

Uncompensated Health Care Report

Wisconsin Hospitals

Fiscal Year 2025

October 2026

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 2025 Hospital Uncompensated Health Care Plan* and the *FY 2025 Hospital Fiscal Survey*.

This report is not an exhaustive compilation of all data collected through the surveys. Readers desiring additional information on uncompensated health care or on a specific hospital should contact WHA Information Center, LLC, regarding the availability and cost of specific data requests.

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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 170 hospitals that submitted uncompensated health care and fiscal information for their entire FY 2025.

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.

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SUMMARY DATA: FISCAL YEAR 2025

This document examines uncompensated health care data for Wisconsin hospitals. This report is based on data submitted by hospitals for their entire fiscal year 2025 (FY 2025).

- Wisconsin hospitals provided \$2.0 billion of uncompensated health care services to their patients in FY 2025, either as charity care (\$1.0 billion) or as bad debt (\$1.0 billion).
- General medical-surgical (GMS) hospitals provided \$1.0 billion in charity care and incurred \$993.1 million in bad debt, while specialty facilities reported \$20.9 million in charity care and \$14.6 million in bad debt.
- Total uncompensated health care at all Wisconsin hospitals increased by 15.3 percent. GMS hospitals reported a 14.9 percent increase in uncompensated health care while uncompensated health care for specialty facilities increased 45.9 percent.
- Seventy-five of the 170 hospitals included in this report each delivered more than \$5 million of uncompensated health care in FY 2025. Of these, 42 delivered more than \$5 million in charity care and 55 incurred more than \$5 million in bad debt. Hospitals in Milwaukee County alone accounted for 28.4 percent, or \$581.3 million, of overall uncompensated health care dollars. Milwaukee hospitals delivered \$363.5 million in charity care, or 35.1 percent of the statewide total, and incurred \$217.8 million in bad debt, or 21.6 percent of the statewide total.
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals was 1.9 percent in FY 2024 and 2.0 percent in FY 2025. Specialty hospitals' total uncompensated care decreased from 1.9 percent in FY 2024 to 1.6 percent in FY 2025. For all hospitals combined, this measure increased from 1.9 percent in FY 2024 to 2.0 percent in FY 2025.
- Charity care for all reporting hospitals averaged 1.0 percent of gross patient revenue, ranging from 0.0 percent to 29.8 percent. The average was 1.0 percent for GMS hospitals and 0.9 percent for specialty facilities.
- Bad debt for all reporting hospitals averaged 1.0 percent of gross patient revenue, ranging from 0.0 percent to 9.1 percent. The average was 1.0 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 5.5 percent at GMS hospitals, 4.6 percent at specialty facilities, and 5.4 percent at all Wisconsin hospitals combined.
- Charity care accounted for 2.8 percent of non-government revenue at GMS hospitals, 2.7 percent at specialty facilities, and 2.8 percent at all hospitals combined. Bad debt accounted for 2.7 percent at GMS hospitals, 1.9 percent at specialty facilities, and 2.7 percent at all hospitals combined.
- In FY 2025, the 170 Wisconsin hospitals provided uncompensated health care services to 2,025,187 patient visits.
- In FY 2025, 97 percent 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 2025, 97 percent 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 2025, total uncompensated care ranged from 0.0 percent to 9.7 percent at cost, averaging 1.9 percent at all reporting hospitals.
- In FY 2025, total charity care at cost averaged 1.0 percent, or \$309.0 million, and bad debt at cost averaged 1.0 percent or \$309.4 million.

WHAT IS UNCOMPENSATED HEALTH CARE?

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

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

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

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 2025

This report includes data from 142 general medical-surgical (GMS) and 28 specialty (psychiatric, rehabilitation, LTAC) hospitals that were required to publicly report uncompensated health care information (see Table 1). Six of these facilities were owned by a county, 26 by religious institutions, 112 by another not-for-profit institution, and 26 by for-profit organizations.

Uncompensated health care at Wisconsin hospitals increased from \$1.8 billion in FY 2024 to \$2.0 billion in FY 2025 (see Table 2).

Table 1. Type of Ownership, Wisconsin Hospitals, FY 2025

	Number of Hospitals	County	Religious	Other Not-for-Profit	For-Profit Organization
All Hospitals	170	6	26	112	26
GMS	142	1	25	105	11
Psych	15	5	0	6	4
Rehab	9	0	1	1	7
LTAC	4	0	0	0	4

Source: FY 2025 Annual Survey of Hospitals, WHA Information Center, LLC

Table 2. Summary of Uncompensated Health Care Dollars, Wisconsin Hospitals, FY 2023, 2024, and 2025

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
FY 2023				
All Hospitals	166	\$627,272,880	\$731,554,423	\$1,358,827,303
GMS Hospitals	142	\$617,391,358	\$716,786,076	\$1,334,177,434
Specialty Facilities	24	\$9,881,522	\$14,768,347	\$24,649,869
FY 2024				
All Hospitals	166	\$804,630,067	\$967,995,771	\$1,772,625,838
GMS Hospitals	140	\$791,987,616	\$956,350,555	\$1,748,338,171
Specialty Facilities	26	\$12,642,451	\$11,645,216	\$24,287,667
FY 2025				
All Hospitals	170	\$1,035,929,487	\$1,007,620,353	\$2,043,549,840
GMS Hospitals	142	\$1,015,056,718	\$993,055,484	\$2,008,112,202
Specialty Facilities	28	\$20,872,769	\$14,564,869	\$35,437,638

Source: FY 2023, FY 2024, and FY 2025 Annual Survey of Hospitals and Hospital Fiscal Survey, WHA Information Center, LLC.

A large share of the state's charity care comes from about 25 percent of all hospitals. Forty-two hospitals each reported \$5 million or more, and combined provided \$887.9 million in charity care, approximately 86 percent of the charity care provided by all reporting hospitals in FY 2025 (see Table 3).

The amount of charity care individual hospitals provided ranged from \$0 to \$139.0 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 2025

Hospital Name	City	County	Charity Care
Aurora St. Luke's Medical Center	Milwaukee	Milwaukee	138,977,070
University Hospital	Madison	Dane	101,409,632
Froedtert Hospital	Milwaukee	Milwaukee	79,213,177
Gundersen Lutheran Medical Center	La Crosse	La Crosse	65,460,145
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	38,876,956
Marshfield Medical Center	Marshfield	Wood	34,062,252
Ascension All Saints Hospital	Racine	Racine	33,132,672
Aurora Sinai Medical Center	Milwaukee	Milwaukee	26,871,931
Ascension St. Francis Hospital	Milwaukee	Milwaukee	24,465,666
Aurora West Allis Medical Center	West Allis	Milwaukee	22,995,235
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	22,184,441
Aurora BayCare Medical Center	Green Bay	Brown	18,248,250
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	16,541,215
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	Milwaukee	16,143,000
Aurora Medical Center - Kenosha	Kenosha	Kenosha	16,135,470
Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	Kenosha	15,953,498
Bellin Hospital	Green Bay	Brown	14,246,441
Aurora Medical Center - Sheboygan County	Sheboygan	Sheboygan	13,528,401
UnityPoint Health - Meriter	Madison	Dane	13,339,907
Aspirus Wausau Hospital	Wausau	Marathon	11,354,186
Aurora St. Luke's South Shore	Cudahy	Milwaukee	10,932,089
Aurora Medical Center - Summit	Summit	Waukesha	10,234,226
Aurora Medical Center - Grafton	Grafton	Ozaukee	9,632,668
Froedtert Menomonee Falls Hospital	Menomonee Falls	Waukesha	9,568,413
Aurora Lakeland Medical Center	Elkhorn	Walworth	9,517,707
ThedaCare Regional Medical Center-Neenah	Neenah	Winnebago	8,758,785
Aurora Medical Center - Oshkosh	Oshkosh	Winnebago	8,637,810
SSM Health St. Mary's Hospital	Madison	Dane	8,580,876
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	7,423,824
Aurora Medical Center Burlington	Burlington	Racine	7,372,614
ThedaCare Regional Medical Center-Appleton	Appleton	Outagamie	7,274,372
Marshfield Medical Center - Eau Claire	Eau Claire	Eau Claire	7,208,250
Marshfield Medical Center - Weston	Weston	Marathon	7,204,964
Aurora Medical Center - Mount Pleasant	Mount Pleasant	Racine	7,060,840
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	Milwaukee	6,579,873

Shorewood Behavioral Health	Madison	Dane	6,191,439
Aurora Medical Center - Bay Area	Marinette	Marinette	5,747,852
Mayo Clinic Health System - Menomonie	Menomonie	Dunn	5,585,544
SSM Health St. Agnes Hospital	Fond du Lac	Fond du Lac	5,462,842
Froedtert West Bend Hospital	West Bend	Washington	5,363,677
Mayo Clinic Health System - Barron	Barron	Barron	5,318,971
Mercyhealth Hospital and Trauma Center - Janesville	Janesville	Rock	5,072,273
Total for these 42 Hospitals			\$887,869,454

Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC

Fifty-five hospitals incurred bad debts greater than \$5 million (see Table 4). Together, these hospitals incurred \$814.2 million in bad debt, approximately 81 percent of the \$1.0 billion in bad debt incurred by all Wisconsin hospitals in FY 2025.

Individual hospitals reported bad debt ranging from -\$0.6 million to \$114.1 million. This range may reflect differences in how aggressively hospitals pursued payment, as well as socioeconomic conditions in each hospital's service area. Bad debt can be negative if a hospital collects on debts that carried over from previous fiscal years.

Seventy-five hospitals each had more than \$5 million of total uncompensated health care. These hospitals provided \$1.9 billion, or approximately 91 percent, of the \$2.0 billion in uncompensated health care incurred by all Wisconsin hospitals in FY 2025.

Table 4. Wisconsin Hospitals that Reported More than \$5 Million of Bad Debt, FY 2025

Hospital	City	County	Bad Debt
University Hospital	Madison	Dane	114,126,417
Froedtert Hospital	Milwaukee	Milwaukee	68,268,491
Aurora St. Luke's Medical Center	Milwaukee	Milwaukee	40,929,739
Gundersen Lutheran Medical Center	La Crosse	La Crosse	34,203,796
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	29,446,223
Mercyhealth Hospital and Trauma Center - Janesville	Janesville	Rock	28,964,824
Bellin Hospital	Green Bay	Brown	22,819,619
SSM Health St. Mary's Hospital	Madison	Dane	21,617,801
Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	Kenosha	19,970,175
UnityPoint Health - Meriter	Madison	Dane	19,472,482
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	16,021,738
Aspirus Wausau Hospital	Wausau	Marathon	15,227,082
ThedaCare Regional Medical Center-Appleton	Appleton	Outagamie	14,856,314
ProHealth Waukesha Memorial Hospital	Waukesha	Waukesha	14,423,462
Aurora Medical Center - Kenosha	Kenosha	Kenosha	14,166,633
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	13,963,889
Aurora West Allis Medical Center	West Allis	Milwaukee	13,951,921
Aurora Sinai Medical Center	Milwaukee	Milwaukee	13,901,343
SSM Health St. Agnes Hospital	Fond du Lac	Fond du Lac	13,340,273
Ascension All Saints Hospital	Racine	Racine	13,275,926
Aurora BayCare Medical Center	Green Bay	Brown	12,862,652
Beloit Health System	Beloit	Rock	12,830,398
SSM Health Monroe Hospital	Monroe	Green	12,120,859

Children's Wisconsin - Milwaukee Hospital	Milwaukee	Milwaukee	11,975,716
ThedaCare Regional Medical Center-Neenah	Neenah	Winnebago	11,141,529
HSHS St. Vincent Hospital	Green Bay	Brown	10,868,860
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	Walworth	9,874,973
Aurora Medical Center - Sheboygan County	Sheboygan	Sheboygan	9,550,438
Ascension St. Francis Hospital	Milwaukee	Milwaukee	9,170,361
Aurora Medical Center - Grafton	Grafton	Ozaukee	8,971,550
Aurora Medical Center - Mount Pleasant	Mount Pleasant	Racine	8,670,080
Aurora Medical Center - Oshkosh	Oshkosh	Winnebago	8,532,918
Froedtert Menomonee Falls Hospital	Menomonee Falls	Waukesha	8,498,436
SSM Health St. Clare Hospital - Baraboo	Baraboo	Sauk	7,449,733
ThedaCare Medical Center - Shawano	Shawano	Shawano	7,153,377
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	Milwaukee	6,854,433
SSM Health St. Mary's Hospital - Janesville	Janesville	Rock	6,810,131
Aurora St. Luke's South Shore	Cudahy	Milwaukee	6,781,760
Aspirus Rhinelander Hospital	Rhinelander	Oneida	6,710,028
Black River Health	Black River Falls	Jackson	6,536,683
Aurora Medical Center - Bay Area	Marinette	Marinette	6,416,966
Tamarack Health Ashland Medical Center	Ashland	Ashland	6,301,145
Essentia Health St. Mary's Hospital - Superior	Superior	Douglas	6,292,329
Mile Bluff Medical Center	Mauston	Juneau	6,251,072
Aurora Medical Center - Summit	Summit	Waukesha	6,158,518
Westfields Hospital & Clinic	New Richmond	Saint Croix	6,081,920
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	6,055,637
Watertown Regional Medical Center	Watertown	Dodge	5,774,678
Aurora Medical Center Manitowoc County	Two Rivers	Manitowoc	5,704,498
Froedtert West Bend Hospital	West Bend	Washington	5,691,290
Mayo Clinic Health System - Menomonie	Menomonie	Dunn	5,657,010
St. Croix Health	St. Croix Falls	Polk	5,530,557
Aurora Lakeland Medical Center	Elkhorn	Walworth	5,406,292
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	Ozaukee	5,370,083
Amery Hospital & Clinic	Amery	Polk	5,209,718
Total for these 55 hospitals			\$814,214,776

Source: FY 2025 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 2025 varied greatly, from 0.0 percent to 29.8 percent. The average for all reporting hospitals was 2.0 percent. In FY 2025, GMS hospitals averaged 2.0 percent. Specialty facilities averaged 1.6 percent.

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

- Ascension St. Francis Hospital, Milwaukee, 8.0 percent
- Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee, 5.2 percent
- Westfields Hospital & Clinic, New Richmond, 4.9 percent
- ThedaCare Medical Center - Wild Rose, 4.7 percent
- Ascension All Saints Hospital, Racine, 4.6 percent

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

- Milwaukee ER & Hospital, 0.0 percent
- Green Bay ER & Hospital, Bellevue, 0.0 percent
- OakLeaf Surgical Hospital, Altoona, 0.1 percent
- ProHealth Waukesha Memorial Hospital-Mukwonago, 0.1 percent
- Ascension Wisconsin Hospital - Menomonee Falls, 0.1 percent

Charity care for all reporting hospitals averaged 1.0 percent of gross patient revenue, ranging from 0.0 percent to 29.8 percent. The average was 1.0 percent for GMS hospitals and 0.9 percent for specialty facilities. Bad debt for all reporting hospitals averaged 1.0 percent of gross patient revenue, ranging from 0.0 percent to 9.1 percent. The average was 1.0 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:

- Ascension St. Francis Hospital, Milwaukee, 5.9 percent
- Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee, 3.7 percent
- Ascension All Saints Hospital, Racine, 3.3 percent
- Mayo Clinic Health System - Sparta, 2.8 percent
- Mayo Clinic Health System - Osseo, 2.7 percent

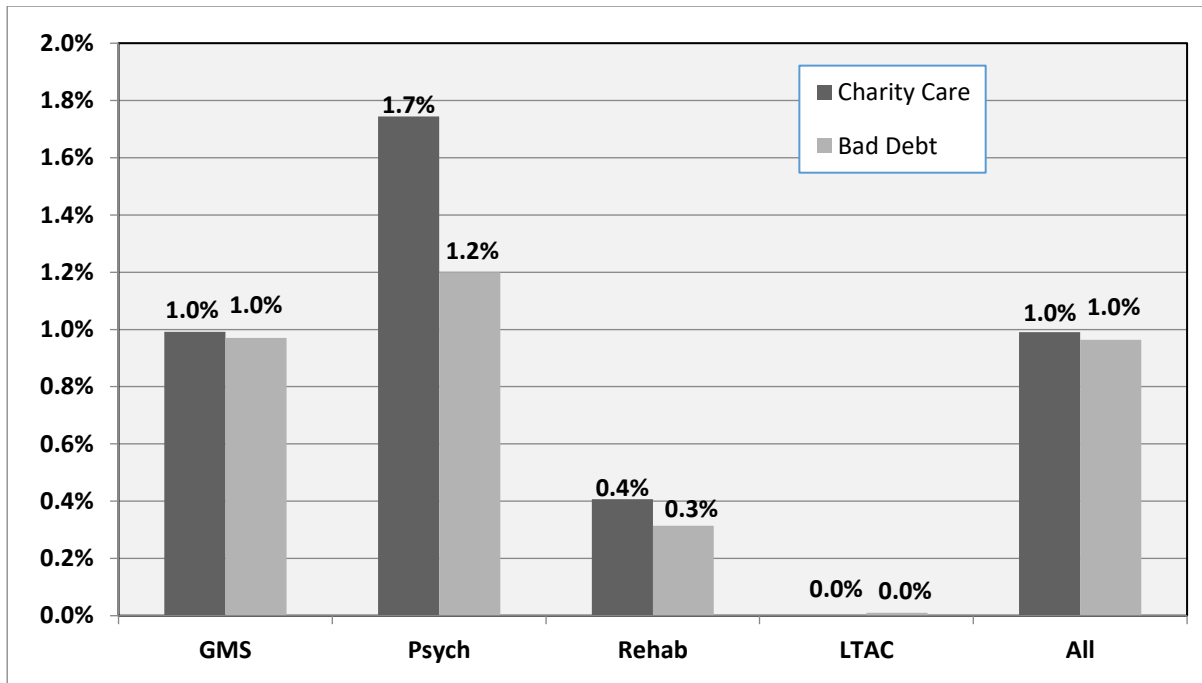
The five GMS hospitals with the most bad debt as a percentage of gross patient revenue were:

- Black River Health, Black River Falls, 3.9 percent
- ThedaCare Medical Center - Wild Rose, 3.7 percent
- Burnett Medical Center, Grantsburg, 3.7 percent
- Mercyhealth Hospital and Medical Center - Walworth, Lake Geneva, 3.1 percent

- ThedaCare Medical Center - New London, 2.8 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 2025



Source: FY 2025 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 2025 was 5.4 percent, an increase from the 5.2 percent in FY 2024. GMS hospitals averaged 5.5 percent up from 5.3 percent in FY 2024, while specialty facilities averaged 4.6 percent, up from 2.9 percent in FY 2024.

The average charity care percentage for all reporting hospitals was 2.8 percent of non-government patient revenue. GMS hospitals averaged 2.8 percent and specialty facilities averaged 2.7 percent. The average bad debt for all reporting hospitals was 2.7 percent of non-government patient revenue. GMS hospitals averaged 2.7 percent and specialty facilities averaged 1.9 percent (see Figure 2).

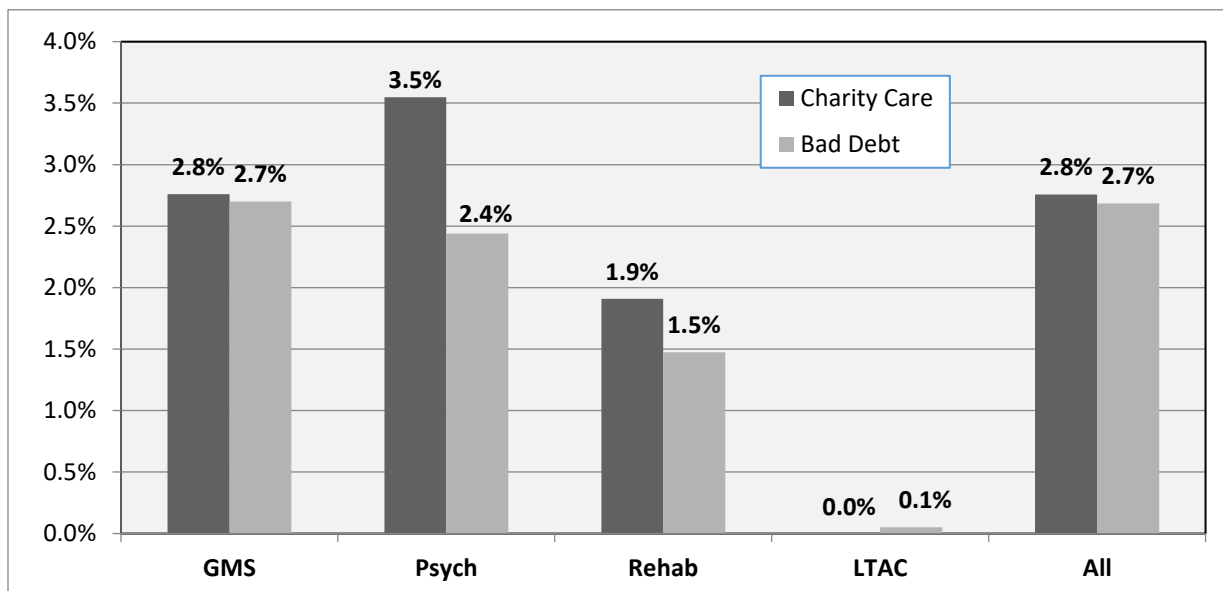
The five GMS hospitals with the most bad debt as a percentage of non-government patient revenue were:

- ThedaCare Medical Center - Wild Rose, 12.6 percent
- Burnett Medical Center, Grantsburg, 11.1 percent
- Black River Health, Black River Falls, 10.5 percent
- SSM Health St. Clare Hospital - Baraboo, 8.2 percent
- Amery Hospital & Clinic, 7.8 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.

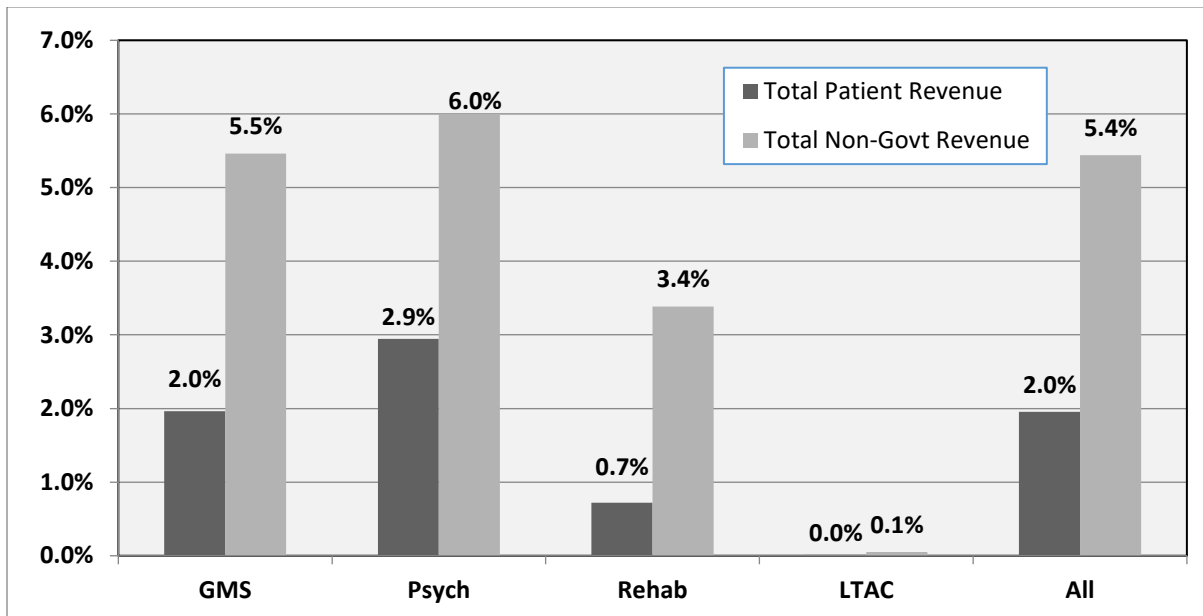
Whether measured against total gross patient revenue or total gross non-government patient revenue, the psychiatric hospitals had the highest overall percentage of uncompensated health care compared to GMS, LTAC, and rehabilitation facilities (see Figure 3).

Figure 2. Charity Care and Bad Debt as a Percentage of Total Gross Non-Government Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2025



Source: FY 2025 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 2025



Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE PROJECTIONS FOR FISCAL YEAR 2026

Hospitals submitted anticipated total charges for uncompensated health care for the following fiscal year (FY 2026). Overall, hospitals projected that uncompensated health care would increase by 10.6 percent, or \$217.5 million, for FY 2026 (see Table 5). GMS facilities projected an increase of 10.6 percent, or \$212.7 million; specialty facilities projected an increase of 13.6 percent, or \$4.8 million.

Hospitals project the amount of charity care to increase 3.5 percent, or \$35.7 million, in FY 2026, while bad debt is projected to increase 18.0 percent or \$181.8 million (see Table 6).

Table 5. Summary Data of Actual and Projected Charges for Uncompensated Health Care, Wisconsin Hospitals, FY 2025 and 2026

	Number of Hospitals	Actual FY 2025 Uncompensated Care Charges	Projected FY 2026 Uncompensated Care Charges
All Hospitals	170	\$2,043,549,840	\$2,261,070,841
GMS Hospitals	142	\$2,008,112,202	\$2,220,820,134
Specialty Facilities	28	\$35,437,638	\$40,250,707

Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC

Table 6. Actual and Projected Charges for Bad Debt and Charity Care, Wisconsin Hospitals, FY 2025 and 2026

	Number of Hospitals	Actual FY 2025 Charity Care	Projected FY 2026 Charity Care	Actual FY 2025 Bad Debt	Projected FY 2026 Bad Debt
All Hospitals	170	\$1,035,929,487	\$1,071,678,059	\$1,007,620,353	\$1,189,392,781
GMS Hospitals	142	\$1,015,056,718	\$1,049,052,380	\$993,055,484	\$1,171,767,754
Specialty Facilities	28	\$20,872,769	\$22,625,679	\$14,564,869	\$17,625,027

Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC

Hospitals also reported the number of patient visits that received uncompensated health care services in FY 2025, as well as the number of patient visits projected to receive uncompensated health care in FY 2026. 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 2025, Wisconsin hospitals reported providing uncompensated health care services to 2,025,187 patient visits (see Table 7), up from 1,669,910 patient visits in FY 2024. Hospitals projected a 16.2 percent increase to 2,353,639 patient visits for FY 2026.

Refer to Appendix 3 for a complete listing of each hospital's actual FY 2025 and projected FY 2026 patient figures.

Table 7. Summary Data of Actual and Projected Number of Patient Visits Receiving Uncompensated Health Care, Wisconsin Hospitals, FY 2025 and 2026

	Number of Hospitals	Actual FY 2025 Number of Patient Visits	Projected FY 2026 Number of Patient Visits
All Hospitals	170	2,025,187	2,353,639
GMS Hospitals	142	1,997,137	2,321,485
Specialty Facilities	28	28,050	32,154

Source: FY 2025 Hospital Fiscal Survey, WHA Information Center, LLC

BASIS FOR PROJECTIONS

Along with their FY 2026 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 2025 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 2025 total uncompensated care at cost averaged 1.9 percent at all reporting hospitals, or \$618.4 million. Total charity care at cost averaged 1.0 percent, or \$309.0 million, and bad debt at cost averaged 1.0 percent, or \$309.4 million (Table 8).

Table 8. Summary Data of Uncompensated Health Care at Cost, Wisconsin Hospitals, FY 2025

	Number of Hospitals	Charity Care at Cost	Bad Debt at Cost	Total Uncompensated Health Care at Cost
All Hospitals	170	\$308,950,692	\$309,430,290	\$618,380,982
GMS Hospitals	142	\$295,906,741	\$301,380,133	\$597,286,874
Specialty Facilities	28	\$13,043,951	\$8,050,157	\$21,094,107

Source: FY 2025 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 forms, 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. 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. Tables 9a, 9b and 9c summarize hospital policies in three sections: Eligibility for financial aid, collection policies, and procedure for informing the public.

Table 9a. Eligibility for Financial Assistance

FY 2025	% Reporting Facilities
Written policies to determine patients' ability to pay and eligibility for financial aid	97%
Hospital requires applicants to complete a form to determine eligibility	92%
Hospital considers assets in determining eligibility for financial aid	66%

Source: FY 2025 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9b. Collection Practices

FY 2025	% Reporting Facilities
Written policies about when and under whose authority patient debt is advanced for collection	98%
Hospital reviews patient's record to determine if reasonable efforts were undertaken to determine if financial assistance should have been offered before assigning the case to a collection agency	95%
Hospital obtains written agreements from collection agencies that it will adhere to hospital-defined standards	98%

Source: FY 2025 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9c. Procedure for Informing Public

FY 2025	% Reporting Facilities
Hospital has procedures to inform public about availability of charity care	97%
Hospital provides translation services as needed	98%
Hospital provides training to personnel who interact with patients about financial assistance	98%

Source: FY 2025 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

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 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 hospital's 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 = Total Expenses divided by (Total Gross Patient Revenue + 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 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), and 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 2025

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			\$1,035,929,487	1.0%	\$1,007,620,353	1.0%	\$2,043,549,840	2.0%	\$308,950,692	\$309,430,290
OakLeaf Surgical Hospital	Altoona	GMS	-	0.0	256,104	0.1	256,104	0.1	0	84,514
Amery Hospital & Clinic	Amery	GMS	3,780,094	1.9	5,209,718	2.7	8,989,812	4.6	1,638,685	2,258,432
Aspirus Langlade Hospital	Antigo	GMS	2,034,061	0.6	3,279,315	1.0	5,313,376	1.7	642,328	1,035,562
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	7,423,824	0.8	13,963,889	1.4	21,387,713	2.2	2,227,148	4,189,167
ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	GMS	996,502	0.4	-	0.0	996,502	0.4	333,807	0
ThedaCare Regional Medical Center-Appleton	Appleton	GMS	7,274,372	0.6	14,856,314	1.3	22,130,686	1.9	2,167,865	4,427,389
Tamarack Health Ashland Medical Center	Ashland	GMS	955,934	0.3	6,301,145	1.7	7,257,079	2.0	422,694	2,786,234
Western Wisconsin Health	Baldwin	GMS	346,627	0.2	3,077,589	2.1	3,424,216	2.3	406,872	1,217,819
SSM Health St. Clare Hospital - Baraboo	Baraboo	GMS	1,912,728	0.7	7,449,733	2.6	9,362,461	3.3	445,445	1,734,929
Mayo Clinic Health System - Barron	Barron	GMS	5,318,971	2.0	1,993,070	0.7	7,312,041	2.7	1,784,280	668,587
Marshfield Medical Center - Beaver Dam	Beaver Dam	GMS	955,640	0.4	2,075,193	0.8	3,030,833	1.2	340,208	738,769
Green Bay ER & Hospital	Bellevue	GMS	-	0.0	-	0.0	-	0.0	0	0
Beloit Health System	Beloit	GMS	1,280,513	0.1	12,830,398	1.0	14,110,911	1.1	290,676	2,912,500
ThedaCare Medical Center - Berlin	Berlin	GMS	1,245,563	0.7	3,790,361	2.1	5,035,924	2.8	407,820	1,241,032
Black River Health	Black River Falls	GMS	964,914	0.6	6,536,683	3.9	7,501,597	4.5	549,490	3,722,445
Mayo Clinic Health System - Bloomer	Bloomer	GMS	2,214,992	1.8	1,164,725	0.9	3,379,717	2.7	872,568	458,829
Emplify Health by Gundersen Boscobel	Boscobel	GMS	897,252	1.3	970,457	1.4	1,867,709	2.6	421,708	456,115
Ascension SE Wisconsin Hospital - Elmbrook Campus	Brookfield	GMS	4,768,619	0.9	4,852,093	0.9	9,620,712	1.7	1,430,586	1,455,628
Rogers Behavioral Health in Brown Deer	Brown Deer	PSYCH	1,885,021	1.8	66,223	0.1	1,951,244	1.9	980,211	34,436
Aurora Medical Center Burlington	Burlington	GMS	7,372,614	1.4	4,670,666	0.9	12,043,280	2.2	1,489,268	943,475
Ascension Calumet Hospital	Chilton	GMS	427,163	0.6	1,261,689	1.8	1,688,852	2.4	175,136	517,293
Prairie Ridge Health	Columbus	GMS	1,202,850	0.6	3,523,434	1.6	4,726,284	2.2	481,982	1,411,840
Aurora St. Luke's South Shore	Cudahy	GMS	10,932,089	1.8	6,781,760	1.1	17,713,849	2.9	2,055,233	1,274,971
Cumberland Healthcare	Cumberland	GMS	753,584	1.1	997,694	1.4	1,751,278	2.5	404,953	536,131
Lafayette Hospital + Clinics	Darlington	GMS	138,385	0.2	730,147	1.1	868,532	1.3	85,660	451,961
Upland Hills Health	Dodgeville	GMS	1,749,790	0.7	925,498	0.4	2,675,288	1.0	615,926	325,775
AdventHealth Durand	Durand	GMS	517,100	1.3	533,031	1.3	1,050,131	2.6	210,467	216,950
Aspirus Eagle River Hospital	Eagle River	GMS	473,247	0.8	941,846	1.6	1,415,093	2.4	142,923	284,442
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	7,208,250	0.9	4,049,410	0.5	11,257,660	1.4	2,324,987	1,306,118
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	38,876,956	1.4	16,021,738	0.6	54,898,694	2.0	13,180,058	5,431,686
Edgerton Hospital and Health Services	Edgerton	GMS	12,304	0.0	1,592,159	2.0	1,604,463	2.0	5,288	684,310
Aurora Lakeland Medical Center	Elkhorn	GMS	9,517,707	2.6	5,406,292	1.5	14,923,999	4.1	2,131,966	1,211,009

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			\$1,035,929,487	1.0%	\$1,007,620,353	1.0%	\$2,043,549,840	2.0%	\$308,950,692	\$309,430,290
Encompass Health Rehabilitation Hospital of Fitchburg	Fitchburg	REHAB	72,962	0.2	498,401	1.2	571,363	1.3	65,666	448,561
Aurora Medical Center - Fond du Lac	Fond du Lac	GMS	1,837,338	2.1	2,056,573	2.3	3,893,911	4.4	499,756	559,388
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	-	0.0	227,625	4.6	227,625	4.6	0	0
SSM Health St. Agnes Hospital	Fond du Lac	GMS	5,462,842	0.4	13,340,273	1.0	18,803,115	1.5	1,459,949	3,565,200
Fort HealthCare	Fort Atkinson	GMS	2,083,718	0.4	4,899,189	1.0	6,982,907	1.5	664,599	1,562,589
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	6,579,873	1.8	4,921,055	1.3	11,500,928	3.1	1,776,566	1,328,685
Midwest Orthopedic Specialty Hospital	Franklin	GMS	666,006	0.2	2,172,517	0.8	2,838,523	1.0	153,181	499,679
Gundersen Moundview Hospital and Clinics	Friendship	GMS	1,206,509	2.2	498,788	0.9	1,705,297	3.1	688,227	284,523
Orthopaedic Hospital of Wisconsin	Glendale	GMS	104,884	0.0	1,233,883	0.4	1,338,767	0.5	26,059	306,569
Aurora Medical Center - Grafton	Grafton	GMS	9,632,668	0.6	8,971,550	0.6	18,604,218	1.2	1,868,738	1,740,481
Burnett Medical Center	Grantsburg	GMS	315,723	0.7	1,595,661	3.7	1,911,384	4.4	169,722	857,772
Aurora BayCare Medical Center	Green Bay	GMS	18,248,250	0.8	12,862,652	0.5	31,110,902	1.3	4,178,849	2,945,547
Bellin Hospital	Green Bay	GMS	14,246,441	0.6	22,819,619	1.0	37,066,060	1.6	5,168,402	8,278,627
Brown County Community Treatment Center	Green Bay	PSYCH	-	0.0	269,183	6.0	269,183	6.0	0	305,565
Emplify Health Behavioral Health	Green Bay	PSYCH	253,899	0.4	1,088,913	1.7	1,342,812	2.1	115,936	497,222
Green Bay Rehabilitation Hospital	Green Bay	REHAB	-	0.0	-	0.0	-	0.0	0	0
HSBS St. Mary's Hospital Medical Center	Green Bay	GMS	780,155	0.1	4,105,287	0.8	4,885,442	0.9	178,724	940,473
HSBS St. Vincent Hospital	Green Bay	GMS	4,832,567	0.3	10,868,860	0.7	15,701,427	1.0	1,161,101	2,611,417
Willow Creek Behavioral Health	Green Bay	PSYCH	237,807	0.4	1,852,564	2.9	2,090,371	3.3	80,854	629,872
Ascension Wisconsin Hospital - Greenfield	Greenfield	GMS	42,693	0.1	29,152	0.1	71,845	0.2	8,966	6,122
Milwaukee Rehabilitation Hospital at Greenfield	Greenfield	REHAB	-	0.0	219,900	0.6	219,900	0.6	0	108,851
Aurora Medical Center - Washington County	Hartford	GMS	3,129,126	0.9	2,875,823	0.8	6,004,949	1.7	600,792	552,158
Tamarack Health Hayward Medical Center	Hayward	GMS	1,544,953	0.8	4,198,640	2.2	5,743,593	3.0	685,851	1,863,902
Emplify Health by Gundersen Hillsboro Area	Hillsboro	GMS	1,572,801	1.6	1,853,740	1.9	3,426,541	3.6	666,868	785,986
Hudson Hospital & Clinic	Hudson	GMS	2,460,768	1.3	4,120,302	2.3	6,581,070	3.6	981,358	1,643,182
Mercyhealth Hospital and Trauma Center - Janesville	Janesville	GMS	5,072,273	0.3	28,964,824	2.0	34,037,097	2.3	1,350,686	7,712,986
SSM Health St. Mary's Hospital - Janesville	Janesville	GMS	2,536,688	0.8	6,810,131	2.0	9,346,819	2.8	540,000	1,449,714
Aurora Medical Center - Kenosha	Kenosha	GMS	16,135,470	1.5	14,166,633	1.3	30,302,103	2.8	2,968,927	2,606,660
ClearSky Rehabilitation Hospital of Kenosha	Kenosha	REHAB	-	0.0	35,670	0.2	35,670	0.2	0	25,353

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			\$1,035,929,487	1.0%	\$1,007,620,353	1.0%	\$2,043,549,840	2.0%	\$308,950,692	\$309,430,290
Gundersen Lutheran Medical Center	La Crosse	GMS	65,460,145	1.6	34,203,796	0.8	99,663,941	2.4	23,442,593	12,249,066
Mayo Clinic Health System - La Crosse	La Crosse	GMS	16,541,215	1.2	6,055,637	0.5	22,596,852	1.7	6,353,941	2,326,139
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	739,799	1.1	1,017,689	1.5	1,757,488	2.7	366,836	504,631
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	1,413,323	0.4	9,874,973	3.1	11,288,296	3.5	376,351	2,629,587
Grant Regional Health Center	Lancaster	GMS	469,763	0.5	918,552	0.9	1,388,315	1.4	275,605	538,904
Select Specialty Hospital-Madison	Madison	LTAC	-	0.0	84,414	0.0	84,414	0.0	0	10,721
Shorewood Behavioral Health	Madison	PSYCH	6,191,439	29.8	6,378	0.0	6,197,817	29.8	6,196,739	4,433
SSM Health St. Mary's Hospital	Madison	GMS	8,580,876	0.4	21,617,801	1.1	30,198,677	1.5	2,206,874	5,559,778
UnityPoint Health - Meriter	Madison	GMS	13,339,907	0.6	19,472,482	0.9	32,812,389	1.5	4,011,317	5,855,385
University Hospital	Madison	GMS	101,409,632	0.9	114,126,417	1.1	215,536,049	2.0	32,968,418	37,102,664
UW Health Rehabilitation Hospital	Madison	REHAB	-	0.0	192,543	0.3	192,543	0.3	142,754	192,543
Froedtert Holy Family Memorial	Manitowoc	GMS	2,751,194	0.8	4,519,989	1.4	7,271,183	2.2	733,519	1,205,111
Aurora Medical Center - Bay Area	Marinette	GMS	5,747,852	1.1	6,416,966	1.2	12,164,818	2.2	1,201,301	1,341,146
Marshfield Medical Center	Marshfield	GMS	34,062,252	1.4	3,960,963	0.2	38,023,215	1.6	13,125,889	1,526,357
Norwood Health Center	Marshfield	PSYCH	-	0.0	405,000	5.8	405,000	5.8	0	317,476
Mile Bluff Medical Center	Mauston	GMS	567,486	0.2	6,251,072	2.3	6,818,558	2.5	221,320	2,437,918
Aspirus Medford Hospital & Clinics	Medford	GMS	1,483,175	0.6	2,702,105	1.2	4,185,280	1.8	512,050	932,872
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	29,106	0.1	44,391	0.1	73,497	0.1	5,530	8,434
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	9,568,413	0.8	8,498,436	0.7	18,066,849	1.6	2,240,801	1,990,227
Mayo Clinic Health System - Menomonie	Menomonie	GMS	5,585,544	1.6	5,657,010	1.6	11,242,554	3.2	1,843,791	1,867,382
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	1,905,707	0.3	5,370,083	0.9	7,275,790	1.3	457,370	1,288,820
Ascension Sacred Heart Rehabilitation Hospital	Mequon	REHAB	362,416	1.4	(388,796)	-1.5	(26,380)	-0.1	119,597	(128,303)
Froedtert Community Hospital - Mequon	Mequon	GMS	402,646	1.1	901,071	2.5	1,303,717	3.7	72,010	161,177
Aspirus Merrill Hospital	Merrill	GMS	1,000,630	1.1	2,021,826	2.3	3,022,456	3.4	307,534	621,389
Miramont Behavioral Health	Middleton	PSYCH	21,038	0.0	3,280,744	7.3	3,301,782	7.3	17,539	1,655,156
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	22,184,441	1.2	29,446,223	1.6	51,630,664	2.8	5,767,955	7,656,018
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	16,143,000	3.7	6,854,433	1.6	22,997,433	5.2	5,165,760	2,193,418
Ascension St. Francis Hospital	Milwaukee	GMS	24,465,666	5.9	9,170,361	2.2	33,636,027	8.0	7,584,356	2,842,812
Aurora Sinai Medical Center	Milwaukee	GMS	26,871,931	2.3	13,901,343	1.2	40,773,274	3.6	6,180,544	3,197,309
Aurora St. Luke's Medical Center	Milwaukee	GMS	138,977,070	1.7	40,929,739	0.5	179,906,809	2.2	29,880,070	8,799,894
Children's Wisconsin - Milwaukee Hospital	Milwaukee	GMS	4,567,226	0.2	11,975,716	0.6	16,542,942	0.9	2,222,487	5,827,578

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			\$1,035,929,487	1.0%	\$1,007,620,353	1.0%	\$2,043,549,840	2.0%	\$308,950,692	\$309,430,290
Froedtert Hospital	Milwaukee	GMS	79,213,177	0.9	68,268,491	0.8	147,481,668	1.7	21,872,359	18,850,374
Mental Health Emergency Center	Milwaukee	PSYCH	168,748	0.6	2,490,926	9.1	2,659,674	9.8	104,961	1,549,356
Milwaukee ER & Hospital	Milwaukee	GMS	-	0.0	-	0.0	-	0.0	0	0
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	-	0.0	128,338	0.1	128,338	0.1	0	11,294
Marshfield Medical Center - Minocqua	Minocqua	GMS	1,502,226	0.5	2,104,320	0.7	3,606,546	1.2	566,916	794,136
SSM Health Monroe Hospital	Monroe	GMS	1,943,594	0.3	12,120,859	1.6	14,064,453	1.9	565,813	3,528,587
Aurora Medical Center - Mount Pleasant	Mount Pleasant	GMS	7,060,840	1.2	8,670,080	1.5	15,730,920	2.8	1,348,620	1,655,985
ProHealth Waukesha Memorial Hospital- Mukwonago	Mukwonago	GMS	354,913	0.1	-	0.0	354,913	0.1	84,231	0
Children's Wisconsin - Fox Valley Hospital	Neenah	GMS	343,069	0.7	363,564	0.8	706,633	1.5	48,519	192,381
ThedaCare Regional Medical Center- Neenah	Neenah	GMS	8,758,785	1.0	11,141,529	1.3	19,900,314	2.3	2,752,703	3,501,550
Marshfield Medical Center - Neillsville	Neillsville	GMS	811,307	1.2	792,544	1.2	1,603,851	2.5	362,833	354,442
Froedtert Community Hospital - New Berlin	New Berlin	GMS	610,488	1.1	1,366,903	2.5	1,977,391	3.7	109,181	244,375
ThedaCare Medical Center - New London	New London	GMS	856,847	0.9	2,749,582	2.8	3,606,429	3.7	304,846	978,237
Westfields Hospital & Clinic	New Richmond	GMS	4,783,755	2.2	6,081,920	2.8	10,865,675	4.9	2,088,110	2,654,759
Froedtert Community Hospital - Oak Creek	Oak Creek	GMS	487,597	1.1	1,091,181	2.5	1,578,778	3.7	87,203	195,182
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	2,606,614	0.5	2,101,685	0.4	4,708,299	0.9	654,664	527,849
Rogers Behavioral Health in Oconomowoc	Oconomowoc	PSYCH	3,714,771	1.3	(567,356)	-0.2	3,147,415	1.1	1,751,095	0
Bellin Health Oconto Hospital	Oconto	GMS	1,262,439	0.5	2,910,304	1.2	4,172,743	1.8	476,657	1,098,838
HSBS St. Clare Memorial Hospital	Oconto Falls	GMS	260,122	0.4	779,743	1.1	1,039,865	1.5	106,644	319,676
Osceola Medical Center	Osceola	GMS	93,928	0.1	1,742,697	1.8	1,836,625	1.9	49,911	926,032
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	1,032,730	0.4	3,793,795	1.6	4,826,525	2.0	382,110	1,403,704
Aurora Medical Center - Oshkosh	Oshkosh	GMS	8,637,810	1.0	8,532,918	0.9	17,170,728	1.9	1,943,507	1,919,907
Mayo Clinic Health System - Osseo	Osseo	GMS	2,098,311	2.7	892,547	1.1	2,990,858	3.8	969,344	412,325
Marshfield Medical Center - Park Falls	Park Falls	GMS	574,967	0.9	794,215	1.2	1,369,182	2.1	218,892	302,361
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	366,768	1.1	820,778	2.5	1,187,546	3.7	65,594	146,815
Southwest Health	Platteville	GMS	342,022	0.1	3,782,629	1.3	4,124,651	1.4	129,968	1,437,399
Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	GMS	15,953,498	1.0	19,970,175	1.3	35,923,673	2.3	4,642,652	5,811,551
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	1,672,903	0.7	3,599,158	1.5	5,272,061	2.3	578,553	1,244,724
Crossing Rivers Health	Prairie du Chien	GMS	503,424	0.4	2,123,265	1.5	2,626,689	1.9	257,753	1,087,112

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			\$1,035,929,487	1.0%	\$1,007,620,353	1.0%	\$2,043,549,840	2.0%	\$308,950,692	\$309,430,290
Sauk Prairie Healthcare	Prairie du Sac	GMS	1,420,654	0.4	3,056,869	0.8	4,477,523	1.1	507,582	1,092,181
Ascension All Saints Hospital	Racine	GMS	33,132,672	3.3	13,275,926	1.3	46,408,598	4.6	11,265,108	4,513,815
Reedsburg Area Medical Center	Reedsburg	GMS	1,105,000	0.6	1,824,530	0.9	2,929,530	1.5	552,500	912,265
Aspirus Rhinelander Hospital	Rhinelander	GMS	4,111,101	0.6	6,710,028	0.9	10,821,129	1.5	1,599,129	2,610,054
Marshfield Medical Center - Rice Lake	Rice Lake	GMS	3,248,062	1.0	1,299,030	0.4	4,547,092	1.3	1,150,104	459,973
Richland Hospital and Clinics	Richland Center	GMS	1,421,355	0.8	2,085,845	1.1	3,507,200	1.9	587,020	861,454
SSM Health Ripon Community Hospital	Ripon	GMS	14,608	0.0	2,376,203	2.7	2,390,811	2.7	5,788	941,426
River Falls Area Hospital	River Falls	GMS	394,806	0.4	1,807,320	2.0	2,202,126	2.5	195,071	892,985
ThedaCare Medical Center - Shawano	Shawano	GMS	911,496	0.3	7,153,377	2.4	8,064,873	2.7	293,362	2,302,293
Aurora Medical Center - Sheboygan County	Sheboygan	GMS	13,528,401	1.2	9,550,438	0.9	23,078,839	2.1	2,989,777	2,110,647
HSBS St. Nicholas Hospital	Sheboygan	GMS	324,751	0.1	2,965,707	1.0	3,290,458	1.1	74,320	678,708
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	13,008	0.1	213,506	1.1	226,514	1.1	8,000	131,306
Mayo Clinic Health System - Sparta	Sparta	GMS	3,754,517	2.8	1,086,446	0.8	4,840,963	3.6	1,417,883	410,293
Spooner Health	Spooner	GMS	382,580	0.5	1,276,615	1.7	1,659,195	2.2	180,004	600,647
St. Croix Health	St. Croix Falls	GMS	280,816	0.1	5,530,557	2.1	5,811,373	2.2	261,035	5,140,968
Aspirus Stanley Hospital	Stanley	GMS	312,936	0.5	1,028,149	1.5	1,341,085	2.0	120,016	394,313
Aspirus Plover Hospital	Stevens Point	GMS	179,229	0.3	582,246	0.8	761,475	1.1	20,234	65,732
Aspirus Stevens Point Hospital	Stevens Point	GMS	2,984,039	0.5	4,885,338	0.9	7,869,377	1.4	871,880	1,427,404
Marshfield Medical Center - Stevens Point	Stevens Point	GMS	277,189	0.2	4,841	0.0	282,030	0.2	116,270	2,031
Stoughton Health	Stoughton	GMS	795,897	0.4	3,000,067	1.4	3,795,964	1.8	263,744	994,160
Door County Medical Center	Sturgeon Bay	GMS	3,933,314	1.6	2,218,613	0.9	6,151,927	2.5	1,777,858	1,002,813
Aurora Medical Center - Summit	Summit	GMS	10,234,226	1.3	6,158,518	0.8	16,392,744	2.1	2,425,512	1,459,569
Essentia Health St. Mary's Hospital - Superior	Superior	GMS	2,279,157	0.8	6,292,329	2.2	8,571,486	3.0	745,284	2,057,592
Tomah Health	Tomah	GMS	458,101	0.2	3,787,963	1.8	4,246,064	2.0	198,724	1,643,218
Aspirus Tomahawk Hospital	Tomahawk	GMS	306,152	0.7	599,897	1.5	906,049	2.2	117,984	231,188
Aurora Medical Center Manitowoc County	Two Rivers	GMS	4,471,939	1.1	5,704,498	1.4	10,176,437	2.6	992,771	1,266,399
Vernon Health	Viroqua	GMS	2,393,207	1.3	2,492,169	1.3	4,885,376	2.6	1,244,874	1,061,501
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	-	0.0	(220,802)	-0.3	(220,802)	-0.3	0	0
Watertown Regional Medical Center	Watertown	GMS	564,568	0.1	5,774,678	1.5	6,339,246	1.6	162,224	1,659,308
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	7,144	0.0	172,488	0.4	179,632	0.5	2,900	70,038
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	2,038,315	0.1	14,423,462	0.6	16,461,777	0.7	471,103	3,333,602
Waukesha County Mental Health Center	Waukesha	PSYCH	-	0.0	-	0.0	-	0.0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	1,156,040	0.7	4,199,973	2.5	5,356,013	3.2	381,455	1,385,851

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			\$1,035,929,487	1.0%	\$1,007,620,353	1.0%	\$2,043,549,840	2.0%	\$308,950,692	\$309,430,290
SSM Health Waupun Memorial Hospital	Waupun	GMS	350,772	0.2	2,584,748	1.3	2,935,520	1.5	98,027	722,334
Aspirus Wausau Hospital	Wausau	GMS	11,354,186	0.5	15,227,082	0.7	26,581,268	1.2	3,399,158	4,558,606
North Central Health Care	Wausau	PSYCH	719,849	0.7	523,997	0.5	1,243,846	1.1	386,559	281,386
PAM Health Rehabilitation of Wausau	Wausau	REHAB	-	0.0	73,718	0.2	73,718	0.2	0	37,006
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	1,876,925	1.1	2,537,793	1.5	4,414,718	2.7	594,985	804,481
Froedtert Bluemound Rehabilitation Hospital	Wauwatosa	REHAB	1,167,945	1.2	438,946	0.5	1,606,891	1.7	322,470	121,193
Aurora West Allis Medical Center	West Allis	GMS	22,995,235	1.6	13,951,921	1.0	36,947,156	2.5	4,415,085	2,678,769
Granite Hills Hospital	West Allis	PSYCH	499,860	1.0	1,066,009	2.2	1,565,869	3.2	499,860	1,066,009
Rogers Behavioral Health in West Allis	West Allis	PSYCH	3,692,945	2.5	(1,369)	0.0	3,691,576	2.5	1,661,825	0
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	-	0.0	83,419	0.0	83,419	0.0	0	7,508
Froedtert West Bend Hospital	West Bend	GMS	5,363,677	0.9	5,691,290	1.0	11,054,967	1.9	1,267,608	1,345,034
Marshfield Medical Center - Weston	Weston	GMS	7,204,964	1.0	4,104,674	0.6	11,309,638	1.6	2,260,197	1,287,636
Gundersen Tri County Hospital & Clinics	Whitehall	GMS	1,181,432	1.6	851,067	1.1	2,032,499	2.7	621,478	447,694
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	363,113	1.0	1,277,664	3.7	1,640,777	4.7	145,729	512,766
Aspirus Wisconsin Rapids Hospital	Wisconsin Rapids	GMS	2,548,387	0.5	4,822,832	0.9	7,371,219	1.3	744,838	1,409,608
Howard Young Medical Center	Woodruff	GMS	822,292	0.7	1,267,809	1.1	2,090,101	1.8	282,852	436,101

APPENDIX 2:

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

FY 2025

Name	City	Type	County	Charity Care	% Total Non-Govt. Patient Revenue	Bad Debt	% Total Non-Govt. Patient Revenue	Total Uncompensated Health Care	% Total Non-Govt. Patient Revenue
Total Wisconsin Hospitals				\$1,035,929,487	2.8%	\$1,007,620,353	2.7%	\$2,043,549,840	5.4%
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	-	0.0	256,104	0.2	256,104	0.2
Amery Hospital & Clinic	Amery	GMS	Polk	3,780,094	5.7	5,209,718	7.8	8,989,812	13.5
Aspirus Langlade Hospital	Antigo	GMS	Langlade	2,034,061	2.4	3,279,315	3.8	5,313,376	6.2
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	7,423,824	2.5	13,963,889	4.6	21,387,713	7.1
ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	GMS	Outagamie	996,502	0.9	-	0.0	996,502	0.9
ThedaCare Regional Medical Center-Appleton	Appleton	GMS	Outagamie	7,274,372	1.7	14,856,314	3.4	22,130,686	5.1
Tamarack Health Ashland Medical Center	Ashland	GMS	Ashland	955,934	1.0	6,301,145	6.9	7,257,079	7.9
Western Wisconsin Health	Baldwin	GMS	Saint Croix	346,627	0.5	3,077,589	4.2	3,424,216	4.7
SSM Health St. Clare Hospital - Baraboo	Baraboo	GMS	Sauk	1,912,728	2.1	7,449,733	8.2	9,362,461	10.4
Mayo Clinic Health System - Barron	Barron	GMS	Barron	5,318,971	7.8	1,993,070	2.9	7,312,041	10.7
Marshfield Medical Center - Beaver Dam	Beaver Dam	GMS	Dodge	955,640	1.2	2,075,193	2.5	3,030,833	3.7
Green Bay ER & Hospital	Bellevue	GMS	Brown	-	0.0	-	0.0	-	0.0
Beloit Health System	Beloit	GMS	Rock	1,280,513	0.3	12,830,398	2.9	14,110,911	3.2
ThedaCare Medical Center - Berlin	Berlin	GMS	Green Lake	1,245,563	2.0	3,790,361	6.2	5,035,924	8.2
Black River Health	Black River Falls	GMS	Jackson	964,914	1.5	6,536,683	10.5	7,501,597	12.0
Mayo Clinic Health System - Bloomer	Bloomer	GMS	Chippewa	2,214,992	6.0	1,164,725	3.1	3,379,717	9.1
Emplify Health by Gundersen Boscobel	Boscobel	GMS	Grant	897,252	3.6	970,457	3.9	1,867,709	7.5
Ascension SE Wisconsin Hospital - Elmbrook Campus	Brookfield	GMS	Waukesha	4,768,619	2.6	4,852,093	2.6	9,620,712	5.2
Rogers Behavioral Health in Brown Deer	Brown Deer	PSYCH	Milwaukee	1,885,021	3.5	66,223	0.1	1,951,244	3.6
Aurora Medical Center Burlington	Burlington	GMS	Racine	7,372,614	3.9	4,670,666	2.4	12,043,280	6.3
Ascension Calumet Hospital	Chilton	GMS	Calumet	427,163	2.3	1,261,689	6.8	1,688,852	9.1
Prairie Ridge Health	Columbus	GMS	Columbia	1,202,850	1.2	3,523,434	3.6	4,726,284	4.8
Aurora St. Luke's South Shore	Cudahy	GMS	Milwaukee	10,932,089	6.7	6,781,760	4.1	17,713,849	10.8
Cumberland Healthcare	Cumberland	GMS	Barron	753,584	3.5	997,694	4.6	1,751,278	8.1
Lafayette Hospital + Clinics	Darlington	GMS	Lafayette	138,385	0.6	730,147	3.0	868,532	3.5
Upland Hills Health	Dodgeville	GMS	Iowa	1,749,790	1.5	925,498	0.8	2,675,288	2.3
AdventHealth Durand	Durand	GMS	Pepin	517,100	4.3	533,031	4.5	1,050,131	8.8
Aspirus Eagle River Hospital	Eagle River	GMS	Vilas	473,247	3.4	941,846	6.8	1,415,093	10.2
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	7,208,250	2.7	4,049,410	1.5	11,257,660	4.2
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	38,876,956	4.6	16,021,738	1.9	54,898,694	6.5
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	12,304	0.0	1,592,159	6.0	1,604,463	6.0
Aurora Lakeland Medical Center	Elkhorn	GMS	Walworth	9,517,707	7.1	5,406,292	4.0	14,923,999	11.1
Encompass Health Rehabilitation Hospital of Fitchburg	Fitchburg	REHAB	Dane	72,962	1.1	498,401	7.6	571,363	8.7

Name	City	Type	County	Charity Care	% Total Non-Govt. Patient Revenue	Bad Debt	% Total Non-Govt. Patient Revenue	Total Uncompensated Health Care	% Total Non-Govt. Patient Revenue
Total Wisconsin Hospitals				\$1,035,929,487	2.8%	\$1,007,620,353	2.7%	\$2,043,549,840	5.4%
Aurora Medical Center - Fond du Lac	Fond du Lac	GMS	Fond du Lac	1,837,338	4.6	2,056,573	5.2	3,893,911	9.8
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	-	0.0	227,625	22.2	227,625	22.2
SSM Health St. Agnes Hospital	Fond du Lac	GMS	Fond du Lac	5,462,842	1.3	13,340,273	3.1	18,803,115	4.3
Fort HealthCare	Fort Atkinson	GMS	Jefferson	2,083,718	1.1	4,899,189	2.6	6,982,907	3.7
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	6,579,873	5.5	4,921,055	4.1	11,500,928	9.7
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	666,006	0.5	2,172,517	1.6	2,838,523	2.1
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	1,206,509	8.6	498,788	3.6	1,705,297	12.2
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	104,884	0.1	1,233,883	1.0	1,338,767	1.1
Aurora Medical Center - Grafton	Grafton	GMS	Ozaukee	9,632,668	1.8	8,971,550	1.6	18,604,218	3.4
Burnett Medical Center	Grantsburg	GMS	Burnett	315,723	2.2	1,595,661	11.1	1,911,384	13.3
Aurora BayCare Medical Center	Green Bay	GMS	Brown	18,248,250	1.9	12,862,652	1.4	31,110,902	3.3
Bellin Hospital	Green Bay	GMS	Brown	14,246,441	1.6	22,819,619	2.5	37,066,060	4.1
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	-	0.0	269,183	27.6	269,183	27.6
Emplify Health Behavioral Health	Green Bay	PSYCH	Brown	253,899	0.8	1,088,913	3.6	1,342,812	4.5
Green Bay Rehabilitation Hospital	Green Bay	REHAB	Brown	-	0.0	-	0.0	-	0.0
HSHS St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	780,155	0.4	4,105,287	2.3	4,885,442	2.7
HSHS St. Vincent Hospital	Green Bay	GMS	Brown	4,832,567	0.9	10,868,860	2.0	15,701,427	2.9
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	237,807	1.1	1,852,564	8.6	2,090,371	9.7
Ascension Wisconsin Hospital - Greenfield	Greenfield	GMS	Milwaukee	42,693	0.3	29,152	0.2	71,845	0.5
Milwaukee Rehabilitation Hospital at Greenfield	Greenfield	REHAB	Milwaukee	-	0.0	219,900	3.1	219,900	3.1
Aurora Medical Center - Washington County	Hartford	GMS	Washington	3,129,126	2.2	2,875,823	2.0	6,004,949	4.3
Tamarack Health Hayward Medical Center	Hayward	GMS	Sawyer	1,544,953	2.8	4,198,640	7.6	5,743,593	10.3
Emplify Health by Gundersen Hillsboro Area	Hillsboro	GMS	Vernon	1,572,801	5.1	1,853,740	6.0	3,426,541	11.1
Hudson Hospital & Clinic	Hudson	GMS	Saint Croix	2,460,768	3.2	4,120,302	5.4	6,581,070	8.7
Mercyhealth Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	5,072,273	0.9	28,964,824	4.9	34,037,097	5.8
SSM Health St. Mary's Hospital - Janesville	Janesville	GMS	Rock	2,536,688	2.3	6,810,131	6.1	9,346,819	8.4
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	16,135,470	3.9	14,166,633	3.4	30,302,103	7.3
ClearSky Rehabilitation Hospital of Kenosha	Kenosha	REHAB	Kenosha	-	0.0	35,670	1.3	35,670	1.3
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	65,460,145	4.2	34,203,796	2.2	99,663,941	6.4
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	16,541,215	4.0	6,055,637	1.5	22,596,852	5.5
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	739,799	4.7	1,017,689	6.4	1,757,488	11.1
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	1,413,323	1.0	9,874,973	6.8	11,288,296	7.8
Grant Regional Health Center	Lancaster	GMS	Grant	469,763	1.2	918,552	2.3	1,388,315	3.6
Select Specialty Hospital-Madison	Madison	LTAC	Dane	-	0.0	84,414	0.1	84,414	0.1
Shorewood Behavioral Health	Madison	PSYCH	Dane	6,191,439	100.0	6,378	0.1	6,197,817	100.1

Name	City	Type	County	Charity Care	% Total Non-Govt. Patient Revenue	Bad Debt	% Total Non-Govt. Patient Revenue	Total Uncompensated Health Care	% Total Non-Govt. Patient Revenue
Total Wisconsin Hospitals				\$1,035,929,487	2.8%	\$1,007,620,353	2.7%	\$2,043,549,840	5.4%
SSM Health St. Mary's Hospital	Madison	GMS	Dane	8,580,876	1.4	21,617,801	3.5	30,198,677	5.0
UnityPoint Health - Meriter	Madison	GMS	Dane	13,339,907	1.4	19,472,482	2.0	32,812,389	3.4
University Hospital	Madison	GMS	Dane	101,409,632	1.9	114,126,417	2.2	215,536,049	4.1
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	-	0.0	192,543	1.3	192,543	1.3
Froedtert Holy Family Memorial	Manitowoc	GMS	Manitowoc	2,751,194	2.7	4,519,989	4.5	7,271,183	7.2
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	5,747,852	3.5	6,416,966	4.0	12,164,818	7.5
Marshfield Medical Center	Marshfield	GMS	Wood	34,062,252	4.7	3,960,963	0.5	38,023,215	5.2
Norwood Health Center	Marshfield	PSYCH	Wood	-	0.0	405,000	37.9	405,000	37.9
Mile Bluff Medical Center	Mauston	GMS	Juneau	567,486	0.7	6,251,072	7.3	6,818,558	8.0
Aspirus Medford Hospital & Clinics	Medford	GMS	Taylor	1,483,175	2.0	2,702,105	3.6	4,185,280	5.6
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	Waukesha	29,106	0.2	44,391	0.2	73,497	0.4
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	9,568,413	2.7	8,498,436	2.4	18,066,849	5.2
Mayo Clinic Health System - Menomonie	Menomonie	GMS	Dunn	5,585,544	5.0	5,657,010	5.0	11,242,554	10.0
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	1,905,707	1.0	5,370,083	2.9	7,275,790	4.0
Ascension Sacred Heart Rehabilitation Hospital	Mequon	REHAB	Ozaukee	362,416	6.7	(388,796)	-7.2	(26,380)	-0.5
Froedtert Community Hospital - Mequon	Mequon	GMS	Ozaukee	402,646	2.4	901,071	5.4	1,303,717	7.8
Aspirus Merrill Hospital	Merrill	GMS	Lincoln	1,000,630	3.4	2,021,826	6.9	3,022,456	10.4
Miramont Behavioral Health	Middleton	PSYCH	Dane	21,038	0.2	3,280,744	27.3	3,301,782	27.5
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	22,184,441	4.4	29,446,223	5.8	51,630,664	10.2
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	16,143,000	15.8	6,854,433	6.7	22,997,433	22.6
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	24,465,666	20.2	9,170,361	7.6	33,636,027	27.7
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	26,871,931	8.8	13,901,343	4.6	40,773,274	13.4
Aurora St. Luke's Medical Center	Milwaukee	GMS	Milwaukee	138,977,070	6.4	40,929,739	1.9	179,906,809	8.3
Children's Wisconsin - Milwaukee Hospital	Milwaukee	GMS	Milwaukee	4,567,226	0.5	11,975,716	1.3	16,542,942	1.8
Froedtert Hospital	Milwaukee	GMS	Milwaukee	79,213,177	2.5	68,268,491	2.2	147,481,668	4.7
Mental Health Emergency Center	Milwaukee	PSYCH	Milwaukee	168,748	2.4	2,490,926	36.0	2,659,674	38.5
Milwaukee ER & Hospital	Milwaukee	GMS	Milwaukee	-	0.0	-	0.0	-	0.0
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	-	0.0	128,338	0.4	128,338	0.4
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	1,502,226	2.0	2,104,320	2.8	3,606,546	4.8
SSM Health Monroe Hospital	Monroe	GMS	Green	1,943,594	0.7	12,120,859	4.5	14,064,453	5.2
Aurora Medical Center - Mount Pleasant	Mount Pleasant	GMS	Racine	7,060,840	3.5	8,670,080	4.3	15,730,920	7.7
ProHealth Waukesha Memorial Hospital-Mukwonago	Mukwonago	GMS	Waukesha	354,913	0.3	-	0.0	354,913	0.3
Children's Wisconsin - Fox Valley Hospital	Neenah	GMS	Winnebago	343,069	1.2	363,564	1.3	706,633	2.6
ThedaCare Regional Medical Center-Neenah	Neenah	GMS	Winnebago	8,758,785	2.1	11,141,529	2.7	19,900,314	4.8

Name	City	Type	County	Charity Care	% Total Non-Govt. Patient Revenue	Bad Debt	% Total Non-Govt. Patient Revenue	Total Uncompensated Health Care	% Total Non-Govt. Patient Revenue
Total Wisconsin Hospitals				\$1,035,929,487	2.8%	\$1,007,620,353	2.7%	\$2,043,549,840	5.4%
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	811,307	3.7	792,544	3.6	1,603,851	7.4
Froedtert Community Hospital - New Berlin	New Berlin	GMS	Waukesha	610,488	2.4	1,366,903	5.4	1,977,391	7.8
ThedaCare Medical Center - New London	New London	GMS	Outagamie	856,847	2.3	2,749,582	7.5	3,606,429	9.9
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	4,783,755	5.2	6,081,920	6.6	10,865,675	11.8
Froedtert Community Hospital - Oak Creek	Oak Creek	GMS	Milwaukee	487,597	2.4	1,091,181	5.4	1,578,778	7.8
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	2,606,614	1.6	2,101,685	1.3	4,708,299	2.9
Rogers Behavioral Health in Oconomowoc	Oconomowoc	PSYCH	Waukesha	3,714,771	1.5	(567,356)	-0.2	3,147,415	1.3
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	1,262,439	1.7	2,910,304	3.9	4,172,743	5.6
HSHS St. Clare Memorial Hospital	Oconto Falls	GMS	Oconto	260,122	1.4	779,743	4.3	1,039,865	5.8
Osceola Medical Center	Osceola	GMS	Polk	93,928	0.2	1,742,697	3.4	1,836,625	3.6
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	1,032,730	1.3	3,793,795	4.9	4,826,525	6.3
Aurora Medical Center - Oshkosh	Oshkosh	GMS	Winnebago	8,637,810	2.6	8,532,918	2.5	17,170,728	5.1
Mayo Clinic Health System - Osseo	Osseo	GMS	Trempealeau	2,098,311	10.6	892,547	4.5	2,990,858	15.1
Marshfield Medical Center - Park Falls	Park Falls	GMS	Price	574,967	3.8	794,215	5.3	1,369,182	9.1
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	Waukesha	366,768	2.4	820,778	5.4	1,187,546	7.8
Southwest Health	Platteville	GMS	Grant	342,022	0.3	3,782,629	2.8	4,124,651	3.1
Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	GMS	Kenosha	15,953,498	3.0	19,970,175	3.7	35,923,673	6.6
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	1,672,903	2.0	3,599,158	4.3	5,272,061	6.3
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	503,424	0.9	2,123,265	3.8	2,626,689	4.7
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	1,420,654	0.9	3,056,869	1.9	4,477,523	2.8
Ascension All Saints Hospital	Racine	GMS	Racine	33,132,672	12.0	13,275,926	4.8	46,408,598	16.8
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	1,105,000	1.6	1,824,530	2.7	2,929,530	4.4
Aspirus Rhinelander Hospital	Rhinelander	GMS	Oneida	4,111,101	1.7	6,710,028	2.8	10,821,129	4.5
Marshfield Medical Center - Rice Lake	Rice Lake	GMS	Barron	3,248,062	3.8	1,299,030	1.5	4,547,092	5.3
Richland Hospital and Clinics	Richland Center	GMS	Richland	1,421,355	2.6	2,085,845	3.7	3,507,200	6.3
SSM Health Ripon Community Hospital	Ripon	GMS	Fond du Lac	14,608	0.0	2,376,203	7.4	2,390,811	7.4
River Falls Area Hospital	River Falls	GMS	Saint Croix	394,806	1.2	1,807,320	5.7	2,202,126	6.9
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	911,496	0.9	7,153,377	7.3	8,064,873	8.3
Aurora Medical Center - Sheboygan County	Sheboygan	GMS	Sheboygan	13,528,401	3.5	9,550,438	2.5	23,078,839	6.0
HSHS St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	324,751	0.3	2,965,707	2.7	3,290,458	3.0
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	13,008	0.2	213,506	3.9	226,514	4.2
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	3,754,517	12.3	1,086,446	3.6	4,840,963	15.9
Spooner Health	Spooner	GMS	Washburn	382,580	2.2	1,276,615	7.3	1,659,195	9.5
St. Croix Health	St. Croix Falls	GMS	Polk	280,816	0.3	5,530,557	6.6	5,811,373	6.9
Aspirus Stanley Hospital	Stanley	GMS	Clark	312,936	2.0	1,028,149	6.6	1,341,085	8.6

Name	City	Type	County	Charity Care	% Total Non-Govt. Patient Revenue	Bad Debt	% Total Non-Govt. Patient Revenue	Total Uncompensated Health Care	% Total Non-Govt. Patient Revenue
Total Wisconsin Hospitals				\$1,035,929,487	2.8%	\$1,007,620,353	2.7%	\$2,043,549,840	5.4%
Aspirus Plover Hospital	Stevens Point	GMS	Portage	179,229	0.6	582,246	1.8	761,475	2.4
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	2,984,039	1.7	4,885,338	2.8	7,869,377	4.5
Marshfield Medical Center - Stevens Point	Stevens Point	GMS	Portage	277,189	0.8	4,841	0.0	282,030	0.8
Stoughton Health	Stoughton	GMS	Dane	795,897	0.9	3,000,067	3.5	3,795,964	4.4
Door County Medical Center	Sturgeon Bay	GMS	Door	3,933,314	5.5	2,218,613	3.1	6,151,927	8.6
Aurora Medical Center - Summit	Summit	GMS	Waukesha	10,234,226	3.1	6,158,518	1.9	16,392,744	5.0
Essentia Health St. Mary's Hospital - Superior	Superior	GMS	Douglas	2,279,157	2.1	6,292,329	5.9	8,571,486	8.0
Tomah Health	Tomah	GMS	Monroe	458,101	0.6	3,787,963	5.2	4,246,064	5.9
Aspirus Tomahawk Hospital	Tomahawk	GMS	Lincoln	306,152	2.9	599,897	5.6	906,049	8.5
Aurora Medical Center Manitowoc County	Two Rivers	GMS	Manitowoc	4,471,939	2.8	5,704,498	3.6	10,176,437	6.4
Vernon Health	Viroqua	GMS	Vernon	2,393,207	3.7	2,492,169	3.9	4,885,376	7.6
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	-	0.0	(220,802)	-1.6	(220,802)	-1.6
Watertown Regional Medical Center	Watertown	GMS	Dodge	564,568	0.4	5,774,678	4.5	6,339,246	4.9
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	7,144	0.2	172,488	4.4	179,632	4.5
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	2,038,315	0.3	14,423,462	1.8	16,461,777	2.1
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	-	0.0	-	0.0	-	0.0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	1,156,040	2.0	4,199,973	7.2	5,356,013	9.2
SSM Health Waupun Memorial Hospital	Waupun	GMS	Dodge	350,772	0.4	2,584,748	3.1	2,935,520	3.5
Aspirus Wausau Hospital	Wausau	GMS	Marathon	11,354,186	1.7	15,227,082	2.3	26,581,268	4.0
North Central Health Care	Wausau	PSYCH	Marathon	719,849	6.4	523,997	4.7	1,243,846	11.1
PAM Health Rehabilitation of Wausau	Wausau	REHAB	Marathon	-	0.0	73,718	1.0	73,718	1.0
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	1,876,925	2.8	2,537,793	3.7	4,414,718	6.5
Froedtert Bluemound Rehabilitation Hospital	Wauwatosa	REHAB	Milwaukee	1,167,945	4.0	438,946	1.5	1,606,891	5.5
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	22,995,235	4.0	13,951,921	2.5	36,947,156	6.5
Granite Hills Hospital	West Allis	PSYCH	Milwaukee	499,860	5.4	1,066,009	11.6	1,565,869	17.0
Rogers Behavioral Health in West Allis	West Allis	PSYCH	Milwaukee	3,692,945	5.0	(1,369)	0.0	3,691,576	5.0
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	-	0.0	83,419	0.2	83,419	0.2
Froedtert West Bend Hospital	West Bend	GMS	Washington	5,363,677	2.5	5,691,290	2.6	11,054,967	5.1
Marshfield Medical Center - Weston	Weston	GMS	Marathon	7,204,964	3.7	4,104,674	2.1	11,309,638	5.7
Gundersen Tri County Hospital & Clinics	Whitehall	GMS	Trempealeau	1,181,432	4.6	851,067	3.3	2,032,499	7.8
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	363,113	3.6	1,277,664	12.6	1,640,777	16.1
Aspirus Wisconsin Rapids Hospital	Wisconsin Rapids	GMS	Wood	2,548,387	1.5	4,822,832	2.9	7,371,219	4.5
Howard Young Medical Center	Woodruff	GMS	Oneida	822,292	3.0	1,267,809	4.7	2,090,101	7.7

APPENDIX 3:

Number of Patients Receiving and Projected to Receive Uncompensated Health Care

FY 2025

Name	City	Type	County	Charity Care Cases FY 2025	Projected Charity Cases FY 2026	Bad Debt Cases FY 2025	Projected Bad Debt Cases FY 2026	Total Uncomp Cases FY 2025	Projected Total Uncomp Cases FY 2026
Total Wisconsin Hospitals				545,652	577,056	1,479,535	1,776,583	2,025,187	2,353,639
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	0	0	0	0	0	0
Amery Hospital & Clinic	Amery	GMS	Polk	8,938	9,556	6,255	6,590	15,193	16,146
Aspirus Langlade Hospital	Antigo	GMS	Langlade	1,350	1,400	2,091	2,100	3,441	3,500
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	5,100	4,758	21,352	21,500	26,452	26,258
ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	GMS	Outagamie	1,887	1,900	4,100	4,100	5,987	6,000
ThedaCare Regional Medical Center-Appleton	Appleton	GMS	Outagamie	8,112	8,000	23,863	25,000	31,975	33,000
Tamarack Health Ashland Medical Center	Ashland	GMS	Ashland	1,576	1,567	7,865	9,721	9,441	11,288
Western Wisconsin Health	Baldwin	GMS	Saint Croix	448	862	2,197	2,500	2,645	3,362
SSM Health St. Clare Hospital - Baraboo	Baraboo	GMS	Sauk	1,338	1,344	11,543	9,598	12,881	10,942
Mayo Clinic Health System - Barron	Barron	GMS	Barron	2,378	1,200	1,616	2,511	3,994	3,711
Marshfield Medical Center - Beaver Dam	Beaver Dam	GMS	Dodge	1,181	839	7,283	10,805	8,464	11,644
Green Bay ER & Hospital	Bellevue	GMS	Brown	0	0	0	0	0	0
Beloit Health System	Beloit	GMS	Rock	164	175	32,136	34,000	32,300	34,175
ThedaCare Medical Center - Berlin	Berlin	GMS	Green Lake	2,319	2,300	5,814	6,000	8,133	8,300
Black River Health	Black River Falls	GMS	Jackson	321	300	5,386	5,000	5,707	5,300
Mayo Clinic Health System - Bloomer	Bloomer	GMS	Chippewa	1,609	900	1,180	1,449	2,789	2,349
Emplify Health by Gundersen Boscobel	Boscobel	GMS	Grant	2,124	2,166	1,514	1,544	3,638	3,710
Ascension SE Wisconsin Hospital - Elmbrook Campus	Brookfield	GMS	Waukesha	3,524	2,958	15,474	21,864	18,998	24,822
Rogers Behavioral Health in Brown Deer	Brown Deer	PSYCH	Milwaukee	703	703	592	592	1,295	1,295
Aurora Medical Center Burlington	Burlington	GMS	Racine	2,450	2,622	11,925	16,802	14,375	19,424
Ascension Calumet Hospital	Chilton	GMS	Calumet	639	759	4,864	4,559	5,503	5,318
Prairie Ridge Health	Columbus	GMS	Columbia	1,400	1,470	6,544	4,020	7,944	5,490
Aurora St. Luke's South Shore	Cudahy	GMS	Milwaukee	2,227	2,652	11,970	13,513	14,197	16,165
Cumberland Healthcare	Cumberland	GMS	Barron	404	400	3,486	3,700	3,890	4,100
Lafayette Hospital + Clinics	Darlington	GMS	Lafayette	148	156	1,337	1,404	1,485	1,560
Upland Hills Health	Dodgeville	GMS	Iowa	2,362	2,500	3,175	3,200	5,537	5,700
AdventHealth Durand	Durand	GMS	Pepin	595	604	358	295	953	899
Aspirus Eagle River Hospital	Eagle River	GMS	Vilas	232	250	624	650	856	900
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	7,829	11,436	41,063	121,443	48,892	132,879
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	18,758	13,100	12,727	24,956	31,485	38,056
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	19	55	2,673	2,443	2,692	2,498
Aurora Lakeland Medical Center	Elkhorn	GMS	Walworth	2,360	2,382	11,288	10,697	13,648	13,079
Encompass Health Rehabilitation Hospital of Fitchburg	Fitchburg	REHAB	Dane	0	0	0	0	0	0

Name	City	Type	County	Charity Care Cases FY 2025	Projected Charity Cases FY 2026	Bad Debt Cases FY 2025	Projected Bad Debt Cases FY 2026	Total Uncomp Cases FY 2025	Projected Total Uncomp Cases FY 2026
Total Wisconsin Hospitals				545,652	577,056	1,479,535	1,776,583	2,025,187	2,353,639
Aurora Medical Center - Fond du Lac	Fond du Lac	GMS	Fond du Lac	502	704	2,455	3,503	2,957	4,207
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	2,878	2,391	19,849	17,870	22,727	20,261
Fort HealthCare	Fort Atkinson	GMS	Jefferson	3,682	4,200	13,667	14,000	17,349	18,200
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	2,296	1,792	9,347	16,938	11,643	18,730
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	127	127	1,649	1,645	1,776	1,772
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	1,369	1,450	81	90	1,450	1,540
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	57	60	1,049	1,080	1,106	1,140
Aurora Medical Center - Grafton	Grafton	GMS	Ozaukee	2,543	2,365	17,591	19,920	20,134	22,285
Burnett Medical Center	Grantsburg	GMS	Burnett	400	420	1,728	1,500	2,128	1,920
Aurora BayCare Medical Center	Green Bay	GMS	Brown	6,798	7,222	35,568	45,155	42,366	52,377
Bellin Hospital	Green Bay	GMS	Brown	16,054	16,536	36,604	37,702	52,658	54,238
Brown County Community Treatment Center	Green Bay	PSYCH	Brown	0	0	65	65	65	65
Emplify Health Behavioral Health	Green Bay	PSYCH	Brown	2,068	2,130	1,842	1,897	3,910	4,027
Green Bay Rehabilitation Hospital	Green Bay	REHAB	Brown	0	0	0	0	0	0
HSHS St. Mary's Hospital Medical Center	Green Bay	GMS	Brown	659	691	4,289	4,776	4,948	5,467
HSHS St. Vincent Hospital	Green Bay	GMS	Brown	2,633	3,113	6,853	7,118	9,486	10,231
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	81	107	631	266	712	373
Ascension Wisconsin Hospital - Greenfield	Greenfield	GMS	Milwaukee	17	0	24	0	41	0
Milwaukee Rehabilitation Hospital at Greenfield	Greenfield	REHAB	Milwaukee	0	0	0	0	0	0
Aurora Medical Center - Washington County	Hartford	GMS	Washington	1,180	1,458	7,959	11,116	9,139	12,574
Tamarack Health Hayward Medical Center	Hayward	GMS	Sawyer	1,162	1,241	3,871	3,797	5,033	5,038
Emplify Health by Gundersen Hillsboro Area	Hillsboro	GMS	Vernon	2,013	2,100	2,103	2,200	4,116	4,300
Hudson Hospital & Clinic	Hudson	GMS	Saint Croix	3,907	5,193	1,537	3,222	5,444	8,415
Mercyhealth Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	4,271	4,567	23,340	19,431	27,611	23,998
SSM Health St. Mary's Hospital - Janesville	Janesville	GMS	Rock	1,583	1,554	11,473	9,668	13,056	11,222
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	5,440	5,113	35,222	45,220	40,662	50,333
ClearSky Rehabilitation Hospital of Kenosha	Kenosha	REHAB	Kenosha	0	3	23	30	23	33
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	15,974	16,453	10,703	11,024	26,677	27,477
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	13,481	8,100	8,394	19,246	21,875	27,346
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	1,429	1,726	6,089	7,300	7,518	9,026
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	1,459	1,539	7,512	5,877	8,971	7,416
Grant Regional Health Center	Lancaster	GMS	Grant	711	757	451	749	1,162	1,506
Select Specialty Hospital-Madison	Madison	LTAC	Dane	0	0	23	23	23	23
Shorewood Behavioral Health	Madison	PSYCH	Dane	208	116	8	15	216	131

Name	City	Type	County	Charity Care Cases FY 2025	Projected Charity Cases FY 2026	Bad Debt Cases FY 2025	Projected Bad Debt Cases FY 2026	Total Uncomp Cases FY 2025	Projected Total Uncomp Cases FY 2026
Total Wisconsin Hospitals				545,652	577,056	1,479,535	1,776,583	2,025,187	2,353,639
SSM Health St. Mary's Hospital	Madison	GMS	Dane	1,365	1,340	13,975	9,416	15,340	10,756
UnityPoint Health - Meriter	Madison	GMS	Dane	2,613	2,692	1,818	1,873	4,431	4,565
University Hospital	Madison	GMS	Dane	66,664	94,139	29,758	42,023	96,422	136,162
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	10	6	34	25	44	31
Froedtert Holy Family Memorial	Manitowoc	GMS	Manitowoc	420	422	2,809	2,858	3,229	3,280
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	2,754	2,351	14,987	17,674	17,741	20,025
Marshfield Medical Center	Marshfield	GMS	Wood	20,680	22,631	79,674	49,976	100,354	72,607
Norwood Health Center	Marshfield	PSYCH	Wood	0	0	3	4	3	4
Mile Bluff Medical Center	Mauston	GMS	Juneau	1,214	1,275	3,706	3,891	4,920	5,166
Aspirus Medford Hospital & Clinics	Medford	GMS	Taylor	951	1,000	2,042	2,100	2,993	3,100
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	Waukesha	9	0	33	0	42	0
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	1,225	1,286	5,611	6,045	6,836	7,331
Mayo Clinic Health System - Menomonie	Menomonie	GMS	Dunn	2,931	1,800	3,671	2,609	6,602	4,409
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	1,693	3,878	11,879	19,814	13,572	23,692
Ascension Sacred Heart Rehabilitation Hospital	Mequon	REHAB	Ozaukee	34	34	282	282	316	316
Froedtert Community Hospital - Mequon	Mequon	GMS	Ozaukee	163	155	1,037	1,047	1,200	1,202
Aspirus Merrill Hospital	Merrill	GMS	Lincoln	2,372	2,400	1,313	1,400	3,685	3,800
Miramont Behavioral Health	Middleton	PSYCH	Dane	5	30	208	250	213	280
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	8,457	11,775	48,040	62,473	56,497	74,248
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	5,882	4,085	19,445	36,216	25,327	40,301
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	7,474	5,542	15,850	17,701	23,324	23,243
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	6,006	7,483	28,963	30,318	34,969	37,801
Aurora St. Luke's Medical Center	Milwaukee	GMS	Milwaukee	18,330	18,081	67,554	83,858	85,884	101,939
Children's Wisconsin - Milwaukee Hospital	Milwaukee	GMS	Milwaukee	7,103	8,172	56,589	62,915	63,692	71,087
Froedtert Hospital	Milwaukee	GMS	Milwaukee	5,505	5,853	26,793	31,255	32,298	37,108
Mental Health Emergency Center	Milwaukee	PSYCH	Milwaukee	37	48	5,082	4,915	5,119	4,963
Milwaukee ER & Hospital	Milwaukee	GMS	Milwaukee	0	0	0	0	0	0
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	0	0	52	52	52	52
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	1,639	2,442	11,396	16,209	13,035	18,651
SSM Health Monroe Hospital	Monroe	GMS	Green	935	1,328	9,770	9,721	10,705	11,049
Aurora Medical Center - Mount Pleasant	Mount Pleasant	GMS	Racine	1,754	1,944	12,923	16,473	14,677	18,417
ProHealth Waukesha Memorial Hospital-Mukwonago	Mukwonago	GMS	Waukesha	0	0	0	0	0	0
Children's Wisconsin - Fox Valley Hospital	Neenah	GMS	Winnebago	64	88	988	1,088	1,052	1,176
ThedaCare Regional Medical Center-Neenah	Neenah	GMS	Winnebago	9,886	10,000	28,845	30,000	38,731	40,000

Name	City	Type	County	Charity Care Cases FY 2025	Projected Charity Cases FY 2026	Bad Debt Cases FY 2025	Projected Bad Debt Cases FY 2026	Total Uncomp Cases FY 2025	Projected Total Uncomp Cases FY 2026
Total Wisconsin Hospitals				545,652	577,056	1,479,535	1,776,583	2,025,187	2,353,639
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	1,197	1,412	6,268	4,322	7,465	5,734
Froedtert Community Hospital - New Berlin	New Berlin	GMS	Waukesha	246	235	1,572	1,588	1,818	1,823
ThedaCare Medical Center - New London	New London	GMS	Outagamie	1,879	1,800	5,769	6,000	7,648	7,800
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	10,166	6,991	8,092	7,003	18,258	13,994
Froedtert Community Hospital - Oak Creek	Oak Creek	GMS	Milwaukee	197	188	1,256	1,268	1,453	1,456
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	224	230	1,646	1,700	1,870	1,930
Rogers Behavioral Health in Oconomowoc	Oconomowoc	PSYCH	Waukesha	863	863	942	942	1,805	1,805
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	6,510	6,705	15,401	15,863	21,911	22,568
HSHS St. Clare Memorial Hospital	Oconto Falls	GMS	Oconto	359	424	899	951	1,258	1,375
Osceola Medical Center	Osceola	GMS	Polk	134	150	425	500	559	650
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	1,783	3,496	9,237	14,529	11,020	18,025
Aurora Medical Center - Oshkosh	Oshkosh	GMS	Winnebago	3,535	3,818	23,245	28,544	26,780	32,362
Mayo Clinic Health System - Osseo	Osseo	GMS	Trempealeau	1,044	400	882	905	1,926	1,305
Marshfield Medical Center - Park Falls	Park Falls	GMS	Price	1,027	1,344	4,084	5,343	5,111	6,687
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	Waukesha	148	141	945	954	1,093	1,095
Southwest Health	Platteville	GMS	Grant	453	475	9,354	9,821	9,807	10,296
Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	GMS	Kenosha	10,476	13,095	16,436	20,545	26,912	33,640
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	19,240	19,300	2,726	2,800	21,966	22,100
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	3,513	3,689	18,608	19,539	22,121	23,228
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	646	705	3,701	2,058	4,347	2,763
Ascension All Saints Hospital	Racine	GMS	Racine	20,967	14,000	53,372	109,194	74,339	123,194
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	4,930	5,176	4,309	4,524	9,239	9,700
Aspirus Rhinelander Hospital	Rhinelander	GMS	Oneida	2,897	3,000	9,423	9,500	12,320	12,500
Marshfield Medical Center - Rice Lake	Rice Lake	GMS	Barron	2,412	2,503	18,702	28,380	21,114	30,883
Richland Hospital and Clinics	Richland Center	GMS	Richland	2,326	2,215	10,112	9,630	12,438	11,845
SSM Health Ripon Community Hospital	Ripon	GMS	Fond du Lac	272	2,206	4,150	3,381	4,422	5,587
River Falls Area Hospital	River Falls	GMS	Saint Croix	1,474	1,421	769	894	2,243	2,315
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	3,040	3,000	9,677	10,000	12,717	13,000
Aurora Medical Center - Sheboygan County	Sheboygan	GMS	Sheboygan	3,615	4,526	15,343	14,817	18,958	19,343
HSHS St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	447	472	2,720	2,737	3,167	3,209
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	8	8	509	534	517	542
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	2,016	600	1,408	2,087	3,424	2,687
Spooner Health	Spooner	GMS	Washburn	253	260	1,044	1,029	1,297	1,289
St. Croix Health	St. Croix Falls	GMS	Polk	650	528	3,617	2,873	4,267	3,401
Aspirus Stanley Hospital	Stanley	GMS	Clark	395	400	760	800	1,155	1,200

Name	City	Type	County	Charity Care Cases FY 2025	Projected Charity Cases FY 2026	Bad Debt Cases FY 2025	Projected Bad Debt Cases FY 2026	Total Uncomp Cases FY 2025	Projected Total Uncomp Cases FY 2026
Total Wisconsin Hospitals				545,652	577,056	1,479,535	1,776,583	2,025,187	2,353,639
Aspirus Plover Hospital	Stevens Point	GMS	Portage	60	100	7	10	67	110
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	30,409	30,500	5,681	5,700	36,090	36,200
Marshfield Medical Center - Stevens Point	Stevens Point	GMS	Portage	603	0	3,638	0	4,241	0
Stoughton Health	Stoughton	GMS	Dane	646	665	5,423	5,600	6,069	6,265
Door County Medical Center	Sturgeon Bay	GMS	Door	1,688	1,739	1,429	1,472	3,117	3,211
Aurora Medical Center - Summit	Summit	GMS	Waukesha	2,431	2,216	14,817	20,598	17,248	22,814
Essentia Health St. Mary's Hospital - Superior	Superior	GMS	Douglas	4,829	4,883	23,982	24,251	28,811	29,134
Tomah Health	Tomah	GMS	Monroe	184	200	2,135	2,240	2,319	2,440
Aspirus Tomahawk Hospital	Tomahawk	GMS	Lincoln	328	350	587	600	915	950
Aurora Medical Center Manitowoc County	Two Rivers	GMS	Manitowoc	1,610	1,776	10,035	10,471	11,645	12,247
Vernon Health	Viroqua	GMS	Vernon	1,658	1,636	2,805	1,527	4,463	3,163
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	0	10,000	15	20	15	10,020
Watertown Regional Medical Center	Watertown	GMS	Dodge	752	755	7,010	7,025	7,762	7,780
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	4	4	77	50	81	54
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	1,071	1,100	11,142	11,200	12,213	12,300
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	0	0	0	0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	2,501	2,500	7,250	7,500	9,751	10,000
SSM Health Waupun Memorial Hospital	Waupun	GMS	Dodge	711	980	5,917	4,806	6,628	5,786
Aspirus Wausau Hospital	Wausau	GMS	Marathon	5,120	5,200	9,849	9,900	14,969	15,100
North Central Health Care	Wausau	PSYCH	Marathon	3,332	0	3,590	0	6,922	0
PAM Health Rehabilitation of Wausau	Wausau	REHAB	Marathon	0	0	0	0	0	0
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	308	282	3,155	4,549	3,463	4,831
Froedtert Bluemound Rehabilitation Hospital	Wauwatosa	REHAB	Milwaukee	209	230	507	558	716	788
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	5,006	5,378	30,278	32,050	35,284	37,428
Granite Hills Hospital	West Allis	PSYCH	Milwaukee	177	182	35	36	212	218
Rogers Behavioral Health in West Allis	West Allis	PSYCH	Milwaukee	1,655	1,655	1,152	1,152	2,807	2,807
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	0	0	38	38	38	38
Froedtert West Bend Hospital	West Bend	GMS	Washington	788	888	3,803	3,512	4,591	4,400
Marshfield Medical Center - Weston	Weston	GMS	Marathon	4,558	3,909	10,817	18,871	15,375	22,780
Gundersen Tri County Hospital & Clinics	Whitehall	GMS	Trempealeau	2,909	2,130	964	1,012	3,873	3,142
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	483	500	1,877	2,000	2,360	2,500
Aspirus Wisconsin Rapids Hospital	Wisconsin Rapids	GMS	Wood	1,641	1,700	3,958	4,000	5,599	5,700
Howard Young Medical Center	Woodruff	GMS	Oneida	4,987	5,000	734	800	5,721	5,800

APPENDIX 4:

- **FY 2025 Hospital Uncompensated Health Care Plan**
- **FY 2025 Hospital Fiscal Survey**

2025 UNCOMPENSATED HEALTH CARE PLAN

I. GENERAL DEFINITIONS

Definitions

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

DEFINITIONS

II. GENERAL INFORMATION

Eligibility for Financial Aid

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

☐

Yes FAPOL -- Y

☐

No FAPOL -- N

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

☐

Yes FAREQ --

Y

☐

No FAREQ -- N

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

☐

Yes FAINC -- Y

☐

No FAINC -- N

5. Income threshold for financial aid eligibility to qualify for fee reduction (leave blank if N/A):*

% of the federal poverty level

FAREDPER

OR \$ Per Year

FAREDDOL

6. Income threshold for financial aid eligibility to qualify to have all fees waived (leave blank if N/A):*

% of the federal poverty level

FAWAIVPER

OR \$ Per Year

FAWAIVDOL

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

☐

Yes **FAASSE --**

Y

☐

No **FAASSE --**

N

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

☐

W-2 Form and/or pay stubs **FADOCW2 -- Y**

☐

Tax returns **FADOCSTR -- Y**

☐

Bank statements **FADOCBS -- Y**

☐

Loan Documents **FADOCSLD -- Y**

☐

Other **FADOCOTH -- Y**

☐

Not Applicable **FADOCNA -- Y**

If Other, specify:

FADOCOTHTXT

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

☐

Medicaid/BadgerCare **FAREVBC -- Y**

☐

General Relief **FAREVGR -- Y**

☐

Other Government Programs **FAREVOGP -- Y**

☐

Not Applicable/No Review of Eligibility **FAREVNA -- Y**

Collection Policies

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

☐

Yes **CPDEBT --**

Y

☐

No **CPDEBT --**

N

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 **CPREC --**

Y

☐
No CPREC -- N

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 CPAGREE
-- Y

☐
No CPAGREE -
- N

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 CPFORE --
Y

☐
No CPFORE --
N

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 CPPOLICE
-- Y

☐
No CPPOLICE
-- N

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 HBCHAR --
Y

☐
No HBCHAR --
N

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

☐
Yes HBDEV --
Y

☐
No HBDEV -- N

III. INCOME DETERMINATION/ VERIFICATION PROCEDURES

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.

INCOMETER

18. Summarize the procedures followed to verify financial information provided by the patient.

VERIFICPROCS

IV. PROCEDURE FOR INFORMING THE PUBLIC

Procedure for Informing the Public

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

☐

Yes IPFA -- Y

☐

No IPFA -- N

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

☐

Emergency Rooms IPINFOER -- Y

☐

Financial Service Offices IPINFOFSO -- Y

☐

At Time of Registration IPINFOATR -- Y

☐

Other IPINFOOTH -- Y

If other, specify:

IPINFOOHTXT

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 IPTRAIN --

Y

☐

No IPTRAIN --

N

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

☐

Yes IPTRANS -

- Y

☐

No IPTRANS --

N

2025 FISCAL SURVEY

I. GENERAL INFORMATION

Statement of Revenue

1. Who should the public contact about questions related to your data in the Hospital Fiscal Survey?

FPUBCONT

2. Is your facility a combination facility?

☐

Yes

COMFAC -
- Y

☐

No

COMFAC -
- N

3. NET REVENUE FROM SERVICES TO PATIENTS (INCLUDING MEDICAID ACCESS PAYMENTS)

\$

TOTNETRV

4. Tax appropriations

\$

OORTAX

5. All other operating revenue (including operating gains)

\$

OORALL

6. TOTAL Other Revenue (add only lines 4 and 5; do not include line 3 in line 6)

\$

TOTOOR

7. TOTAL REVENUE (add lines 3 and 6)

\$

TOTALREV

Payroll Expenses

8. Physicians and dentists

\$

PAYPHYD

Number of physicians employed

PHYEMP

Number of physician FTEs

PHYFTE

Number of dentists employed

DENTEMP

Number of dentist FTEs

DENFTE

9. Medical and dental residents and interns

\$

PAYINT

10. Trainees

\$

PAYTRA

11. Registered nurses and licensed practical nurses

\$

PAYRNLP

12. All other personnel

\$

PAYALLO

13. TOTAL Payroll Expenses (add lines 8 through 12)

\$

TOTPAYE

Nonpayroll Expenses

14. Employee benefits (Social Security, group insurance, retirement benefits, etc.)

\$

NONPBEN

15. Professional fees (medical, dental, legal, auditing, consultant, etc.)

\$

NONPFEE

16. Contracted nursing services (include staff from nursing registries and temporary help agencies)

\$

NONPCNS

17. Depreciation expense (for reporting period only)

\$

NONPDEP

18. Interest expense

\$

NONPINT

19. Medical malpractice insurance premiums

\$

NONMALP

20. Amortization of financing expenses

\$

NONPAMO

21. Rents and leases

\$

NONPRL

22. Capital component of insurance premium

\$

NONPCAP

23. All other operating expenses (including Medicaid assessments paid supplies, purchased services, utilities, property taxes, etc. and operating losses)

\$

OTHOPEXP

24. TOTAL Nonpayroll Expenses (add lines 14 through 23)

\$

TOTNPEXP

25. TOTAL EXPENSES (add lines 13 and 24)

\$

TOTEXPNS

26. Excess (or deficit) of revenue over expenses (subtract line 25 from line 7; see manual)

\$

EXCESS

Nonoperating Gains/Losses

27. Investment Income

\$

NONOPINV

28. Other nonoperating gains (including extraordinary gains)

\$

NONOPOTH

29. Provision for income taxes (For-profit organizations. Absolute values only – no negative values)

\$

NONOPTAX

30. Other nonoperating losses (Including extraordinary losses. Absolute values only – no negative values)

\$

NONOPLOS

31. TOTAL Nonoperating Gains / Losses (subtract sum of lines 29 and 30 from sum of lines 27 and 28)

\$

TOTNONOP

32. NET INCOME (Revenue and gains in excess of expenses and losses. Add lines 26 and 31)

\$

NETINCOM

II. DETAIL OF PATIENT SERVICE REVENUE

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 37-48)

\$

GRINPAT

34. Gross INPATIENT ancillary revenue (sum of lines 33 and 34 must equal sum of inpatient breakouts, lines 37-48)

\$

GRINPAN

35. Gross revenue from service to OUTPATIENTS (must equal sum of outpatient breakouts lines 37-48)

\$

GROUTPAT

36. TOTAL GROSS revenue from service to patients (add lines 33-35)

\$

TOTGR

Public Sources

37. Medicare

Total \$

SRCMDCR

Inpatient \$

SINMDCR

Outpatient \$

SOUTMDC

38. HMOs reimbursed by Medicare under 42 CFR pt. 417

Total \$

SRCSEP

Inpatient \$

SINSEP

Outpatient \$

SOUTSEP

39. Medical Assistance (Including BadgerCare)

Total \$

SRCMAS

Inpatient \$

SINMAS

Outpatient \$

SOUTMAS

40. HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis. Stats.

Total \$

SRCHMOR

Inpatient \$

SINHMOR

Outpatient \$

SOUTHMOR

41. County 51.42 / 51.437 programs

Total \$

SRCCTYP

Inpatient \$

SINCTYP

Outpatient \$

SOUTCTYP

42. All other public programs

Total \$

SRCALLP

Inpatient \$

SINALLP

Outpatient \$

SOUTALLP

Commercial Sources

43. Group and individual accident and health insurance, self-funded plans

Total \$

SRCINS

Inpatient \$

SINPS

Outpatient \$

SOUTPS

44. Worker's compensation (Normally should not be zero. If you had no worker's compensation revenue, check box below to confirm)

Total \$

SRCWCC

Inpatient \$

SINWCOI

Outpatient \$

SOUTWC

Check if zero

☐

NOSRCWCOM

-- 1

45. HMOs and all other alternative health care payment systems (exclude lines 38 and 40)

Total \$

SRCHMO

Inpatient \$

SINCHMO

Outpatient \$

SOUTHMO

46. Self-pay

Total \$

SRSELF

Inpatient \$

SINSELF

Outpatient \$

SOUTSELF

47. Other Payers 1

Specify

Source:

SRCNP1T

Total \$

SRCNP1

Inpatient \$

SINNP1

Outpatient \$

SOUTNP1

48. Other Payers 2

Specify

Source:

SRCNP2T

Total \$

SRCNP2

Inpatient \$

SINNP2

Outpatient \$

SOUTNP2

49. TOTAL GROSS revenue from service to patients, by source (Add lines 37-48. Should equal dollar value on line 36)

Total \$

TOTLA4

Inpatient \$

TOTLA5

Outpatient \$

TOTLA6

Public Source Contractual Adjustments

50. Medicare

Total \$

DEDMDCR

Inpatient \$

CINMDCR

Outpatient \$

COUTMDC

51. HMOs reimbursed by Medicare under 42 CFR pt. 417

Total \$

DEDSP

Inpatient \$

CINSEP

Outpatient \$

COUTSEP

52. Medical Assistance (include effect of enhanced Medical Assistance payments)

Total \$

DEDMAS

Inpatient \$

CINMAS

Outpatient \$

COUTMAS

53. HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis Stat. (include effect of enhanced Medical Assistance payments)

Total \$

DEDHMO

Inpatient \$

CINHMO

Outpatient \$

COUTHMO

54. County 51.42 / 51.437 programs

Total \$

DEDCTY

Inpatient \$

DINCTY

Outpatient \$

DOUTCTY

55. All other public programs

Total \$

DEDALLO

Inpatient \$

DINALLO

Outpatient \$

DOUTALLO

Commercial Source Contractual Adjustments

56. Group and individual accident and health insurance, self-funded plans

Total \$

DEDINS

Inpatient \$

DINPS

Outpatient \$

DOUTPS

57. Worker's compensation (Normally should not be zero. If you had no worker's compensation adjustment, check box below to confirm)

Total \$

DEDWCC

Inpatient \$

DINPWC

Outpatient \$

DOUTWC

Check if zero

☐

NODEDWCOM

-- 1

58. HMOs and all other alternative health care payment systems (exclude lines 51 and 53)

Total \$

DEDHMO

Inpatient \$

DINCHMO

Outpatient \$

DOUTCHMO

59. Self Pay

Total \$

DESELF

Inpatient \$

DINPSELF

Outpatient \$

DOUTSELF

Other Source Contractual Adjustments / Charity Care / Bad Debt

60. Other Adjustments 1

Specify
Source:

DEDNPU1T

Total \$

DEDNPU1

Inpatient \$

DINNP1

Outpatient \$

DOUTNP1

61. Other Adjustments 2

Specify
Source:

DEDNPU2T

Total \$

DEDNPU2

Inpatient \$

DINNP2

Outpatient \$

DOUTNP2

62. Other Adjustments 3

Specify
Source:

DEDNPU3T

Total \$

DEDNPU3

Inpatient \$

DINNP3

Outpatient \$

DOUTNP3

63. Charity care (Revenue foregone at full established rates) (must equal line 120) (Should include post-capitated GAMP allowances)

Total \$

ODCHAR

Inpatient \$

DIODCHR

Outpatient \$

DOUTCHAR

If Total Charity Care is a negative dollar amount, enter a brief explanation:

ODCHARTEXT

64. Bad Debt

Total \$

BDDTOT

Inpatient \$

BDDINP

Outpatient \$

BDDOUT

If Total Bad Debt is a negative dollar amount, enter a brief explanation:

BDDTOTTEXT

65. All other non-contractual deductions

Total \$

ODNONC

Inpatient \$

DINONC

Outpatient \$

DOUTONC

66. TOTAL DEDUCTIONS FROM REVENUE (Add lines 50-65. Total, not breakouts)

Total \$

TOTDFRV

Inpatient \$

DINTOT

Outpatient \$

DOUTOT

Medicare-Approved Medical Education Activities

67. Direct medical education expenses

\$

EDDIRM

68. Indirect medical education expenses

\$

EDIDIRM

69. TOTAL reimbursable expenses for Medicare approved medical education activities (add lines 67 and 68)

\$

TOTMEDA

III. BALANCE SHEET GENERAL FUNDS

Current Assets

70. Cash and cash equivalents

\$

CCSTINVS

71. Inter-corporate account(s)

\$

INCORPAC

72. Net patient accounts receivable: Medicare (T18) -Including HMOs reimbursed by T-18 *

\$

NTPATT18

73. Net patient accounts receivable: Medical Assistance (T-19)- Including HMOs reimbursed by T-19 *

\$

NTPATT19

74. Net patient accounts receivable: Self-Pay*

\$

NTPATSP

75. Net patient accounts receivable: All other pay sources*

\$

NTPATOTH

76. Net patient accounts receivable: Total Net patient accounts receivable (add lines 72 - 75)

\$

NTPATAR

77. Other accounts receivable

\$

OTHAR

78. Other current assets

\$

OTCURAST

79. TOTAL current assets (add lines 70, 71, 76, 77 and 78)

\$

TOTCURAS

80. Noncurrent assets whose use is limited

\$

NCLTDUSE

Property, Plant and Equipment Gross Plant Assets

81. Land

\$

LAND

82. Land improvements

\$

LANDIMP

83. Buildings and building improvements

\$

BUILD

84. Construction in progress

\$

CIP

85. Fixed equipment

\$

FIXEQP

86. Moveable equipment

\$

MOVEQP

87. TOTAL gross plant assets (add lines 81 - 86)

\$

TOTGPA

LESS Accumulated Depreciation

88. Land improvements

\$

LSLANDIM

89. Buildings and building improvements

\$

LSBUILD

90. Fixed equipment

\$

LSFXEQP

91. Moveable equipment

\$

LSMVEQP

92. TOTAL accumulated depreciation (add lines 88 - 91)

\$

TOTACCDP

93. NET property, plant, and equipment assets (subtract line 92 from line 87)

\$

NTPTEQAS

94. Long-term investments

\$

LTINVST

95. Other unrestricted assets

\$

OTHENRES

96. TOTAL unrestricted assets (add lines 79, 80, 93, 94, 95)

\$

TOTUNRES

Unrestricted Liabilities, Deferred Revenues, and Fund Balances

97. Current liabilities

\$

CURRLIAB

98. Inter-corporate account(s)

\$

INCORLIB

99. Long-term debt

\$

LTDEBT

100. Other noncurrent liabilities and deferred revenues

\$

OTHLIAB

101. Fund balances

\$

UNREFUND

102. TOTAL unrestricted liabilities, deferred revenues, and fund balances (add lines 97 through 101) (NOTE lines 96 and 102 should be equal. Combination facilities see manual instructions)

\$

TOTUNLIB

Restricted Hospital Funds

103. Specific purpose funds

\$

SPECPURP

104. Plant replacement and expansion funds

\$

PTRPEXF

105. Endowment funds

\$

ENDOWFD

IV. HOSPITAL INPATIENT UTILIZATION BY PAY SOURCE**Pay Source**

106. Medicare (T-18) Including HMOs reimbursed by T-18

(A1) Number of Inpatient Discharges*	(A2) Number of Discharge Days*	(B1) Number of Newborns**	(B2) Number of Newborn Discharge Days**
DISMEDA	DIDMEDA	BIRMEDA	BIDMEDA

107. Medical Assistance (T-19) Including HMOs reimbursed by T-19

(A1) Number of Inpatient Discharges*	(A2) Number of Discharge Days*	(B1) Number of Newborns**	(B2) Number of Newborn Discharge Days**
DISMASA	DIDMASA	BIRMASA	BIDMASA

108. Self-Pay

(A1) Number of Inpatient Discharges*	(A2) Number of Discharge Days*	(B1) Number of Newborns**	(B2) Number of Newborn Discharge Days**
DISSPAY	DIDSPAY	BIRSPAY	BIDSPAY

109. All other pay sources

(A1) Number of Inpatient Discharges*	(A2) Number of Discharge Days*	(B1) Number of Newborns**	(B2) Number of Newborn Discharge Days**
DISAOTH	DIDAOTH	BIRAOTH	BIDAOTH

110. TOTALS

(A1) Number of Inpatient Discharges*	(A2) Number of Discharge Days*	(B1) Number of Newborns**	(B2) Number of Newborn Discharge Days**
DISTOT	DIDTOT	BIRTOT	BIDTOT

111. Medicare (T-18) Including HMOs reimbursed by T-18

(C1) Number of Discharges from Medicare Certified Swing Beds***

SWGMEDE

(C2) Number of Discharge Days from Medicare Certified Swing Beds***

SWIDMEDE

112. Medical Assistance (T-19) Including HMOs reimbursed by T-19

(C1) Number of Discharges from Medicare Certified Swing Beds***

SWGMASA

(C2) Number of Discharge Days from Medicare Certified Swing Beds***

SWIDMASA

113. Self-Pay

(C1) Number of Discharges from Medicare Certified Swing Beds***

SWGSPAY

(C2) Number of Discharge Days from Medicare Certified Swing Beds***

SWIDSPAY

114. All other pay sources

(C1) Number of Discharges from Medicare Certified Swing Beds***

SWGAOTH

(C2) Number of Discharge Days from Medicare Certified Swing Beds***

SWIDAOTH

115. TOTALS

(C1) Number of Discharges from Medicare Certified Swing Beds***

SWGTOT

(C2) Number of Discharge Days from Medicare Certified Swing Beds***

SWIDTOT

V. SUMMARY AND EXPLANATION OF REVENUE DOLLAR DIFFERENCES

Summary

116. Fiscal Year 2025 [line 36 (gross) and line 3 (net)]

Gross Revenue \$

TOTGRCY

Net Revenue \$

TOTNRCY

117. Fiscal Year 2024 Fiscal Survey form [line 36 (gross) and line 3 (net)]

Gross Revenue \$

TOTGRPY

Net Revenue \$

TOTNRPY

118. Increase / Decrease 2025 vs. 2024 (subtract line 117 from line 116) [indicate + or -]

Gross Revenue \$

TOTDDG

Net Revenue \$

TOTDDN

119. Explain in a short narrative the relative importance of various causes for the dollar differences (lines 116 and 117) in the fiscal year revenue figures (price change, utilization change, other causes?).

DIFFTXT

VI. UNCOMPENSATED HEALTH CARE

Charges for Uncompensated Health Care

120. Charges for charity care provided for the fiscal year

Fiscal Year 2025 (from line 63) \$

CHCHRCY

Fiscal Year 2026 (Projected) \$

CHCHRNY

121. Charity care cost (using hospital cost to charge ratio). * Multiply the CCR by the charges on line 120 to get your charity care cost. Cost-to-Charge Ratio - Total Expenses Divided by (Total Gross Patient Revenue + Other Operating Revenue)

Fiscal Year 2025 \$

CCCTY

Fiscal Year 2026 (Projected) \$

CCCNV

122. Charges determined to be a bad debt for the fiscal year

Fiscal Year 2025 (from line 64) \$

BDCHRCY

Fiscal Year 2026 (Projected) \$

BDCHRNY

123. Bad debt cost (using hospital cost to charge ratio). * Multiply the CCR by the charges on line 122 to get your charity care cost. Cost-to-Charge Ratio - Total Expenses Divided by (Total Gross Patient Revenue + Other Operating Revenue)

Fiscal Year 2025 \$

BDCTY

Fiscal Year 2026 (Projected) \$

BDCNV

124. TOTAL charges for uncompensated health care for the fiscal year

Fiscal Year 2025 (add lines 120 and 122) \$

TOTCHCY

Fiscal Year 2026 (Projected) \$

TOTCHNY

125. Total cost (using hospital cost to charge ratio)

Fiscal Year 2025 \$

TCCTY

Fiscal Year 2026 (Projected) \$

TCCNY

126. Hospital cost-to-charge ratio (used for calculations of lines 121, 123 and 125)

Cost to Charge Ratio

CCRCA

Explanation of Cost to Charge Ratio - may be required in Hard Edits depending on other survey amounts

CCRCATEXT

Number of "Patients" Receiving Uncompensated Health Care

127. Number of individual patient visit ledgers that received charity care for the fiscal year

Fiscal Year 2025

VLCHACY

Fiscal Year 2026 (Projected)

VLCHANY

128. Number of individual patient visit ledgers whose charges were determined to be bad debt for the fiscal year

Fiscal Year 2025

VLBDACY

Fiscal Year 2026 (Projected)

VLBDNY

129. Provide a rationale for the hospital's fiscal year projections in the space below. Explain how the projections used "patients" and total charges for the 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.

PROJTXT

VII. WISCONSIN HOSPITAL MEDICAL ASSISTANCE (MA)

Assessment Program

130. Medicaid Assistance assessments paid to State of Wisconsin

\$

TAPSOW

Pay Source

131. Enhanced MA fee-for-service payments (estimates)

Total \$

TFSMA

Inpatient \$

IFSMA

Outpatient \$

OFSMA

132. Actual access payments received through HMOs Reimbursed by Medical Assistance under Ch. 49, Wis. Stats.

Total \$

TAHMO

Inpatient \$

IAHMO

Outpatient \$

OAHMO

133. TOTAL MA reimbursement enhancements

Total \$

TMARE

Inpatient \$

IMARE

Outpatient \$

OMARE