	-	0.0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	352,342	1.0	2,088,602	6.0	2,440,944	7.0
Waupun Memorial Hospital	Waupun	GMS	Dodge	250,928	0.6	2,367,042	5.5	2,617,970	6.1
Aspirus Wausau Hospital	Wausau	GMS	Marathon	13,424,014	2.8	6,697,304	1.4	20,121,318	4.1
North Central Health Care	Wausau	PSYCH	Marathon	3,460,108	52.7	414,437	6.3	3,874,545	59.1
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	681,367	1.3	1,665,018	3.2	2,346,385	4.5
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	10,949,815	3.1	10,163,804	2.8	21,113,619	5.9

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
<b>Total Wisconsin Hospitals</b>				<b>\$620,795,676</b>	<b>2.6%</b>	<b>\$742,735,310</b>	<b>3.1%</b>	<b>\$1,363,530,986</b>	<b>5.6%</b>
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	2,626,245	4.5	1,539,533	2.7	4,165,778	7.2
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	-	0.0	464,488	4.7	464,488	4.7
Froedtert West Bend Hospital	West Bend	GMS	Washington	1,735,301	1.0	4,646,335	2.6	6,381,636	3.6
Ascension St. Clare's Hospital	Weston	GMS	Marathon	2,241,467	4.1	2,809,217	5.1	5,050,684	9.2
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	Trempealeau	564,566	4.3	461,408	3.5	1,025,974	7.8
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	146,388	1.9	507,393	6.7	653,781	8.7
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	Wood	3,921,885	3.3	3,885,343	3.2	7,807,228	6.5
Howard Young Medical Center	Woodruff	GMS	Oneida	1,678,189	4.9	2,633,564	7.6	4,311,753	12.5

**APPENDIX 3:**

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

**FY 2020**

Name	City	Type	County	Charity Care Cases FY 2020	Projected Charity Cases FY 2021	Bad Debt Cases FY 2020	Projected Bad Debt Cases FY 2021	Total Uncomp Cases FY 2020	Projected Total Uncomp Cases FY 2021
<b>Total Wisconsin Hospitals</b>				<b>399,544</b>	<b>450,051</b>	<b>1,278,899</b>	<b>1,596,404</b>	<b>1,678,443</b>	<b>2,046,455</b>
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	0	0	0	0	0	0
Amery Regional Medical Center	Amery	GMS	Polk	2,524	3,133	6,693	7,571	9,217	10,704
Aspirus Langlade Hospital	Antigo	GMS	Langlade	9,075	10,000	6,831	7,000	15,906	17,000
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	6,540	6,403	12,663	22,010	19,203	28,413
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	Outagamie	4,806	4,500	18,508	18,000	23,314	22,500
Memorial Medical Center	Ashland	GMS	Ashland	1,268	1,467	4,524	6,050	5,792	7,517
Western Wisconsin Health	Baldwin	GMS	Saint Croix	1,769	966	7,228	17,339	8,997	18,305
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	Sauk	1,342	1,476	14,069	15,475	15,411	16,951
Mayo Clinic Health System - Northland in Barron	Barron	GMS	Barron	442	600	2,682	2,733	3,124	3,333
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	Dodge	2,299	2,011	9,353	11,467	11,652	13,478
Beloit Health System	Beloit	GMS	Rock	12	15	35,859	45,000	35,871	45,015
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	Green Lake	1,407	1,400	4,479	4,000	5,886	5,400
Black River Memorial Hospital	Black River Falls	GMS	Jackson	3,810	5,715	2,983	4,475	6,793	10,190
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	Chippewa	277	600	1,385	1,549	1,662	2,149
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	Grant	1,057	1,150	3,177	3,200	4,234	4,350
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	Waukesha	5,166	5,062	10,809	14,212	15,975	19,274
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	Milwaukee	530	603	262	298	792	901
Aurora Medical Center Burlington	Burlington	GMS	Racine	2,066	4,552	12,320	22,371	14,386	26,923
Ascension Calumet Hospital	Chilton	GMS	Calumet	1,223	1,477	3,196	4,861	4,419	6,338
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	1,205	1,270	3,242	2,208	4,447	3,478
Prairie Ridge Health	Columbus	GMS	Columbia	836	1,000	2,992	2,600	3,828	3,600
Cumberland Healthcare	Cumberland	GMS	Barron	39	100	1,513	1,500	1,552	1,600
Memorial Hospital of Lafayette Co.	Darlington	GMS	Lafayette	24	30	444	450	468	480
Upland Hills Health Inc	Dodgeville	GMS	Iowa	1,496	1,600	2,504	2,700	4,000	4,300
AdventHealth Durand	Durand	GMS	Pepin	415	490	110	76	525	566
Ascension Eagle River Hospital	Eagle River	GMS	Vilas	496	586	1,194	1,377	1,690	1,963
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	3,677	4,852	15,517	17,447	19,194	22,299
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	4,046	5,400	15,580	15,768	19,626	21,168
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	1,963	515	5,047	3,977	7,010	4,492
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	19	25	530	700	549	725
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	2,273	3,276	11,225	12,679	13,498	15,955
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	0	0	0	0	0	0
St Agnes Hospital – Fond du Lac	Fond du Lac	GMS	Fond du Lac	3,023	3,174	10,823	11,364	13,846	14,538
Fort HealthCare	Fort Atkinson	GMS	Jefferson	1,980	2,100	7,611	7,800	9,591	9,900

Name	City	Type	County	Charity Care Cases FY 2020	Projected Charity Cases FY 2021	Bad Debt Cases FY 2020	Projected Bad Debt Cases FY 2021	Total Uncomp Cases FY 2020	Projected Total Uncomp Cases FY 2021
<b>Total Wisconsin Hospitals</b>				<b>399,544</b>	<b>450,051</b>	<b>1,278,899</b>	<b>1,596,404</b>	<b>1,678,443</b>	<b>2,046,455</b>
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	2,871	2,847	6,015	8,751	8,886	11,598
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	129	142	895	2,122	1,024	2,264
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	57	123	72	142	129	265
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	184	231	1,086	1,140	1,270	1,371
Aurora Medical Center in Grafton	Grafton	GMS	Ozaukee	1,877	2,306	15,789	22,459	17,666	24,765
Burnett Medical Center	Grantsburg	GMS	Burnett	203	200	2,893	2,050	3,096	2,250
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	4,983	9,340	37,849	40,019	42,832	49,359
Bellin Hospital	Green Bay	GMS	Brown	29,421	30,304	54,541	56,177	83,962	86,481
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	4,551	4,640	2,009	2,050	6,560	6,690
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	0	0	0	0	0	0
Libertas Center	Green Bay	AODA	Brown	38	0	1	0	39	0
St Mary's Hospital Medical Center	Green Bay	GMS	Brown	2,166	2,054	10,037	12,960	12,203	15,014
St Vincent Hospital	Green Bay	GMS	Brown	5,858	3,671	15,021	26,610	20,879	30,281
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	2	0	274	365	276	365
Aurora Medical Center in Hartford	Hartford	GMS	Washington	1,105	2,011	7,478	5,396	8,583	7,407
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	731	413	2,084	3,256	2,815	3,669
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	Vernon	1,018	800	5,699	6,000	6,717	6,800
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	606	318	1,679	857	2,285	1,175
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	3,771	3,431	25,216	28,038	28,987	31,469
St Mary's Janesville Hospital	Janesville	GMS	Rock	1,084	3,273	11,481	6,775	12,565	10,048
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	4,701	7,057	40,559	69,704	45,260	76,761
Froedtert South	Kenosha	GMS	Kenosha	9,069	9,341	10,328	10,637	19,397	19,978
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	7,012	3,436	20,166	4,274	27,178	7,710
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	3,730	5,745	13,386	16,553	17,116	22,298
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	763	851	3,410	4,136	4,173	4,987
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	700	638	4,706	5,246	5,406	5,884
Grant Regional Health Center	Lancaster	GMS	Grant	606	417	1,979	2,513	2,585	2,930
Select Specialty Hospital - Madison	Madison	LTAC	Dane	0	0	81	81	81	81
St Mary's Hospital	Madison	GMS	Dane	1,326	1,400	17,939	18,000	19,265	19,400
UnityPoint Health - Meriter	Madison	GMS	Dane	1,556	1,603	1,381	1,422	2,937	3,025
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	3	5	3	2	6	7
UW Hospital and Clinics Authority	Madison	GMS	Dane	37,138	41,840	30,903	34,815	68,041	76,655
Holy Family Memorial Inc	Manitowoc	GMS	Manitowoc	114	271	2,386	2,272	2,500	2,543



Name	City	Type	County	Charity Care Cases FY 2020	Projected Charity Cases FY 2021	Bad Debt Cases FY 2020	Projected Bad Debt Cases FY 2021	Total Uncomp Cases FY 2020	Projected Total Uncomp Cases FY 2021
<b>Total Wisconsin Hospitals</b>				<b>399,544</b>	<b>450,051</b>	<b>1,278,899</b>	<b>1,596,404</b>	<b>1,678,443</b>	<b>2,046,455</b>
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	632	1,251	3,270	8,778	3,902	10,029
Marshfield Medical Center	Marshfield	GMS	Wood	7,762	9,800	27,821	61,139	35,583	70,939
Norwood Health Center	Marshfield	PSYCH	Wood	2	0	46	0	48	0
Mile Bluff Medical Center	Mauston	GMS	Juneau	306	400	4,511	4,900	4,817	5,300
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	Taylor	1,954	2,169	1,983	2,261	3,937	4,430
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	946	773	12,053	12,246	12,999	13,019
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	Dunn	775	1,200	4,496	4,992	5,271	6,192
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	1,302	1,311	4,758	5,673	6,060	6,984
Ascension Good Samaritan Hospital	Merrill	GMS	Lincoln	675	1,062	2,261	2,824	2,936	3,886
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	5,116	5,534	20,537	27,807	25,653	33,341
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	9,227	9,135	13,147	20,271	22,374	29,406
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	9,459	10,306	11,627	12,894	21,086	23,200
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	5,496	8,914	26,549	32,079	32,045	40,993
Aurora St. Luke's Medical Center / South Shore	Milwaukee	GMS	Milwaukee	19,189	28,276	80,845	115,283	100,034	143,559
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	Milwaukee	4,422	5,178	22,178	23,627	26,600	28,805
Columbia St Mary's Inc - Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	Milwaukee	7	123	105	310	112	433
Froedtert Hospital	Milwaukee	GMS	Milwaukee	3,974	4,709	51,126	65,517	55,100	70,226
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	Milwaukee	635	300	118	118	753	418
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	0	0	67	67	67	67
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	1,579	2,610	5,583	8,428	7,162	11,038
Monroe Clinic	Monroe	GMS	Green	607	793	55,810	59,847	56,417	60,640
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	Winnebago	189	265	1,109	1,268	1,298	1,533
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	Winnebago	6,590	6,500	20,878	20,000	27,468	26,500
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	327	387	2,229	2,611	2,556	2,998
ThedaCare Medical Center - New London	New London	GMS	Outagamie	1,314	1,200	6,080	6,000	7,394	7,200
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	3,041	3,716	6,600	7,920	9,641	11,636
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	466	500	2,258	2,300	2,724	2,800
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	632	666	385	406	1,017	1,072
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	9,026	9,204	12,593	12,950	21,619	22,154
St Clare Memorial Hospital	Oconto Falls	GMS	Oconto	1,165	2,052	3,551	4,071	4,716	6,123
Osceola Medical Center	Osceola	GMS	Polk	245	257	3,675	3,859	3,920	4,116
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	2,851	2,301	5,999	9,766	8,850	12,067
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	2,117	3,939	20,750	37,015	22,867	40,954

Name	City	Type	County	Charity Care Cases FY 2020	Projected Charity Cases FY 2021	Bad Debt Cases FY 2020	Projected Bad Debt Cases FY 2021	Total Uncomp Cases FY 2020	Projected Total Uncomp Cases FY 2021
<b>Total Wisconsin Hospitals</b>				<b>399,544</b>	<b>450,051</b>	<b>1,278,899</b>	<b>1,596,404</b>	<b>1,678,443</b>	<b>2,046,455</b>
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	Trempealeau	262	1,046	300	1,209	562	2,255
Flambeau Hospital	Park Falls	GMS	Price	279	350	656	700	935	1,050
Southwest Health	Platteville	GMS	Grant	767	775	6,268	5,955	7,035	6,730
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	1,220	1,220	10,144	10,200	11,364	11,420
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	1,328	1,500	2,237	2,000	3,565	3,500
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	141	175	1,126	1,436	1,267	1,611
Ascension All Saints Hospital	Racine	GMS	Racine	30,647	28,938	34,033	37,579	64,680	66,517
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	554	582	4,135	4,342	4,689	4,924
Ascension St. Mary's Hospital	Rhineland	GMS	Oneida	2,418	2,430	5,724	7,576	8,142	10,006
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	Barron	3,287	4,506	13,625	15,570	16,912	20,076
The Richland Hospital Inc	Richland Center	GMS	Richland	1,729	3,488	1,406	1,122	3,135	4,610
Ripon Medical Center	Ripon	GMS	Fond du Lac	187	196	1,964	2,062	2,151	2,258
River Falls Area Hospital	River Falls	GMS	Saint Croix	392	366	1,836	1,678	2,228	2,044
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	2,215	2,200	9,023	9,000	11,238	11,200
Aurora Sheboygan Memorial Medical Center	Sheboygan	GMS	Sheboygan	2,288	3,310	13,749	23,894	16,037	27,204
St Nicholas Hospital	Sheboygan	GMS	Sheboygan	1,498	1,489	8,071	12,778	9,569	14,267
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	318	320	362	370	680	690
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	338	171	1,550	706	1,888	877
Spooner Health	Spooner	GMS	Washburn	310	344	795	866	1,105	1,210
St Croix Regional Medical Center	St Croix Falls	GMS	Polk	446	450	1,341	2,020	1,787	2,470
Ascension Our Lady of Victory Hospital	Stanley	GMS	Clark	476	593	1,305	1,767	1,781	2,360
Ascension St. Michael's Hospital	Stevens Point	GMS	Portage	4,139	4,365	9,304	13,331	13,443	17,696
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	391	415	103	140	494	555
Stoughton Hospital Association	Stoughton	GMS	Dane	603	693	1,179	2,946	1,782	3,639
Door County Medical Center	Sturgeon Bay	GMS	Door	1,421	1,492	1,216	1,252	2,637	2,744
Aurora Medical Center in Summit	Summit	GMS	Waukesha	1,391	2,226	13,281	21,826	14,672	24,052
St Mary's Hospital of Superior	Superior	GMS	Douglas	12,995	14,780	9,001	10,238	21,996	25,018
Tomah Health	Tomah	GMS	Monroe	333	366	3,425	3,768	3,758	4,134
Ascension Sacred Heart Hospital	Tomahawk	GMS	Lincoln	489	509	1,300	1,733	1,789	2,242
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	Manitowoc	1,242	2,018	9,619	14,096	10,861	16,114
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	2,245	2,200	3,967	3,900	6,212	6,100
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	0	0	156	156	156	156
Watertown Regional Medical Center	Watertown	GMS	Dodge	47	50	3,796	4,000	3,843	4,050
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	7	10	59	75	66	85

Name	City	Type	County	Charity Care Cases FY 2020	Projected Charity Cases FY 2021	Bad Debt Cases FY 2020	Projected Bad Debt Cases FY 2021	Total Uncomp Cases FY 2020	Projected Total Uncomp Cases FY 2021
<b>Total Wisconsin Hospitals</b>				<b>399,544</b>	<b>450,051</b>	<b>1,278,899</b>	<b>1,596,404</b>	<b>1,678,443</b>	<b>2,046,455</b>
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	2,314	2,400	15,844	16,000	18,158	18,400
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	0	0	0	0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	1,398	1,400	7,058	7,000	8,456	8,400
Waupun Memorial Hospital	Waupun	GMS	Dodge	239	251	2,566	2,694	2,805	2,945
Aspirus Wausau Hospital	Wausau	GMS	Marathon	6,315	6,708	7,016	10,880	13,331	17,588
North Central Health Care	Wausau	PSYCH	Marathon	4,389	3,785	604	600	4,993	4,385
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	334	1,165	5,008	11,743	5,342	12,908
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	3,924	5,810	27,332	50,602	31,256	56,412
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	952	989	438	455	1,390	1,444
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	0	0	83	83	83	83
Froedtert West Bend Hospital	West Bend	GMS	Washington	520	342	6,902	5,905	7,422	6,247
Ascension St. Clare's Hospital	Weston	GMS	Marathon	1,169	87	3,217	387	4,386	474
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	Trempealeau	783	685	2,467	3,813	3,250	4,498
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	353	350	1,348	1,300	1,701	1,650
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	Wood	3,037	2,949	3,248	2,683	6,285	5,632
Howard Young Medical Center	Woodruff	GMS	Oneida	908	470	2,015	1,662	2,923	2,132

**APPENDIX 4:**

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

**FY 2020**

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

<b>Name</b>	<b>City</b>	<b>Type</b>	<b>County</b>	<b>General Relief Gross Revenue</b>	<b>% Charges Reimbursed for General Relief</b>	<b>% Total Gross Revenue</b>
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	Milwaukee	\$3,766,859	100%	2.4%
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	\$59,644	96%	1.4%

## **APPENDIX 5:**

- **FY 2020 Hospital Uncompensated Health Care Plan**
- **FY 2020 Hospital Fiscal Survey**

**HOSPITAL UNCOMPENSATED HEALTH CARE PLAN  
FISCAL YEAR 2020**

---

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.

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

**I. HOSPITAL INFORMATION**

*Type or print in black ink.*

---

Hospital Name and Address

WHA Hospital ID# \_\_\_\_\_

AHA Hospital ID# \_\_\_\_\_

---

FY 2020 Beginning Date

FY 2020 Ending Date

\_\_\_\_\_  
Mo. / Day / Yr.

\_\_\_\_\_  
Mo. / Day / Yr.

**II. DEFINITIONS**

- 1. Define any terms used in your hospital's uncompensated health care plan that may be defined or used differently in another plan or setting. Two examples have been provided on the form for you to define if they are used in your plan.

**Income** – means

**Utilization** - means...

**III. GENERAL INFORMATION**

**A. Eligibility for Financial Aid**

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

**Yes**  
 **No**

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

**Yes**  
 **No**

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

**Yes**  
 **No**

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

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

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

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

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

**Yes**  
 **No**



8. 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

9. 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**

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

- Yes
- No

11. 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

12. 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

13. 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

14. 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**

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

- Yes
- No

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

- Yes**
- No**

**IV. INCOME DETERMINATION / VERIFICATION PROCEDURES**

17. 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.)

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

**V. PROCEDURE FOR INFORMING THE PUBLIC**

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

- Yes**
- No**

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

- Emergency Rooms
- Financial Service Offices
- At time of registration
- Other: \_\_\_\_\_

21. 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**

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

- Yes**
- No**

**HOSPITAL FISCAL SURVEY  
FISCAL YEAR 2020**

---

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 2020*.

**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 the survey online within 120 days following the close of your hospital's fiscal year. This date can also be found in the "Submittal Deadline" paragraph, page 3, in the manual.**

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

**I. HOSPITAL INFORMATION**

*Type or print in black ink.*

---

Hospital Name and Address

---

FY 2020 Beginning Date

FY 2020 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 2020).** 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 3.

1 **Public Contact** (provide First and Last Name of individual you want listed in the public data sets)

2 **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 2020*.

**STATEMENT OF REVENUE AND EXPENSES**

<b>3</b>	<b>NET REVENUE FROM SERVICES TO PATIENTS (INCLUDING MEDICAID ACCESS PAYMENTS)</b>		\$	
<b>Other Revenue</b>				
<b>4</b>	Tax appropriations	\$		
<b>5</b>	All other operating revenue (including operating gains)	\$		
<b>6</b>	<b>TOTAL Other Revenue (add only lines 4 and 5; do not include line 3 in line 6)</b>		\$	
<b>7</b>	<b>TOTAL REVENUE (add lines 3 and 6)</b>		\$	

**Payroll Expenses**

<b>8</b>	Physicians and dentists	\$		
	Number of physicians employed _____		Number of physician FTEs _____	
	Number of dentists employed _____		Number of dentist FTEs _____	
<b>9</b>	Medical and dental residents and interns	\$		
<b>10</b>	Trainees	\$		
<b>11</b>	Registered nurses and licensed practical nurses	\$		
<b>12</b>	All other personnel	\$		
<b>13</b>	<b>TOTAL Payroll Expenses (add lines 8 through 12)</b>		\$	

**Nonpayroll Expenses**

<b>14</b>	Employee benefits (Social Security, group insurance, retirement benefits, etc.)	\$		
<b>15</b>	Professional fees (medical, dental, legal, auditing, consultant, etc.)	\$		
<b>16</b>	Contracted nursing services (include staff from nursing registries and temporary help agencies)	\$		
<b>17</b>	Depreciation expense (for reporting period only)	\$		
<b>18</b>	Interest expense	\$		
<b>19</b>	Medical malpractice insurance premiums	\$		
<b>20</b>	Amortization of financing expenses	\$		
<b>21</b>	Rents and leases	\$		
<b>22</b>	Capital component of insurance premium	\$		
<b>23</b>	All other operating expenses – (including Medicaid assessments paid, supplies, purchased services, utilities, property taxes, etc., and operating losses)	\$		

<b>24</b>	TOTAL Nonpayroll Expenses (add lines 14 through 23)	_____	\$ _____
<b>25</b>	<b>TOTAL EXPENSES</b> (add lines 13 and 24)	_____	\$ _____
<b>26</b>	Excess (or deficit) of revenue over expenses (subtract line 25 from line 7; see manual)	_____	\$ _____

**Nonoperating Gains / Losses**

<b>27</b>	Investment income	_____	\$ _____
<b>28</b>	Other nonoperating gains (including extraordinary gains)	_____	\$ _____
<b>29</b>	Provision for income taxes (for-profit organizations) (absolute values only – no negative values)	_____	\$ _____
<b>30</b>	Other nonoperating losses (including extraordinary losses) (absolute values only – no negative values)	_____	\$ _____
<b>31</b>	TOTAL Nonoperating Gains / Losses (subtract sum of lines 29 and 30 from sum of lines 27 and 28)	_____	\$ _____
<b>32</b>	<b>NET INCOME</b> (revenue and gains in excess of expenses and losses) (add lines 26 and 31)	_____	\$ _____

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

**Gross Patient Service Revenue and Its Sources**

<b>33</b>	Gross revenue from room, board, and medical and nursing services to INPATIENTS	_____	\$ _____	] (sum of lines 33 and 34 must equal sum of inpatient breakouts, lines 37-50)
<b>34</b>	Gross INPATIENT ancillary revenue =	_____	\$ _____	
<b>35</b>	Gross revenue from service to OUTPATIENTS	_____	\$ _____	(must equal sum of outpatient breakouts, lines 37-50)
<b>36</b>	<b>TOTAL GROSS</b> revenue from service to patients	_____	\$ _____	(add lines 33-35)

NOTE: The following sources of gross patient revenue are by **TOTAL** dollar amounts and by separate **INPATIENT** and **OUTPATIENT** breakouts. *This section (Lines 37-51) has data elements that are used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.*

<b>Public Sources</b>	<b>TOTAL</b>	<b>INPATIENT</b>	<b>OUTPATIENT</b>
<b>37</b> Medicare	\$ _____	\$ _____	\$ _____
<b>38</b> HMOs reimbursed by Medicare under 42 CFR pt. 417	\$ _____	\$ _____	\$ _____
<b>39</b> Medical Assistance (Including BadgerCare)	\$ _____	\$ _____	\$ _____
<b>40</b> HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis. Stats	\$ _____	\$ _____	\$ _____
<b>41</b> County General Relief (Should include pre-capitated GAMP revenue)	\$ _____	\$ _____	\$ _____

42 County 51.42 / 51.437 programs .....	\$ _____	\$ _____	\$ _____
43 All other public programs _____	\$ _____	\$ _____	\$ _____

**Commercial Sources (GAMP)**

	TOTAL	INPATIENT	OUTPATIENT
44 Group and individual accident and health insurance, self-funded plans _____	\$ _____	\$ _____	\$ _____
45 Worker's compensation .....	\$ _____	\$ _____	\$ _____
46 HMOs and all other alternative health care payment systems (exclude lines 38 and 40) _____	\$ _____	\$ _____	\$ _____
47 Self-pay .....	\$ _____	\$ _____	\$ _____
<b>All other sources (specify below):</b>			
48 _____	\$ _____	\$ _____	\$ _____
49 _____	\$ _____	\$ _____	\$ _____
50 Milwaukee Hospitals Report Post-Capitated GAMP (see instructions) _____	\$ _____	\$ _____	\$ _____
51 Total Gross revenue from service to patients, by source (add lines 37-50, should equal value on line 36) .....	\$ _____	\$ _____	\$ _____

**Deductions from Patient Service Revenue and Its Sources**

NOTE: Contractual Adjustments are by **TOTAL** dollar amounts and by separate **INPATIENT** and **OUTPATIENT** breakouts. This section (Lines 52-69) has data elements that are used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.

	TOTAL	INPATIENT	OUTPATIENT
<b>Public Source Contractual Adjustments</b>			
52 Medicare _____	\$ _____	\$ _____	\$ _____
53 HMOs reimbursed by Medicare under 42 CFR pt. 417 _____	\$ _____	\$ _____	\$ _____
54 Medical Assistance (include effect of enhanced Medical Assistance payments) _____	\$ _____	\$ _____	\$ _____
55 HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis Stats. (include effect of enhanced Medical Assistance payments) _____	\$ _____	\$ _____	\$ _____
56 County General Relief (Should include pre-capitated GAMP allowances)(Line 66 – report any post-cap GAMP, do not report in Line 65) .....	\$ _____	\$ _____	\$ _____
57 County 51.42 / 51.437 programs _____	\$ _____	\$ _____	\$ _____
58 All other public programs _____	\$ _____	\$ _____	\$ _____

**Commercial Source Contractual Adjustments**

59 Group and individual accident and health insurance, self-funded plans \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

60 Worker's compensation ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

	TOTAL	INPATIENT	OUTPATIENT
61 HMOs and all other alternative health care payment systems (exclude lines 53 and 55)	\$ _____	\$ _____	\$ _____
62 Self-Pay	\$ _____	\$ _____	\$ _____

**Other Source Contractual Adjustments**  
All other sources (specify below)

63 \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

64 \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

65 \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

**Charity Care / Bad Debt**

66 Charity care (revenue foregone at full established rates) (must equal line 123) ...  
(Should include post-capitated GAMP allowances) \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

67 Bad Debt \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

68 All other noncontractual deductions \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

69 **TOTAL DEDUCTIONS FROM REVENUE** \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_  
(add lines 52-68) (total, not breakouts)

**Medicare-Approved Medical Education Activities**

NOTE: Of TOTAL expenses in line 25, the reimbursable expenses for Medicare-approved medical education activities separated into the following categories:

70 Direct medical education expenses ..... \$ \_\_\_\_\_

71 Indirect medical education expenses ..... \$ \_\_\_\_\_

72 **TOTAL** reimbursable expenses for Medicare-approved medical education activities (add lines 70 and 71) ..... \$ \_\_\_\_\_

**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 2020*.

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

**Current Assets**

73 Cash and cash equivalents \_\_\_\_\_ \$ \_\_\_\_\_

74 Inter-corporate account(s) ..... \$ \_\_\_\_\_



**Net patient accounts receivable**

75	Medicare (T18) -Including HMOs reimbursed by T-18 *	\$	_____
76	Medical Assistance (T-19)- Including HMOs reimbursed by T-19 *	\$	_____
77	Self-Pay*	\$	_____
78	All other pay sources*	\$	_____
79	Total Net patient accounts receivable (add lines 75 thru 78)	\$	_____

80 Other accounts receivable \_\_\_\_\_ \$ \_\_\_\_\_

81 Other current assets \_\_\_\_\_ \$ \_\_\_\_\_

82 **TOTAL** current assets (add lines 73 through 81) \_\_\_\_\_ \$ \_\_\_\_\_

83 Noncurrent assets whose use is limited \_\_\_\_\_ \$ \_\_\_\_\_

**Property, Plant and Equipment**

**Gross Plant Assets**

84 Land \_\_\_\_\_ \$ \_\_\_\_\_

85 Land improvements \_\_\_\_\_ \$ \_\_\_\_\_

86 Buildings and building improvements \_\_\_\_\_ \$ \_\_\_\_\_

87 Construction in progress \_\_\_\_\_ \$ \_\_\_\_\_

88 Fixed equipment \_\_\_\_\_ \$ \_\_\_\_\_

89 Moveable equipment \_\_\_\_\_ \$ \_\_\_\_\_

90 **TOTAL** gross plant assets (add lines 84 through 89) \_\_\_\_\_ \$ \_\_\_\_\_

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

91 Land improvements \_\_\_\_\_ \$ \_\_\_\_\_

92 Buildings and building improvements \_\_\_\_\_ \$ \_\_\_\_\_

93 Fixed equipment \_\_\_\_\_ \$ \_\_\_\_\_

94 Moveable equipment \_\_\_\_\_ \$ \_\_\_\_\_

95 **TOTAL** accumulated depreciation (add lines 91 through 94) \_\_\_\_\_ \$ \_\_\_\_\_

96 **NET** property, plant, and equipment assets (subtract line 95 from line 90) \_\_\_\_\_ \$ \_\_\_\_\_

97 Long-term investments \_\_\_\_\_ \$ \_\_\_\_\_

98 Other unrestricted assets \_\_\_\_\_ \$ \_\_\_\_\_

99 **TOTAL** unrestricted assets (add lines 82, 83, 96, 97 and 98) \_\_\_\_\_ \$ \_\_\_\_\_

**Unrestricted Liabilities, Deferred Revenues, and Fund Balances**

100 Current liabilities \_\_\_\_\_ \$ \_\_\_\_\_

101 Inter-corporate account(s) \_\_\_\_\_ \$ \_\_\_\_\_

102 Long-term debt \_\_\_\_\_ \$ \_\_\_\_\_

103 Other noncurrent liabilities and deferred revenues \_\_\_\_\_ \$ \_\_\_\_\_

104 Fund balances \_\_\_\_\_ \$ \_\_\_\_\_

105 **TOTAL** unrestricted liabilities, deferred revenues, and fund balances (add lines 100 through 104).

(NOTE: lines 99 and 105 should be equal. Combination facilities, see manual instructions) \_\_\_\_\_ \$ \_\_\_\_\_

**Restricted Hospital Funds** (report fund balances only)

<b>106</b>	Specific-purpose funds _____	\$ _____
<b>107</b>	Plant replacement and expansion funds _____	\$ _____
<b>108</b>	Endowment funds _____	\$ _____

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

PAY SOURCE	(A1)	(A2)	(B1)	(B2)
	NUMBER OF INPATIENT DISCHARGES**	NUMBER OF DISCHARGE DAYS**	NUMBER OF NEWBORNS***	NUMBER OF NEWBORN DISCHARGE DAYS***
<b>109</b> Medicare (T-18) Including HMOs reimbursed by T-18	_____	_____	_____	_____
<b>110</b> Medical Assistance (T-19) Including HMOs reimbursed by T-19	_____	_____	_____	_____
<b>111</b> Self-Pay	_____	_____	_____	_____
<b>112</b> All other pay sources	_____	_____	_____	_____
<b>113 TOTALS</b>	_____	_____	_____	_____

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

\*\*\* Exclude fetal deaths.

PAY SOURCE	(C1)	(C2)
	NUMBER OF DISCHARGES FROM MEDICARE-CERTIFIED SWING BEDS****	NUMBER OF DISCHARGE DAYS FROM MEDICARE-CERTIFIED SWING BEDS****
<b>114</b> Medicare (T-18) Including HMOs reimbursed by T-18	_____	_____
<b>115</b> Medical Assistance (T-19) Including HMOs reimbursed by T-19	_____	_____
<b>116</b> Self- Pay	_____	_____
<b>117</b> All other pay sources	_____	_____
<b>118 TOTALS</b>	_____	_____

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

**VI. SUMMARY AND EXPLANATION OF REVENUE DOLLAR DIFFERENCES BETWEEN FY 2019 AND FY 2020**

	<b>GROSS REVENUE</b>	<b>NET REVENUE</b>
<b>119</b> Fiscal Year 2020 [line 36 (gross) and line 3 (net)] .....	\$ _____	\$ _____
<b>120</b> Fiscal Year 2019 [FY 2019 Fiscal Survey - line 36 (gross) and line 3 (net)] _____	\$ _____	\$ _____
<b>121</b> Increase / Decrease 2020 v. 2019 (subtract line 120 from line 119) [indicate + or -] .....	\$ _____	\$ _____
<b>122 Explain</b> in a short narrative the relative importance of various causes for the dollar differences (lines 119 and 120) in the fiscal year revenue figures (price change, utilization change, other causes?). Attach additional page(s) if necessary.		

**VII. UNCOMPENSATED HEALTH CARE**

*This section (Lines 125 and 127) has data elements that are used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.*

<b>Charges for Uncompensated Health Care</b>	<b>FY 2020</b>	<b>FY 2020 (Projected)</b>
<b>123</b> Charges for charity care provided for the fiscal year _____	\$ _____ (from line 66)	\$ _____
<b>124</b> Charity care cost (using hospital cost to charge ratio) _____	\$ _____	\$ _____
<b>125</b> Charges determined to be a bad debt for the fiscal year ....	\$ _____ (from line 67)	\$ _____
<b>126</b> Bad debt cost (using hospital cost to charge ratio) _____	\$ _____	\$ _____
<b>127</b> <b>TOTAL</b> charges for uncompensated health care for the fiscal year ....	\$ _____ (add lines 123 and 125)	\$ _____ (add lines 123 and 125)
<b>128</b> Total cost (using hospital cost to charge ratio) _____	\$ _____	\$ _____
<b>129</b> Hospital cost-to-charge ratio (used for calculations of lines 124, 126 and 128) (e.g. .458) _____		

**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.)

	<b>FY 2020</b>	<b>FY 2020 (Projected)</b>
<b>130</b> Number of individual patient visit ledgers that received charity care for the fiscal year .....	_____	_____
<b>131</b> Number of individual patient visit ledgers whose charges were determined to be bad debt for the fiscal year .....	_____	_____

**132** Provide a **rationale** for the hospital's fiscal year 2020 projections in the space below. Explain how the projections used "patients" and total charges for fiscal year 2020, if at all. It could also include a description of the socioeconomic climate of your hospital's market and how that affects your hospital's Uncompensated Health Care Plan. Attach additional page(s) if necessary. (Using cost to charge ratio)

**Hill-Burton Uncompensated Health Care Information**

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

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

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

**135** If YES, enter the amount of total federal assistance believed to remain under obligation. .... \$ \_\_\_\_\_

**WISCONSIN HOSPITAL MEDICAL ASSISTANCE (MA) ASSESSMENT PROGRAM**

*This section has a data element that is used to calculate the percentage of charges that are collected by the facility. These calculated percentages are displayed on WHA Information Center's PricePoint Web site.*

**TOTAL**

**136** Medicaid Assistance assessments paid to State of Wisconsin \$ \_\_\_\_\_

<b>PAY SOURCE</b>	<b>TOTAL</b>	<b>INPATIENT</b>	<b>OUTPATIENT</b>
<b>137</b> Enhanced MA fee-for-service payments <b>(estimates)</b>	\$ _____	\$ _____	\$ _____
<b>138</b> Actual access payments received through HMOs Reimbursed by Medical Assistance under Ch. 49, Wis. Stats.	\$ _____	\$ _____	\$ _____
<b>139</b> TOTAL MA reimbursement enhancements	\$ _____	\$ _____	\$ _____