

Uncompensated Health Care Report

Wisconsin Hospitals

Fiscal Year 2022

October 2023

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), rehabilitation (Rehab), and long-term acute care (LTAC) hospitals]. This report summarizes data collected from the *FY 2022 Hospital Uncompensated Health Care Plan* and the *FY 2022 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 2022.....	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 2022	6
Uncompensated Health Care Provided as a Percentage of Patient Revenue	9
Uncompensated Health Care as a Percentage of Non-Government Patient Revenue	10
Uncompensated Health Care Projections for Fiscal Year 2023	12
Basis for Projections	14
Uncompensated Health Care at Cost.....	14
Verifying Need for Charity Care	14
Notifying the Public Regarding Charity Care Availability	15
Hill-Burton Program	17
Glossary.....	18
Appendix 1: Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue	21
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: FY 2022 Hospital Uncompensated Health Care Plan and FY 2022 Hospital Fiscal Survey	40

INTRODUCTION

All Wisconsin hospitals, including general medical-surgical (GMS), psychiatric (Psych), 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 159 hospitals that submitted uncompensated health care and fiscal information for their entire FY 2022.

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 2022

This document examines uncompensated health care data for Wisconsin hospitals. This report is based on data submitted by hospitals for their entire fiscal year 2022 (FY 2022).

- Wisconsin hospitals provided \$1.3 billion of uncompensated health care services to their patients in FY 2022, either as charity care (\$582.6 million) or as bad debt (\$697.5 million).
- General medical-surgical (GMS) hospitals provided \$568.4 million in charity care and incurred \$687.9 million in bad debt, while specialty facilities reported \$14.2 million in charity care and \$9.6 million in bad debt.
- Total uncompensated health care at all Wisconsin hospitals decreased by 0.6 percent. GMS hospitals reported a 0.5 percent decrease in uncompensated health care while uncompensated health care for specialty facilities decreased 5.9 percent.
- Sixty-one of the 159 hospitals included in this report each delivered more than \$5 million of uncompensated health care in FY 2022. Of these, 26 delivered more than \$5 million in charity care and 36 incurred more than \$5 million in bad debt. Hospitals in Milwaukee County alone accounted for 27.3 percent, or \$349.3 million, of overall uncompensated health care dollars. Milwaukee hospitals delivered \$189.0 million in charity care, or 32.4 percent of the statewide total, and incurred \$160.3 million in bad debt, or 23.0 percent of the statewide total.
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals was 1.7 percent in FY 2021 and 1.6 percent in FY 2022. Specialty hospitals' total uncompensated care decreased from 1.8 percent in FY 2021 to 1.7 percent in FY 2022. For all hospitals combined, this measure decreased from 1.7 percent in FY 2021 to 1.6 percent in FY 2022.
- Charity care for all reporting hospitals averaged 0.7 percent of gross patient revenue, ranging from 0.0 percent to 4.5 percent. The average was 0.7 percent for GMS hospitals and 1.0 percent for specialty facilities.
- Bad debt for all reporting hospitals averaged 0.9 percent of gross patient revenue, ranging from 0.0 percent to 12.7 percent. The average was 0.9 percent for GMS hospitals and 0.7 percent for specialty facilities.
- Measured as a percentage of total gross non-government patient revenue, uncompensated health care averaged 4.4 percent at GMS hospitals, 4.2 percent at specialty facilities, and 4.4 percent at all Wisconsin hospitals combined.
- Charity care accounted for 2.0 percent of non-government revenue at GMS hospitals, 2.5 percent at specialty facilities, and 2.0 percent at all hospitals combined. Bad debt accounted for 2.4 percent at GMS hospitals, 1.7 percent at specialty facilities, and 2.4 percent at all hospitals combined.
- In FY 2022, the 159 Wisconsin hospitals provided uncompensated health care services to 1,602,105 patient visits.
- In FY 2022, 99% of 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 2022, 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 2022, total uncompensated care ranged from 0.0 percent to 18.9 percent at cost, averaging 1.6 percent at all reporting hospitals.
- In FY 2022, total charity care at cost averaged 0.7 percent, or \$187.0 million, and bad debt at cost averaged 0.9 percent or \$226.1 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.

UNCOMPENSATED HEALTH CARE PROVIDED IN FISCAL YEAR 2022

This report includes data from 138 general medical-surgical (GMS) and 21 specialty (psychiatric, 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, 26 by religious institutions, 109 by another not-for-profit institution, and 17 by for-profit organizations.

Uncompensated health care at Wisconsin hospitals decreased from \$1.4 billion in FY 2021 to \$1.3 billion in FY 2022 (see Table 2).

Table 1. Type of Ownership, Wisconsin Hospitals, FY 2022

	Number of Hospitals	County	Religious	Other Not-for-Profit	For-Profit Organization
All Hospitals	159	7	26	109	17
GMS	138	1	25	104	8
Psych	14	6	0	5	3
Rehab	3	0	1	0	2
LTAC	4	0	0	0	4

Source: FY 2022 Annual Survey of Hospitals, WHA Information Center, LLC

Table 2. Summary of Uncompensated Health Care Dollars, Wisconsin Hospitals, FY 2020, 2021, and 2022

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
FY 2020				
All Hospitals	150	\$620,795,676	\$742,735,310	\$1,363,530,986
GMS Hospitals	130	\$602,081,581	\$735,403,829	\$1,337,485,410
Specialty Facilities	20	\$18,714,095	\$7,331,481	\$26,045,576
FY 2021				
All Hospitals	150	\$536,563,288	\$751,135,961	\$1,287,699,249
GMS	131	\$519,961,501	\$742,438,599	\$1,262,400,100
Specialty Facilities	19	\$16,601,787	\$8,697,362	\$25,299,149
FY 2022				
All Hospitals	159	\$582,593,483	\$697,492,384	\$1,280,085,867
GMS	138	\$568,358,084	\$687,917,816	\$1,256,275,900
Specialty Facilities	21	\$14,235,399	\$9,574,568	\$23,809,967

Source: FY 2020, FY 2021, and FY 2022 Annual Survey of Hospitals and Hospital Fiscal Survey, WHA Information Center, LLC.

A large share of the state's charity care comes from about 16 percent of all hospitals. Twenty-six hospitals each reported \$5 million or more, and combined provided \$409.0 million in charity care, approximately 70 percent of the charity care provided by all reporting hospitals) in FY 2022 (see Table 3).

The amount of charity care individual hospitals provided ranged from \$0 to \$70.7 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 2022

Hospital Name	City	County	Charity Care
Aurora St Luke's Medical Center	Milwaukee	Milwaukee	70,733,934
UW Hospital and Clinics Authority	Madison	Dane	62,333,682
Froedtert Hospital	Milwaukee	Milwaukee	29,563,084
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	22,649,753
Ascension All Saints Hospital	Racine	Racine	21,290,543
Bellin Hospital	Green Bay	Brown	17,346,456
Ascension St. Francis Hospital	Milwaukee	Milwaukee	16,260,034
ProHealth Waukesha Memorial Hospital	Waukesha	Waukesha	14,220,044
Gundersen Lutheran Medical Center	La Crosse	La Crosse	13,771,596
Froedtert South	Kenosha	Kenosha	12,785,042
Aurora Sinai Medical Center	Milwaukee	Milwaukee	12,278,183
Aurora West Allis Medical Center	West Allis	Milwaukee	10,984,260
Aspirus Wausau Hospital	Wausau	Marathon	10,717,211
Marshfield Medical Center	Marshfield	Wood	10,624,864
Aurora Medical Center in Kenosha	Kenosha	Kenosha	9,385,187
Aurora BayCare Medical Center in Green Bay	Green Bay	Brown	9,291,192
St Vincent Hospital	Green Bay	Brown	9,000,638
UnityPoint Health - Meriter	Madison	Dane	8,747,286
Aurora Medical Center Sheboygan County	Sheboygan	Sheboygan	6,841,416
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	6,558,212
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	Walworth	6,284,300
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	Milwaukee	5,751,479
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	Outagamie	5,604,941
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	5,408,358
Aurora St Luke's Medical Center - South Shore	Cudahy	Milwaukee	5,365,517
ThedaCare Regional Medical Center - Neenah	Neenah	Winnebago	5,174,947
Total for these 26 Hospitals			\$408,972,159

Source: FY 2022, Hospital Fiscal Survey, WHA Information Center, LLC

Thirty-six hospitals incurred bad debts greater than \$5 million (see Table 4). Together, these hospitals incurred \$482.6 million in bad debt, approximately 69 percent of the \$697.5 million in bad debt incurred by all Wisconsin hospitals in FY 2022.

Individual hospitals reported bad debt ranging from \$0.0 million to \$57.4 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-one hospitals each had more than \$5 million of total uncompensated health care. These hospitals provided \$1.1 billion, or approximately 86 percent, of the \$1.3 billion in uncompensated health care incurred by all Wisconsin hospitals in FY 2022.

Table 4. Wisconsin Hospitals that Reported More than \$5 Million of Bad Debt, FY 2022

Hospital	City	County	Bad Debt
Froedtert Hospital	Milwaukee	Milwaukee	57,384,140
UW Hospital and Clinics Authority	Madison	Dane	49,281,409
Aurora St Luke's Medical Center	Milwaukee	Milwaukee	27,842,040
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	23,481,706
Gundersen Lutheran Medical Center	La Crosse	La Crosse	21,869,453
Bellin Hospital	Green Bay	Brown	20,682,248
Mercy Health Hospital and Trauma Center - Janesville	Janesville	Rock	18,569,428
Beloit Health System	Beloit	Rock	16,910,801
SSM Health St Mary's Hospital	Madison	Dane	16,788,599
Ascension All Saints Hospital	Racine	Racine	14,267,178
ProHealth Waukesha Memorial Hospital	Waukesha	Waukesha	14,265,147
UnityPoint Health - Meriter	Madison	Dane	13,747,296
SSM Health St Agnes Hospital	Fond du Lac	Fond du Lac	12,588,734
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	11,525,508
Marshfield Medical Center	Marshfield	Wood	11,247,748
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	9,558,125
St Vincent Hospital	Green Bay	Brown	9,225,669
Aurora West Allis Medical Center	West Allis	Milwaukee	9,100,586
Aurora BayCare Medical Center in Green Bay	Green Bay	Brown	8,527,647
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	Outagamie	8,345,695
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	7,950,381
Aurora Medical Center in Kenosha	Kenosha	Kenosha	7,885,840
ThedaCare Regional Medical Center - Neenah	Neenah	Winnebago	7,843,890
Ascension St. Francis Hospital	Milwaukee	Milwaukee	7,806,799
Aurora Sinai Medical Center	Milwaukee	Milwaukee	7,449,989
Aurora Medical Center in Grafton	Grafton	Ozaukee	7,161,480
Aspirus Rhinelander Hospital	Rhinelander	Oneida	7,078,963
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	Waukesha	6,859,975
Aurora Medical Center in Oshkosh	Oshkosh	Winnebago	6,830,428
Froedtert South	Kenosha	Kenosha	6,697,198
Children's Wisconsin-Milwaukee Hospital	Milwaukee	Milwaukee	6,411,408
Marshfield Medical Center - Weston	Weston	Marathon	5,837,309
Marshfield Medical Center - Eau Claire	Eau Claire	Eau Claire	5,567,336
SSM Health St Mary's Janesville Hospital	Janesville	Rock	5,492,236
Froedtert Menomonee Falls Hospital	Menomonee Falls	Waukesha	5,391,521
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	Ozaukee	5,138,282
Total for these 36 hospitals			\$482,612,192

Source: FY 2022 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 2022 varied greatly, from 0.0 percent to 12.7 percent. The average for all reporting hospitals was 1.6 percent, slightly lower than the 1.7 percent in FY 2021. In FY 2022, GMS hospitals averaged 1.6 percent, compared to 1.7 percent in FY 2021. Specialty facilities averaged 1.7 percent, down from 1.8 percent in FY 2021.

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

- Froedtert Community Hospital - New Berlin, 6.1 percent
- Ascension St. Francis Hospital, Milwaukee, 5.4 percent
- Froedtert Community Hospital – Pewaukee, 3.9 percent
- Mayo Clinic Health System - Oakridge in Osseo, 3.8 percent
- Ascension All Saints Hospital, Racine, 3.7 percent

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

- Ascension Wisconsin Hospital - Menomonee Falls, 0.2 percent
- Ascension Wisconsin Hospital - Greenfield, 0.4 percent
- Ascension Wisconsin Hospital - Waukesha, 0.4 percent
- OakLeaf Surgical Hospital, Altoona, 0.5 percent
- Orthopaedic Hospital of Wisconsin, Glendale, 0.5 percent

Charity care for all reporting hospitals averaged 0.7 percent of gross patient revenue, ranging from 0.0 percent to 4.5 percent. The average was 0.7 percent for GMS hospitals and 1.0 percent for specialty facilities. Bad debt for all reporting hospitals averaged 0.9 percent of gross patient revenue, ranging from 0.0 percent to 12.7 percent. The average was 0.9 percent for GMS hospitals and 0.7 percent for specialty facilities (see Figure 1).

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

- Ascension St. Francis Hospital, Milwaukee, 3.7 percent
- Ascension All Saints Hospital, Racine, 2.2 percent
- Aurora Lakeland Medical Center in Elkhorn, 2.1 percent
- Mayo Clinic Health System - Chippewa Valley in Bloomer, 1.8 percent
- Aspirus Merrill Hospital, 1.7 percent

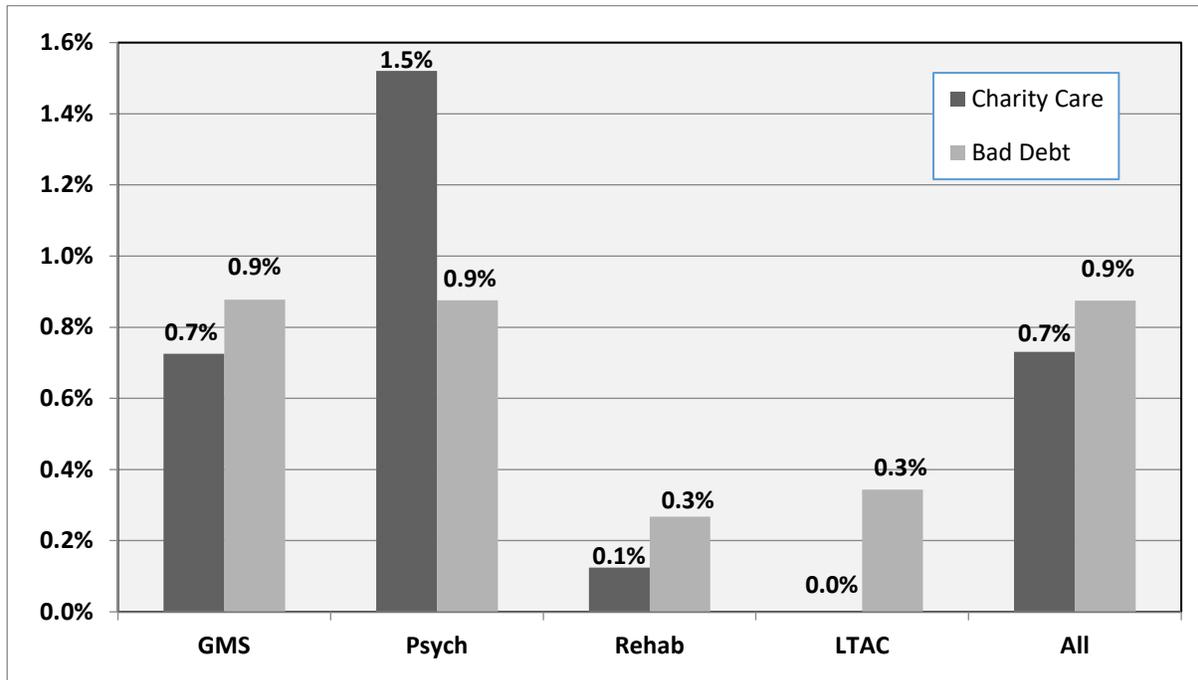
The five GMS hospitals with the most bad debt as a percentage of gross patient revenue were:

- Froedtert Community Hospital - New Berlin, 5.0 percent
- Froedtert Community Hospital – Pewaukee, 3.8 percent
- ThedaCare Medical Center - Wild Rose, 3.0 percent

- SSM Health Ripon Community Hospital, 2.9 percent
- St Mary's Hospital of Superior, 2.5 percent

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

Figure 1. Charity Care and Bad Debt as a Percentage of Total Gross Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2022



Source: FY 2022 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 2022 was 4.4 percent, down from 4.7 percent in FY 2021. GMS hospitals averaged 4.4 percent, down from 4.7 percent in FY 2021, while specialty facilities averaged 4.2 percent, down from 4.5 percent in FY 2021.

The average charity care percentage for all reporting hospitals was 2.0 percent of non-government patient revenue. GMS hospitals averaged 2.0 percent and specialty facilities averaged 2.5 percent. The average bad debt for all reporting hospitals was 2.4 percent of non-government patient revenue. GMS hospitals averaged 2.4 percent and specialty facilities averaged 1.7 percent (see figure 2).

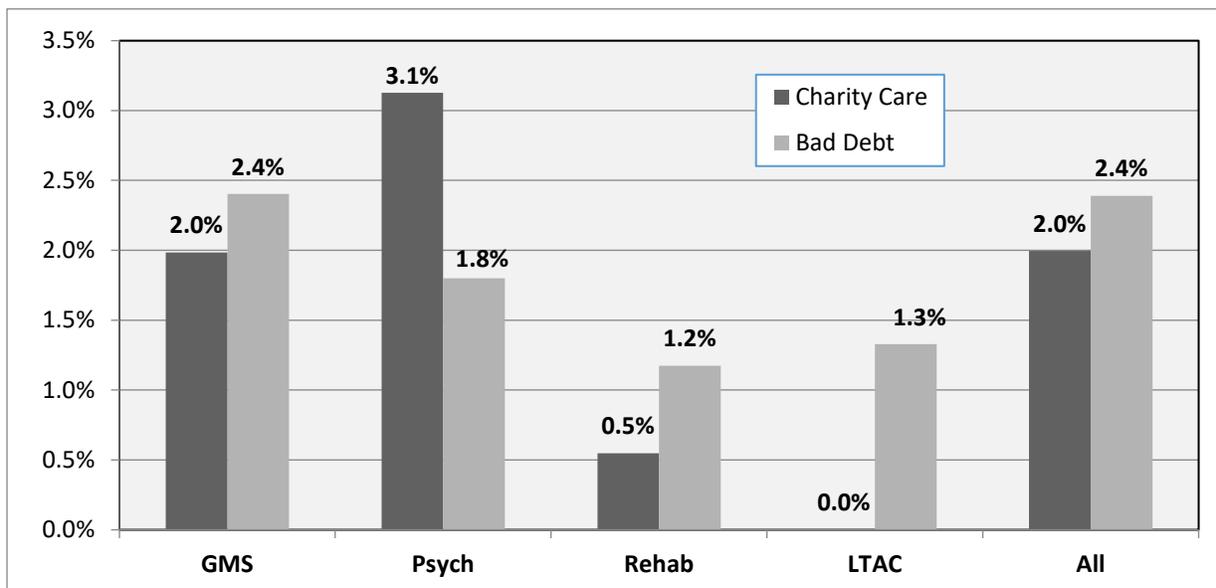
The five GMS hospitals with the most bad debt as a percentage of non-government patient revenue were:

- Froedtert Community Hospital - New Berlin, 10.4 percent
- ThedaCare Medical Center - Wild Rose, 9.0 percent
- Burnett Medical Center, Grantsburg, 8.8 percent
- SSM Health Ripon Community Hospital, 8.1 percent
- Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee, 7.9 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.

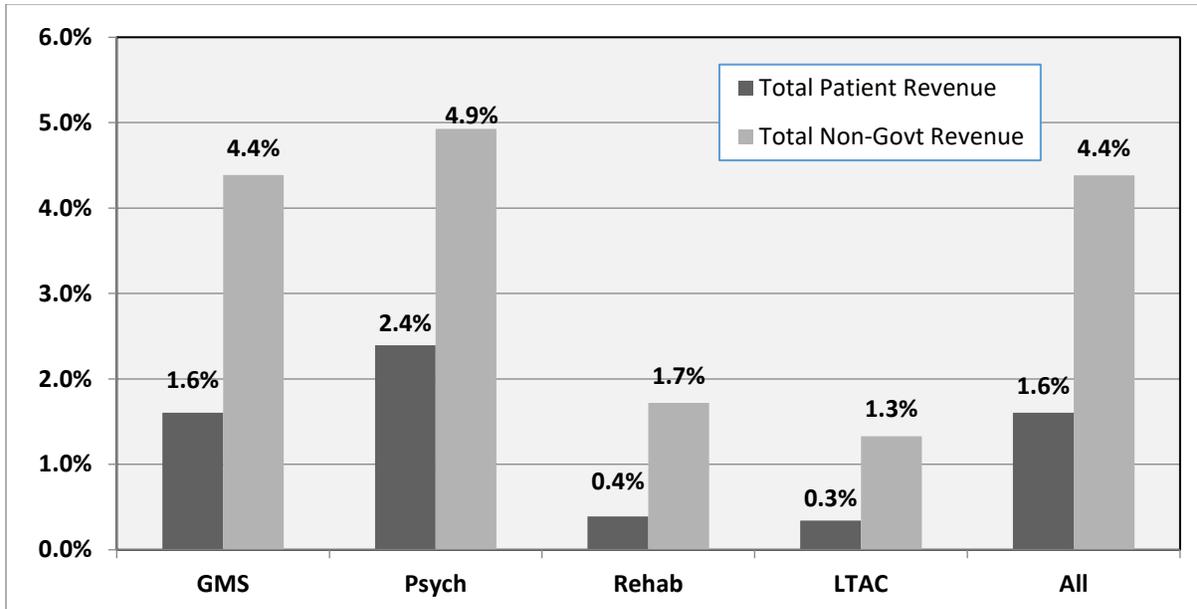
Whether measured against total gross patient revenue or total gross non-government patient revenue, the psychiatric hospitals had the highest overall percentage of uncompensated health care compared to GMS, LTAC, and rehabilitation facilities (see figure 3).

Figure 2. Charity Care and Bad Debt as a Percentage of Total Gross Non-Government Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2022



Source: FY 2022 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 2022



Source: FY 2022 Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE PROJECTIONS FOR FISCAL YEAR 2023

Hospitals submitted anticipated total charges for uncompensated health care for the following fiscal year (FY 2023). Overall, hospitals projected that uncompensated health care would increase by 10.8 percent, or \$138.0 million, for FY 2023 (see Table 5). GMS facilities projected an increase of 11.4 percent, or \$142.8 million; specialty facilities projected a decrease of 20.1 percent, or \$4.8 million.

The pandemic has impacted these numbers the past several years mainly due to inconsistent demand for services and more people on Medicaid due to the Public Health Emergency. However, according to the survey, hospitals are projecting a return to previous levels which include increases in both charity care and bad debt for FY 2023, due to the following causes: cost increases, increased deductibles in patients' insurance, and economic conditions.

Hospitals project the amount of charity care to increase 8.4 percent, or \$49.1 million, in FY 2023, while bad debt is projected to increase 12.7 percent or \$88.9 million (see Table 6).

Table 5. Summary Data of Actual and Projected Charges for Uncompensated Health Care, Wisconsin Hospitals, FY 2022 and 2023

	Number of Hospitals	Actual FY 2022 Uncompensated Care Charges	Projected FY 2023 Uncompensated Care Charges
All Hospitals	159	\$1,280,085,867	\$1,418,089,953
GMS Hospitals	138	\$1,256,275,900	\$1,399,064,262
Specialty Facilities	21	\$23,809,967	\$19,025,691

Source: FY 2022 Hospital Fiscal Survey, WHA Information Center, LLC

Table 6. Actual and Projected Charges for Bad Debt and Charity Care, Wisconsin Hospitals, FY 2022 and 2023

	Number of Hospitals	Actual FY 2022 Charity Care	Projected FY 2023 Charity Care	Actual FY 2022 Bad Debt	Projected FY 2023 Bad Debt
All Hospitals	159	\$582,593,483	\$631,726,498	\$697,492,384	\$786,363,455
GMS Hospitals	138	\$568,358,084	\$622,117,626	\$687,917,816	\$776,946,636
Specialty Facilities	21	\$14,235,399	\$9,608,872	\$9,574,568	\$9,416,819

Source: FY 2022 Hospital Fiscal Survey, WHA Information Center, LLC

Hospitals also reported the number of patient visits that received uncompensated health care services in FY 2022, as well as the number of patient visits projected to receive uncompensated health care in FY 2023. 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 2022, Wisconsin hospitals reported providing uncompensated health care services to 1,602,105 patient visits (see Table 7), up from 1,520,407 patient visits in FY 2021. Hospitals projected a 7.3 percent increase to 1,718,482 patient visits for FY 2023.

Refer to Appendix 3 for a complete listing of each hospital’s actual FY 2022 and projected FY 2023 patient figures.

Table 7. Summary Data of Actual and Projected Number of Patient Visits Receiving Uncompensated Health Care, Wisconsin Hospitals, FY 2022 and 2023

	Number of Hospitals	Actual FY 2022 Number of Patient Visits	Projected 2023 Number of Patient Visits
All Hospitals	159	1,602,105	1,718,482
GMS Hospitals	138	1,585,643	1,703,008
Specialty Facilities	21	16,462	15,474

Source: FY 2022 Hospital Fiscal Survey, WHA Information Center, LLC.

BASIS FOR PROJECTIONS

Along with their FY 2023 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 2023 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 2022 total uncompensated care at cost averaged 1.6 percent at all reporting hospitals, or 413.1 million. Total charity care at cost averaged 0.7 percent, or \$187.0 million, and bad debt at cost averaged 0.9 percent, or \$226.1 million (Table 8).

Table 8. Summary Data of Uncompensated Health Care at Cost, Wisconsin Hospitals, FY 2022

	Number of Hospitals	Charity Care at Cost	Bad Debt at Cost	Total Uncompensated Health Care at Cost
All Hospitals	159	\$186,992,784	\$226,143,579	\$413,136,363
GMS Hospitals	138	\$177,942,256	\$222,214,034	\$400,156,290
Specialty Facilities	21	\$9,050,528	\$3,929,545	\$12,980,073

Source: FY 2022 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

FY 2022	% Reporting Facilities
Written policies to determine patients' ability to pay and eligibility for financial aid	99%
Hospital requires applicants to complete a form to determine eligibility	94%
Hospital considers assets in determining eligibility for financial aid	61%

Source: FY 2022 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9b. Collection Practices

FY 2022	% Reporting Facilities
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 2022 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9c. Procedure for Informing Public

FY 2022	% Reporting Facilities
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	99%

Source: FY 2022 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 2022 fiscal year (see Table 10).

Table 10. Wisconsin Hospitals with Outstanding Hill-Burton Obligations

FY 2022
Milwaukee County Behavioral Health Complex

Source: FY 2022 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:

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) –

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

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), 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 2022

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
Total Wisconsin Hospitals			\$582,593,483	0.7%	\$697,492,384	0.9%	\$1,280,085,867	1.6%	\$186,992,784	\$226,143,579
OakLeaf Surgical Hospital	Altoona	GMS	-	0.0	993,483	0.5	993,483	0.5	0	327,849
Amery Regional Medical Center	Amery	GMS	1,000,967	0.7	1,414,247	1.0	2,415,214	1.7	490,330	692,778
Aspirus Langlade Hospital	Antigo	GMS	1,804,370	0.7	1,058,524	0.4	2,862,894	1.1	685,195	401,966
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	5,408,358	0.7	9,558,125	1.3	14,966,483	2.0	1,892,925	3,345,344
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	5,604,941	0.6	8,345,695	1.0	13,950,636	1.6	1,882,759	2,803,408
Memorial Medical Center	Ashland	GMS	779,105	0.3	3,703,182	1.4	4,482,287	1.7	362,557	1,723,276
Western Wisconsin Health	Baldwin	GMS	905,186	0.9	593,660	0.6	1,498,846	1.5	561,763	368,428
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	863,970	0.3	4,801,959	1.9	5,665,929	2.3	223,068	1,239,817
Mayo Clinic Health System - Northland in Barron	Barron	GMS	1,428,177	0.7	2,743,571	1.4	4,171,748	2.2	572,249	1,099,309
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	1,349,916	0.6	2,595,745	1.1	3,945,661	1.6	585,054	1,124,996
Beloit Health System	Beloit	GMS	2,052,961	0.2	16,910,801	1.6	18,963,762	1.8	488,194	4,021,388
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	1,179,852	0.8	2,382,290	1.5	3,562,142	2.3	371,559	750,230
Black River Memorial Hospital	Black River Falls	GMS	974,798	1.1	2,059,989	2.2	3,034,787	3.3	598,637	1,265,068
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	1,247,558	1.8	1,057,447	1.5	2,305,005	3.3	676,208	573,163
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	270,810	0.5	967,187	1.8	1,237,997	2.2	125,114	446,840
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	4,694,930	0.9	6,859,975	1.2	11,554,905	2.1	1,361,530	1,989,393
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	1,084,988	1.2	594,152	0.7	1,679,140	1.9	478,408	261,982
Aurora Medical Center Burlington	Burlington	GMS	4,509,805	1.0	4,032,983	0.9	8,542,788	2.0	1,040,765	931,619
Ascension Calumet Hospital	Chilton	GMS	667,939	1.0	1,414,400	2.1	2,082,339	3.0	293,893	622,336
St Joseph's Hospital	Chippewa Falls	GMS	811,458	0.7	1,243,130	1.1	2,054,588	1.8	339,305	519,806
Prairie Ridge Health	Columbus	GMS	913,736	0.6	1,172,134	0.7	2,085,870	1.3	347,386	445,997
Aurora St Luke's Medical Center - South Shore	Cudahy	GMS	5,365,517	1.2	3,976,138	0.9	9,341,655	2.0	1,228,703	910,536
Cumberland Healthcare	Cumberland	GMS	84,736	0.2	894,923	1.6	979,659	1.8	42,311	446,865
Memorial Hospital of Lafayette Co.	Darlington	GMS	217,249	0.5	74,478	0.2	291,727	0.7	123,406	42,306
Upland Hills Health Inc	Dodgeville	GMS	1,458,956	0.8	1,542,235	0.8	3,001,191	1.6	507,717	536,698
AdventHealth Durand	Durand	GMS	165,431	0.6	481,750	1.8	647,181	2.4	92,001	267,914
Aspirus Eagle River Hospital	Eagle River	GMS	596,390	1.4	550,854	1.3	1,147,244	2.7	202,388	144,515
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	2,905,890	0.5	5,567,336	0.9	8,473,226	1.4	1,201,575	2,302,073
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	6,558,212	0.4	11,525,508	0.7	18,083,720	1.0	2,630,135	4,622,241
Sacred Heart Hospital	Eau Claire	GMS	3,654,925	0.8	4,056,124	0.9	7,711,049	1.7	1,593,262	1,768,154

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
Total Wisconsin Hospitals			\$582,593,483	0.7%	\$697,492,384	0.9%	\$1,280,085,867	1.6%	\$186,992,784	\$226,143,579
Edgerton Hospital and Health Services	Edgerton	GMS	19,135	0.0	762,026	1.5	781,161	1.6	9,164	364,934
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	6,284,300	2.1	4,083,660	1.4	10,367,960	3.5	1,545,938	1,004,580
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	-	0.0	676,000	12.7	676,000	12.7	0	0
SSM Health St Agnes Hospital	Fond du Lac	GMS	2,880,002	0.3	12,588,734	1.4	15,468,736	1.7	712,003	3,112,223
Fort HealthCare	Fort Atkinson	GMS	1,577,650	0.4	3,681,834	1.0	5,259,484	1.4	536,874	1,252,927
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	3,727,375	1.2	4,962,011	1.6	8,689,386	2.7	1,043,665	1,389,363
Midwest Orthopedic Specialty Hospital	Franklin	GMS	600,320	0.3	2,134,313	1.0	2,734,633	1.3	144,677	514,369
Gundersen Moundview Hospital and Clinics	Friendship	GMS	301,787	0.6	156,256	0.3	458,043	0.9	165,983	85,941
Orthopaedic Hospital of Wisconsin	Glendale	GMS	150,117	0.1	934,497	0.4	1,084,614	0.5	35,456	220,720
Aurora Medical Center in Grafton	Grafton	GMS	4,706,903	0.4	7,161,480	0.6	11,868,383	1.1	1,063,760	1,618,494
Burnett Medical Center	Grantsburg	GMS	46,061	0.1	913,740	2.5	959,801	2.6	25,011	496,160
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	9,291,192	0.5	8,527,647	0.5	17,818,839	1.0	2,378,545	2,183,078
Bellin Hospital	Green Bay	GMS	17,346,456	1.1	20,682,248	1.3	38,028,704	2.3	7,034,908	5,837,680
Bellin Psychiatric Center	Green Bay	PSYCH	917,013	1.7	915,035	1.7	1,832,048	3.3	336,524	335,798
Brown County Community Treatment Center	Green Bay	PSYCH	-	0.0	194,761	4.8	194,761	4.8	0	189,970
St Mary's Hospital Medical Center	Green Bay	GMS	2,387,253	0.5	4,800,054	1.0	7,187,307	1.5	704,750	1,417,043
St Vincent Hospital	Green Bay	GMS	9,000,638	0.7	9,225,669	0.7	18,226,307	1.4	2,748,441	2,817,156
Willow Creek Behavioral Health	Green Bay	PSYCH	32,565	0.1	146,769	0.4	179,334	0.4	11,362	51,208
Aurora Medical Center in Hartford	Hartford	GMS	1,667,948	0.6	2,425,941	0.9	4,093,889	1.5	375,288	545,837
Hayward Area Memorial Hospital	Hayward	GMS	940,945	0.7	1,440,557	1.1	2,381,502	1.8	437,385	669,623
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	900,697	1.4	1,501,408	2.3	2,402,105	3.7	391,083	651,911
Hudson Hospital & Clinics	Hudson	GMS	597,426	0.4	1,843,030	1.1	2,440,456	1.5	231,195	713,227
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	4,424,523	0.4	18,569,428	1.5	22,993,951	1.8	1,401,393	5,881,550
SSM Health St Mary's Janesville Hospital	Janesville	GMS	842,643	0.3	5,492,236	1.8	6,334,879	2.1	200,453	1,306,526
Aurora Medical Center in Kenosha	Kenosha	GMS	9,385,187	1.2	7,885,840	1.0	17,271,027	2.1	2,167,978	1,821,629
Froedtert South	Kenosha	GMS	12,785,042	1.1	6,697,198	0.6	19,482,240	1.7	3,866,842	2,025,571
Gundersen Lutheran Medical Center	La Crosse	GMS	13,771,596	0.5	21,869,453	0.7	35,641,049	1.2	5,175,366	8,218,540
Mayo Clinic Health System - La Crosse	La Crosse	GMS	4,004,196	0.4	7,950,381	0.7	11,954,577	1.1	1,593,702	3,164,316
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	181,566	0.3	720,550	1.3	902,116	1.7	99,850	396,259
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	892,703	0.3	3,687,538	1.4	4,580,241	1.8	282,748	1,167,965
Grant Regional Health Center	Lancaster	GMS	353,846	0.4	712,672	0.9	1,066,518	1.3	193,320	387,259
Select Specialty Hospital - Madison	Madison	LTAC	-	0.0	681,381	0.5	681,381	0.5	0	166,257

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
Total Wisconsin Hospitals			\$582,593,483	0.7%	\$697,492,384	0.9%	\$1,280,085,867	1.6%	\$186,992,784	\$226,143,579
SSM Health St Mary's Hospital	Madison	GMS	3,827,580	0.2	16,788,599	1.0	20,616,179	1.3	991,343	4,348,247
UnityPoint Health - Meriter	Madison	GMS	8,747,286	0.5	13,747,296	0.8	22,494,582	1.3	2,769,634	4,352,776
UW Health Rehabilitation Hospital	Madison	REHAB	64,962	0.1	33,202	0.1	98,164	0.1	22,220	11,357
UW Hospital and Clinics Authority	Madison	GMS	62,333,682	0.9	49,281,409	0.7	111,615,091	1.6	20,217,566	15,984,137
Froedtert Holy Family Memorial	Manitowoc	GMS	711,922	0.2	4,959,532	1.5	5,671,454	1.8	279,655	1,948,191
Aurora Medical Center - Bay Area	Marinette	GMS	3,255,717	0.7	4,875,692	1.0	8,131,409	1.7	774,861	1,160,415
Marshfield Medical Center	Marshfield	GMS	10,624,864	0.5	11,247,748	0.5	21,872,612	1.0	4,536,817	4,802,788
Norwood Health Center	Marshfield	PSYCH	-	0.0	397,462	7.7	397,462	7.7	0	25,408
Mile Bluff Medical Center	Mauston	GMS	3,520,000	1.3	3,682,000	1.4	7,202,000	2.7	0	0
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	1,724,876	1.0	803,724	0.5	2,528,600	1.4	767,471	357,611
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	37,370	0.1	41,285	0.1	78,655	0.2	9,716	10,734
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	2,560,797	0.3	5,391,521	0.6	7,952,318	0.9	817,352	1,720,858
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	2,036,654	0.8	3,315,330	1.3	5,351,984	2.0	789,923	1,285,862
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	3,058,159	0.6	5,138,282	1.0	8,196,441	1.6	733,958	1,233,188
Aspirus Merrill Hospital	Merrill	GMS	741,786	1.7	872,880	2.0	1,614,666	3.7	368,659	433,811
Miramont Behavioral Health	Middleton	PSYCH	8,332	0.1	84,388	0.5	92,720	0.6	5,777	58,514
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	22,649,753	1.5	23,481,706	1.5	46,131,459	3.0	6,568,428	6,809,695
Ascension Sacred Heart Rehabilitation Hospital	Milwaukee	REHAB	76,780	0.4	206,092	1.1	282,872	1.5	27,641	74,193
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	5,751,479	1.3	4,915,892	1.1	10,667,371	2.5	1,840,473	1,573,086
Ascension St. Francis Hospital	Milwaukee	GMS	16,260,034	3.7	7,806,799	1.8	24,066,833	5.4	5,365,811	2,576,244
Ascension Wisconsin Hospital - Greenfield	Milwaukee	GMS	78,278	0.3	34,473	0.1	112,751	0.4	20,352	8,963
Aurora Sinai Medical Center	Milwaukee	GMS	12,278,183	1.4	7,449,989	0.8	19,728,172	2.2	3,216,884	1,951,897
Aurora St Luke's Medical Center	Milwaukee	GMS	70,733,934	1.2	27,842,040	0.5	98,575,974	1.6	15,913,135	6,264,458
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	2,470,095	0.2	6,411,408	0.4	8,881,503	0.6	1,178,235	3,058,242
Froedtert Hospital	Milwaukee	GMS	29,563,084	0.4	57,384,140	0.8	86,947,224	1.3	9,108,100	17,679,498
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	3,370,073	3.0	47,115	0.0	3,417,188	3.1	3,373,073	47,115
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	-	0.0	46,572	0.1	46,572	0.1	0	9,966
Marshfield Medical Center - Minocqua	Minocqua	GMS	949,784	0.3	2,212,535	0.8	3,162,319	1.1	422,749	984,799
SSM Health Monroe Hospital	Monroe	GMS	3,905,071	0.6	4,090,907	0.6	7,995,978	1.3	1,234,002	1,292,727

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
Total Wisconsin Hospitals			\$582,593,483	0.7%	\$697,492,384	0.9%	\$1,280,085,867	1.6%	\$186,992,784	\$226,143,579
Aurora Medical Center Mount Pleasant	Mount Pleasant	GMS	1,614,013	0.6	4,585,552	1.7	6,199,565	2.3	455,152	1,293,126
ProHealth Care Waukesha Memorial Hospital - Mukwonago	Mukwonago	GMS	1,261,271	0.8	1,195,150	0.8	2,456,421	1.6	248,865	0
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	37,003	0.1	405,292	1.0	442,295	1.1	27,455	300,727
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	5,174,947	0.8	7,843,890	1.3	13,018,837	2.1	1,889,112	2,863,408
Marshfield Medical Center - Neillsville	Neillsville	GMS	422,764	0.8	765,262	1.4	1,188,026	2.2	239,835	434,135
Froedtert Community Hospital - New Berlin	New Berlin	GMS	401,434	1.1	1,869,752	5.0	2,271,186	6.1	7,276	346,074
ThedaCare Medical Center - New London	New London	GMS	757,447	0.9	2,094,550	2.4	2,851,997	3.2	286,094	791,129
Westfields Hospital & Clinic	New Richmond	GMS	579,281	0.4	1,760,704	1.1	2,339,985	1.4	278,793	847,382
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	2,791,702	0.6	2,886,380	0.6	5,678,082	1.2	739,518	764,599
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	2,945,602	1.2	1,020,230	0.4	3,965,832	1.6	1,421,962	492,507
Bellin Health Oconto Hospital	Oconto	GMS	2,149,011	1.2	1,963,208	1.1	4,112,219	2.3	642,248	586,719
St Clare Memorial Hospital	Oconto Falls	GMS	707,401	0.9	1,168,741	1.6	1,876,142	2.5	292,453	483,180
Osceola Medical Center	Osceola	GMS	571,302	0.5	1,808,156	1.7	2,379,458	2.3	239,947	759,426
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	2,161,199	0.8	3,442,915	1.3	5,604,114	2.2	821,256	1,308,308
Aurora Medical Center in Oshkosh	Oshkosh	GMS	4,925,075	0.7	6,830,428	0.9	11,755,503	1.6	1,206,643	1,673,455
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	762,043	1.6	1,026,408	2.2	1,788,451	3.8	469,935	632,963
Flambeau Hospital	Park Falls	GMS	329,782	0.5	1,138,499	1.8	1,468,281	2.3	160,317	553,459
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	12,981	0.1	617,421	3.8	630,402	3.9	26,420	507,147
Southwest Health	Platteville	GMS	196,764	0.1	1,512,483	0.8	1,709,247	0.9	80,917	621,989
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	1,702,181	0.8	1,259,347	0.6	2,961,528	1.4	737,046	545,299
Crossing Rivers Health	Prairie du Chien	GMS	947,427	0.9	635,645	0.6	1,583,072	1.5	426,150	286,040
Sauk Prairie Healthcare	Prairie du Sac	GMS	1,751,089	0.6	931,332	0.3	2,682,421	0.9	662,962	352,602
Ascension All Saints Hospital	Racine	GMS	21,290,543	2.2	14,267,178	1.5	35,557,721	3.7	7,664,596	5,136,184
Reedsburg Area Medical Center	Reedsburg	GMS	1,935,507	1.1	825,774	0.5	2,761,281	1.6	992,915	423,622
Aspirus Rhinelander Hospital	Rhinelander	GMS	3,236,305	0.7	7,078,963	1.6	10,315,268	2.3	1,233,803	2,774,278
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	961,417	0.3	2,381,268	0.8	3,342,685	1.1	414,631	1,026,972
The Richland Hospital Inc	Richland Center	GMS	352,120	0.3	2,209,370	1.6	2,561,490	1.8	161,623	1,014,101
SSM Health Ripon Community Hospital	Ripon	GMS	332,295	0.4	2,283,579	2.9	2,615,874	3.3	140,129	962,985
River Falls Area Hospital	River Falls	GMS	263,886	0.3	1,317,310	1.7	1,581,196	2.1	141,688	707,301
ThedaCare Medical Center - Shawano	Shawano	GMS	1,417,725	0.7	2,706,064	1.3	4,123,789	1.9	497,934	950,424
Aurora Medical Center Sheboygan County	Sheboygan	GMS	6,841,416	0.9	4,648,917	0.6	11,490,333	1.6	1,806,134	1,227,314
St Nicholas Hospital	Sheboygan	GMS	1,671,669	0.6	3,004,344	1.1	4,676,013	1.7	528,317	949,498
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	91,240	0.5	330,153	1.6	421,393	2.1	52,007	188,187
Mayo Clinic Health System - Sparta	Sparta	GMS	699,799	0.8	1,772,227	2.0	2,472,026	2.8	341,864	865,763

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
Total Wisconsin Hospitals			\$582,593,483	0.7%	\$697,492,384	0.9%	\$1,280,085,867	1.6%	\$186,992,784	\$226,143,579
Spooner Health	Spooner	GMS	269,113	0.4	464,464	0.8	733,577	1.2	132,404	228,516
St Croix Regional Medical Center	St Croix Falls	GMS	629,827	0.3	937,890	0.4	1,567,717	0.7	326,313	1,272,828
Aspirus Stanley Hospital	Stanley	GMS	274,678	0.8	561,106	1.6	835,784	2.4	154,996	316,622
Aspirus Plover Hospital	Stevens Point	GMS	409,273	0.5	156,751	0.2	566,024	0.7	125,142	47,929
Aspirus Stevens Point Hospital	Stevens Point	GMS	2,841,703	0.7	3,042,828	0.8	5,884,531	1.5	1,175,479	1,258,674
Stoughton Hospital Association	Stoughton	GMS	552,839	0.4	1,503,000	1.0	2,055,839	1.4	184,815	502,454
Door County Medical Center	Sturgeon Bay	GMS	2,378,001	1.0	1,613,680	0.7	3,991,681	1.7	1,013,028	687,428
Aurora Medical Center in Summit	Summit	GMS	4,513,248	0.7	4,721,423	0.8	9,234,671	1.5	1,232,117	1,288,948
St Mary's Hospital of Superior	Superior	GMS	1,619,455	0.8	4,764,790	2.5	6,384,245	3.3	618,632	1,820,150
Tomah Health	Tomah	GMS	743,503	0.5	2,271,995	1.5	3,015,498	2.0	353,907	1,081,470
Aspirus Tomahawk Hospital	Tomahawk	GMS	340,209	1.0	423,438	1.3	763,647	2.3	129,526	129,460
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	2,758,640	0.9	2,426,397	0.8	5,185,037	1.7	667,591	587,188
Vernon Memorial Healthcare	Viroqua	GMS	1,582,751	1.0	854,049	0.5	2,436,800	1.6	685,838	370,077
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	-	0.0	340,838	0.7	340,838	0.7	0	154,741
Watertown Regional Medical Center	Watertown	GMS	267,653	0.1	4,972,926	1.6	5,240,579	1.6	89,367	1,660,410
Ascension Wisconsin Hospital - Waukesha	Waukesha	GMS	24,513	0.2	22,948	0.2	47,461	0.4	12,257	11,474
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	8,915	0.0	84,515	0.2	93,430	0.3	4,271	40,483
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	14,220,044	0.7	14,265,147	0.7	28,485,191	1.5	3,854,810	3,867,037
Waukesha County Mental Health Center	Waukesha	PSYCH	-	0.0	-	0.0	-	0.0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	774,232	0.6	2,597,246	2.2	3,371,478	2.8	290,712	975,223
SSM Health Waupun Memorial Hospital	Waupun	GMS	536,770	0.4	2,684,438	1.9	3,221,208	2.2	229,415	1,147,329
Aspirus Wausau Hospital	Wausau	GMS	10,717,211	0.6	3,751,259	0.2	14,468,470	0.8	3,682,798	1,289,060
North Central Health Care	Wausau	PSYCH	1,842,056	2.9	903,122	1.4	2,745,178	4.3	1,475,487	723,401
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	929,930	0.7	2,134,006	1.5	3,063,936	2.2	322,686	740,500
Aurora West Allis Medical Center	West Allis	GMS	10,984,260	1.0	9,100,586	0.8	20,084,846	1.8	2,559,333	2,120,437
Granite Hills Hospital	West Allis	PSYCH	520,078	4.5	177,535	1.5	697,613	6.1	520,078	177,535
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	2,434,105	1.9	816,598	0.6	3,250,703	2.5	1,051,039	352,604
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	-	0.0	74,795	0.1	74,795	0.1	0	16,006
Froedtert West Bend Hospital	West Bend	GMS	1,912,837	0.4	3,947,301	0.9	5,860,138	1.4	629,194	1,298,394
Marshfield Medical Center - Weston	Weston	GMS	2,645,642	0.5	5,837,309	1.1	8,482,951	1.5	1,096,619	2,419,565
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	593,562	1.4	429,964	1.0	1,023,526	2.3	330,069	239,095
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	232,898	0.8	901,486	3.0	1,134,384	3.7	98,775	382,331

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
Total Wisconsin Hospitals			\$582,593,483	0.7%	\$697,492,384	0.9%	\$1,280,085,867	1.6%	\$186,992,784	\$226,143,579
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	3,021,794	0.7	500,208	0.1	3,522,002	0.8	1,006,257	166,569
Howard Young Medical Center	Woodruff	GMS	799,351	1.0	835,464	1.1	1,634,815	2.1	337,936	30,149

APPENDIX 2:

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

FY 2022

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$582,593,483	2.0%	\$697,492,384	2.4%	\$1,280,085,867	4.4%
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	-	0.0	993,483	0.9	993,483	0.9
Amery Regional Medical Center	Amery	GMS	Polk	1,000,967	2.1	1,414,247	3.0	2,415,214	5.2
Aspirus Langlade Hospital	Antigo	GMS	Langlade	1,804,370	2.6	1,058,524	1.5	2,862,894	4.0
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	5,408,358	2.1	9,558,125	3.7	14,966,483	5.7
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	Outagamie	5,604,941	1.6	8,345,695	2.4	13,950,636	4.0
Memorial Medical Center	Ashland	GMS	Ashland	779,105	1.1	3,703,182	5.1	4,482,287	6.1
Western Wisconsin Health	Baldwin	GMS	Saint Croix	905,186	2.1	593,660	1.4	1,498,846	3.5
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	Sauk	863,970	1.2	4,801,959	6.4	5,665,929	7.6
Mayo Clinic Health System - Northland in Barron	Barron	GMS	Barron	1,428,177	2.7	2,743,571	5.2	4,171,748	7.8
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	Dodge	1,349,916	1.6	2,595,745	3.1	3,945,661	4.8
Beloit Health System	Beloit	GMS	Rock	2,052,961	0.6	16,910,801	5.2	18,963,762	5.8
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	Green Lake	1,179,852	2.2	2,382,290	4.4	3,562,142	6.6
Black River Memorial Hospital	Black River Falls	GMS	Jackson	974,798	3.0	2,059,989	6.4	3,034,787	9.4
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	Chippewa	1,247,558	5.3	1,057,447	4.5	2,305,005	9.8
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	Grant	270,810	1.3	967,187	4.8	1,237,997	6.1
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	Waukesha	4,694,930	2.3	6,859,975	3.4	11,554,905	5.7
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	Milwaukee	1,084,988	2.3	594,152	1.3	1,679,140	3.6
Aurora Medical Center Burlington	Burlington	GMS	Racine	4,509,805	3.1	4,032,983	2.7	8,542,788	5.8
Ascension Calumet Hospital	Chilton	GMS	Calumet	667,939	2.7	1,414,400	5.8	2,082,339	8.5
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	811,458	2.6	1,243,130	4.1	2,054,588	6.7
Prairie Ridge Health	Columbus	GMS	Columbia	913,736	1.2	1,172,134	1.6	2,085,870	2.9
Aurora St Luke's Medical Center - South Shore	Cudahy	GMS	Milwaukee	5,365,517	4.5	3,976,138	3.3	9,341,655	7.8
Cumberland Healthcare	Cumberland	GMS	Barron	84,736	0.4	894,923	4.6	979,659	5.0
Memorial Hospital of Lafayette Co.	Darlington	GMS	Lafayette	217,249	1.4	74,478	0.5	291,727	1.8
Upland Hills Health Inc	Dodgeville	GMS	Iowa	1,458,956	1.4	1,542,235	1.5	3,001,191	2.9
AdventHealth Durand	Durand	GMS	Pepin	165,431	2.5	481,750	7.4	647,181	9.9
Aspirus Eagle River Hospital	Eagle River	GMS	Vilas	596,390	5.5	550,854	5.1	1,147,244	10.7
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	2,905,890	1.5	5,567,336	2.9	8,473,226	4.3
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	6,558,212	1.1	11,525,508	2.0	18,083,720	3.1
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	3,654,925	2.8	4,056,124	3.1	7,711,049	6.0
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	19,135	0.1	762,026	4.6	781,161	4.8
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	6,284,300	6.1	4,083,660	4.0	10,367,960	10.1
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	-	0.0	676,000	138.6	676,000	138.6
SSM Health St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	2,880,002	1.0	12,588,734	4.3	15,468,736	5.3
Fort HealthCare	Fort Atkinson	GMS	Jefferson	1,577,650	1.0	3,681,834	2.3	5,259,484	3.2
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	3,727,375	3.4	4,962,011	4.5	8,689,386	7.9

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$582,593,483	2.0%	\$697,492,384	2.4%	\$1,280,085,867	4.4%
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	600,320	0.6	2,134,313	2.1	2,734,633	2.7
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	301,787	1.1	156,256	0.6	458,043	1.7
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	150,117	0.1	934,497	0.9	1,084,614	1.0
Aurora Medical Center in Grafton	Grafton	GMS	Ozaukee	4,706,903	1.1	7,161,480	1.7	11,868,383	2.8
Burnett Medical Center	Grantsburg	GMS	Burnett	46,061	0.4	913,740	8.8	959,801	9.2
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	9,291,192	1.2	8,527,647	1.1	17,818,839	2.4
Bellin Hospital	Green Bay	GMS	Brown	17,346,456	2.6	20,682,248	3.1	38,028,704	5.7
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	917,013	3.5	915,035	3.5	1,832,048	7.0
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	-	0.0	194,761	19.5	194,761	19.5
St Mary's Hospital Medical Center	Green Bay	GMS	Brown	2,387,253	1.4	4,800,054	2.8	7,187,307	4.1
St Vincent Hospital	Green Bay	GMS	Brown	9,000,638	2.0	9,225,669	2.1	18,226,307	4.1
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	32,565	0.2	146,769	1.0	179,334	1.2
Aurora Medical Center in Hartford	Hartford	GMS	Washington	1,667,948	1.5	2,425,941	2.2	4,093,889	3.8
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	940,945	2.7	1,440,557	4.1	2,381,502	6.9
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	Vernon	900,697	4.2	1,501,408	7.0	2,402,105	11.1
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	597,426	0.8	1,843,030	2.4	2,440,456	3.2
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	4,424,523	0.8	18,569,428	3.5	22,993,951	4.4
SSM Health St Mary's Janesville Hospital	Janesville	GMS	Rock	842,643	0.9	5,492,236	5.6	6,334,879	6.5
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	9,385,187	3.0	7,885,840	2.5	17,271,027	5.5
Froedtert South	Kenosha	GMS	Kenosha	12,785,042	3.2	6,697,198	1.7	19,482,240	4.8
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	13,771,596	1.2	21,869,453	1.9	35,641,049	3.1
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	4,004,196	1.1	7,950,381	2.2	11,954,577	3.3
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	181,566	1.6	720,550	6.2	902,116	7.8
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	892,703	0.7	3,687,538	3.0	4,580,241	3.8
Grant Regional Health Center	Lancaster	GMS	Grant	353,846	1.1	712,672	2.1	1,066,518	3.2
Select Specialty Hospital - Madison	Madison	LTAC	Dane	-	0.0	681,381	1.5	681,381	1.5
SSM Health St Mary's Hospital	Madison	GMS	Dane	3,827,580	0.8	16,788,599	3.4	20,616,179	4.2
UnityPoint Health - Meriter	Madison	GMS	Dane	8,747,286	1.2	13,747,296	1.9	22,494,582	3.0
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	64,962	0.4	33,202	0.2	98,164	0.6
UW Hospital and Clinics Authority	Madison	GMS	Dane	62,333,682	1.7	49,281,409	1.4	111,615,091	3.1
Froedtert Holy Family Memorial	Manitowoc	GMS	Manitowoc	711,922	0.7	4,959,532	4.9	5,671,454	5.6
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	3,255,717	2.5	4,875,692	3.7	8,131,409	6.1
Marshfield Medical Center	Marshfield	GMS	Wood	10,624,864	1.5	11,247,748	1.6	21,872,612	3.2
Norwood Health Center	Marshfield	PSYCH	Wood	-	0.0	397,462	37.6	397,462	37.6
Mile Bluff Medical Center	Mauston	GMS	Juneau	3,520,000	3.6	3,682,000	3.8	7,202,000	7.4

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$582,593,483	2.0%	\$697,492,384	2.4%	\$1,280,085,867	4.4%
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	Taylor	1,724,876	2.7	803,724	1.2	2,528,600	3.9
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	Waukesha	37,370	0.3	41,285	0.3	78,655	0.6
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	2,560,797	0.9	5,391,521	2.0	7,952,318	2.9
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	Dunn	2,036,654	2.2	3,315,330	3.7	5,351,984	5.9
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	3,058,159	1.7	5,138,282	2.9	8,196,441	4.6
Aspirus Merrill Hospital	Merrill	GMS	Lincoln	741,786	5.5	872,880	6.4	1,614,666	11.9
Miramont Behavioral Health	Middleton	PSYCH	Dane	8,332	0.2	84,388	2.1	92,720	2.3
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	22,649,753	5.4	23,481,706	5.6	46,131,459	11.1
Ascension Sacred Heart Rehabilitation Hospital	Milwaukee	REHAB	Ozaukee	76,780	1.6	206,092	4.2	282,872	5.8
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	5,751,479	9.2	4,915,892	7.9	10,667,371	17.1
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	16,260,034	15.4	7,806,799	7.4	24,066,833	22.8
Ascension Wisconsin Hospital - Greenfield	Milwaukee	GMS	Milwaukee	78,278	0.7	34,473	0.3	112,751	1.0
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	12,278,183	6.5	7,449,989	4.0	19,728,172	10.5
Aurora St Luke's Medical Center	Milwaukee	GMS	Milwaukee	70,733,934	4.3	27,842,040	1.7	98,575,974	6.0
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	Milwaukee	2,470,095	0.4	6,411,408	1.0	8,881,503	1.3
Froedtert Hospital	Milwaukee	GMS	Milwaukee	29,563,084	1.1	57,384,140	2.2	86,947,224	3.3
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	Milwaukee	3,370,073	63.6	47,115	0.9	3,417,188	64.5
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	-	0.0	46,572	0.5	46,572	0.5
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	949,784	1.4	2,212,535	3.2	3,162,319	4.5
SSM Health Monroe Hospital	Monroe	GMS	Green	3,905,071	1.7	4,090,907	1.8	7,995,978	3.4
Aurora Medical Center Mount Pleasant	Mount Pleasant	GMS	Racine	1,614,013	1.6	4,585,552	4.6	6,199,565	6.3
ProHealth Care Waukesha Memorial Hospital - Mukwonago	Mukwonago	GMS	Waukesha	1,261,271	2.0	1,195,150	1.9	2,456,421	3.8
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	Winnebago	37,003	0.1	405,292	1.5	442,295	1.6
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	Winnebago	5,174,947	1.8	7,843,890	2.7	13,018,837	4.5
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	422,764	2.2	765,262	3.9	1,188,026	6.1
Froedtert Community Hospital - New Berlin	New Berlin	GMS	Waukesha	401,434	2.2	1,869,752	10.4	2,271,186	12.6
ThedaCare Medical Center - New London	New London	GMS	Outagamie	757,447	2.2	2,094,550	6.0	2,851,997	8.1
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	579,281	0.8	1,760,704	2.5	2,339,985	3.3
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	2,791,702	1.7	2,886,380	1.8	5,678,082	3.5
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	2,945,602	1.4	1,020,230	0.5	3,965,832	1.9
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	2,149,011	2.8	1,963,208	2.6	4,112,219	5.4
St Clare Memorial Hospital	Oconto Falls	GMS	Oconto	707,401	4.1	1,168,741	6.8	1,876,142	10.9
Osceola Medical Center	Osceola	GMS	Polk	571,302	1.2	1,808,156	3.9	2,379,458	5.1
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	2,161,199	2.4	3,442,915	3.9	5,604,114	6.3
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	4,925,075	1.7	6,830,428	2.4	11,755,503	4.1

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$582,593,483	2.0%	\$697,492,384	2.4%	\$1,280,085,867	4.4%
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	Trempealeau	762,043	5.3	1,026,408	7.1	1,788,451	12.3
Flambeau Hospital	Park Falls	GMS	Price	329,782	2.2	1,138,499	7.7	1,468,281	9.9
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	Waukesha	12,981	0.2	617,421	7.5	630,402	7.7
Southwest Health	Platteville	GMS	Grant	196,764	0.2	1,512,483	1.8	1,709,247	2.0
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	1,702,181	2.1	1,259,347	1.5	2,961,528	3.6
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	947,427	2.5	635,645	1.7	1,583,072	4.1
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	1,751,089	1.3	931,332	0.7	2,682,421	2.0
Ascension All Saints Hospital	Racine	GMS	Racine	21,290,543	8.6	14,267,178	5.7	35,557,721	14.3
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	1,935,507	3.5	825,774	1.5	2,761,281	5.0
Aspirus Rhinelander Hospital	Rhinelander	GMS	Oneida	3,236,305	2.3	7,078,963	5.0	10,315,268	7.2
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	Barron	961,417	1.2	2,381,268	3.0	3,342,685	4.2
The Richland Hospital Inc	Richland Center	GMS	Richland	352,120	0.8	2,209,370	5.1	2,561,490	5.9
SSM Health Ripon Community Hospital	Ripon	GMS	Fond du Lac	332,295	1.2	2,283,579	8.1	2,615,874	9.3
River Falls Area Hospital	River Falls	GMS	Saint Croix	263,886	0.9	1,317,310	4.6	1,581,196	5.6
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	1,417,725	1.5	2,706,064	2.8	4,123,789	4.3
Aurora Medical Center Sheboygan County	Sheboygan	GMS	Sheboygan	6,841,416	2.5	4,648,917	1.7	11,490,333	4.3
St Nicholas Hospital	Sheboygan	GMS	Sheboygan	1,671,669	1.7	3,004,344	3.1	4,676,013	4.8
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	91,240	1.9	330,153	7.0	421,393	8.9
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	699,799	2.7	1,772,227	6.7	2,472,026	9.4
Spooner Health	Spooner	GMS	Washburn	269,113	2.0	464,464	3.4	733,577	5.4
St Croix Regional Medical Center	St Croix Falls	GMS	Polk	629,827	0.8	937,890	1.2	1,567,717	2.0
Aspirus Stanley Hospital	Stanley	GMS	Clark	274,678	3.0	561,106	6.0	835,784	9.0
Aspirus Plover Hospital	Stevens Point	GMS	Portage	409,273	1.3	156,751	0.5	566,024	1.9
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	2,841,703	2.3	3,042,828	2.4	5,884,531	4.7
Stoughton Hospital Association	Stoughton	GMS	Dane	552,839	0.9	1,503,000	2.5	2,055,839	3.4
Door County Medical Center	Sturgeon Bay	GMS	Door	2,378,001	3.4	1,613,680	2.3	3,991,681	5.7
Aurora Medical Center in Summit	Summit	GMS	Waukesha	4,513,248	1.8	4,721,423	1.9	9,234,671	3.7
St Mary's Hospital of Superior	Superior	GMS	Douglas	1,619,455	2.3	4,764,790	6.6	6,384,245	8.9
Tomah Health	Tomah	GMS	Monroe	743,503	1.3	2,271,995	4.0	3,015,498	5.3
Aspirus Tomahawk Hospital	Tomahawk	GMS	Lincoln	340,209	3.7	423,438	4.6	763,647	8.3
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	Manitowoc	2,758,640	2.3	2,426,397	2.0	5,185,037	4.3
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	1,582,751	2.9	854,049	1.6	2,436,800	4.5
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	-	0.0	340,838	2.5	340,838	2.5
Watertown Regional Medical Center	Watertown	GMS	Dodge	267,653	0.2	4,972,926	4.3	5,240,579	4.6
Ascension Wisconsin Hospital - Waukesha	Waukesha	GMS	Waukesha	24,513	0.5	22,948	0.5	47,461	1.0
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	8,915	0.1	84,515	1.4	93,430	1.6

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$582,593,483	2.0%	\$697,492,384	2.4%	\$1,280,085,867	4.4%
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	14,220,044	1.9	14,265,147	1.9	28,485,191	3.9
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	-	0.0	-	0.0	-	0.0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	774,232	1.7	2,597,246	5.9	3,371,478	7.6
SSM Health Waupun Memorial Hospital	Waupun	GMS	Dodge	536,770	0.9	2,684,438	4.6	3,221,208	5.5
Aspirus Wausau Hospital	Wausau	GMS	Marathon	10,717,211	1.8	3,751,259	0.6	14,468,470	2.5
North Central Health Care	Wausau	PSYCH	Marathon	1,842,056	34.4	903,122	16.9	2,745,178	51.3
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	929,930	1.6	2,134,006	3.6	3,063,936	5.2
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	10,984,260	2.6	9,100,586	2.2	20,084,846	4.8
Granite Hills Hospital	West Allis	PSYCH	Milwaukee	520,078	20.4	177,535	7.0	697,613	27.3
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	2,434,105	3.5	816,598	1.2	3,250,703	4.6
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	-	0.0	74,795	0.4	74,795	0.4
Froedtert West Bend Hospital	West Bend	GMS	Washington	1,912,837	1.2	3,947,301	2.4	5,860,138	3.6
Marshfield Medical Center - Weston	Weston	GMS	Marathon	2,645,642	1.8	5,837,309	3.9	8,482,951	5.6
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	Trempealeau	593,562	3.7	429,964	2.7	1,023,526	6.4
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	232,898	2.3	901,486	9.0	1,134,384	11.3
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	Wood	3,021,794	2.3	500,208	0.4	3,522,002	2.6
Howard Young Medical Center	Woodruff	GMS	Oneida	799,351	4.3	835,464	4.5	1,634,815	8.8

APPENDIX 3:

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

FY 2022

Name	City	Type	County	Charity Care Cases FY 2022	Projected Charity Cases FY 2023	Bad Debt Cases FY 2022	Projected Bad Debt Cases FY 2023	Total Uncomp Cases FY 2022	Projected Total Uncomp Cases FY 2023
Total Wisconsin Hospitals				500,099	433,921	1,102,006	1,284,561	1,602,105	1,718,482
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	0	0	0	0	0	0
Amery Regional Medical Center	Amery	GMS	Polk	4,572	2,969	4,569	6,779	9,141	9,748
Aspirus Langlade Hospital	Antigo	GMS	Langlade	17,126	17,126	12,085	29,004	29,211	46,130
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	5,184	5,184	16,297	16,297	21,481	21,481
ThedaCare Regional Medical Center - Appleton, Inc.	Appleton	GMS	Outagamie	6,724	6,500	21,080	20,000	27,804	26,500
Memorial Medical Center	Ashland	GMS	Ashland	1,129	1,160	4,992	6,529	6,121	7,689
Western Wisconsin Health	Baldwin	GMS	Saint Croix	1,837	2,200	3,412	5,000	5,249	7,200
SSM Health St. Clare Hospital – Baraboo	Baraboo	GMS	Sauk	451	530	10,618	14,147	11,069	14,677
Mayo Clinic Health System - Northland in Barron	Barron	GMS	Barron	694	789	1,752	1,425	2,446	2,214
Marshfield Medical Center – Beaver Dam	Beaver Dam	GMS	Dodge	790	1,036	8,034	9,821	8,824	10,857
Beloit Health System	Beloit	GMS	Rock	32	20	29,900	40,000	29,932	40,020
ThedaCare Medical Center - Berlin, Inc.	Berlin	GMS	Green Lake	1,982	1,900	6,215	6,200	8,197	8,100
Black River Memorial Hospital	Black River Falls	GMS	Jackson	478	516	3,429	3,000	3,907	3,516
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	Chippewa	381	200	909	674	1,290	874
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	Grant	903	993	1,249	1,370	2,152	2,363
Ascension SE Wisconsin - Elmbrook Campus	Brookfield	GMS	Waukesha	3,106	3,229	8,387	8,653	11,493	11,882
Rogers Memorial Hospital - Brown Deer	Brown Deer	PSYCH	Milwaukee	607	607	472	472	1,079	1,079
Aurora Medical Center Burlington	Burlington	GMS	Racine	1,391	1,676	11,628	13,558	13,019	15,234
Ascension Calumet Hospital	Chilton	GMS	Calumet	1,004	1,004	2,879	2,879	3,883	3,883
St Joseph's Hospital	Chippewa Falls	GMS	Chippewa	633	766	1,519	1,358	2,152	2,124
Prairie Ridge Health	Columbus	GMS	Columbia	1,156	1,160	2,794	2,850	3,950	4,010
Aurora St Luke's Medical Center - South Shore	Cudahy	GMS	Milwaukee	1,401	1,828	10,537	17,268	11,938	19,096
Cumberland Healthcare	Cumberland	GMS	Barron	27	50	1,880	2,000	1,907	2,050
Memorial Hospital of Lafayette Co.	Darlington	GMS	Lafayette	39	45	381	400	420	445
Upland Hills Health Inc	Dodgeville	GMS	Iowa	867	900	1,638	1,800	2,505	2,700
AdventHealth Durand	Durand	GMS	Pepin	236	255	197	194	433	449
Aspirus Eagle River Hospital	Eagle River	GMS	Vilas	701	3,067	238	588	939	3,655
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	2,573	2,294	9,745	10,479	12,318	12,773
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	5,788	12,900	11,268	19,659	17,056	32,559
Sacred Heart Hospital	Eau Claire	GMS	Eau Claire	1,355	1,378	2,714	2,818	4,069	4,196
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	8	10	973	1,070	981	1,080
Aurora Lakeland Medical Center in Elkhorn	Elkhorn	GMS	Walworth	1,504	1,796	10,346	11,743	11,850	13,539
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	0	0	0	0	0	0
SSM Health St Agnes Hospital	Fond du Lac	GMS	Fond du Lac	1,792	1,882	20,098	21,103	21,890	22,985

Name	City	Type	County	Charity Care Cases FY 2022	Projected Charity Cases FY 2023	Bad Debt Cases FY 2022	Projected Bad Debt Cases FY 2023	Total Uncomp Cases FY 2022	Projected Total Uncomp Cases FY 2023
Total Wisconsin Hospitals				500,099	433,921	1,102,006	1,284,561	1,602,105	1,718,482
Fort HealthCare	Fort Atkinson	GMS	Jefferson	2,615	2,700	6,012	6,100	8,627	8,800
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	2,087	2,087	6,181	6,181	8,268	8,268
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	158	164	832	979	990	1,143
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	368	320	242	275	610	595
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	70	87	1,358	1,426	1,428	1,513
Aurora Medical Center in Grafton	Grafton	GMS	Ozaukee	1,185	1,554	15,594	17,875	16,779	19,429
Burnett Medical Center	Grantsburg	GMS	Burnett	82	100	1,499	1,800	1,581	1,900
Aurora BayCare Medical Center in Green Bay	Green Bay	GMS	Brown	3,504	4,174	34,000	36,263	37,504	40,437
Bellin Hospital	Green Bay	GMS	Brown	27,195	27,196	50,758	52,280	77,953	79,476
Bellin Psychiatric Center	Green Bay	PSYCH	Brown	2,226	2,293	1,541	1,588	3,767	3,881
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	0	0	0	0	0	0
St Mary's Hospital Medical Center	Green Bay	GMS	Brown	2,242	2,148	2,887	2,338	5,129	4,486
St Vincent Hospital	Green Bay	GMS	Brown	5,623	6,408	5,276	5,083	10,899	11,491
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	12	70	202	625	214	695
Aurora Medical Center in Hartford	Hartford	GMS	Washington	630	859	7,415	8,736	8,045	9,595
Hayward Area Memorial Hospital	Hayward	GMS	Sawyer	748	875	1,736	2,567	2,484	3,442
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	Vernon	1,523	1,300	3,269	2,200	4,792	3,500
Hudson Hospital & Clinics	Hudson	GMS	Saint Croix	888	352	1,691	1,848	2,579	2,200
Mercy Health Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	3,089	3,695	18,614	24,341	21,703	28,036
SSM Health St Mary's Janesville Hospital	Janesville	GMS	Rock	546	600	10,711	11,000	11,257	11,600
Aurora Medical Center in Kenosha	Kenosha	GMS	Kenosha	3,009	3,251	35,145	48,076	38,154	51,327
Froedtert South	Kenosha	GMS	Kenosha	8,976	10,521	7,485	10,531	16,461	21,052
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	10,008	10,208	8,533	8,704	18,541	18,912
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	5,182	7,460	8,548	11,159	13,730	18,619
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	421	429	1,978	2,377	2,399	2,806
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	623	514	3,696	5,252	4,319	5,766
Grant Regional Health Center	Lancaster	GMS	Grant	420	469	4,002	12,944	4,422	13,413
Select Specialty Hospital - Madison	Madison	LTAC	Dane	0	0	13	13	13	13
SSM Health St Mary's Hospital	Madison	GMS	Dane	571	600	15,583	16,000	16,154	16,600
UnityPoint Health - Meriter	Madison	GMS	Dane	1,984	2,043	1,486	1,531	3,470	3,574
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	3	2	5	5	8	7
UW Hospital and Clinics Authority	Madison	GMS	Dane	44,109	47,594	14,838	16,010	58,947	63,604
Froedtert Holy Family Memorial	Manitowoc	GMS	Manitowoc	135	208	3,272	3,124	3,407	3,332

Name	City	Type	County	Charity Care Cases FY 2022	Projected Charity Cases FY 2023	Bad Debt Cases FY 2022	Projected Bad Debt Cases FY 2023	Total Uncomp Cases FY 2022	Projected Total Uncomp Cases FY 2023
Total Wisconsin Hospitals				500,099	433,921	1,102,006	1,284,561	1,602,105	1,718,482
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	583	759	10,179	11,401	10,762	12,160
Marshfield Medical Center	Marshfield	GMS	Wood	5,277	5,915	21,734	22,449	27,011	28,364
Norwood Health Center	Marshfield	PSYCH	Wood	0	0	12	0	12	0
Mile Bluff Medical Center	Mauston	GMS	Juneau	239	300	1,969	2,500	2,208	2,800
Aspirus Medford Hospital & Clinics, Inc	Medford	GMS	Taylor	134,413	13,358	9,626	23,102	144,039	36,460
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	Waukesha	15	0	34	0	49	0
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	1,263	1,728	9,218	7,781	10,481	9,509
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	Dunn	1,023	1,100	2,792	2,438	3,815	3,538
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	1,524	1,138	5,845	4,699	7,369	5,837
Aspirus Merrill Hospital	Merrill	GMS	Lincoln	759	483	424	656	1,183	1,139
Miramont Behavioral Health	Middleton	PSYCH	Dane	3	9	34	222	37	231
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	7,332	6,339	29,329	30,336	36,661	36,675
Ascension Sacred Heart Rehabilitation Hospital	Milwaukee	REHAB	Ozaukee	18	19	120	144	138	163
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	3,310	4,737	15,151	18,578	18,461	23,315
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	5,661	5,661	12,802	12,802	18,463	18,463
Ascension Wisconsin Hospital - Greenfield	Milwaukee	GMS	Milwaukee	34	0	28	0	62	0
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	2,966	3,586	24,029	18,209	26,995	21,795
Aurora St Luke's Medical Center	Milwaukee	GMS	Milwaukee	11,907	12,302	62,393	73,307	74,300	85,609
Children's Wisconsin-Milwaukee Hospital	Milwaukee	GMS	Milwaukee	4,669	5,043	20,182	20,764	24,851	25,807
Froedtert Hospital	Milwaukee	GMS	Milwaukee	10,169	11,294	41,194	46,178	51,363	57,472
Milwaukee County Behavioral Health Complex	Milwaukee	PSYCH	Milwaukee	173	0	38	0	211	0
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	0	0	37	37	37	37
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	1,084	1,773	4,361	6,744	5,445	8,517
SSM Health Monroe Hospital	Monroe	GMS	Green	122	151	1,541	2,986	1,663	3,137
Aurora Medical Center Mount Pleasant	Mount Pleasant	GMS	Racine	230	671	1,846	1,651	2,076	2,322
ProHealth Care Waukesha Memorial Hospital - Mukwonago	Mukwonago	GMS	Waukesha	0	0	0	0	0	0
Children's Wisconsin-Fox Valley Hospital	Neenah	GMS	Winnebago	191	204	1,235	1,415	1,426	1,619
ThedaCare Regional Medical Center - Neenah	Neenah	GMS	Winnebago	5,988	5,900	21,120	21,000	27,108	26,900
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	560	705	2,684	3,185	3,244	3,890
Froedtert Community Hospital - New Berlin	New Berlin	GMS	Waukesha	15	0	256	0	271	0
ThedaCare Medical Center - New London	New London	GMS	Outagamie	1,732	1,700	6,544	6,500	8,276	8,200
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	3,146	3,138	4,903	6,431	8,049	9,569
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	258	300	2,388	2,400	2,646	2,700

Name	City	Type	County	Charity Care Cases FY 2022	Projected Charity Cases FY 2023	Bad Debt Cases FY 2022	Projected Bad Debt Cases FY 2023	Total Uncomp Cases FY 2022	Projected Total Uncomp Cases FY 2023
Total Wisconsin Hospitals				500,099	433,921	1,102,006	1,284,561	1,602,105	1,718,482
Rogers Memorial Hospital Inc	Oconomowoc	PSYCH	Waukesha	907	907	573	573	1,480	1,480
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	10,951	11,280	12,856	13,242	23,807	24,522
St Clare Memorial Hospital	Oconto Falls	GMS	Oconto	827	992	956	661	1,783	1,653
Osceola Medical Center	Osceola	GMS	Polk	266	260	46	35	312	295
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	2,360	2,360	7,237	7,237	9,597	9,597
Aurora Medical Center in Oshkosh	Oshkosh	GMS	Winnebago	1,737	1,862	20,071	23,775	21,808	25,637
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	Trempealeau	269	100	734	383	1,003	483
Flambeau Hospital	Park Falls	GMS	Price	381	520	1,797	2,918	2,178	3,438
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	Waukesha	9	0	156	0	165	0
Southwest Health	Platteville	GMS	Grant	320	323	6,375	6,056	6,695	6,379
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	1,778	1,778	5,352	5,352	7,130	7,130
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	958	1,100	2,536	2,500	3,494	3,600
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	144	110	1,256	1,588	1,400	1,698
Ascension All Saints Hospital	Racine	GMS	Racine	16,950	16,950	40,678	40,678	57,628	57,628
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	4,917	5,163	3,722	3,908	8,639	9,071
Aspirus Rhinelander Hospital	Rhinelander	GMS	Oneida	0	0	0	0	0	0
Marshfield Medical Center – Rice Lake	Rice Lake	GMS	Barron	1,090	1,594	6,806	9,028	7,896	10,622
The Richland Hospital Inc	Richland Center	GMS	Richland	843	4,301	1,180	1,227	2,023	5,528
SSM Health Ripon Community Hospital	Ripon	GMS	Fond du Lac	201	250	3,419	3,500	3,620	3,750
River Falls Area Hospital	River Falls	GMS	Saint Croix	311	273	1,462	1,250	1,773	1,523
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	2,893	2,800	9,902	9,900	12,795	12,700
Aurora Medical Center Sheboygan County	Sheboygan	GMS	Sheboygan	1,864	2,010	12,672	15,975	14,536	17,985
St Nicholas Hospital	Sheboygan	GMS	Sheboygan	1,630	1,592	2,370	2,039	4,000	3,631
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	314	200	283	200	597	400
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	621	398	1,645	750	2,266	1,148
Spooner Health	Spooner	GMS	Washburn	287	359	801	1,185	1,088	1,544
St Croix Regional Medical Center	St Croix Falls	GMS	Polk	602	625	1,800	1,900	2,402	2,525
Aspirus Stanley Hospital	Stanley	GMS	Clark	3,094	8,510	741	1,478	3,835	9,988
Aspirus Plover Hospital	Stevens Point	GMS	Portage	173	147	220	92	393	239
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	6,321	20,596	2,355	7,744	8,676	28,340
Stoughton Hospital Association	Stoughton	GMS	Dane	658	678	3,033	3,180	3,691	3,858
Door County Medical Center	Sturgeon Bay	GMS	Door	736	740	1,038	1,070	1,774	1,810
Aurora Medical Center in Summit	Summit	GMS	Waukesha	1,157	1,303	13,535	18,102	14,692	19,405
St Mary's Hospital of Superior	Superior	GMS	Douglas	4,178	5,019	19,946	23,960	24,124	28,979

Name	City	Type	County	Charity Care Cases FY 2022	Projected Charity Cases FY 2023	Bad Debt Cases FY 2022	Projected Bad Debt Cases FY 2023	Total Uncomp Cases FY 2022	Projected Total Uncomp Cases FY 2023
Total Wisconsin Hospitals				500,099	433,921	1,102,006	1,284,561	1,602,105	1,718,482
Tomah Health	Tomah	GMS	Monroe	300	315	1,280	1,344	1,580	1,659
Aspirus Tomahawk Hospital	Tomahawk	GMS	Lincoln	499	1,994	171	566	670	2,560
Aurora Medical Center of Manitowoc County	Two Rivers	GMS	Manitowoc	818	1,047	8,647	8,523	9,465	9,570
Vernon Memorial Healthcare	Viroqua	GMS	Vernon	1,029	1,030	2,397	2,470	3,426	3,500
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	0	0	96	96	96	96
Watertown Regional Medical Center	Watertown	GMS	Dodge	75	0	9,230	6,500	9,305	6,500
Ascension Wisconsin Hospital - Waukesha	Waukesha	GMS	Waukesha	5	0	15	0	20	0
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	3	3	50	45	53	48
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	1,376	1,400	12,648	12,800	14,024	14,200
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	0	0	0	0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	1,905	1,900	7,473	7,400	9,378	9,300
SSM Health Waupun Memorial Hospital	Waupun	GMS	Dodge	407	470	5,302	5,325	5,709	5,795
Aspirus Wausau Hospital	Wausau	GMS	Marathon	8,433	9,558	8,782	24,242	17,215	33,800
North Central Health Care	Wausau	PSYCH	Marathon	2,762	0	307	0	3,069	0
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	257	338	3,988	5,386	4,245	5,724
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	2,605	3,197	24,886	32,595	27,491	35,792
Granite Hills Hospital	West Allis	PSYCH	Milwaukee	44	50	14	25	58	75
Rogers Memorial Hospital - Milwaukee	West Allis	PSYCH	Milwaukee	1,186	1,186	712	712	1,898	1,898
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	0	0	47	47	47	47
Froedtert West Bend Hospital	West Bend	GMS	Washington	749	936	5,667	4,329	6,416	5,265
Marshfield Medical Center - Weston	Weston	GMS	Marathon	1,634	1,832	5,887	6,313	7,521	8,145
Gundersen Tri-County Hospital and Clinics	Whitehall	GMS	Trempealeau	796	331	1,395	2,160	2,191	2,491
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	512	500	1,928	1,900	2,440	2,400
Aspirus Riverview Hospital and Clinics, Inc	Wisconsin Rapids	GMS	Wood	2,529	2,084	2,560	3,320	5,089	5,404
Howard Young Medical Center	Woodruff	GMS	Oneida	1,061	6,086	286	693	1,347	6,779

APPENDIX 4:

- **FY 2022 Hospital Uncompensated Health Care Plan**
- **FY 2022 Hospital Fiscal Survey**

HOSPITAL UNCOMPENSATED HEALTH CARE PLAN TEMPLATE

WHA INFORMATION CENTER

NOTE: Refer to the detailed instructions contained in the [Uncompensated Care Survey Manual](#).

This is a blank template to use to share the basic questions of the survey with other people in the organization in preparation for gathering all the necessary information to complete the online survey.

All survey data must be entered and submitted through the online [secured portal](#). Each staff member completing a portion of the survey must have their own username and password. [Click here for more information on roles and registration](#).

This information can also be printed from the survey portal.

*Disclaimer-the uncompensated care survey manual and the online portal contains the most accurate up-to-date information.

This template does not reference a specific year as all data is submitted through the online portal for the current year. Abbreviations Previous Fiscal Year denoted with PFY and Current Fiscal Year denoted with CFY.

I. HOSPITAL INFORMATION

Hospital Name and Address

WHAIC 3-digit ID# _____

FY Beginning Date

_____/_____/_____
Mo. Day Yr.

FY Ending Date

_____/_____/_____
Mo. Day Yr.

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 TEMPLATE

WHA Information Center

NOTE: Refer to the detailed instructions contained in the [Fiscal Survey Manual](#).

This is a blank template to use to share the basic questions of the survey with other people in the organization in preparation for gathering all the necessary information to complete the online survey.

All survey data must be entered and submitted through the online [secured portal](#). Each staff member completing a portion of the survey must have their own username and password. [Click here for more information on roles and registration](#).

This information can also be printed from the survey portal.

*Disclaimer-the fiscal survey manual and the online portal contains the most accurate up-to-date information.

This template does not reference a specific year as all data is submitted through the online portal for the current year. Abbreviations Previous Fiscal Year denoted with PFY and Current Fiscal Year denoted with CFY.

I. HOSPITAL INFORMATION

Hospital Name and Address

FY Beginning Date

FY 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).** 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*.

STATEMENT OF REVENUE AND EXPENSES

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

Payroll Expenses

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

Nonpayroll Expenses

14	Employee benefits (Social Security, group insurance, retirement benefits, etc.) _____	\$ _____	
15	Professional fees (medical, dental, legal, auditing, consultant, etc.) _____	\$ _____	
16	Contracted nursing services (include staff from nursing registries and temporary help agencies) _____	\$ _____	
17	Depreciation expense (for reporting period only) _____	\$ _____	
18	Interest expense _____	\$ _____	
19	Medical malpractice insurance premiums _____	\$ _____	
20	Amortization of financing expenses _____	\$ _____	

21	Rents and leases	\$ _____	
22	Capital component of insurance premium	\$ _____	
23	All other operating expenses – (including Medicaid assessments paid, supplies, purchased services, utilities, property taxes, etc., and operating losses)	\$ _____	
24	TOTAL Nonpayroll Expenses (add lines 14 through 23)		\$ _____
25	TOTAL EXPENSES (add lines 13 and 24)		\$ _____
26	Excess (or deficit) of revenue over expenses (subtract line 25 from line 7; see manual)		\$ _____

Nonoperating Gains / Losses

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

33	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)
34	Gross INPATIENT ancillary revenue =	\$ _____	
35	Gross revenue from service to OUTPATIENTS	\$ _____	
		(must equal sum of outpatient breakouts, lines 37-50)	
36	TOTAL GROSS 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.*

Public Sources	TOTAL	INPATIENT	OUTPATIENT
37 Medicare	\$ _____	\$ _____	\$ _____
38 HMOs reimbursed by Medicare under 42 CFR pt. 417	\$ _____	\$ _____	\$ _____
39 Medical Assistance (Including BadgerCare)	\$ _____	\$ _____	\$ _____

40	HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis. Stats	\$ _____	\$ _____	\$ _____
41	OBSOLETE	\$ _____	\$ _____	\$ _____
42	County 51.42 / 51.437 programs	\$ _____	\$ _____	\$ _____
43	All other public programs	\$ _____	\$ _____	\$ _____

Commercial Sources

		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	\$ _____	\$ _____	\$ _____

All other sources (specify below):

48	Other Payers 1 _____	\$ _____	\$ _____	\$ _____
49	Other Payers 2 _____	\$ _____	\$ _____	\$ _____
50	OBSOLETE _____	\$ _____	\$ _____	\$ _____
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
Public Source Contractual Adjustments				
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	OBSOLETE	\$ _____	\$ _____	\$ _____
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 Other Adjustments 1 \$ _____ \$ _____ \$ _____

64 Other Adjustments 2 \$ _____ \$ _____ \$ _____

65 Other Adjustments 3 \$ _____ \$ _____ \$ _____

Charity Care / Bad Debt

66 Charity care (revenue foregone at full established rates) (must equal line 123) \$ _____ \$ _____ \$ _____

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*.

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)

106	Specific-purpose funds	\$ _____
107	Plant replacement and expansion funds	\$ _____
108	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***
109 Medicare (T-18) Including HMOs reimbursed by T-18	_____	_____	_____	_____
110 Medical Assistance (T-19) Including HMOs reimbursed by T-19	_____	_____	_____	_____
111 Self-Pay	_____	_____	_____	_____
112 All other pay sources	_____	_____	_____	_____
113 TOTALS	_____	_____	_____	_____

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

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

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

VI. SUMMARY AND EXPLANATION OF REVENUE DOLLAR DIFFERENCES BETWEEN PREVIOUS FY AND CURRENT FY

	GROSS REVENUE	NET REVENUE
119 Current Fiscal Year [line 36 (gross) and line 3 (net)]	\$ _____	\$ _____
120 Previous Fiscal Year line 36 (gross) and line 3 (net)]	\$ _____	\$ _____
121 Increase / Decrease CFY v. PFY (subtract line 120 from line 119) [indicate + or -]	\$ _____	\$ _____

122 Explain 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.

Charges for Uncompensated Health Care	CFY	CFY (Projected)
123 Charges for charity care provided for the fiscal year	\$ _____ (from line 66)	\$ _____
124 Charity care cost (using hospital cost to charge ratio)	\$ _____	\$ _____
125 Charges determined to be a bad debt for the fiscal year	\$ _____ (from line 67)	\$ _____
126 Bad debt cost (using hospital cost to charge ratio)	\$ _____	\$ _____
127 TOTAL charges for uncompensated health care for the fiscal year	\$ _____ (add lines 123 and 125)	\$ _____ (add lines 123 and 125)
128 Total cost (using hospital cost to charge ratio)	\$ _____	\$ _____
129 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.)

	CFY	CFY (Projected)
130 Number of individual patient visit ledgers that received charity care for the fiscal year	_____	_____
131 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 current fiscal year projections in the space below. Explain how the projections used "patients" and total charges for current fiscal year, 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 \$ _____

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