

Uncompensated Health Care Report

Wisconsin Hospitals

Fiscal Year 2024

October 2025

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 2024 Hospital Uncompensated Health Care Plan* and the *FY 2024 Hospital Fiscal Survey*.

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

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TABLE OF CONTENTS

Introduction	1
Summary Data: Fiscal Year 2024	3
What is Uncompensated Health Care?	4
Measuring Hospital Contributions to their Communities: A Complex Issue	4
County General Relief	5
Uncompensated Health Care Provided in Fiscal 2024	6
Uncompensated Health Care Provided as a Percentage of Patient Revenue	10
Uncompensated Health Care as a Percentage of Non-Government Patient Revenue	11
Uncompensated Health Care Projections for Fiscal Year 2025	13
Basis for Projections	15
Uncompensated Health Care at Cost.....	15
Verifying Need for Charity Care	15
Notifying the Public Regarding Charity Care Availability	16
Glossary.....	18
Appendix 1: Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue	21
Appendix 2: Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Non-Government Patient Revenue	28
Appendix 3: Number of Patients Receiving and Projected to Receive Uncompensated Health Care	34
Appendix 4: FY 2024 Hospital Uncompensated Health Care Plan and FY 2024 Hospital Fiscal Survey	40

INTRODUCTION

All Wisconsin hospitals, including general medical-surgical (GMS), psychiatric (Psych), rehabilitation (Rehab) hospitals, and long-term acute care (LTAC) hospitals that are not state or federal facilities are required by law to publicly report annual uncompensated health care information. Each hospital submits a Fiscal Year (FY) Uncompensated Health Care Plan and FY Hospital Fiscal Survey within 120 days after the close of the hospital's fiscal year.

This report is based on data collected from 166 hospitals that submitted uncompensated health care and fiscal information for their entire FY 2024.

The following information is gathered annually from each surveyed hospital:

- The hospital's total charges attributed to charity care, bad debt, and total uncompensated health care in its most recently completed fiscal year. This information is obtained from final audited financial statements, if possible.
- The number of patients (both inpatients and outpatients) to whom the hospital provided uncompensated health care services during the most recently completed fiscal year.
- The projected total charges attributed to charity care, bad debt, and uncompensated health care for the next fiscal year.
- The number of patients (both inpatients and outpatients) to whom the hospital expects to provide uncompensated health care services in the next fiscal year.
- The hospital's rationale for uncompensated health care projections.
- Definitions of the terms the hospital uses in its uncompensated health care plan that may be subject to interpretation.
- The procedures the hospital uses to determine a patient's ability to pay for health care services, and to verify financial information submitted by the patient.
- Any required Hill-Burton obligations, when those obligations will be satisfied, and the dollar amount still under obligation.

The percentage of uncompensated care reported by individual facilities may fluctuate. A facility may experience year-to-year fluctuations in its uncompensated care percentage because it is small (changes in small numbers result in large percentage changes), because of accounting system decisions (the fiscal year in which to count a given instance of uncompensated care), because it provided care to one or more patients whose uncompensated costs were especially high compared to its patients in previous years, or for other reasons.

SUMMARY DATA: FISCAL YEAR 2024

This document examines uncompensated health care data for Wisconsin hospitals. This report is based on data submitted by hospitals for their entire fiscal year 2024 (FY 2024).

- Wisconsin hospitals provided \$1.8 billion of uncompensated health care services to their patients in FY 2024, either as charity care (\$804.6 million) or as bad debt (\$968.0 million).
- General medical-surgical (GMS) hospitals provided \$790.4 million in charity care and incurred \$955.4 million in bad debt, while specialty facilities reported \$14.2 million in charity care and \$12.6 million in bad debt.
- Total uncompensated health care at all Wisconsin hospitals increased by 30.5 percent. GMS hospitals reported a 30.9 percent increase in uncompensated health care while uncompensated health care for specialty facilities increased 8.8 percent.
- Sixty-nine of the 166 hospitals included in this report each delivered more than \$5 million of uncompensated health care in FY 2024. Of these, 32 delivered more than \$5 million in charity care and 52 incurred more than \$5 million in bad debt. Hospitals in Milwaukee County alone accounted for 27.4 percent, or \$486.1 million, of overall uncompensated health care dollars. Milwaukee hospitals delivered \$265.3 million in charity care, or 33.0 percent of the statewide total, and incurred \$220.8 million in bad debt, or 22.8 percent of the statewide total.
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals was 1.6 percent in FY 2023 and 1.9 percent in FY 2024. Specialty hospitals' total uncompensated care increased from 1.7 percent in FY 2023 to 1.9 percent in FY 2024. For all hospitals combined, this measure increased from 1.6 percent in FY 2023 to 1.9 percent in FY 2024.
- Charity care for all reporting hospitals averaged 0.8 percent of gross patient revenue, ranging from 0.0 percent to 4.1 percent. The average was 0.9 percent for GMS hospitals and 0.7 percent for specialty facilities.
- Bad debt for all reporting hospitals averaged 1.0 percent of gross patient revenue, ranging from 0.0 percent to 18.6 percent. The average was 1.0 percent for GMS hospitals and 0.6 percent for specialty facilities.
- Measured as a percentage of total gross non-government patient revenue, uncompensated health care averaged 5.3 percent at GMS hospitals, 2.9 percent at specialty facilities, and 5.2 percent at all Wisconsin hospitals combined.
- Charity care accounted for 2.4 percent of non-government revenue at GMS hospitals, 1.6 percent at specialty facilities, and 2.4 percent at all hospitals combined. Bad debt accounted for 2.9 percent at GMS hospitals, 1.4 percent at specialty facilities, and 2.8 percent at all hospitals combined.
- In FY 2024, the 166 Wisconsin hospitals provided uncompensated health care services to 1,669,910 patient visits.
- In FY 2024, 99% of all reporting hospitals reported having written policies related to financial aid determination and eligibility. Hospitals acknowledged that, during both the initial and the final determination, the hospital policy would be consistently and equitably applied, and that no patient would be denied based upon race, creed, color, sex, national origin, sexual orientation, disability, age, or source of income.
- In FY 2024, 98% 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 2024, total uncompensated care ranged from 0.0 percent to 24.5 percent at cost, averaging 1.8 percent at all reporting hospitals.
- In FY 2024, total charity care at cost averaged 0.8 percent, or \$239.2 million, and bad debt at cost averaged 1.0 percent or \$296.5 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 2024

This report includes data from 140 general medical-surgical (GMS) and 26 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, 25 by religious institutions, 114 by another not-for-profit institution, and 21 by for-profit organizations.

Uncompensated health care at Wisconsin hospitals increased from \$1.4 billion in FY 2023 to \$1.4 billion in FY 2024 (see Table 2).

Table 1. Type of Ownership, Wisconsin Hospitals, FY 2024

	Number of Hospitals	County	Religious	Other Not-for-Profit	For-Profit Organization
All Hospitals	166	6	25	114	21
GMS	140	1	24	107	8
Psych	14	5	0	6	3
Rehab	8	0	1	1	6
LTAC	4	0	0	0	4

Source: FY 2024 Annual Survey of Hospitals, WHA Information Center, LLC

Table 2. Summary of Uncompensated Health Care Dollars, Wisconsin Hospitals, FY 2022, 2023, and 2024

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
FY 2022				
All Hospitals	159	\$582,593,483	\$697,492,384	\$1,280,085,867
GMS Hospitals	138	\$568,358,084	\$687,917,816	\$1,256,275,900
Specialty Facilities	21	\$14,235,399	\$9,574,568	\$23,809,967
FY 2023				
All Hospitals	166	\$627,272,880	\$731,554,423	\$1,358,827,303
GMS	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	140	\$791,987,616	\$956,350,555	\$1,748,338,171
Specialty Facilities	26	\$12,642,451	\$11,645,216	\$24,287,667

Source: FY 2022, FY 2023, and FY 2024 Annual Survey of Hospitals and Hospital Fiscal Survey, WHA Information Center, LLC.

A large share of the state's charity care comes from about 19 percent of all hospitals. Thirty-two hospitals each reported \$5 million or more, and combined provided \$634.6 million in charity care, approximately 79 percent of the charity care provided by all reporting hospitals) in FY 2024 (see Table 3).

The amount of charity care individual hospitals provided ranged from \$0 to \$114.2 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 2024

Hospital Name	City	County	Charity Care
Aurora St. Luke's Medical Center	Milwaukee	Milwaukee	114,226,032
University Hospital	Madison	Dane	80,851,895
Gundersen Lutheran Medical Center	La Crosse	La Crosse	61,029,249
Froedtert Hospital	Milwaukee	Milwaukee	42,359,877
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	23,823,811
Aurora Sinai Medical Center	Milwaukee	Milwaukee	21,011,892
Ascension All Saints Hospital	Racine	Racine	21,006,936
Aurora West Allis Medical Center	West Allis	Milwaukee	20,794,105
Marshfield Medical Center	Marshfield	Wood	17,153,488
Ascension St. Francis Hospital	Milwaukee	Milwaukee	17,113,518
Aurora BayCare Medical Center	Green Bay	Brown	16,812,247
Aurora Medical Center - Kenosha	Kenosha	Kenosha	15,058,555
Bellin Hospital	Green Bay	Brown	13,772,339
Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	Kenosha	13,254,312
SSM Health St. Mary's Hospital	Madison	Dane	12,830,882
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	12,796,188
UnityPoint Health - Meriter	Madison	Dane	11,776,516
Aspirus Wausau Hospital	Wausau	Marathon	11,667,501
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	10,400,021
Aurora Medical Center - Sheboygan County	Sheboygan	Sheboygan	9,996,904
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	Milwaukee	8,712,085
SSM Health St. Agnes Hospital	Fond du Lac	Fond du Lac	8,470,319
Children's Wisconsin - Milwaukee Hospital	Milwaukee	Milwaukee	8,141,239
Aurora Medical Center - Summit	Summit	Waukesha	7,949,260
Aurora St. Luke's South Shore	Cudahy	Milwaukee	7,835,516
Aurora Medical Center - Grafton	Grafton	Ozaukee	7,798,045
Aurora Medical Center - Oshkosh	Oshkosh	Winnebago	7,189,794
Aurora Lakeland Medical Center	Elkhorn	Walworth	6,891,437
ThedaCare Regional Medical Center-Appleton	Appleton	Outagamie	6,312,879
Aurora Medical Center - Mount Pleasant	Mount Pleasant	Racine	6,239,259
Aurora Medical Center Burlington	Burlington	Racine	6,187,086
ThedaCare Regional Medical Center-Neenah	Neenah	Winnebago	5,139,782
Total for these 32 Hospitals			\$634,602,969

Source: FY 2024, Hospital Fiscal Survey, WHA Information Center, LLC

Fifty-two hospitals incurred bad debts greater than \$5 million (see Table 4). Together, these hospitals incurred \$793.3 million in bad debt, approximately 82 percent of the \$968.0 million in bad debt incurred by all Wisconsin hospitals in FY 2024.

Individual hospitals reported bad debt ranging from \$0.0 million to \$128.4 million. This range may reflect differences in how aggressively hospitals pursued payment, as well as socioeconomic conditions in each hospital’s service area. Bad debt can be negative if a hospital collects on debts that carried over from previous fiscal years.

Sixty-nine hospitals each had more than \$5 million of total uncompensated health care. These hospitals provided \$1.6 billion, or approximately 90 percent, of the \$1.8 billion in uncompensated health care incurred by all Wisconsin hospitals in FY 2024.

Table 4. Wisconsin Hospitals that Reported More than \$5 Million of Bad Debt, FY 2024

Hospital	City	County	Bad Debt
University Hospital	Madison	Dane	128,361,231
Froedtert Hospital	Milwaukee	Milwaukee	70,426,823
Aurora St. Luke's Medical Center	Milwaukee	Milwaukee	42,930,640
Gundersen Lutheran Medical Center	La Crosse	La Crosse	26,380,834
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	Milwaukee	24,747,651
Aurora BayCare Medical Center	Green Bay	Brown	20,495,445
Marshfield Medical Center	Marshfield	Wood	19,929,098
Bellin Hospital	Green Bay	Brown	19,639,729
Mercyhealth Hospital and Trauma Center - Janesville	Janesville	Rock	18,966,080
Aurora West Allis Medical Center	West Allis	Milwaukee	18,834,367
Ascension All Saints Hospital	Racine	Racine	18,579,303
ProHealth Waukesha Memorial Hospital	Waukesha	Waukesha	18,318,687
Mayo Clinic Health System - Eau Claire	Eau Claire	Eau Claire	17,732,365
UnityPoint Health - Meriter	Madison	Dane	16,372,092
Aurora Sinai Medical Center	Milwaukee	Milwaukee	14,359,049
Beloit Health System	Beloit	Rock	13,970,615
Aurora Medical Center - Kenosha	Kenosha	Kenosha	13,352,429
SSM Health St. Mary's Hospital	Madison	Dane	12,162,589
SSM Health St. Agnes Hospital	Fond du Lac	Fond du Lac	11,924,241
Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	Kenosha	11,903,361
SSM Health Monroe Hospital	Monroe	Green	11,891,693
Marshfield Medical Center - Eau Claire	Eau Claire	Eau Claire	11,514,613
Aspirus Wausau Hospital	Wausau	Marathon	11,485,188
ThedaCare Regional Medical Center-Neenah	Neenah	Winnebago	10,864,819
ThedaCare Regional Medical Center-Appleton	Appleton	Outagamie	10,795,462
Aurora Medical Center - Sheboygan County	Sheboygan	Sheboygan	10,597,845
Aurora Medical Center - Grafton	Grafton	Ozaukee	10,583,336
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	Outagamie	10,370,292
Children's Wisconsin - Milwaukee Hospital	Milwaukee	Milwaukee	9,987,924
Aurora Medical Center - Oshkosh	Oshkosh	Winnebago	9,486,435
Ascension St. Francis Hospital	Milwaukee	Milwaukee	8,892,713
Aurora Medical Center - Mount Pleasant	Mount Pleasant	Racine	8,394,018
Froedtert Menomonee Falls Hospital	Menomonee Falls	Waukesha	7,887,707

Ascension SE Wisconsin Hospital - Elmbrook Campus	Brookfield	Waukesha	7,751,247
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	Milwaukee	7,695,623
Aurora Medical Center - Summit	Summit	Waukesha	7,570,264
Mayo Clinic Health System - La Crosse	La Crosse	La Crosse	7,551,824
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	Ozaukee	6,978,746
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	Milwaukee	6,835,466
Aurora St. Luke's South Shore	Cudahy	Milwaukee	6,808,031
ThedaCare Medical Center - Shawano	Shawano	Shawano	6,796,494
Marshfield Medical Center - Weston	Weston	Marathon	6,622,515
SHS St. Vincent Hospital	Green Bay	Brown	6,597,304
Aurora Medical Center - Bay Area	Marinette	Marinette	6,265,339
Essentia Health St. Mary's Hospital - Superior	Superior	Douglas	5,979,745
Aurora Lakeland Medical Center	Elkhorn	Walworth	5,794,371
Marshfield Medical Center - Rice Lake	Rice Lake	Barron	5,613,632
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	Walworth	5,581,851
Marshfield Medical Center - Beaver Dam	Beaver Dam	Dodge	5,414,590
Fort HealthCare	Fort Atkinson	Jefferson	5,115,331
Aspirus Rhinelander Hospital	Rhinelander	Oneida	5,075,174
Aurora Medical Center Burlington	Burlington	Racine	5,072,210
Total for these 52 hospitals			\$793,258,431

Source: FY 2024 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 2024 varied greatly, from 0.0 percent to 18.6 percent. The average for all reporting hospitals was 1.9 percent. In FY 2024, GMS hospitals averaged 1.9 percent. Specialty facilities averaged 1.3 percent.

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

- Ascension St. Francis Hospital, Milwaukee, 6.3 percent
- Ascension All Saints Hospital, Racine, 4.3 percent
- Ascension Calumet Hospital, Chilton, 4.1 percent
- Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee, 4.0 percent
- Mayo Clinic Health System - Oakridge in Osseo, 4.0 percent

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

- OakLeaf Surgical Hospital, Altoona, 0.1 percent
- Ascension Wisconsin Hospital - Waukesha, 0.1 percent
- Ascension Wisconsin Hospital - Menomonee Falls, 0.1 percent
- ProHealth Waukesha Memorial Hospital-Mukwonago, 0.2 percent
- Ascension Wisconsin Hospital - Greenfield, 0.2 percent

Charity care for all reporting hospitals averaged 0.8 percent of gross patient revenue, ranging from 0.0 percent to 4.1 percent. The average was 0.9 percent for GMS hospitals and 0.7 percent for specialty facilities. Bad debt for all reporting hospitals averaged 1.0 percent of gross patient revenue, ranging from 0.0 percent to 18.6 percent. The average was 1.0 percent for GMS hospitals and 0.6 percent for specialty facilities (see Figure 1).

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

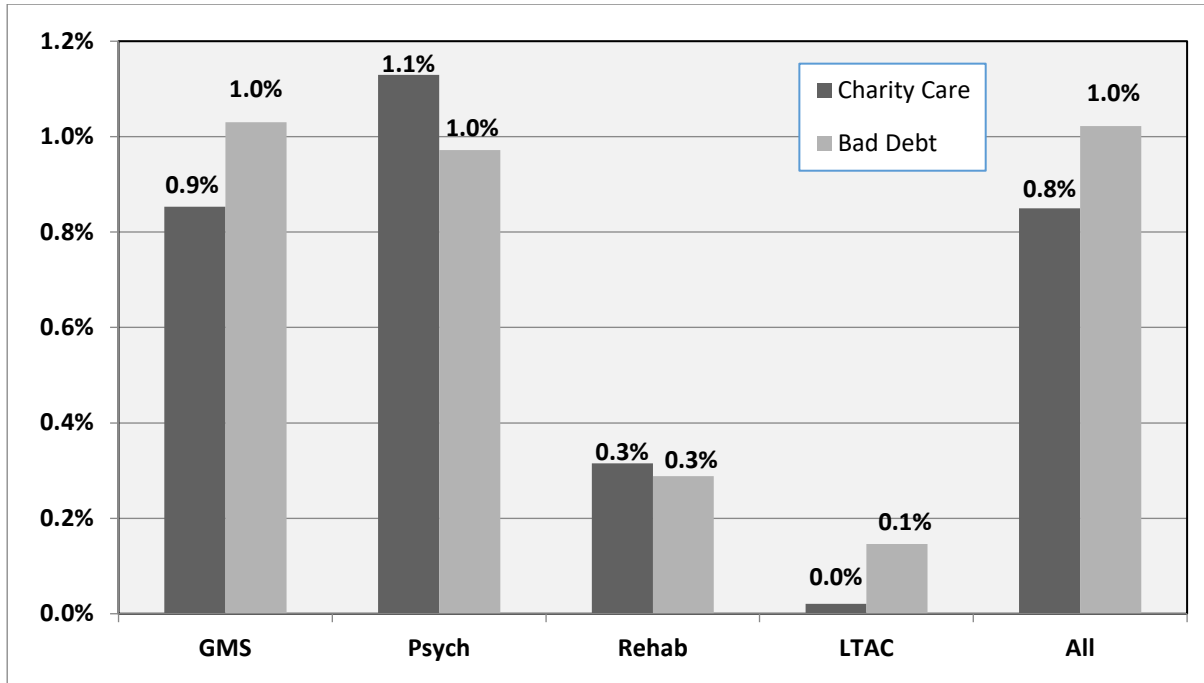
- Ascension St. Francis Hospital, Milwaukee, 4.1 percent
- Gundersen Moundview Hospital and Clinics, Friendship, 2.4 percent
- Ascension All Saints Hospital, Racine, 2.3 percent
- Amery Hospital & Clinic, 2.2 percent
- Mayo Clinic Health System - Oakridge in Osseo, 2.1 percent

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

- Ascension Calumet Hospital, Chilton, 3.3 percent
- Black River Health, Black River Falls, 3.2 percent
- ThedaCare Medical Center - Wild Rose, 2.9 percent
- Froedtert Community Hospital - New Berlin, 2.6 percent
- Froedtert Community Hospital - Oak Creek, 2.6 percent

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

Figure 1. Charity Care and Bad Debt as a Percentage of Total Gross Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2024



Source: FY 2024 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 2024 was 5.2 percent, an increase from the 4.4 percent in FY 2023. GMS hospitals averaged 5.3 percent up from 4.4 percent in FY 2023, while specialty facilities averaged 2.9 percent, down from 4.1 percent in FY 2023.

The average charity care percentage for all reporting hospitals was 2.4 percent of non-government patient revenue. GMS hospitals averaged 2.4 percent and specialty facilities averaged 1.6 percent. The average bad debt for all reporting hospitals was 2.8 percent of non-government patient revenue. GMS hospitals averaged 2.9 percent and specialty facilities averaged 1.4 percent (see figure 2).

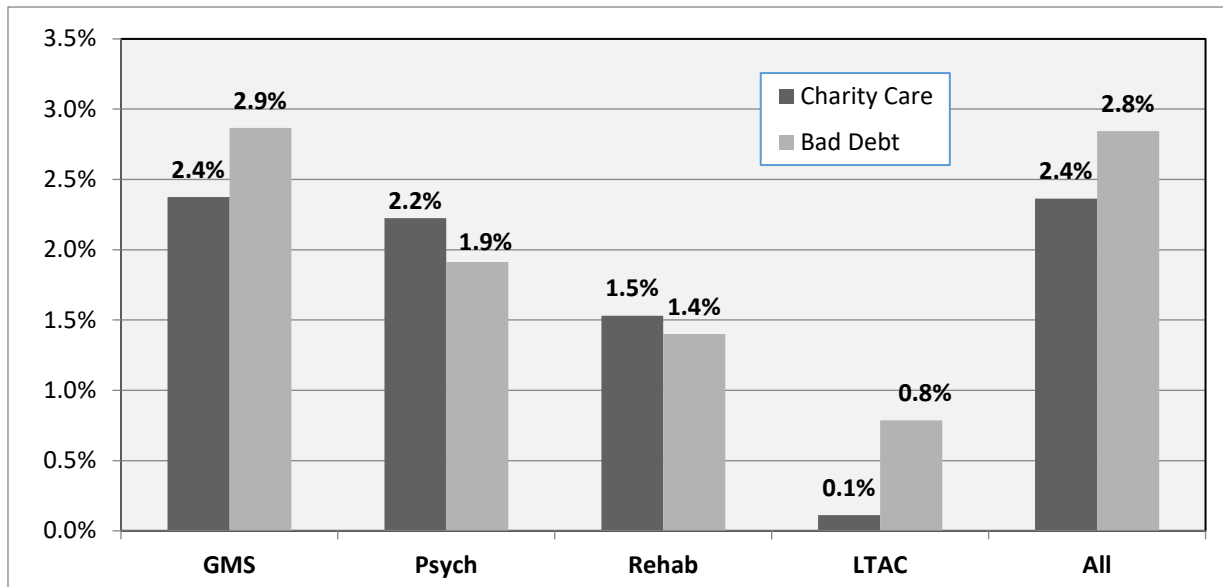
The five GMS hospitals with the most bad debt as a percentage of non-government patient revenue were:

- Ascension SE Wisconsin Hospital - St. Joseph Campus, Milwaukee, 11.2 percent
- Ascension Calumet Hospital, Chilton, 10.7 percent
- ThedaCare Medical Center - Wild Rose, 10.6 percent
- Marshfield Medical Center - Ladysmith, 9.1 percent
- Ascension St. Francis Hospital, Milwaukee, 8.5 percent

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

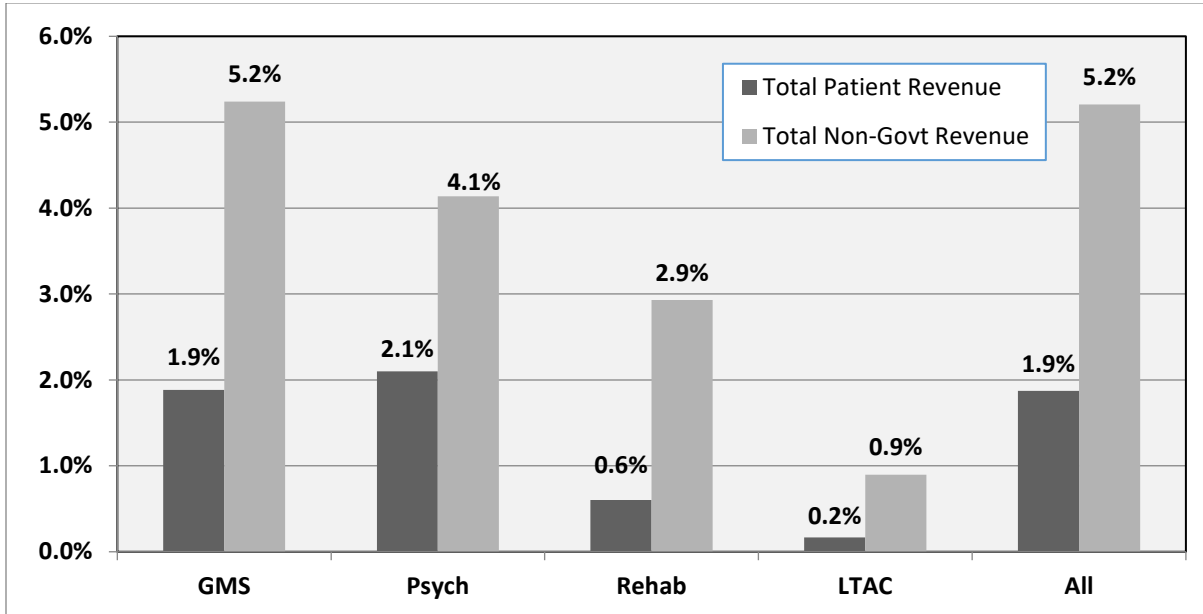
Whether measured against total gross patient revenue or total gross non-government patient revenue, the psychiatric hospitals had the highest overall percentage of uncompensated health care compared to GMS, LTAC, and rehabilitation facilities (see figure 3).

Figure 2. Charity Care and Bad Debt as a Percentage of Total Gross Non-Government Patient Revenue, by Hospital Type, Wisconsin Hospitals, FY 2024



Source: FY 2024 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 2024



Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC

UNCOMPENSATED HEALTH CARE PROJECTIONS FOR FISCAL YEAR 2025

Hospitals submitted anticipated total charges for uncompensated health care for the following fiscal year (FY 2025). Overall, hospitals projected that uncompensated health care would decrease by 2.1 percent, or \$38.0 million, for FY 2025 (see Table 5). GMS facilities projected a decrease of 2.0 percent, or \$35.8 million; specialty facilities projected a decrease of 9.0 percent, or \$2.2 million.

Hospitals project the amount of charity care to decrease 3.5 percent, or \$27.8 million, in FY 2025, while bad debt is projected to decrease 1.1 percent or \$10.2 million (see Table 6).

Table 5. Summary Data of Actual and Projected Charges for Uncompensated Health Care, Wisconsin Hospitals, FY 2024 and 2025

	Number of Hospitals	Actual FY 2024 Uncompensated Care Charges	Projected FY 2025 Uncompensated Care Charges
All Hospitals	166	\$1,772,625,838	\$1,734,640,776
GMS Hospitals	140	\$1,748,338,171	\$1,712,539,010
Specialty Facilities	26	\$24,287,667	\$22,101,766

Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC

Table 6. Actual and Projected Charges for Bad Debt and Charity Care, Wisconsin Hospitals, FY 2024 and 2025

	Number of Hospitals	Actual FY 2024 Charity Care	Projected FY 2025 Charity Care	Actual FY 2024 Bad Debt	Projected FY 2025 Bad Debt
All Hospitals	166	\$804,630,067	\$776,859,420	\$967,995,771	\$957,781,356
GMS Hospitals	140	\$791,987,616	\$765,376,620	\$956,350,555	\$947,162,390
Specialty Facilities	26	\$12,642,451	\$11,482,800	\$11,645,216	\$10,618,966

Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC

Hospitals also reported the number of patient visits that received uncompensated health care services in FY 2024, as well as the number of patient visits projected to receive uncompensated health care in FY 2025. 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 2024, Wisconsin hospitals reported providing uncompensated health care services to 1,669,910 patient visits (see Table 7), up from 1,537,849 patient visits in FY 2023. Hospitals projected a 0.6 percent decrease to 1,659,583 patient visits for FY 2025.

Refer to Appendix 3 for a complete listing of each hospital's actual FY 2024 and projected FY 2025 patient figures.

Table 7. Summary Data of Actual and Projected Number of Patient Visits Receiving Uncompensated Health Care, Wisconsin Hospitals, FY 2024 and 2025

	Number of Hospitals	Actual FY 2024 Number of Patient Visits	Projected 2025 Number of Patient Visits
All Hospitals	166	1,669,910	1,659,583
GMS Hospitals	140	1,646,097	1,644,577
Specialty Facilities	26	23,813	15,006

Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC.

BASIS FOR PROJECTIONS

Along with their FY 2025 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 2024 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 2024 total uncompensated care at cost averaged 1.8 percent at all reporting hospitals, or 535.8 million. Total charity care at cost averaged 0.8 percent, or \$239.2 million, and bad debt at cost averaged 1.0 percent, or \$296.5 million (Table 8).

Table 8. Summary Data of Uncompensated Health Care at Cost, Wisconsin Hospitals, FY 2024

	Number of Hospitals	Charity Care at Cost	Bad Debt at Cost	Total Uncompensated Health Care at Cost
All Hospitals	166	\$239,226,646	\$296,535,319	\$535,761,965
GMS Hospitals	140	\$233,340,707	\$291,169,838	\$524,510,545
Specialty Facilities	26	\$5,885,939	\$5,365,481	\$11,251,420

Source: FY 2024 Hospital Fiscal Survey, WHA Information Center, LLC

VERIFYING THE NEED FOR CHARITY CARE

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

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

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

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

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

NOTIFYING THE PUBLIC REGARDING CHARITY CARE AVAILABILITY

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

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

Most public information procedures used by hospitals also fulfill requirements of the Hill-Burton program (see page 18). Many hospitals no longer subject to Hill-Burton requirements still follow the procedures established under that program to notify the public about charity care available. Table 9a, 9b, and 9c summarize uncompensated health care in 3 sections: Eligibility for financial aid, collection policies, and procedure for informing the public.

Table 9a. Eligibility for Financial Assistance

FY 2024	% Reporting Facilities
Written policies to determine patients' ability to pay and eligibility for financial aid	99%
Hospital requires applicants to complete a form to determine eligibility	94%
Hospital considers assets in determining eligibility for financial aid	64%

Source: FY 2024 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9b. Collection Practices

FY 2024	% Reporting Facilities
Written policies about when and under whose authority patient debt is advanced for collection	100%
Hospital reviews patient's record to determine if reasonable efforts were undertaken to determine if financial assistance should have been offered before assigning the case to a collection agency	97%
Hospital obtains written agreements from collection agencies that it will adhere to hospital-defined standards	99%

Source: FY 2024 Hospital Uncompensated Health Care Plan Survey, WHA Information Center, LLC

Table 9c. Procedure for Informing Public

FY 2024	% Reporting Facilities
Hospital has procedures to inform public about availability of charity care	98%
Hospital provides translation services as needed	99%
Hospital provides training to personnel who interact with patients about financial assistance	99%

Source: FY 2024 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 based arising from rendering patient care services (at normal billed charges) that the hospital, using a sound credit and collection policy, determines are not collectible, but does not include charity care [s. HFS 120.03(2), Wis. Adm. Code].

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

Charity care – health care a hospital provides to a patient who, after an investigation of the circumstances surrounding the patient's ability to pay, including non-qualification for a public program, is determined by the hospital to be unable to pay all or a portion of the hospital's normal billed charges. Charity care does not include any of the following:

1. Care provided to patients for which a public program or public or private grant funds pay for any of the charges for the care
2. Contractual adjustments in the provision of health care services below normal billed charges
3. Differences between a hospital's charges and payments received for health care services provided to the hospitals' employees, to public employees or to prisoners
4. Hospital charges associated with health care services for which a hospital reduces normal billed charges as a courtesy
5. Bad debts [s. HFS 120.03(4), Wis. Adm. Code].

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

Cost-to-Charge Ratio (CCR) –

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

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

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

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

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

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

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

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

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

Specialty hospital – a hospital that provides services to specific categories of patients. In this report specialty hospitals include Long-term acute care (LTAC), Psychiatric (Psych), 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 2024

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			\$804,630,067	0.8%	\$967,995,771	1.0%	\$1,772,625,838	1.9%	\$239,226,646	\$296,535,319
OakLeaf Surgical Hospital	Altoona	GMS	-	0.0	148,970	0.1	148,970	0.1	0	50,650
Amery Hospital & Clinic	Amery	GMS	3,879,396	2.2	2,557,811	1.5	6,437,207	3.7	1,773,951	1,169,623
Aspirus Langlade Hospital	Antigo	GMS	2,087,492	0.7	3,106,759	1.1	5,194,251	1.8	691,970	1,029,841
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	4,511,372	0.5	10,370,292	1.2	14,881,664	1.8	1,488,753	3,422,197
ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	GMS	616,306	0.3	151,171	0.1	767,477	0.4	223,265	54,764
ThedaCare Regional Medical Center-Appleton	Appleton	GMS	6,312,879	0.6	10,795,462	1.0	17,108,341	1.6	1,905,180	3,257,990
Tamarack Health Ashland Medical Center	Ashland	GMS	818,827	0.3	4,512,072	1.4	5,330,899	1.7	378,864	2,087,695
Western Wisconsin Health	Baldwin	GMS	745,848	0.6	2,232,416	1.7	2,978,264	2.3	392,813	1,175,738
SSM Health St. Clare Hospital - Baraboo	Baraboo	GMS	4,233,292	1.6	3,444,309	1.3	7,677,601	2.9	1,000,962	814,407
Mayo Clinic Health System - Northland in Barron	Barron	GMS	3,524,162	1.4	2,690,790	1.1	6,214,952	2.5	1,229,129	938,472
Marshfield Medical Center - Beaver Dam	Beaver Dam	GMS	1,632,886	0.6	5,414,590	2.0	7,047,476	2.7	580,654	1,925,428
Beloit Health System	Beloit	GMS	538,752	0.0	13,970,615	1.1	14,509,367	1.1	123,590	3,204,859
ThedaCare Medical Center - Berlin	Berlin	GMS	1,095,232	0.7	3,090,763	2.0	4,185,995	2.6	390,588	1,102,247
Black River Health	Black River Falls	GMS	788,045	0.7	3,560,281	3.2	4,348,326	3.9	489,943	2,213,498
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	2,184,300	2.0	1,395,836	1.3	3,580,136	3.3	902,165	576,511
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	827,938	1.2	697,838	1.0	1,525,776	2.3	370,088	311,934
Ascension SE Wisconsin Hospital - Elmbrook Campus	Brookfield	GMS	3,940,898	0.7	7,751,247	1.4	11,692,145	2.1	1,182,270	2,325,374
Rogers Behavioral Health in Brown Deer	Brown Deer	PSYCH	1,249,969	1.2	782,137	0.7	2,032,106	1.9	572,290	358,096
Aurora Medical Center Burlington	Burlington	GMS	6,187,086	1.2	5,072,210	1.0	11,259,296	2.2	1,255,978	1,029,659
Ascension Calumet Hospital	Chilton	GMS	583,124	0.8	2,301,329	3.3	2,884,453	4.1	239,081	943,545
Prairie Ridge Health	Columbus	GMS	1,075,319	0.6	2,404,361	1.3	3,479,680	1.8	420,665	940,586
Aurora St. Luke's South Shore	Cudahy	GMS	7,835,516	1.4	6,808,031	1.2	14,643,547	2.6	1,520,090	1,320,758
Cumberland Healthcare	Cumberland	GMS	150,791	0.2	1,475,942	2.3	1,626,733	2.5	79,919	782,249
Lafayette Hospital + Clinics	Darlington	GMS	101,001	0.2	700,175	1.2	801,176	1.4	60,500	419,405
Upland Hills Health	Dodgeville	GMS	1,559,075	0.7	861,578	0.4	2,420,653	1.0	539,440	298,106
AdventHealth Durand	Durand	GMS	353,804	0.9	457,349	1.2	811,153	2.2	157,397	203,461
Aspirus Eagle River Hospital	Eagle River	GMS	486,084	1.0	584,995	1.2	1,071,079	2.2	165,816	199,557
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	3,459,098	0.5	11,514,613	1.6	14,973,711	2.1	1,195,863	3,980,778
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	23,823,811	1.0	17,732,365	0.7	41,556,176	1.7	8,361,094	6,223,268
Edgerton Hospital and Health Services	Edgerton	GMS	4,332	0.0	1,364,899	1.8	1,369,231	1.8	1,869	588,954

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			\$804,630,067	0.8%	\$967,995,771	1.0%	\$1,772,625,838	1.9%	\$239,226,646	\$296,535,319
Aurora Lakeland Medical Center	Elkhorn	GMS	6,891,437	2.0	5,794,371	1.7	12,685,808	3.8	1,543,682	1,297,939
Encompass Health Rehabilitation Hospital of Fitchburg	Fitchburg	REHAB	-	0.0	260,746	0.9	260,746	0.9	0	177,933
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	-	0.0	950,181	18.6	950,181	18.6	0	0
SSM Health St. Agnes Hospital	Fond du Lac	GMS	8,470,319	0.7	11,924,241	1.0	20,394,560	1.7	2,154,307	3,032,764
Fort HealthCare	Fort Atkinson	GMS	2,075,094	0.5	5,115,331	1.1	7,190,425	1.6	639,930	1,577,497
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	3,936,819	1.2	6,835,466	2.0	10,772,285	3.2	1,102,310	1,913,930
Midwest Orthopedic Specialty Hospital	Franklin	GMS	923,569	0.4	832,209	0.3	1,755,778	0.7	214,268	193,072
Gundersen Moundview Hospital and Clinics	Friendship	GMS	1,322,530	2.4	16,143	0.0	1,338,673	2.5	748,324	9,134
Orthopaedic Hospital of Wisconsin	Glendale	GMS	51,854	0.0	2,133,313	0.8	2,185,167	0.8	11,610	477,625
Aurora Medical Center - Grafton	Grafton	GMS	7,798,045	0.6	10,583,336	0.8	18,381,381	1.3	1,559,609	2,116,667
Burnett Medical Center	Grantsburg	GMS	64,165	0.1	659,459	1.5	723,624	1.7	35,024	359,956
Aurora BayCare Medical Center	Green Bay	GMS	16,812,247	0.8	20,495,445	0.9	37,307,692	1.7	3,984,502	4,857,421
Bellin Hospital	Green Bay	GMS	13,772,339	0.7	19,639,729	0.9	33,412,068	1.6	5,068,433	7,227,723
Brown County Human Services Department	Green Bay	PSYCH	-	0.0	163,151	3.9	163,151	3.9	0	184,450
Emplify Health Behavioral Health	Green Bay	PSYCH	1,056,393	1.7	1,351,631	2.2	2,408,024	3.9	572,295	732,239
Green Bay Rehabilitation Hospital	Green Bay	REHAB	-	0.0	-	0.0	-	0.0	0	0
HSHS St. Mary's Hospital Medical Center	Green Bay	GMS	817,213	0.2	3,070,634	0.6	3,887,847	0.8	230,603	866,478
HSHS St. Vincent Hospital	Green Bay	GMS	2,382,535	0.2	6,597,304	0.4	8,979,839	0.6	655,448	1,814,952
Willow Creek Behavioral Health	Green Bay	PSYCH	191,538	0.3	600,213	1.0	791,751	1.4	65,123	204,072
Ascension Wisconsin Hospital - Greenfield	Greenfield	GMS	28,500	0.1	64,644	0.2	93,144	0.2	6,270	14,222
Milwaukee Rehabilitation Hospital at Greenfield	Greenfield	REHAB	-	0.0	147,000	0.4	147,000	0.4	0	78,000
Aurora Medical Center - Washington County	Hartford	GMS	2,158,614	0.7	3,250,329	1.0	5,408,943	1.7	438,199	659,817
Tamarack Health Hayward Medical Center	Hayward	GMS	855,845	0.5	2,963,540	1.8	3,819,385	2.3	403,205	1,396,180
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	1,411,024	1.8	1,550,215	1.9	2,961,239	3.7	594,606	653,261
Hudson Hospital & Clinic	Hudson	GMS	2,043,523	1.3	2,134,042	1.3	4,177,565	2.6	863,932	902,200
Mercyhealth Hospital and Trauma Center - Janesville	Janesville	GMS	3,213,132	0.2	18,966,080	1.3	22,179,212	1.5	880,719	5,217,055
SSM Health St. Mary's Hospital - Janesville	Janesville	GMS	3,651,070	1.2	4,122,811	1.3	7,773,881	2.5	815,906	921,327
Aurora Medical Center - Kenosha	Kenosha	GMS	15,058,555	1.5	13,352,429	1.3	28,410,984	2.8	2,876,184	2,550,314
ClearSky Rehabilitation Hospital of Kenosha	Kenosha	REHAB	-	0.0	43,206	0.2	43,206	0.2	0	48,650
Gundersen Lutheran Medical Center	La Crosse	GMS	61,029,249	1.6	26,380,834	0.7	87,410,083	2.3	21,592,037	9,333,491
Mayo Clinic Health System - La Crosse	La Crosse	GMS	10,400,021	0.8	7,551,824	0.6	17,951,845	1.4	4,032,443	2,928,100
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	448,131	0.7	1,310,789	2.1	1,758,920	2.9	229,751	672,026

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			\$804,630,067	0.8%	\$967,995,771	1.0%	\$1,772,625,838	1.9%	\$239,226,646	\$296,535,319
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	1,054,273	0.4	5,581,851	1.9	6,636,124	2.3	288,976	1,511,532
Grant Regional Health Center	Lancaster	GMS	338,473	0.4	854,257	0.9	1,192,730	1.3	186,321	470,248
Select Specialty Hospital-Madison	Madison	LTAC	116,395	0.1	36,620	0.0	153,015	0.1	16,761	5,273
SSM Health St. Mary's Hospital	Madison	GMS	12,830,882	0.7	12,162,589	0.7	24,993,471	1.4	3,330,327	3,156,867
UnityPoint Health - Meriter	Madison	GMS	11,776,516	0.6	16,372,092	0.8	28,148,608	1.4	3,541,204	4,923,096
University Hospital	Madison	GMS	80,851,895	0.9	128,361,231	1.4	209,213,126	2.3	25,848,678	41,037,604
UW Health Rehabilitation Hospital	Madison	REHAB	1,830	0.0	189,705	0.5	191,535	0.5	0	120,971
Froedtert Holy Family Memorial	Manitowoc	GMS	1,344,542	0.4	4,459,459	1.4	5,804,001	1.8	457,520	1,518,642
Aurora Medical Center - Bay Area	Marinette	GMS	3,549,546	0.7	6,265,339	1.2	9,814,885	2.0	770,251	1,359,579
Marshfield Medical Center	Marshfield	GMS	17,153,488	0.7	19,929,098	0.9	37,082,586	1.6	5,876,785	6,827,709
Norwood Health Center	Marshfield	PSYCH	-	0.0	405,000	7.1	405,000	7.1	0	284,903
Mile Bluff Medical Center	Mauston	GMS	329,000	0.1	2,792,171	1.1	3,121,171	1.2	130,975	1,111,563
Aspirus Medford Hospital & Clinics	Medford	GMS	2,351,678	1.2	1,936,317	1.0	4,287,995	2.1	894,414	736,439
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	15,086	0.0	45,228	0.1	60,314	0.1	3,168	9,498
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	4,637,727	0.5	7,887,707	0.8	12,525,434	1.3	1,308,058	2,224,706
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	4,529,916	1.4	3,952,628	1.2	8,482,544	2.6	1,560,647	1,361,760
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	2,452,501	0.5	6,978,746	1.3	9,431,247	1.8	613,125	1,744,687
Ascension Sacred Heart Rehabilitation Hospital	Mequon	REHAB	269,052	1.3	(126,638)	-0.6	142,414	0.7	94,168	(44,323)
Froedtert Community Hospital - Mequon	Mequon	GMS	171,743	0.6	795,873	2.6	967,616	3.2	34,596	160,357
Aspirus Merrill Hospital	Merrill	GMS	527,862	0.7	630,205	0.9	1,158,067	1.6	185,819	221,847
Miramont Behavioral Health	Middleton	PSYCH	325,186	0.8	452,763	1.2	777,949	2.0	142,405	198,273
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	12,796,188	0.8	24,747,651	1.5	37,543,839	2.3	3,582,933	6,929,342
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	8,712,085	2.1	7,695,623	1.9	16,407,708	4.0	3,049,229	2,693,468
Ascension St. Francis Hospital	Milwaukee	GMS	17,113,518	4.1	8,892,713	2.1	26,006,231	6.3	5,305,191	2,756,741
Aurora Sinai Medical Center	Milwaukee	GMS	21,011,892	2.0	14,359,049	1.4	35,370,941	3.3	4,937,795	3,374,377
Aurora St. Luke's Medical Center	Milwaukee	GMS	114,226,032	1.6	42,930,640	0.6	157,156,672	2.2	24,101,693	9,058,365
Children's Wisconsin - Milwaukee Hospital	Milwaukee	GMS	8,141,239	0.5	9,987,924	0.6	18,129,163	1.1	4,054,337	4,973,986
Froedtert Hospital	Milwaukee	GMS	42,359,877	0.5	70,426,823	0.9	112,786,700	1.4	12,084,430	20,091,370
Mental Health Emergency Center	Milwaukee	PSYCH	261,970	1.1	913,970	3.9	1,175,940	5.1	195,167	680,908

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			\$804,630,067	0.8%	\$967,995,771	1.0%	\$1,772,625,838	1.9%	\$239,226,646	\$296,535,319
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	-	0.0	155,779	0.1	155,779	0.1	0	16,513
Marshfield Medical Center - Minocqua	Minocqua	GMS	1,359,967	0.5	1,568,431	0.5	2,928,398	1.0	533,310	615,059
SSM Health Monroe Hospital	Monroe	GMS	4,982,587	0.7	11,891,693	1.7	16,874,280	2.4	1,454,145	3,470,536
Aurora Medical Center - Mount Pleasant	Mount Pleasant	GMS	6,239,259	1.2	8,394,018	1.6	14,633,277	2.9	1,279,047	1,720,774
ProHealth Waukesha Memorial Hospital-Mukwonago	Mukwonago	GMS	460,351	0.2	-	0.0	460,351	0.2	78,605	0
Children's Wisconsin - Fox Valley Hospital	Neenah	GMS	72,417	0.2	287,136	0.6	359,553	0.8	47,868	189,797
ThedaCare Regional Medical Center-Neenah	Neenah	GMS	5,139,782	0.7	10,864,819	1.4	16,004,601	2.1	1,647,822	3,483,279
Marshfield Medical Center - Neillsville	Neillsville	GMS	347,870	0.6	707,153	1.2	1,055,023	1.8	168,647	342,828
Froedtert Community Hospital - New Berlin	New Berlin	GMS	298,344	0.6	1,383,374	2.6	1,681,718	3.2	60,099	278,564
ThedaCare Medical Center - New London	New London	GMS	747,799	0.8	2,203,246	2.3	2,951,045	3.1	262,080	772,170
Westfields Hospital & Clinic	New Richmond	GMS	3,169,760	1.5	3,066,626	1.5	6,236,386	3.0	1,446,538	1,399,472
Froedtert Community Hospital - Oak Creek	Oak Creek	GMS	203,782	0.6	944,349	2.6	1,148,131	3.2	41,050	190,272
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	3,246,543	0.6	3,457,777	0.7	6,704,320	1.3	775,919	826,403
Rogers Behavioral Health in Oconomowoc	Oconomowoc	PSYCH	2,301,363	0.8	584,581	0.2	2,885,944	1.0	972,453	247,018
Bellin Health Oconto Hospital	Oconto	GMS	964,472	0.4	2,870,600	1.3	3,835,072	1.8	371,463	1,105,602
HSHS St. Clare Memorial Hospital	Oconto Falls	GMS	115,476	0.2	571,317	0.8	686,793	0.9	48,018	237,572
Osceola Medical Center	Osceola	GMS	67,148	0.1	1,856,247	2.0	1,923,395	2.0	31,372	867,245
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	1,441,895	0.7	3,682,478	1.8	5,124,373	2.4	591,177	1,509,816
Aurora Medical Center - Oshkosh	Oshkosh	GMS	7,189,794	0.8	9,486,435	1.1	16,676,229	1.9	1,632,083	2,153,421
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	1,562,430	2.1	1,334,578	1.8	2,897,008	4.0	747,705	638,667
Marshfield Medical Center - Park Falls	Park Falls	GMS	493,380	0.7	894,563	1.3	1,387,943	2.0	146,929	226,401
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	165,966	0.6	769,104	2.6	935,070	3.2	33,433	154,963
Southwest Health	Platteville	GMS	260,616	0.1	4,126,561	1.7	4,387,177	1.8	106,331	1,683,628
Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	GMS	13,254,312	1.0	11,903,361	0.9	25,157,673	1.9	3,940,533	3,538,893
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	1,648,195	0.8	2,870,229	1.3	4,518,424	2.1	571,645	995,485
Crossing Rivers Health	Prairie du Chien	GMS	187,031	0.1	1,277,625	1.0	1,464,656	1.1	602,932	711,637
Sauk Prairie Healthcare	Prairie du Sac	GMS	2,462,564	0.7	2,336,716	0.6	4,799,280	1.3	859,189	815,280
Ascension All Saints Hospital	Racine	GMS	21,006,936	2.3	18,579,303	2.0	39,586,239	4.3	7,142,358	6,316,963
Reedsburg Area Medical Center	Reedsburg	GMS	1,325,000	0.8	526,941	0.3	1,851,941	1.1	728,750	289,818
Aspirus Rhinelander Hospital	Rhinelander	GMS	2,714,204	0.4	5,075,174	0.8	7,789,378	1.2	1,050,018	1,963,383
Marshfield Medical Center - Rice Lake	Rice Lake	GMS	1,602,498	0.5	5,613,632	1.7	7,216,130	2.2	591,533	2,072,169
The Richland Hospital, Inc.	Richland Center	GMS	1,811,711	1.0	2,220,760	1.3	4,032,471	2.3	757,295	928,277
SSM Health Ripon Community Hospital	Ripon	GMS	814,441	0.9	1,379,861	1.5	2,194,302	2.4	308,999	523,520

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			\$804,630,067	0.8%	\$967,995,771	1.0%	\$1,772,625,838	1.9%	\$239,226,646	\$296,535,319
River Falls Area Hospital	River Falls	GMS	470,962	0.5	1,131,581	1.3	1,602,543	1.9	228,690	778,166
ThedaCare Medical Center - Shawano	Shawano	GMS	1,357,698	0.5	6,796,494	2.6	8,154,192	3.1	449,387	2,249,583
Aurora Medical Center - Sheboygan County	Sheboygan	GMS	9,996,904	1.0	10,597,845	1.1	20,594,749	2.2	2,309,285	2,448,102
HSHS St. Nicholas Hospital	Sheboygan	GMS	310,253	0.1	1,882,978	0.7	2,193,231	0.8	94,064	570,890
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	103,678	0.5	257,755	1.3	361,433	1.8	65,628	163,159
Mayo Clinic Health System - Sparta	Sparta	GMS	2,052,225	1.8	1,671,404	1.5	3,723,629	3.3	793,109	645,936
Spooner Health	Spooner	GMS	358,061	0.5	820,192	1.2	1,178,253	1.7	173,122	396,562
St. Croix Health	St. Croix Falls	GMS	557,663	0.2	2,223,952	0.9	2,781,615	1.1	174,980	1,027,054
Aspirus Stanley Hospital	Stanley	GMS	478,549	1.0	662,071	1.4	1,140,620	2.3	218,251	301,949
Aspirus Plover Hospital	Stevens Point	GMS	229,476	0.4	449,480	0.7	678,956	1.1	55,079	107,884
Aspirus Stevens Point Hospital	Stevens Point	GMS	2,953,192	0.6	3,204,592	0.7	6,157,784	1.3	918,944	997,172
Marshfield Medical Center-River Region at Stevens Point	Stevens Point	GMS	615,303	0.6	598,369	0.6	1,213,672	1.2	287,593	279,678
Stoughton Health	Stoughton	GMS	634,273	0.3	2,151,901	1.1	2,786,174	1.5	203,856	691,623
Door County Medical Center	Sturgeon Bay	GMS	3,375,621	1.4	1,335,301	0.5	4,710,922	1.9	1,491,825	590,124
Aurora Medical Center - Summit	Summit	GMS	7,949,260	1.0	7,570,264	1.0	15,519,524	2.0	1,891,924	1,801,723
Essentia Health St. Mary's Hospital - Superior	Superior	GMS	1,698,293	0.7	5,979,745	2.6	7,678,038	3.3	599,498	2,110,850
Tomah Health	Tomah	GMS	521,427	0.3	3,768,462	1.8	4,289,889	2.1	220,564	1,594,059
Aspirus Tomahawk Hospital	Tomahawk	GMS	292,455	0.8	626,801	1.8	919,256	2.6	120,698	258,685
Aurora Medical Center Manitowoc County	Two Rivers	GMS	4,220,882	1.2	4,847,345	1.4	9,068,227	2.5	953,919	1,095,500
Vernon Health	Viroqua	GMS	2,447,318	1.4	1,604,591	0.9	4,051,909	2.2	1,078,908	707,390
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	-	0.0	522,728	0.8	522,728	0.8	0	198,114
Watertown Regional Medical Center	Watertown	GMS	469,215	0.1	4,860,586	1.4	5,329,801	1.5	141,579	1,466,608
Ascension Wisconsin Hospital - Waukesha	Waukesha	GMS	7,204	0.1	8,246	0.1	15,450	0.1	4,106	4,700
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	17,326	0.0	38,084	0.1	55,410	0.2	7,390	16,243
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	2,386,608	0.1	18,318,687	0.9	20,705,295	1.0	552,626	4,241,749
Waukesha County Mental Health Center	Waukesha	PSYCH	-	0.0	-	0.0	-	0.0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	1,017,495	0.7	2,901,437	2.0	3,918,932	2.7	342,976	978,013
SSM Health Waupun Memorial Hospital	Waupun	GMS	1,573,977	0.9	2,019,933	1.1	3,593,910	1.9	445,679	571,954
Aspirus Wausau Hospital	Wausau	GMS	11,667,501	0.6	11,485,188	0.5	23,152,689	1.1	3,574,213	3,518,363
North Central Health Care	Wausau	PSYCH	1,185,130	1.1	871,918	0.8	2,057,048	2.0	631,674	464,732
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	1,999,005	1.3	1,887,490	1.2	3,886,495	2.5	653,674	617,209
Froedtert Bluemound Rehabilitation Hospital	Wauwatosa	REHAB	600,581	0.8	261,354	0.3	861,935	1.1	171,334	74,559

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			\$804,630,067	0.8%	\$967,995,771	1.0%	\$1,772,625,838	1.9%	\$239,226,646	\$296,535,319
Aurora West Allis Medical Center	West Allis	GMS	20,794,105	1.5	18,834,367	1.4	39,628,472	2.9	4,117,233	3,729,205
Granite Hills Hospital	West Allis	PSYCH	897,219	2.6	437,221	1.3	1,334,440	3.8	897,219	437,221
Rogers Behavioral Health in West Allis	West Allis	PSYCH	2,169,494	1.6	612,095	0.4	2,781,589	2.0	893,986	252,226
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	-	0.0	104,281	0.1	104,281	0.1	0	12,201
Froedtert West Bend Hospital	West Bend	GMS	2,236,929	0.4	4,710,802	0.9	6,947,731	1.3	630,985	1,328,806
Marshfield Medical Center - Weston	Weston	GMS	4,502,448	0.7	6,622,515	1.1	11,124,963	1.8	1,735,694	2,552,980
Gundersen Tri County Hospital & Clinics	Whitehall	GMS	588,446	0.9	752,359	1.2	1,340,805	2.1	315,187	402,983
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	239,291	0.7	961,770	2.9	1,201,061	3.6	95,069	382,104
Aspirus Wisconsin Rapids Hospital & Clinics, Inc.	Wisconsin Rapids	GMS	2,762,334	0.6	2,998,385	0.6	5,760,719	1.2	840,684	912,523
Howard Young Medical Center	Woodruff	GMS	513,585	0.5	992,249	1.0	1,505,834	1.6	208,788	403,379

APPENDIX 2:

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

FY 2024

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$804,630,067	2.4%	\$967,995,771	2.8%	\$1,772,625,838	5.2%
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	-	0.0	148,970	0.1	148,970	0.1
Amery Hospital & Clinic	Amery	GMS	Polk	3,879,396	6.6	2,557,811	4.4	6,437,207	11.0
Aspirus Langlade Hospital	Antigo	GMS	Langlade	2,087,492	2.6	3,106,759	3.9	5,194,251	6.6
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	4,511,372	1.7	10,370,292	3.9	14,881,664	5.5
ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	GMS	Outagamie	616,306	0.6	151,171	0.2	767,477	0.8
ThedaCare Regional Medical Center-Appleton	Appleton	GMS	Outagamie	6,312,879	1.5	10,795,462	2.7	17,108,341	4.2
Tamarack Health Ashland Medical Center	Ashland	GMS	Ashland	818,827	1.0	4,512,072	5.5	5,330,899	6.5
Western Wisconsin Health	Baldwin	GMS	Saint Croix	745,848	1.3	2,232,416	3.9	2,978,264	5.2
SSM Health St. Clare Hospital - Baraboo	Baraboo	GMS	Sauk	4,233,292	5.0	3,444,309	4.1	7,677,601	9.0
Mayo Clinic Health System - Northland in Barron	Barron	GMS	Barron	3,524,162	5.2	2,690,790	4.0	6,214,952	9.2
Marshfield Medical Center - Beaver Dam	Beaver Dam	GMS	Dodge	1,632,886	1.7	5,414,590	5.7	7,047,476	7.5
Beloit Health System	Beloit	GMS	Rock	538,752	0.1	13,970,615	3.4	14,509,367	3.6
ThedaCare Medical Center - Berlin	Berlin	GMS	Green Lake	1,095,232	2.0	3,090,763	5.7	4,185,995	7.7
Black River Health	Black River Falls	GMS	Jackson	788,045	1.8	3,560,281	8.2	4,348,326	10.0
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	Chippewa	2,184,300	6.5	1,395,836	4.2	3,580,136	10.7
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	Grant	827,938	3.4	697,838	2.9	1,525,776	6.3
Ascension SE Wisconsin Hospital - Elmbrook Campus	Brookfield	GMS	Waukesha	3,940,898	2.0	7,751,247	3.9	11,692,145	5.8
Rogers Behavioral Health in Brown Deer	Brown Deer	PSYCH	Milwaukee	1,249,969	2.3	782,137	1.4	2,032,106	3.7
Aurora Medical Center Burlington	Burlington	GMS	Racine	6,187,086	3.5	5,072,210	2.9	11,259,296	6.3
Ascension Calumet Hospital	Chilton	GMS	Calumet	583,124	2.7	2,301,329	10.7	2,884,453	13.4
Prairie Ridge Health	Columbus	GMS	Columbia	1,075,319	1.3	2,404,361	2.8	3,479,680	4.1
Aurora St. Luke's South Shore	Cudahy	GMS	Milwaukee	7,835,516	5.2	6,808,031	4.5	14,643,547	9.7
Cumberland Healthcare	Cumberland	GMS	Barron	150,791	0.6	1,475,942	6.0	1,626,733	6.6
Lafayette Hospital + Clinics	Darlington	GMS	Lafayette	101,001	0.4	700,175	3.1	801,176	3.6
Upland Hills Health	Dodgeville	GMS	Iowa	1,559,075	1.2	861,578	0.7	2,420,653	1.8
AdventHealth Durand	Durand	GMS	Pepin	353,804	3.3	457,349	4.3	811,153	7.7
Aspirus Eagle River Hospital	Eagle River	GMS	Vilas	486,084	4.3	584,995	5.1	1,071,079	9.4
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	3,459,098	1.5	11,514,613	4.8	14,973,711	6.3
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	23,823,811	3.2	17,732,365	2.4	41,556,176	5.6
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	4,332	0.0	1,364,899	5.3	1,369,231	5.3
Aurora Lakeland Medical Center	Elkhorn	GMS	Walworth	6,891,437	5.8	5,794,371	4.9	12,685,808	10.7
Encompass Health Rehabilitation Hospital of Fitchburg	Fitchburg	REHAB	Dane	-	0.0	260,746	6.3	260,746	6.3
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	-	0.0	950,181	78.2	950,181	78.2
SSM Health St. Agnes Hospital	Fond du Lac	GMS	Fond du Lac	8,470,319	2.1	11,924,241	3.0	20,394,560	5.0

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$804,630,067	2.4%	\$967,995,771	2.8%	\$1,772,625,838	5.2%
Fort HealthCare	Fort Atkinson	GMS	Jefferson	2,075,094	1.1	5,115,331	2.7	7,190,425	3.7
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	3,936,819	3.5	6,835,466	6.1	10,772,285	9.6
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	923,569	0.7	832,209	0.6	1,755,778	1.4
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	1,322,530	10.7	16,143	0.1	1,338,673	10.9
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	51,854	0.0	2,133,313	1.8	2,185,167	1.8
Aurora Medical Center - Grafton	Grafton	GMS	Ozaukee	7,798,045	1.5	10,583,336	2.1	18,381,381	3.6
Burnett Medical Center	Grantsburg	GMS	Burnett	64,165	0.4	659,459	4.5	723,624	5.0
Aurora BayCare Medical Center	Green Bay	GMS	Brown	16,812,247	1.9	20,495,445	2.3	37,307,692	4.1
Bellin Hospital	Green Bay	GMS	Brown	13,772,339	1.7	19,639,729	2.4	33,412,068	4.1
Brown County Human Services Department	Green Bay	PSYCH	Brown	-	0.0	163,151	19.7	163,151	19.7
Emplify Health Behavioral Health	Green Bay	PSYCH	Brown	1,056,393	3.5	1,351,631	4.4	2,408,024	7.9
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	817,213	0.5	3,070,634	2.0	3,887,847	2.5
HSHS St. Vincent Hospital	Green Bay	GMS	Brown	2,382,535	0.5	6,597,304	1.3	8,979,839	1.8
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	191,538	1.0	600,213	3.0	791,751	3.9
Ascension Wisconsin Hospital - Greenfield	Greenfield	GMS	Milwaukee	28,500	0.2	64,644	0.5	93,144	0.7
Milwaukee Rehabilitation Hospital at Greenfield	Greenfield	REHAB	Milwaukee	-	0.0	147,000	3.0	147,000	3.0
Aurora Medical Center - Washington County	Hartford	GMS	Washington	2,158,614	1.6	3,250,329	2.5	5,408,943	4.1
Tamarack Health Hayward Medical Center	Hayward	GMS	Sawyer	855,845	1.9	2,963,540	6.4	3,819,385	8.3
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	Vernon	1,411,024	5.3	1,550,215	5.8	2,961,239	11.1
Hudson Hospital & Clinic	Hudson	GMS	Saint Croix	2,043,523	2.8	2,134,042	3.0	4,177,565	5.8
Mercyhealth Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	3,213,132	0.6	18,966,080	3.3	22,179,212	3.9
SSM Health St. Mary's Hospital - Janesville	Janesville	GMS	Rock	3,651,070	3.4	4,122,811	3.9	7,773,881	7.3
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	15,058,555	3.9	13,352,429	3.5	28,410,984	7.4
ClearSky Rehabilitation Hospital of Kenosha	Kenosha	REHAB	Kenosha	-	0.0	43,206	2.5	43,206	2.5
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	61,029,249	4.2	26,380,834	1.8	87,410,083	6.0
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	10,400,021	2.6	7,551,824	1.9	17,951,845	4.4
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	448,131	3.1	1,310,789	9.1	1,758,920	12.3
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	1,054,273	0.8	5,581,851	4.2	6,636,124	5.0
Grant Regional Health Center	Lancaster	GMS	Grant	338,473	0.9	854,257	2.2	1,192,730	3.1
Select Specialty Hospital-Madison	Madison	LTAC	Dane	116,395	0.3	36,620	0.1	153,015	0.4
SSM Health St. Mary's Hospital	Madison	GMS	Dane	12,830,882	2.2	12,162,589	2.1	24,993,471	4.3
UnityPoint Health - Meriter	Madison	GMS	Dane	11,776,516	1.3	16,372,092	1.8	28,148,608	3.1
University Hospital	Madison	GMS	Dane	80,851,895	1.8	128,361,231	2.9	209,213,126	4.7
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	1,830	0.0	189,705	1.5	191,535	1.5
Froedtert Holy Family Memorial	Manitowoc	GMS	Manitowoc	1,344,542	1.3	4,459,459	4.5	5,804,001	5.8

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Total Wisconsin Hospitals				\$804,630,067	2.4%	\$967,995,771	2.8%	\$1,772,625,838	5.2%
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	3,549,546	2.4	6,265,339	4.2	9,814,885	6.6
Marshfield Medical Center	Marshfield	GMS	Wood	17,153,488	2.5	19,929,098	2.8	37,082,586	5.3
Norwood Health Center	Marshfield	PSYCH	Wood	-	0.0	405,000	35.1	405,000	35.1
Mile Bluff Medical Center	Mauston	GMS	Juneau	329,000	0.4	2,792,171	3.4	3,121,171	3.8
Aspirus Medford Hospital & Clinics	Medford	GMS	Taylor	2,351,678	3.4	1,936,317	2.8	4,287,995	6.2
Ascension Wisconsin Hospital - Menomonee Falls	Menomonee Falls	GMS	Waukesha	15,086	0.1	45,228	0.3	60,314	0.4
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	4,637,727	1.5	7,887,707	2.5	12,525,434	4.0
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	Dunn	4,529,916	4.3	3,952,628	3.7	8,482,544	8.0
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	2,452,501	1.4	6,978,746	3.9	9,431,247	5.2
Ascension Sacred Heart Rehabilitation Hospital	Mequon	REHAB	Ozaukee	269,052	7.0	(126,638)	-3.3	142,414	3.7
Froedtert Community Hospital - Mequon	Mequon	GMS	Ozaukee	171,743	1.3	795,873	5.8	967,616	7.1
Aspirus Merrill Hospital	Merrill	GMS	Lincoln	527,862	2.3	630,205	2.8	1,158,067	5.1
Miramont Behavioral Health	Middleton	PSYCH	Dane	325,186	2.9	452,763	4.1	777,949	7.0
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	12,796,188	3.0	24,747,651	5.8	37,543,839	8.8
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	8,712,085	12.7	7,695,623	11.2	16,407,708	23.9
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	17,113,518	16.4	8,892,713	8.5	26,006,231	24.9
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	21,011,892	7.5	14,359,049	5.1	35,370,941	12.6
Aurora St. Luke's Medical Center	Milwaukee	GMS	Milwaukee	114,226,032	5.8	42,930,640	2.2	157,156,672	7.9
Children's Wisconsin - Milwaukee Hospital	Milwaukee	GMS	Milwaukee	8,141,239	1.0	9,987,924	1.3	18,129,163	2.3
Froedtert Hospital	Milwaukee	GMS	Milwaukee	42,359,877	1.5	70,426,823	2.5	112,786,700	4.0
Mental Health Emergency Center	Milwaukee	PSYCH	Milwaukee	261,970	4.7	913,970	16.3	1,175,940	21.0
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	-	0.0	155,779	0.5	155,779	0.5
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	1,359,967	1.9	1,568,431	2.2	2,928,398	4.0
SSM Health Monroe Hospital	Monroe	GMS	Green	4,982,587	2.0	11,891,693	4.7	16,874,280	6.6
Aurora Medical Center - Mount Pleasant	Mount Pleasant	GMS	Racine	6,239,259	3.4	8,394,018	4.6	14,633,277	7.9
ProHealth Waukesha Memorial Hospital-Mukwonago	Mukwonago	GMS	Waukesha	460,351	0.4	-	0.0	460,351	0.4
Children's Wisconsin - Fox Valley Hospital	Neenah	GMS	Winnebago	72,417	0.2	287,136	0.9	359,553	1.1
ThedaCare Regional Medical Center-Neenah	Neenah	GMS	Winnebago	5,139,782	1.5	10,864,819	3.1	16,004,601	4.6
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	347,870	1.8	707,153	3.6	1,055,023	5.4
Froedtert Community Hospital - New Berlin	New Berlin	GMS	Waukesha	298,344	1.3	1,383,374	5.9	1,681,718	7.1
ThedaCare Medical Center - New London	New London	GMS	Outagamie	747,799	2.2	2,203,246	6.5	2,951,045	8.6
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	3,169,760	3.7	3,066,626	3.6	6,236,386	7.3
Froedtert Community Hospital - Oak Creek	Oak Creek	GMS	Milwaukee	203,782	1.3	944,349	5.8	1,148,131	7.1
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	3,246,543	1.9	3,457,777	2.0	6,704,320	3.9
Rogers Behavioral Health in Oconomowoc	Oconomowoc	PSYCH	Waukesha	2,301,363	1.0	584,581	0.2	2,885,944	1.2

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$804,630,067	2.4%	\$967,995,771	2.8%	\$1,772,625,838	5.2%
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	964,472	1.3	2,870,600	3.8	3,835,072	5.1
HSHS St. Clare Memorial Hospital	Oconto Falls	GMS	Oconto	115,476	0.6	571,317	2.9	686,793	3.5
Osceola Medical Center	Osceola	GMS	Polk	67,148	0.2	1,856,247	4.6	1,923,395	4.7
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	1,441,895	2.2	3,682,478	5.6	5,124,373	7.7
Aurora Medical Center - Oshkosh	Oshkosh	GMS	Winnebago	7,189,794	2.2	9,486,435	2.9	16,676,229	5.1
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	Trempealeau	1,562,430	7.7	1,334,578	6.6	2,897,008	14.3
Marshfield Medical Center - Park Falls	Park Falls	GMS	Price	493,380	3.1	894,563	5.6	1,387,943	8.8
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	Waukesha	165,966	1.3	769,104	5.8	935,070	7.1
Southwest Health	Platteville	GMS	Grant	260,616	0.2	4,126,561	3.8	4,387,177	4.0
Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	GMS	Kenosha	13,254,312	2.8	11,903,361	2.5	25,157,673	5.3
Aspirus Divine Savior Hospital & Clinics	Portage	GMS	Columbia	1,648,195	2.1	2,870,229	3.7	4,518,424	5.8
Crossing Rivers Health	Prairie du Chien	GMS	Crawford	187,031	0.4	1,277,625	2.5	1,464,656	2.8
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	2,462,564	1.5	2,336,716	1.5	4,799,280	3.0
Ascension All Saints Hospital	Racine	GMS	Racine	21,006,936	8.8	18,579,303	7.8	39,586,239	16.6
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	1,325,000	2.2	526,941	0.9	1,851,941	3.1
Aspirus Rhinelander Hospital	Rhinelander	GMS	Oneida	2,714,204	1.3	5,075,174	2.4	7,789,378	3.7
Marshfield Medical Center - Rice Lake	Rice Lake	GMS	Barron	1,602,498	1.8	5,613,632	6.4	7,216,130	8.2
The Richland Hospital, Inc.	Richland Center	GMS	Richland	1,811,711	3.2	2,220,760	4.0	4,032,471	7.2
SSM Health Ripon Community Hospital	Ripon	GMS	Fond du Lac	814,441	2.4	1,379,861	4.1	2,194,302	6.5
River Falls Area Hospital	River Falls	GMS	Saint Croix	470,962	1.4	1,131,581	3.3	1,602,543	4.7
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	1,357,698	1.6	6,796,494	8.2	8,154,192	9.9
Aurora Medical Center - Sheboygan County	Sheboygan	GMS	Sheboygan	9,996,904	2.8	10,597,845	3.0	20,594,749	5.8
HSHS St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	310,253	0.3	1,882,978	1.8	2,193,231	2.1
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	103,678	1.9	257,755	4.7	361,433	6.6
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	2,052,225	7.4	1,671,404	6.0	3,723,629	13.4
Spooner Health	Spooner	GMS	Washburn	358,061	2.2	820,192	5.0	1,178,253	7.3
St. Croix Health	St. Croix Falls	GMS	Polk	557,663	0.9	2,223,952	3.4	2,781,615	4.2
Aspirus Stanley Hospital	Stanley	GMS	Clark	478,549	4.0	662,071	5.5	1,140,620	9.6
Aspirus Plover Hospital	Stevens Point	GMS	Portage	229,476	0.8	449,480	1.6	678,956	2.4
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	2,953,192	2.0	3,204,592	2.1	6,157,784	4.1
Marshfield Medical Center-River Region at Stevens Point	Stevens Point	GMS	Portage	615,303	1.8	598,369	1.8	1,213,672	3.6
Stoughton Health	Stoughton	GMS	Dane	634,273	0.8	2,151,901	2.8	2,786,174	3.7
Door County Medical Center	Sturgeon Bay	GMS	Door	3,375,621	4.7	1,335,301	1.9	4,710,922	6.6
Aurora Medical Center - Summit	Summit	GMS	Waukesha	7,949,260	2.5	7,570,264	2.3	15,519,524	4.8
Essentia Health St. Mary's Hospital - Superior	Superior	GMS	Douglas	1,698,293	2.0	5,979,745	7.1	7,678,038	9.1

Name	City	Type	County	Charity Care	% Total Patient Revenue	Bad Debt	% Total Patient Revenue	Total Uncompensated Health Care	% Total Patient Revenue
Total Wisconsin Hospitals				\$804,630,067	2.4%	\$967,995,771	2.8%	\$1,772,625,838	5.2%
Tomah Health	Tomah	GMS	Monroe	521,427	0.8	3,768,462	5.7	4,289,889	6.5
Aspirus Tomahawk Hospital	Tomahawk	GMS	Lincoln	292,455	3.3	626,801	7.0	919,256	10.3
Aurora Medical Center Manitowoc County	Two Rivers	GMS	Manitowoc	4,220,882	3.0	4,847,345	3.4	9,068,227	6.4
Vernon Health	Viroqua	GMS	Vernon	2,447,318	4.1	1,604,591	2.7	4,051,909	6.8
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	-	0.0	522,728	3.9	522,728	3.9
Watertown Regional Medical Center	Watertown	GMS	Dodge	469,215	0.3	4,860,586	3.6	5,329,801	4.0
Ascension Wisconsin Hospital - Waukesha	Waukesha	GMS	Waukesha	7,204	0.2	8,246	0.2	15,450	0.3
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	17,326	0.4	38,084	0.9	55,410	1.3
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	2,386,608	0.3	18,318,687	2.4	20,705,295	2.7
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	-	0.0	-	0.0	-	0.0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	1,017,495	2.0	2,901,437	5.7	3,918,932	7.6
SSM Health Waupun Memorial Hospital	Waupun	GMS	Dodge	1,573,977	2.0	2,019,933	2.5	3,593,910	4.5
Aspirus Wausau Hospital	Wausau	GMS	Marathon	11,667,501	1.9	11,485,188	1.9	23,152,689	3.8
North Central Health Care	Wausau	PSYCH	Marathon	1,185,130	10.1	871,918	7.4	2,057,048	17.4
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	1,999,005	3.2	1,887,490	3.0	3,886,495	6.1
Froedtert Bluemound Rehabilitation Hospital	Wauwatosa	REHAB	Milwaukee	600,581	2.9	261,354	1.3	861,935	4.2
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	20,794,105	4.0	18,834,367	3.6	39,628,472	7.6
Granite Hills Hospital	West Allis	PSYCH	Milwaukee	897,219	12.3	437,221	6.0	1,334,440	18.4
Rogers Behavioral Health in West Allis	West Allis	PSYCH	Milwaukee	2,169,494	3.0	612,095	0.8	2,781,589	3.8
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	-	0.0	104,281	0.4	104,281	0.4
Froedtert West Bend Hospital	West Bend	GMS	Washington	2,236,929	1.2	4,710,802	2.5	6,947,731	3.7
Marshfield Medical Center - Weston	Weston	GMS	Marathon	4,502,448	2.6	6,622,515	3.8	11,124,963	6.4
Gundersen Tri County Hospital & Clinics	Whitehall	GMS	Trempealeau	588,446	2.7	752,359	3.4	1,340,805	6.1
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	239,291	2.6	961,770	10.6	1,201,061	13.2
Aspirus Wisconsin Rapids Hospital & Clinics, Inc.	Wisconsin Rapids	GMS	Wood	2,762,334	1.8	2,998,385	2.0	5,760,719	3.8
Howard Young Medical Center	Woodruff	GMS	Oneida	513,585	2.3	992,249	4.5	1,505,834	6.8

APPENDIX 3:

Number of Patients Receiving and Projected to Receive Uncompensated Health Care

FY 2024

Name	City	Type	County	Charity Care Cases FY 2024	Projected Charity Cases FY 2025	Bad Debt Cases FY 2024	Projected Bad Debt Cases FY 2025	Total Uncomp Cases FY 2024	Projected Total Uncomp Cases FY 2025
Total Wisconsin Hospitals				431,593	438,638	1,238,317	1,220,945	1,669,910	1,659,583
OakLeaf Surgical Hospital	Altoona	GMS	Eau Claire	0	0	0	0	0	0
Amery Hospital & Clinic	Amery	GMS	Polk	8,209	7,768	5,103	8,104	13,312	15,872
Aspirus Langlade Hospital	Antigo	GMS	Langlade	1,350	3,500	2,091	2,200	3,441	5,700
Ascension NE Wisconsin - St. Elizabeth Campus	Appleton	GMS	Outagamie	3,625	3,783	17,576	19,030	21,201	22,813
ThedaCare Medical Center Orthopedics, Spine and Pain	Appleton	GMS	Outagamie	2,263	2,200	1,300	1,300	3,563	3,500
ThedaCare Regional Medical Center-Appleton	Appleton	GMS	Outagamie	6,724	6,500	39,070	39,000	45,794	45,500
Tamarack Health Ashland Medical Center	Ashland	GMS	Ashland	1,207	1,401	5,898	7,246	7,105	8,647
Western Wisconsin Health	Baldwin	GMS	Saint Croix	1,324	111	1,355	1,913	2,679	2,024
SSM Health St. Clare Hospital - Baraboo	Baraboo	GMS	Sauk	1,754	2,214	10,074	2,793	11,828	5,007
Mayo Clinic Health System - Northland in Barron	Barron	GMS	Barron	2,907	2,300	1,099	822	4,006	3,122
Marshfield Medical Center - Beaver Dam	Beaver Dam	GMS	Dodge	1,222	1,162	6,633	9,644	7,855	10,806
Beloit Health System	Beloit	GMS	Rock	149	150	34,932	35,000	35,081	35,150
ThedaCare Medical Center - Berlin	Berlin	GMS	Green Lake	1,766	1,700	12,093	12,000	13,859	13,700
Black River Health	Black River Falls	GMS	Jackson	248	280	4,289	4,500	4,537	4,780
Mayo Clinic Health System - Chippewa Valley in Bloomer	Bloomer	GMS	Chippewa	1,824	1,000	954	594	2,778	1,594
Gundersen Boscobel Area Hospital and Clinics	Boscobel	GMS	Grant	2,157	2,300	1,285	1,350	3,442	3,650
Ascension SE Wisconsin Hospital - Elmbrook Campus	Brookfield	GMS	Waukesha	2,623	2,829	8,988	6,949	11,611	9,778
Rogers Behavioral Health in Brown Deer	Brown Deer	PSYCH	Milwaukee	550	550	400	400	950	950
Aurora Medical Center Burlington	Burlington	GMS	Racine	1,942	1,997	10,662	8,953	12,604	10,950
Ascension Calumet Hospital	Chilton	GMS	Calumet	622	394	4,033	2,727	4,655	3,121
Prairie Ridge Health	Columbus	GMS	Columbia	1,111	1,400	2,546	2,900	3,657	4,300
Aurora St. Luke's South Shore	Cudahy	GMS	Milwaukee	1,869	1,368	10,341	9,006	12,210	10,374
Cumberland Healthcare	Cumberland	GMS	Barron	333	400	3,200	3,700	3,533	4,100
Lafayette Hospital + Clinics	Darlington	GMS	Lafayette	184	193	1,305	1,370	1,489	1,563
Upland Hills Health	Dodgeville	GMS	Iowa	1,289	1,400	5,244	2,300	6,533	3,700
AdventHealth Durand	Durand	GMS	Pepin	438	495	205	195	643	690
Aspirus Eagle River Hospital	Eagle River	GMS	Vilas	3,094	3,100	473	500	3,567	3,600
Marshfield Medical Center - Eau Claire	Eau Claire	GMS	Eau Claire	3,503	3,726	10,088	10,074	13,591	13,800
Mayo Clinic Health System - Eau Claire	Eau Claire	GMS	Eau Claire	17,486	19,800	10,578	11,727	28,064	31,527
Edgerton Hospital and Health Services	Edgerton	GMS	Rock	4	10	1,712	1,601	1,716	1,611
Aurora Lakeland Medical Center	Elkhorn	GMS	Walworth	2,075	547	9,848	6,010	11,923	6,557
Encompass Health Rehabilitation Hospital of Fitchburg	Fitchburg	REHAB	Dane	0	0	11	17	11	17
Fond du Lac County Health Care Center	Fond du Lac	PSYCH	Fond du Lac	0	0	0	0	0	0

Name	City	Type	County	Charity Care Cases FY 2024	Projected Charity Cases FY 2025	Bad Debt Cases FY 2024	Projected Bad Debt Cases FY 2025	Total Uncomp Cases FY 2024	Projected Total Uncomp Cases FY 2025
Total Wisconsin Hospitals				431,593	438,638	1,238,317	1,220,945	1,669,910	1,659,583
SSM Health St. Agnes Hospital	Fond du Lac	GMS	Fond du Lac	3,608	4,465	18,766	9,312	22,374	13,777
Fort HealthCare	Fort Atkinson	GMS	Jefferson	3,488	3,200	9,954	10,000	13,442	13,200
Ascension SE Wisconsin Hospital - Franklin Campus	Franklin	GMS	Milwaukee	1,595	1,697	6,428	6,077	8,023	7,774
Midwest Orthopedic Specialty Hospital	Franklin	GMS	Milwaukee	89	100	504	500	593	600
Gundersen Moundview Hospital and Clinics	Friendship	GMS	Adams	1,075	1,530	64	72	1,139	1,602
Orthopaedic Hospital of Wisconsin	Glendale	GMS	Milwaukee	28	35	40	48	68	83
Aurora Medical Center - Grafton	Grafton	GMS	Ozaukee	1,961	2,633	15,703	11,924	17,664	14,557
Burnett Medical Center	Grantsburg	GMS	Burnett	75	80	1,185	2,000	1,260	2,080
Aurora BayCare Medical Center	Green Bay	GMS	Brown	4,486	4,826	31,567	34,908	36,053	39,734
Bellin Hospital	Green Bay	GMS	Brown	15,587	15,965	35,538	36,304	51,125	52,269
Brown County Human Services Department	Green Bay	PSYCH	Brown	0	0	63	65	63	65
Emplify Health Behavioral Health	Green Bay	PSYCH	Brown	1,920	1,978	1,635	1,684	3,555	3,662
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	518	228	9,674	10,696	10,192	10,924
HSHS St. Vincent Hospital	Green Bay	GMS	Brown	1,950	1,926	13,532	13,057	15,482	14,983
Willow Creek Behavioral Health	Green Bay	PSYCH	Brown	76	80	367	305	443	385
Ascension Wisconsin Hospital - Greenfield	Greenfield	GMS	Milwaukee	9	0	33	0	42	0
Milwaukee Rehabilitation Hospital at Greenfield	Greenfield	REHAB	Milwaukee	0	0	0	0	0	0
Aurora Medical Center - Washington County	Hartford	GMS	Washington	882	824	6,701	4,305	7,583	5,129
Tamarack Health Hayward Medical Center	Hayward	GMS	Sawyer	950	888	2,541	3,001	3,491	3,889
Gundersen St. Joseph's Hospital and Clinics	Hillsboro	GMS	Vernon	1,814	2,400	3,560	4,300	5,374	6,700
Hudson Hospital & Clinic	Hudson	GMS	Saint Croix	1,439	1,000	2,757	1,824	4,196	2,824
Mercyhealth Hospital and Trauma Center - Janesville	Janesville	GMS	Rock	3,482	3,817	13,728	14,076	17,210	17,893
SSM Health St. Mary's Hospital - Janesville	Janesville	GMS	Rock	1,834	2,242	9,592	5,557	11,426	7,799
Aurora Medical Center - Kenosha	Kenosha	GMS	Kenosha	4,372	4,608	30,974	35,401	35,346	40,009
ClearSky Rehabilitation Hospital of Kenosha	Kenosha	REHAB	Kenosha	0	3	16	50	16	53
Gundersen Lutheran Medical Center	La Crosse	GMS	La Crosse	7,966	8,205	11,657	12,007	19,623	20,212
Mayo Clinic Health System - La Crosse	La Crosse	GMS	La Crosse	14,109	17,500	7,696	9,201	21,805	26,701
Marshfield Medical Center - Ladysmith	Ladysmith	GMS	Rusk	904	590	1,925	2,395	2,829	2,985
Mercyhealth Hospital and Medical Center - Walworth	Lake Geneva	GMS	Walworth	1,068	1,170	3,526	3,600	4,594	4,770
Grant Regional Health Center	Lancaster	GMS	Grant	265	215	1,985	1,743	2,250	1,958
Select Specialty Hospital-Madison	Madison	LTAC	Dane	1	0	13	13	14	13
SSM Health St. Mary's Hospital	Madison	GMS	Dane	1,543	1,560	12,928	9,889	14,471	11,449
UnityPoint Health - Meriter	Madison	GMS	Dane	2,422	2,495	1,605	1,653	4,027	4,148

Name	City	Type	County	Charity Care Cases FY 2024	Projected Charity Cases FY 2025	Bad Debt Cases FY 2024	Projected Bad Debt Cases FY 2025	Total Uncomp Cases FY 2024	Projected Total Uncomp Cases FY 2025
Total Wisconsin Hospitals				431,593	438,638	1,238,317	1,220,945	1,669,910	1,659,583
University Hospital	Madison	GMS	Dane	50,312	47,301	20,200	18,991	70,512	66,292
UW Health Rehabilitation Hospital	Madison	REHAB	Dane	1	4	9	13	10	17
Froedtert Holy Family Memorial	Manitowoc	GMS	Manitowoc	206	59	2,635	2,004	2,841	2,063
Aurora Medical Center - Bay Area	Marinette	GMS	Marinette	1,508	1,621	12,608	11,836	14,116	13,457
Marshfield Medical Center	Marshfield	GMS	Wood	9,424	10,619	20,278	25,449	29,702	36,068
Norwood Health Center	Marshfield	PSYCH	Wood	0	0	3	0	3	0
Mile Bluff Medical Center	Mauston	GMS	Juneau	86	90	410	431	496	521
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	5	0	27	0	32	0
Froedtert Menomonee Falls Hospital	Menomonee Falls	GMS	Waukesha	684	466	6,762	7,836	7,446	8,302
Mayo Clinic Health System - Red Cedar in Menomonie	Menomonie	GMS	Dunn	3,701	3,100	3,200	2,204	6,901	5,304
Ascension Columbia St. Mary's Hospital Ozaukee	Mequon	GMS	Ozaukee	1,330	1,092	8,379	6,099	9,709	7,191
Ascension Sacred Heart Rehabilitation Hospital	Mequon	REHAB	Ozaukee	26	22	123	37	149	59
Froedtert Community Hospital - Mequon	Mequon	GMS	Ozaukee	76	35	889	815	965	850
Aspirus Merrill Hospital	Merrill	GMS	Lincoln	2,372	2,400	1,313	1,400	3,685	3,800
Miramont Behavioral Health	Middleton	PSYCH	Dane	18	23	116	145	134	168
Ascension Columbia St. Mary's Hospital Milwaukee	Milwaukee	GMS	Milwaukee	5,700	5,135	34,560	27,563	40,260	32,698
Ascension SE Wisconsin Hospital - St. Joseph Campus	Milwaukee	GMS	Milwaukee	3,252	2,913	14,714	12,365	17,966	15,278
Ascension St. Francis Hospital	Milwaukee	GMS	Milwaukee	5,046	5,537	11,798	11,607	16,844	17,144
Aurora Sinai Medical Center	Milwaukee	GMS	Milwaukee	4,715	3,371	23,489	27,872	28,204	31,243
Aurora St. Luke's Medical Center	Milwaukee	GMS	Milwaukee	15,689	13,352	58,596	74,754	74,285	88,106
Children's Wisconsin - Milwaukee Hospital	Milwaukee	GMS	Milwaukee	8,351	8,751	36,914	33,912	45,265	42,663
Froedtert Hospital	Milwaukee	GMS	Milwaukee	3,232	2,338	31,141	29,406	34,373	31,744
Mental Health Emergency Center	Milwaukee	PSYCH	Milwaukee	54	28	1,460	1,328	1,514	1,356
Select Specialty Hospital - Milwaukee - St. Francis	Milwaukee	LTAC	Milwaukee	0	0	36	36	36	36
Marshfield Medical Center - Minocqua	Minocqua	GMS	Oneida	2,066	2,213	4,100	7,546	6,166	9,759
SSM Health Monroe Hospital	Monroe	GMS	Green	1,430	1,456	8,460	9,281	9,890	10,737
Aurora Medical Center - Mount Pleasant	Mount Pleasant	GMS	Racine	1,187	1,096	10,257	11,965	11,444	13,061
ProHealth Waukesha Memorial Hospital-Mukwonago	Mukwonago	GMS	Waukesha	0	0	0	0	0	0
Children's Wisconsin - Fox Valley Hospital	Neenah	GMS	Winnebago	127	151	672	851	799	1,002
ThedaCare Regional Medical Center-Neenah	Neenah	GMS	Winnebago	8,350	8,000	46,778	40,000	55,128	48,000
Marshfield Medical Center - Neillsville	Neillsville	GMS	Clark	968	905	2,375	3,115	3,343	4,020
Froedtert Community Hospital - New Berlin	New Berlin	GMS	Waukesha	132	61	1,544	1,415	1,676	1,476
ThedaCare Medical Center - New London	New London	GMS	Outagamie	1,701	1,700	13,007	13,000	14,708	14,700

Name	City	Type	County	Charity Care Cases FY 2024	Projected Charity Cases FY 2025	Bad Debt Cases FY 2024	Projected Bad Debt Cases FY 2025	Total Uncomp Cases FY 2024	Projected Total Uncomp Cases FY 2025
Total Wisconsin Hospitals				431,593	438,638	1,238,317	1,220,945	1,669,910	1,659,583
Westfields Hospital & Clinic	New Richmond	GMS	Saint Croix	4,186	4,843	6,409	8,903	10,595	13,746
Froedtert Community Hospital - Oak Creek	Oak Creek	GMS	Milwaukee	90	42	1,055	967	1,145	1,009
ProHealth Oconomowoc Memorial Hospital	Oconomowoc	GMS	Waukesha	214	220	2,347	2,400	2,561	2,620
Rogers Behavioral Health in Oconomowoc	Oconomowoc	PSYCH	Waukesha	900	900	719	719	1,619	1,619
Bellin Health Oconto Hospital	Oconto	GMS	Oconto	6,389	6,581	14,982	15,339	21,371	21,920
HSHS St. Clare Memorial Hospital	Oconto Falls	GMS	Oconto	181	213	2,380	2,516	2,561	2,729
Osceola Medical Center	Osceola	GMS	Polk	32	100	46	46	78	146
Ascension NE Wisconsin - Mercy Campus	Oshkosh	GMS	Winnebago	1,269	1,021	7,120	8,111	8,389	9,132
Aurora Medical Center - Oshkosh	Oshkosh	GMS	Winnebago	2,676	3,074	20,991	18,672	23,667	21,746
Mayo Clinic Health System - Oakridge in Osseo	Osseo	GMS	Trempealeau	1,181	600	865	378	2,046	978
Marshfield Medical Center - Park Falls	Park Falls	GMS	Price	856	785	1,735	2,733	2,591	3,518
Froedtert Community Hospital - Pewaukee	Pewaukee	GMS	Waukesha	73	34	859	787	932	821
Southwest Health	Platteville	GMS	Grant	350	368	6,998	7,348	7,348	7,716
Froedtert South – Froedtert Pleasant Prairie Hospital	Pleasant Prairie	GMS	Kenosha	10,303	12,879	13,466	16,833	23,769	29,712
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	1,243	1,305	10,664	11,198	11,907	12,503
Sauk Prairie Healthcare	Prairie du Sac	GMS	Sauk	581	656	3,401	997	3,982	1,653
Ascension All Saints Hospital	Racine	GMS	Racine	13,714	15,750	41,003	36,157	54,717	51,907
Reedsburg Area Medical Center	Reedsburg	GMS	Sauk	3,152	3,309	2,315	2,430	5,467	5,739
Aspirus Rhinelander Hospital	Rhinelander	GMS	Oneida	2,940	3,000	9,451	9,500	12,391	12,500
Marshfield Medical Center - Rice Lake	Rice Lake	GMS	Barron	2,710	2,242	6,856	6,778	9,566	9,020
The Richland Hospital, Inc.	Richland Center	GMS	Richland	1,571	868	1,288	1,790	2,859	2,658
SSM Health Ripon Community Hospital	Ripon	GMS	Fond du Lac	402	589	3,554	2,115	3,956	2,704
River Falls Area Hospital	River Falls	GMS	Saint Croix	1,529	2,036	406	218	1,935	2,254
ThedaCare Medical Center - Shawano	Shawano	GMS	Shawano	2,694	2,700	20,281	20,300	22,975	23,000
Aurora Medical Center - Sheboygan County	Sheboygan	GMS	Sheboygan	2,652	2,120	13,418	12,339	16,070	14,459
HSHS St. Nicholas Hospital	Sheboygan	GMS	Sheboygan	189	245	6,714	7,479	6,903	7,724
Indianhead Medical Center/Shell Lake	Shell Lake	GMS	Washburn	4	15	700	700	704	715
Mayo Clinic Health System - Sparta	Sparta	GMS	Monroe	2,295	1,400	1,041	531	3,336	1,931
Spooner Health	Spooner	GMS	Washburn	318	283	675	707	993	990
St. Croix Health	St. Croix Falls	GMS	Polk	277	305	3,288	4,603	3,565	4,908
Aspirus Stanley Hospital	Stanley	GMS	Clark	12,127	12,200	1,511	1,600	13,638	13,800
Aspirus Plover Hospital	Stevens Point	GMS	Portage	60	100	7	10	67	110
Aspirus Stevens Point Hospital	Stevens Point	GMS	Portage	1,662	5,600	3,858	3,900	5,520	9,500

Name	City	Type	County	Charity Care Cases FY 2024	Projected Charity Cases FY 2025	Bad Debt Cases FY 2024	Projected Bad Debt Cases FY 2025	Total Uncomp Cases FY 2024	Projected Total Uncomp Cases FY 2025
Total Wisconsin Hospitals				431,593	438,638	1,238,317	1,220,945	1,669,910	1,659,583
Marshfield Medical Center-River Region at Stevens Point	Stevens Point	GMS	Portage	916	631	3,024	5,946	3,940	6,577
Stoughton Health	Stoughton	GMS	Dane	787	811	6,126	6,300	6,913	7,111
Door County Medical Center	Sturgeon Bay	GMS	Door	1,591	1,639	1,003	1,033	2,594	2,672
Aurora Medical Center - Summit	Summit	GMS	Waukesha	1,727	1,977	12,649	10,845	14,376	12,822
Essentia Health St. Mary's Hospital - Superior	Superior	GMS	Douglas	3,123	3,425	20,289	22,254	23,412	25,679
Tomah Health	Tomah	GMS	Monroe	210	245	2,125	2,050	2,335	2,295
Aspirus Tomahawk Hospital	Tomahawk	GMS	Lincoln	2,327	2,400	400	400	2,727	2,800
Aurora Medical Center Manitowoc County	Two Rivers	GMS	Manitowoc	1,291	1,362	8,364	6,381	9,655	7,743
Vernon Health	Viroqua	GMS	Vernon	1,658	1,563	2,805	2,618	4,463	4,181
Lakeview Specialty Hospital & Rehab	Waterford	LTAC	Racine	0	0	44	33	44	33
Watertown Regional Medical Center	Watertown	GMS	Dodge	772	775	6,713	6,200	7,485	6,975
Ascension Wisconsin Hospital - Waukesha	Waukesha	GMS	Waukesha	4	0	5	0	9	0
ProHealth Rehabilitation Hospital of Wisconsin	Waukesha	REHAB	Waukesha	7	10	12	15	19	25
ProHealth Waukesha Memorial Hospital	Waukesha	GMS	Waukesha	1,197	1,200	16,537	16,500	17,734	17,700
Waukesha County Mental Health Center	Waukesha	PSYCH	Waukesha	0	0	0	0	0	0
ThedaCare Medical Center - Waupaca	Waupaca	GMS	Waupaca	2,189	2,100	16,040	16,000	18,229	18,100
SSM Health Waupun Memorial Hospital	Waupun	GMS	Dodge	931	1,306	5,235	3,949	6,166	5,255
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	4,361	0	4,886	0	9,247	0
Aurora Psychiatric Hospital	Wauwatosa	PSYCH	Milwaukee	318	272	2,731	3,253	3,049	3,525
Froedtert Bluemound Rehabilitation Hospital	Wauwatosa	REHAB	Milwaukee	134	147	623	685	757	832
Aurora West Allis Medical Center	West Allis	GMS	Milwaukee	4,005	4,436	25,442	24,569	29,447	29,005
Granite Hills Hospital	West Allis	PSYCH	Milwaukee	87	96	20	22	107	118
Rogers Behavioral Health in West Allis	West Allis	PSYCH	Milwaukee	1,242	1,242	793	793	2,035	2,035
Select Specialty Hospital - Milwaukee - West Allis	West Allis	LTAC	Milwaukee	0	0	38	38	38	38
Froedtert West Bend Hospital	West Bend	GMS	Washington	434	290	4,481	4,158	4,915	4,448
Marshfield Medical Center - Weston	Weston	GMS	Marathon	3,113	2,968	6,411	9,735	9,524	12,703
Gundersen Tri County Hospital & Clinics	Whitehall	GMS	Trempealeau	2,894	2,083	1,243	1,296	4,137	3,379
ThedaCare Medical Center - Wild Rose	Wild Rose	GMS	Waushara	411	400	4,097	4,000	4,508	4,400
Aspirus Wisconsin Rapids Hospital & Clinics, Inc.	Wisconsin Rapids	GMS	Wood	1,641	5,700	3,958	4,000	5,599	9,700
Howard Young Medical Center	Woodruff	GMS	Oneida	4,975	5,000	707	800	5,682	5,800

APPENDIX 4:

- **FY 2024 Hospital Uncompensated Health Care Plan**
- **FY 2024 Hospital Fiscal Survey**

2024 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 FADOCSTH -- Y

Not Applicable FADOCNA -- Y

If Other, specify:

FADOCSTHTXT

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.

INCOMEDETER

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**

2024 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

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 \$

SRCWCOM

Inpatient \$

SINWCOM

Outpatient \$

SOUTWCOM

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 \$

DEDWCOM

Inpatient \$

DINPWCOM

Outpatient \$

DOUTWCOM

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

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***
SWGMedA

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

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

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

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

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***
SWGAAOTH

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

115. TOTALS

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

SWGTTOT

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

SWIDTOT

V. SUMMARY AND EXPLANATION OF REVENUE DOLLAR DIFFERENCES

Summary

116. Fiscal Year 2024 [line 36 (gross) and line 3 (net)]

Gross Revenue \$

TOTGRCY

Net Revenue \$

TOTNRCY

117. Fiscal Year 2023 Fiscal Survey form [line 36 (gross) and line 3 (net)]

Gross Revenue \$

TOTGRPY

Net Revenue \$

TOTNRPY

118. Increase / Decrease 2024 vs. 2023 (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 2024 (from line 63) \$

CHCHRCY

Fiscal Year 2025 (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 2024 \$

CCCTY

Fiscal Year 2025 (Projected) \$

CCCNV

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

Fiscal Year 2024 (from line 64) \$

BDCHRCY

Fiscal Year 2025 (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 2024 \$

BDCTY

Fiscal Year 2025 (Projected) \$

BDCNV

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

Fiscal Year 2024 (add lines 120 and 122) \$

TOTCHCY

Fiscal Year 2025 (Projected) \$

TOTCHNY

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

Fiscal Year 2024 \$

TCCTY

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 2024

VLCHACY

Fiscal Year 2025 (Projected)

VLCHANY

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

Fiscal Year 2024

VLBDACY

Fiscal Year 2025 (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