



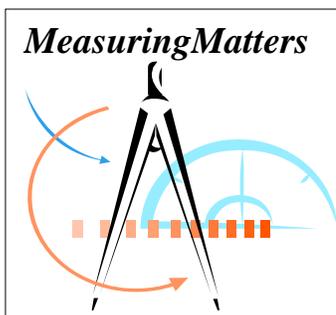
RI Uncompensated Hospital Care (2007)

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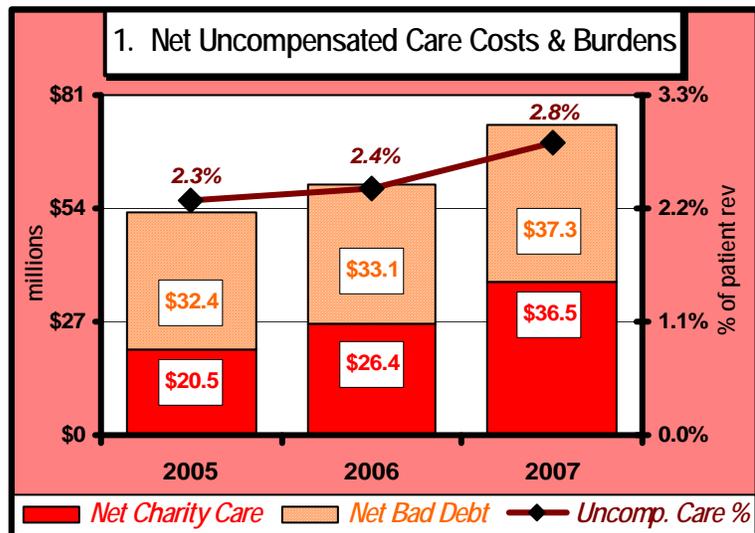
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I: EXECUTIVE SUMMARY

Hospitals increased the amount of **charity care** provided in 2007. Medically indigent Rhode Islanders with incomes to 300% of Federal Poverty Limits¹ received 30% more charity care that year. The hospitals' cost of charity care increased 38%, yet the burden of delivering those services on the hospitals was less than 1.5% of patient revenue statewide (1.41% in 2007).

Rhode Island's (RI's) 13 hospitals are organized as private, nonprofit corporations, and they deliver medically-necessary services without regard to a patient's ability to pay. In 2007, RI had 113,000 uninsured residents, and the hospitals are the healthcare providers of last resort for acute inpatient services to this population. The purpose of this report is threefold: 1) to quantify the amount of uncompensated care (charity care and bad debt) that hospital patients receive, 2) to examine the demographics of charity care patients, and 3) to measure the financial burden of this uncompensated care on the hospitals. This report also meets the statutory reporting requirements of RIGL 23-17.14-15 (b) & (d).

All RI hospitals offer charity care as a benefit to their communities. In addition, hospitals also incur a portion of their billings that are uncollectible as bad debt. Charity care is provided to medically indigent patients without the expectation of payment, while bad debt is the charges for care provided to patients who don't pay, and written off as an operating expense.



In 2007, patients received \$49.7m in **charity care**, and the net cost of this care to the hospitals (after considering revenue subsidies from the government and private benefactors) was \$36.5m. The standardized burden of charity care on the hospitals (as a percentage of patient revenue) was 1.41% in 2007 (up 32% from 1.06% in 2006).

The demographics of Rhode Islanders receiving charity care included a mix of 49% Whites, 26% Hispanics, and 13% Blacks. In addition, 63% of the charity patients had income levels below 200% of Federal Poverty Limits.

In 2007, patients received \$57.1m in **bad debt** hospital care, and the net cost of these services to the hospitals (after considering revenue subsidies from the government) was \$37.3m. The standardized burden of bad debt on the hospitals (as a percentage of patient revenue) was 1.43% in 2007 (up 8% from 1.33% in 2006).

¹ 2007 licensing regulations require hospitals to provide full charity care to uninsured Rhode Islanders with incomes to 200% of FPL and discounted care (partial charity care) to patients with incomes to 300% of FPL

II: INTRODUCTION

Thirteen (13) hospitals are licensed by the state, all of which are incorporated as private, nonprofit Rhode Island (RI) corporations.² As such, they traditionally provide medically-necessary healthcare services in their communities without regard to a patient's ability to pay. Since their founding, charity care has been the most fundamental 'public benefit' offered by these hospitals. This report documents the provision of hospital charity care (and the incurrence of bad debt), and fulfills the statutory reporting requirements of RIGL 23-17.14-15 (b) & (d), specifically, hospitals are required to provide, and the RI-DOH is required to 'review' the "... (1) cost of charity care, (2) bad debt, (and) (3) contracted Medicaid shortfalls..."

| Table 1. Original Hospital Charters/Articles of Incorporation/Association | | |
|---|-------------|---|
| Bradley | 1957 | <i>"...for the purpose of managing, supervising, and controlling the Emma Pendleton Bradley Home, a charitable hospital established by the wills of George L. Bradley and Helen McHenry Bradley. The said Home shall be forever kept and maintained as a place for the care, treatment, and relief and support of poor and needy persons afflicted with nervous or other chronic diseases or when recovering therefrom and needing quiet and healthful surroundings..."</i> |
| Butler | 1844 | <i>"...(establish) The Rhode Island Asylum for the Insane ...(by) the erection, support and maintenance of an asylum for lunatic and insane persons, and for carrying into full effect the charitable and humane intentions of the corporation..."</i> |
| Kent | 1946 | <i>"...for the purpose of organizing, erecting, acquiring, equipping, supporting, operating and maintaining a non-profit hospital for the sick, disabled, and injured in Kent county..."</i> |
| Landmark | 1873 | <i>"...(establish) The Woonsocket Hospital...(by) the erection, support and maintenance of an hospital for the relief, cure and general care of the sick; such hospital to be located in the town of Woonsocket, and such relief to be so far charitable as its means and endowments will permit."</i> |
| Memorial | 1901 | <i>"...for the purpose of erecting, establishing and maintaining in the city of Pawtucket and State of Rhode Island, a hospital for the treatment of the sick and of those who may be suffering from accidents or injuries."</i> |
| Miriam | 1926 | <i>"...for the purpose of organizing, erecting, acquiring, equipping, transacting and maintaining a hospital and in connection therewith a training school for nurses for the sick, disabled, and injured in the city of Providence..."</i> |
| Newport | 1873 | <i>"...for the purpose of establishing and maintaining a hospital in Newport for the purpose of receiving, caring for, and healing the sick or hurt by accident or otherwise." "The Corporation is organized exclusively for hospital, charitable, scientific and education purposes as a non-business, not-for-profit corporation..."</i> |
| RIH | 1863 | <i>"...the establishment of a charitable institution...(for) the special need in the State of a hospital for the sick, and for those that may be disabled by accidents and injuries..."</i> |
| RWMC | 1904 | <i>"...(establish) the Homeopathic Hospital of Rhode Island, for the purpose of establishing and maintaining a hospital and of rendering medical and surgical aid to those in need thereof, and especially for the purpose of assisting such poor and unfortunate persons as are in need of medical and surgical treatment and are unable to pay therefor..."</i> |
| S. County | 1920 | <i>"...for the purpose of organizing, acquiring, equipping, supporting and maintaining a hospital for the sick, disabled, and injured in Washington county..."</i> |
| St. Joseph | 1892 | <i>"...(establish) St. Joseph's Hospital, for the purpose of providing medical aid and surgical treatment for the sick of all denominations..."</i> |
| Westerly | 1921 | <i>"...for the purpose of establishing and maintaining a hospital in the Town of Westerly; of rendering medical and surgical aid to those in need thereof especially those unable to pay therefor..."</i> |
| W&I | 1884 | <i>"...(establish) The Providence Lying-in-Hospital, for the erection, support and maintenance of a lying-in hospital in the city of Providence..."</i> |

² Eleanor Slater Hospital is state-owned & operated, Rehabilitation Hospital of RI is licensed as an inpatient rehabilitation center, organized as a Limited Partnership, & included under its parent, Landmark Health Systems, Inc.

The majority of the state's nonprofit hospitals' charters (or articles of incorporation/association) indicate they operate for benevolent purposes (*Table 1*). In recognition that hospitals are charitable community resources, and in expectation of the public benefits to be provided, the General Assembly charters typically provide that hospitals "...shall not at any time be liable to be assessed in the apportionment of any state, city, or town." Some charters further stipulate that care is to be provided to "the needy" or "poor," and certain hospitals have been endowed with monies specifically for use in providing healthcare services to the indigent.

Whereas many other states and municipalities operate public assistance hospitals for the indigent, Rhode Island does not. Historically, local nonprofit hospitals have provided for the poor as part of their charitable missions.

This report is the 6th edition to examine hospital uncompensated care.³ It offers a comprehensive picture of both charity care and bad debt by: 1) cost-adjusting the charge amounts to yield comparable costs, 2) netting out the revenue subsidies to yield the net costs, and 3) presenting the net costs as a percentage of patient revenue to yield the standardized burdens. For the first time, the report also describes some demographic characteristics of patients receiving charity care (i.e., services provided without the expectation of payment).

This report is not intended to present a cost/benefit analysis of hospital tax-exemption in the state, nor is it meant to identify all the other "community benefits" provided by the hospitals. For example, bad debt is included here but not usually considered a community benefit.⁴ Instead, it is regarded as a customary cost of doing business (even at for-profit hospitals), and is not targeted to any underserved population or unmet healthcare need. In addition, as hospitals improve their identification of indigent patients for charity care, the inaccuracy of categorizing their charges as bad debt becomes less common.

³ *The Department first analyzed charity/uncompensated care in 1989 (Uncompensated Care Services in RI's Community Hospitals ~1982-1988, RI-DOH, Cryan, B., April 1989), and has modified the recording of these activities over time as accounting conventions and reporting standards changed.*

⁴ *A Guide for Planning and Reporting Community Benefit, The Catholic Health Association and Voluntary Hospital Association, inc., 2006, www.chausa.org*

III: BACKGROUND

In Rhode Island, all hospitals provide unreimbursed healthcare services to patients who are uninsured, underinsured, and in some cases, fully insured. Depending on the patient's financial status, these services are classified as either charity care or bad debt. Charity care and bad debt are technically different from an accounting standpoint, and practically different from the patient's perspective. Charity care is the charges for services delivered but never recognized as revenue. For charity care, the hospital employs a means-test and determines the patient is incapable of payment. Bad debt on the other hand is the charges billed for services rendered, but never collected, and written off as an operating expense. Bad debt may be a result of patients' inability or unwillingness to pay for the services they receive.

Hospitals are sometimes constrained in their ability to check the creditworthiness of all patients, such as in certain cases of trauma or emergency care. In addition, categorizing indigent patients is inexact in that the patients must request assistance, and some may be reticent to disclose financial hardship. It is for these reasons that both charity care and bad debt are examined in this report. However, as hospitals improve their identification of indigent patients, the reporting of bad debt becomes less relevant to the determination of charity care.

Opinions differ as to what the "right" amount of charity care is to be expected from non-profit hospitals. Prior to 1969, a tax-exempt hospital had to be organized for a charitable purpose and "...be operated to the extent of its financial ability for those (patients) not able to pay..."⁵ In 1969, in the mistaken belief that Medicare and Medicaid would obviate the need for charity care, the IRS replaced the charity care requirement with the so-called community benefit standard, mandating the provision of loosely defined "community benefits."⁶

As local and state governments struggle with budget deficits and increasing uninsured populations, nonprofit hospitals are under greater scrutiny to provide larger stipulated amounts of charity care. Some taxing authorities have gone so far as to legally challenge a hospital's tax-exemption.⁷

Historically, each hospital (or hospital system) in RI had its own policies and criteria for qualifying patients for financial-aid. On April 1, 2007, the RI-DOH in conjunction with the Hospital Association of RI implemented a hospital licensing requirement standardizing the provision of charity care to uninsured RI residents with incomes up to 200% of the Federal Poverty Levels (FPL).⁸

⁵ *IRS Revenue Rule 56-185, 1956-1 C.B. 202*

⁶ *IRS Revenue Rule 69-545, 1969-2 C.B.117; however, charity care is still mandated under two circumstances: 1) the Emergency Medical Treatment and Labor Act (section 1867 of the Social Security Act) requires Medicare participating hospitals with EDs to provide emergency stabilizing treatment to all patients regardless of ability to pay, and 2) the federal Hill-Burton Act requires hospitals that received H-B funds to provide stipulated amounts of charity/free care (RI has no remaining Hill-Burton obligated hospitals)*

⁷ *the Provena Covenant Medical Center case in Urbana, Illinois is one of the most recent examples, it lost its tax-exemption when the Illinois Revenue Department found it didn't provide enough charity care to justify its tax-exemption (for 2002), but Provena appealed and won its case in July 2007*

⁸ *Certain asset limits may also be applied (Sections 1.6, 11.3d & 11.3e of the Rules & Regulations for R.23-17.14-HCA), also hospitals are required to adopt price discounts for uninsured RI residents to 300% of FPL (Sec.11.3f)*

IV: METHODOLOGY

The first requirement is to make uncompensated care amounts comparable across hospitals. When hospitals report charity care and bad debt, they are recorded as charges. Charges are a function of the mark-up level of services at each hospital and can vary widely among institutions. The traditional method to control for this differential is to approximate the actual expenses incurred to provide these services by multiplying the recorded amounts of charity care and bad debt by the hospital-specific annual Ratio of Cost to Charges (RCC). This controls for variations in the hospitals' prices and standardizes the values for comparison purposes.

Evaluating uncompensated care expenses without considering the compensation or revenue available to pay for such care presents an incomplete and potentially misleading picture. There are essentially three sources of funds to subsidize hospitals for charity care or bad debt: 1) Medicaid Disproportionate Share Hospital (DSH) payments, 2) the income generated from any endowments restricted to funding healthcare services for the medically indigent (i.e., charity care endowments), and 3) Medicare bad debt payments.

Appendices A1-A3 provide the data, methodology, and worksheets for calculating net charity care and net bad debt for 2005-2007.

The first revenue offset is Medicaid DSH payments. Medicaid DSH was established by the Omnibus Budget Reconciliation Act of 1981, to provide additional funding to those hospitals that serve a disproportionate share of Medicaid and low-income persons. RI's Medicaid DSH program is jointly funded by the federal government and state revenue matching the federal share. The RI Department of Human Services administers Medicaid DSH, and regards it as a funding source to offset hospital charity care, bad debt and Medicaid shortfalls (i.e., the different between Medicaid reimbursement and the expenses a hospital incurs to provide the services to that population). Therefore, for purposes here, net Medicaid DSH is apportioned among these three categories (i.e., charity care costs, bad debt costs, and Medicaid 'shortfalls'), and only those amounts attributable to charity care and bad debt are considered revenue offsets in this report.

The second revenue offset is the interest and dividend income generated from the hospitals' charity care endowments. Total statewide endowments and investments were \$1.8b in 2007, and \$75m of this was bequeathed, and/or restricted by the donors to fund hospital services to patients unable to pay.⁹ Therefore, the income generated by these investments (interest and dividends) is considered a revenue offset to charity care only (and not to bad debt). This is a very conservative estimate of this resource, as it ignores capital gains and preserves the corpus of these endowments in perpetuity.

The third revenue source, Medicare bad debt payments, are federal payments most hospitals receive to cover a portion of the uncollectibles from Medicare patients. In an effort to cover their own expenses (and curb cross subsidization by other payors) Medicare has historically reimbursed a portion of its members' unpaid deductibles and coin-

⁹ *Hospital Financial Dataset (2007), RI-DOH, Cryan, B., Jan. 28, 2009*

insurance. Since the Benefits Improvement and Protection Act of 2000, hospitals have been reimbursed 70% of their Medicare Bad Debt.¹⁰ Therefore, these payments are considered an offset to bad debt only (and not to charity care).

Two measures of net charity care and net bad debt are presented: absolute (in dollars), and relative (as a percentage of patient revenue). The absolute amount measures the “effort” or standardized, net dollar value of care provided by each hospital, whereas the relative amount may be considered a measure of the “burden” or standardized encumbrance on the hospital. Thus, for example, two hospitals providing \$1m each per year in net charity care are making the same absolute effort, but if one hospital has patient revenue of \$200m and the other \$400m, the burden, relative to patient revenue, is twice as great for the smaller (\$200m) hospital.

The data sources are the *Hospital Financial Dataset (2007)*, derived primarily from audited financial statements, and Medicare Cost Reports, and, for section VI, self-reported charity care demographic information from the hospitals.

¹⁰ *Critical access hospitals not reimbursed under prospective payment receive 100% of Medicare bad debt through cost-based reimbursement (RI has no critical access hospitals)*

V: UNCOMPENSATED CARE COSTS

Table 2 presents the costs (i.e., expenses) incurred by the hospitals from providing uncompensated services (charity care and bad debt). 'Uncompensated' simply means that payment was not received from the patients for whatever reason, it does not refer to other non-patient revenue subsidies from the government or private benefactors.

| Dollar Amounts in Thousands (\$000s) | 2005 | | | 2006 | | | 2007 | | |
|--------------------------------------|--------------------|-----------------|--------------------------|---------------------|-----------------|--------------------------|---------------------|------------------|--------------------------|
| | Charity Care Costs | Bad Debt Costs | Uncompensated Care Costs | Charity Care Costs* | Bad Debt Costs | Uncompensated Care Costs | Charity Care Costs* | Bad Debt Costs** | Uncompensated Care Costs |
| Bradley ¹ | \$0 | \$792 | \$792 | \$206 | \$358 | \$564 | \$322 | (\$295) | \$27 |
| Butler ² | \$949 | \$454 | \$1,404 | \$457 | \$671 | \$1,127 | \$345 | \$597 | \$942 |
| Kent ² | \$1,472 | \$3,766 | \$5,238 | \$1,955 | \$4,919 | \$6,874 | \$2,251 | \$5,925 | \$8,176 |
| Landmark ³ | \$1,031 | \$2,665 | \$3,696 | \$1,030 | \$3,597 | \$4,626 | \$1,472 | \$3,816 | \$5,288 |
| Memorial ³ | \$1,612 | \$4,686 | \$6,297 | \$1,591 | \$5,199 | \$6,790 | \$1,523 | \$5,611 | \$7,134 |
| Miriam ¹ | \$3,430 | \$5,399 | \$8,829 | \$4,672 | \$4,281 | \$8,953 | \$5,666 | \$4,385 | \$10,051 |
| Newport ¹ | \$1,375 | \$2,815 | \$4,190 | \$1,728 | \$2,755 | \$4,484 | \$2,397 | \$3,138 | \$5,535 |
| RI Hospital ¹ | \$13,001 | \$20,811 | \$33,812 | \$19,269 | \$19,780 | \$39,049 | \$27,258 | \$18,902 | \$46,161 |
| RWMC ³ | \$1,999 | \$2,530 | \$4,529 | \$1,914 | \$3,328 | \$5,242 | \$2,865 | \$3,993 | \$6,859 |
| South County ³ | \$407 | \$1,554 | \$1,960 | \$593 | \$2,103 | \$2,696 | \$608 | \$3,089 | \$3,696 |
| St. Joseph ³ | \$1,942 | \$2,736 | \$4,678 | \$1,740 | \$3,192 | \$4,932 | \$1,926 | \$2,950 | \$4,877 |
| Westerly ³ | \$353 | \$1,493 | \$1,845 | \$375 | \$1,875 | \$2,250 | \$540 | \$1,877 | \$2,416 |
| W&I ² | \$2,230 | \$1,693 | \$3,923 | \$2,649 | \$2,323 | \$4,972 | \$2,481 | \$3,085 | \$5,566 |
| STATEWIDE: | \$29,801 | \$51,395 | \$81,196 | \$38,178 | \$54,382 | \$92,560 | \$49,654 | \$57,073 | \$106,727 |
| CARE N.E.² | \$4,651 | \$5,913 | \$10,565 | \$5,061 | \$7,913 | \$12,974 | \$5,077 | \$9,607 | \$14,683 |
| LIFESPAN¹ | \$17,806 | \$29,818 | \$47,624 | \$25,875 | \$27,175 | \$53,051 | \$35,643 | \$26,130 | \$61,773 |
| INDEPENDENTS³ | \$7,343 | \$15,663 | \$23,007 | \$7,241 | \$19,294 | \$26,535 | \$8,934 | \$21,336 | \$30,270 |

* included in Roger Williams' 2006 & 2007 charity care amounts were partial fulfillment of its obligation to provide an additional \$4m in charity care negotiated by the US Attorney's Office (RI) as part of the 2006 Deferred Prosecution Agreement with RWMC

** Bradley booked a -\$366k 'credit' for bad debt in 2007 (see Appendix A3), which was essentially an unexpected 'recovery' to its 'provision for bad debts' account, -\$295k is the cost-adjusted value of this 'credit'

In 2007, patients received \$106.7m in uncompensated hospital services, including \$49.7m in charity care and \$57.1m in bad debt. From the previous year (2006), uncompensated care increased 15% (from \$92.6m), charity care increased 30% (from \$38.2m), and bad debt increased 5% (from \$54.4m).

RI's uninsured residents declined 7% from 2005 to 2007 (122,000 to 113,000),¹¹ and charity care increased 67% (\$29.8m to \$49.7m). In addition, charity care increased faster than bad debt (+67% vs +11%, respectively for 2005-2007), suggesting that hospitals were more proficiently means-testing patients for financial-aid.

Since 2007, RI's economic recession, rising unemployment, the erosion of employer-based health insurance, and tightened eligibility for Rite Care (RI's Medicaid waiver program) are all expected to increase the demand for hospital charity care. Other factors affecting the incurrence of bad debt, are the increase in high-deductible health plans, and the rise in consumer prices¹² which squeezes household budgets and patients' ability to meet their co-pays and deductibles.

¹¹ US Census Bureau, Current Pop. Surveys, Annual Supps. for 2006 & 2008, www.census.gov (via Table Creator)

¹² The average annual changes in the CPI for 2005-2007 were 3.4%, 3.2% & 2.8%, respectively, and the (calculated 11 month) average change in the CPI for 2008 was 4.1%; source: U.S. Department of Labor, Bureau of Labor Statistics, CPI Tables/CPI History Table (www.bls.gov/CPI/)

VI: CHARITY CARE DEMOGRAPHICS

The data in this section were self-reported by the hospitals and are summarized in Appendix B. In 2007, there were almost 46,000 charity care patients and another 6,060 financial-aid applications that were either denied (11%) or incomplete for processing (89%). It is not known how many of these 6,060 applications were later resubmitted and their ultimate disposition.

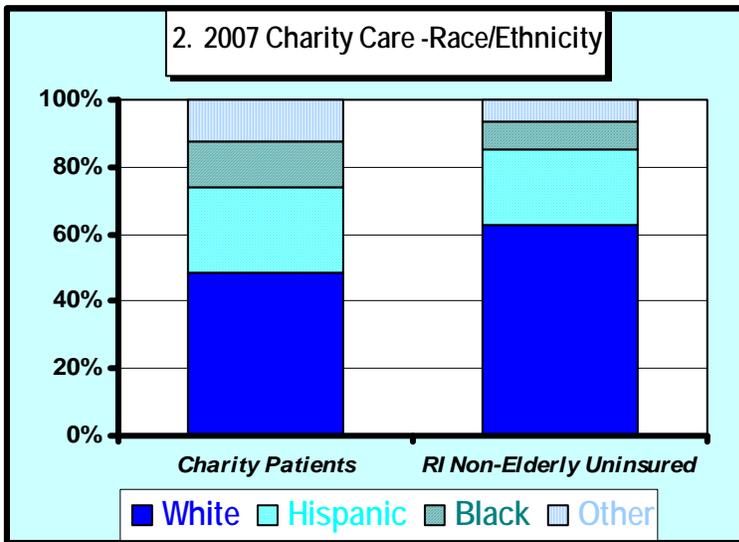
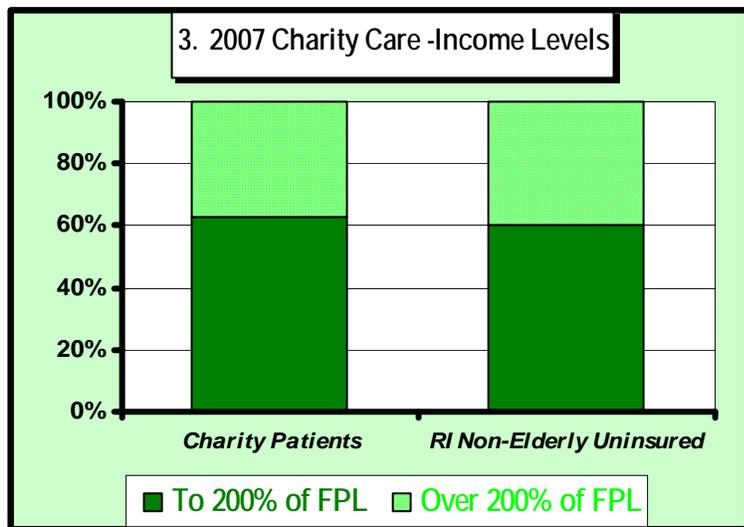


Chart 2 presents the racial/ethnic composition of the charity patients, next to a comparable breakdown of RI's uninsured non-elderly (<65 years).¹³ Whites comprised 63% of the uninsured non-elderly but only 49% of the charity group, while Hispanics comprised 22% of the uninsured non-elderly versus 26% of the charity group, and Blacks were 9% versus 13%, respectively.¹⁴

the income levels of the charity patients, and RI's uninsured non-elderly (<65 years).⁹ Income levels of those receiving charity care (63% had incomes to 200% of FPL) almost exactly matched those in the uninsured group (61%). This is significant because hospital licensing regulations require charity care be provided to this particular demographic (i.e., uninsured Rhode Islanders with incomes to 200% of FPL), and that was the actual experience.



The remainder of charity care patients (37%) had incomes above 200% of FPL, and included the sliding-fee hospital discounts provided to uninsured residents with incomes to 300% of FPL (also required by regulations).

¹³ Technically the categorizations of race and ethnicity are not mutually exclusive, however, they are presented as such here because of the reporting in the peer group (source: www.statehealthfacts.org 2006-2007 data)

¹⁴ Whites seemed to access less hospital charity care than their numbers would suggest, possibly they have a lower incidence of accidents and disease than other groups, and/or this sample may not be representative of the actual experience, and/or it is an anomaly of reporting race and ethnicity together.

VII: NET UNCOMPENSATED CARE COSTS

Table 3 presents the net hospital costs from providing uncompensated care after all subsidies are considered. The revenue offsets are not patient contributions but governmental payments funded by taxpayers and private donations funded by benefactors.

| Dollar Amounts in Thousands (\$000s) | 2005 | | | 2006 | | | 2007 | | |
|--------------------------------------|------------------------|--------------------|------------------------------|------------------------|--------------------|------------------------------|------------------------|--------------------|------------------------------|
| | Net Charity Care Costs | Net Bad Debt Costs | Net Uncompensated Care Costs | Net Charity Care Costs | Net Bad Debt Costs | Net Uncompensated Care Costs | Net Charity Care Costs | Net Bad Debt Costs | Net Uncompensated Care Costs |
| Bradley ¹ | \$0 | \$712 | \$712 | \$177 | \$308 | \$485 | \$243 | (\$295) | (\$52) |
| Butler ² | \$896 | \$146 | \$1,043 | \$399 | \$335 | \$734 | \$273 | \$243 | \$516 |
| Kent ² | \$1,474 | \$3,225 | \$4,699 | \$2,019 | \$4,387 | \$6,405 | \$2,333 | \$5,260 | \$7,593 |
| Landmark ³ | \$861 | \$1,644 | \$2,505 | \$851 | \$2,354 | \$3,205 | \$1,267 | \$2,708 | \$3,976 |
| Memorial ³ | \$538 | \$1,650 | \$2,188 | \$555 | \$1,964 | \$2,519 | \$688 | \$2,703 | \$3,391 |
| Miriam ¹ | \$3,617 | \$4,800 | \$8,417 | \$4,858 | \$3,512 | \$8,370 | \$5,907 | \$3,417 | \$9,324 |
| Newport ¹ | \$743 | \$1,664 | \$2,407 | \$1,115 | \$1,820 | \$2,935 | \$1,737 | \$2,268 | \$4,005 |
| RI Hospital ¹ | \$8,045 | \$12,894 | \$20,939 | \$12,308 | \$11,719 | \$24,027 | \$18,975 | \$11,647 | \$30,622 |
| RWMC ³ | \$1,070 | \$930 | \$2,000 | \$1,161 | \$1,429 | \$2,591 | \$1,848 | \$2,168 | \$4,016 |
| South County ³ | \$350 | \$1,159 | \$1,508 | \$592 | \$1,820 | \$2,411 | \$658 | \$3,112 | \$3,770 |
| St. Joseph ³ | \$1,400 | \$1,470 | \$2,869 | \$443 | \$235 | \$677 | \$755 | \$470 | \$1,225 |
| Westerly ³ | (\$67) | \$955 | \$887 | \$33 | \$1,557 | \$1,590 | \$175 | \$1,548 | \$1,723 |
| W&I ² | \$1,604 | \$1,181 | \$2,786 | \$1,928 | \$1,643 | \$3,571 | \$1,680 | \$2,024 | \$3,704 |
| STATEWIDE: | \$20,531 | \$32,429 | \$52,960 | \$26,439 | \$33,082 | \$59,521 | \$36,539 | \$37,273 | \$73,812 |
| CARE N.E.² | \$3,975 | \$4,553 | \$8,527 | \$4,346 | \$6,364 | \$10,710 | \$4,286 | \$7,526 | \$11,812 |
| LIFESPAN¹ | \$12,405 | \$20,070 | \$32,475 | \$18,459 | \$17,359 | \$35,818 | \$26,862 | \$17,037 | \$43,899 |
| INDEPENDENTS³ | \$4,151 | \$7,807 | \$11,958 | \$3,634 | \$9,358 | \$12,993 | \$5,391 | \$12,710 | \$18,101 |

In 2007, hospitals incurred \$73.8m in net uncompensated care costs, including \$36.5m in net charity care and \$37.3m in net bad debt. From the previous year (2006), net uncompensated care increased 24% (from \$59.5m), net charity care increased 38% (from \$26.4m), and net bad debt increased 13% (from \$33.1m).

The components of net uncompensated care have shifted over time. In 2005, the overall mix was 39% net charity care and 61% net bad debt, whereas in 2007, those amounts were 50%/50%. Standardization in qualifications for charity care likely contributed to this shift.

Concerning the revenue offsets, Kent and Miriam were the only two hospitals to incur net Medicaid DSH losses all three years once their licensing fees were deducted from the Medicaid DSH payments (South County experienced a net Medicaid DSH loss in 2007). Four hospitals had no dedicated charity care endowments (Bradley, Landmark, Miriam, and South County), and four others reported marginal (i.e., under \$100k) income off their charity care endowments (Butler, Kent, St. Josephs, and Women & infants). Lastly, Bradley was the only hospital to receive no Medicare bad debt payments.

VIII: UNCOMPENSATED CARE BURDENS

Table 4 compares each hospital's net uncompensated care burdens from 2005 to 2007. Again, net uncompensated care is uncompensated care costs less the revenue received (from non-patient sources) to subsidize that care. These amounts are further standardized by presenting them as a percentage of patient revenue to assess the actual financial burdens on the hospitals.

| | 2005 | | | 2006 | | | 2007 | | |
|---------------------------------|----------------------|------------------|----------------------------|----------------------|------------------|----------------------------|----------------------|------------------|----------------------------|
| | Charity Care Burdens | Bad Debt Burdens | Uncompensated Care Burdens | Charity Care Burdens | Bad Debt Burdens | Uncompensated Care Burdens | Charity Care Burdens | Bad Debt Burdens | Uncompensated Care Burdens |
| Bradley ¹ | 0.00% | 1.51% | 1.51% | 0.37% | 0.65% | 1.03% | 0.51% | -0.62% | -0.11% |
| Butler ² | 2.35% | 0.38% | 2.73% | 1.05% | 0.88% | 1.93% | 0.71% | 0.64% | 1.35% |
| Kent ² | 0.70% | 1.54% | 2.24% | 0.96% | 2.10% | 3.06% | 1.11% | 2.51% | 3.63% |
| Landmark ³ | 0.75% | 1.43% | 2.17% | 0.74% | 2.04% | 2.78% | 1.10% | 2.35% | 3.45% |
| Memorial ³ | 0.35% | 1.07% | 1.42% | 0.36% | 1.27% | 1.63% | 0.45% | 1.75% | 2.19% |
| Miriam ¹ | 1.35% | 1.80% | 3.15% | 1.82% | 1.31% | 3.13% | 2.21% | 1.28% | 3.49% |
| Newport ¹ | 0.76% | 1.70% | 2.46% | 1.14% | 1.86% | 3.00% | 1.78% | 2.32% | 4.10% |
| RI Hospital ¹ | 1.14% | 1.83% | 2.98% | 1.75% | 1.67% | 3.42% | 2.70% | 1.66% | 4.36% |
| RWMC ³ | 0.77% | 0.67% | 1.44% | 0.83% | 1.03% | 1.86% | 1.33% | 1.56% | 2.89% |
| South County ³ | 0.44% | 1.46% | 1.90% | 0.75% | 2.29% | 3.04% | 0.83% | 3.92% | 4.75% |
| St. Joseph ³ | 0.89% | 0.94% | 1.83% | 0.28% | 0.15% | 0.43% | 0.48% | 0.30% | 0.78% |
| Westerly ³ | -0.10% | 1.46% | 1.36% | 0.05% | 2.39% | 2.44% | 0.27% | 2.37% | 2.64% |
| W&I ² | 0.67% | 0.49% | 1.17% | 0.81% | 0.69% | 1.49% | 0.70% | 0.85% | 1.55% |
| STATEWIDE: | 0.88% | 1.40% | 2.28% | 1.06% | 1.33% | 2.40% | 1.41% | 1.43% | 2.84% |
| CARE N.E.² | 0.82% | 0.94% | 1.75% | 0.83% | 1.22% | 2.05% | 0.77% | 1.35% | 2.12% |
| LIFESPAN¹ | 1.11% | 1.80% | 2.91% | 1.55% | 1.46% | 3.02% | 2.16% | 1.37% | 3.53% |
| INDEPENDENTS³ | 0.58% | 1.10% | 1.68% | 0.48% | 1.23% | 1.71% | 0.69% | 1.62% | 2.31% |

The statewide uncompensated care burden increased 18% in 2007 (from 2.40% to 2.84%). Included in these amounts were a 32% rise in the charity care burden (from 1.06% to 1.41%), and a 8% increase in the burden of bad debt (1.33% to 1.43%). Benchmarking the provision of this care is not possible because of the lack of a standardized methodology in measuring these services and the absence of any comparable national, regional, or state data.¹⁵

Individually, every hospital except for Bradley and Butler, experienced an increase in its uncompensated care burden in 2007. Bradley was the only hospital with a negative burden in 2007, indicating that its revenue offsets exceeded its uncompensated care expenses, and the fact that it booked a -\$366k bad debt 'credit' that year. Charity care burdens also increased at every hospital in 2007, with the exceptions of Butler (-32%), and Women & Infants (-13%).

On a 'system-wide' basis in 2007, Lifespan had the highest uncompensated care burden (3.53%), followed by the 'independent' hospitals (2.31%), and Care New England

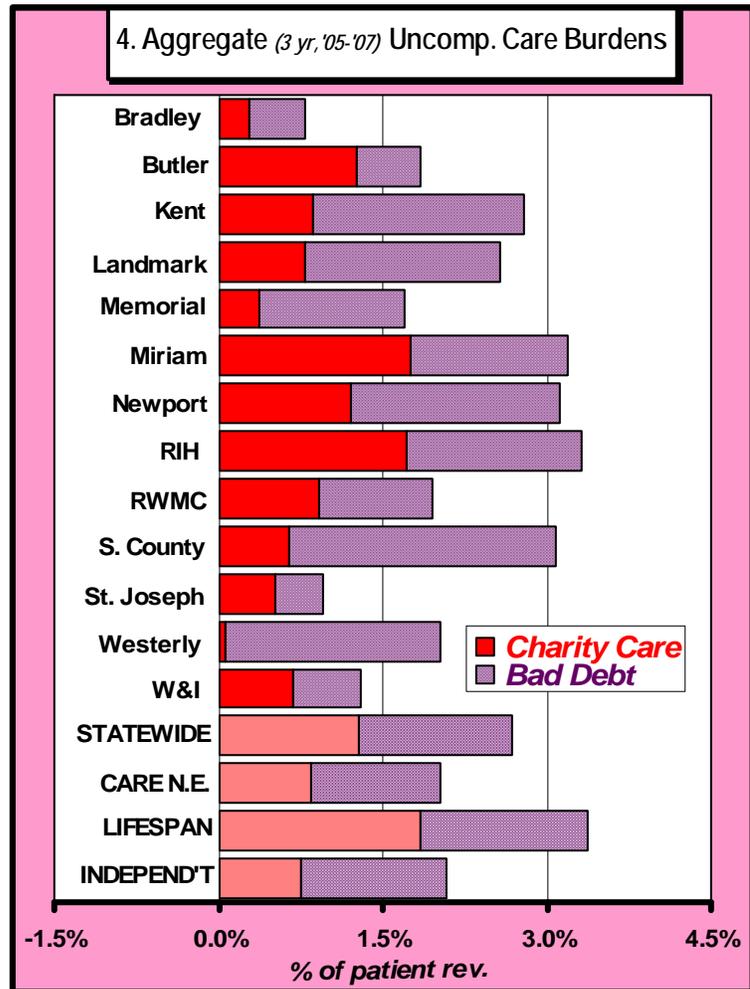
¹⁵ The RI-DOH's methodology for reporting uncompensated care includes cost-adjusting the charge amounts by utilizing a ratio of cost to charges, deducting revenue subsidies, and standardizing the burdens by reporting the net costs as a percentage of patient revenue

(2.12%). With respect to charity care, however, Lifespan also had the highest 2007 burden (2.16%), followed instead by Care New England (0.77%), and the 'independents' (0.69%).

Chart 4 presents each hospital's charity and bad debt burdens for 2005-2007 (combined). Aggregating three years' of data eliminates any vagaries associated with reporting only a single year.

The statewide (aggregate) uncompensated care burden for the three years 2005-2007, was 2.68%. Individually, RI Hospital (3.31%), Miriam (3.19%), and South County (3.08%), had the largest burdens, while Bradley (0.79%), St. Joseph (0.95%), and Women and Infants (1.30%) had the smallest burdens overall.

Bradley and Butler present interesting contrasts in that Bradley had the 2nd lowest charity burden (0.29%), while Butler had the 3rd highest burden (1.26%). This may be partially explained by their patient populations, irrespective of the fact that both hospitals are behavioral health providers. Bradley serves children and adolescents where most of the indigent patients are covered by the state's comprehensive Rite Care program.¹⁶ Butler, on the other hand, serves mostly adults, where the indigent of that population may not qualify for Rite Care (although the RI-MHRH does provide some funding for indigent mental health services).



In 2007, individual differences in charity burdens cannot be fully explained by differences in hospital financial-aid policies because of standardized, minimum eligibility requirements effective that year (but adopted by most hospitals in 2006). Therefore, any variations were due to differences in patient and service-mix, both a function of the market area in which a hospital operates, and, possibly, to differences in hospitals' expense

¹⁶ Bradley's payer-mix was 62% and Butler's was 20% Medicaid/Rite Care (based on 2007 gross patient revenue)

structures.¹⁷ To expect each hospital to incur the same charity burden ignores these factors (that hospitals may have little ability to influence).

On a categorical basis for the years 2005-2007 (in aggregate), Lifespan had the highest uncompensated care burden (3.38%), followed by the 'independent' hospitals (2.08%), and Care New England (2.02%). With respect to charity care, however, the ranking was Lifespan at 1.84%, Care New England at 0.84%, and the 'independents' at 0.75%.

¹⁷ *All else being equal, a more expensive hospital may be expected to experience a higher charity burden, but because reimbursement is closely tied to expenses (i.e., more expensive hospitals receive higher reimbursement), to the extent that patient revenue reflects this, the actual effect of expenses on charity burdens may be minimal*

| APPENDIX A1: 2005 Hospital Net Uncompensated Care Worksheet | | | | | | | | | | | | | | | |
|---|-----------------------------------|-----------------------|------------------------------------|---------------------------------|-----------------------------|-------------------------------------|------------------------------------|------------------------------------|---|---|---|------------------------|----------------|------------------|----------------|
| Dollar Amounts in Thousands (\$000s) | -1- -2- -3- | | | -4- -5- -6- | | | -7- -8- | | -9- -10- -11- | | | Net Uncompensated Care | | | |
| | Uncompensated Care Data | | | Allocations Data | | | Revenue Offsets | | | | | Net Charity Care | | Net Bad Debt | |
| | Charity Care Charges ¹ | Bad Debt ¹ | Ratio Cost to Charges ² | Charity Care Costs ³ | Bad Debt Costs ³ | Medicaid 'Short-Falls' ⁴ | Medicaid DSH Payments ¹ | Hospital License Fees ¹ | Allocated Net MA-DSH Revenue ⁵ | Charity Care Endowment Int. & Div. ⁶ | Medicare Bad Debt Payments ⁷ | \$ ⁸ | % ⁹ | \$ ¹⁰ | % ⁹ |
| Bradley | \$0 | \$833 | 0.951 | \$0 | \$792 | \$0 | \$80 | \$0 | \$80 | \$0 | \$0 | \$0 | 0.00% | \$712 | 1.51% |
| Butler | \$1,768 | \$846 | 0.537 | \$949 | \$454 | \$62 | \$0 | \$0 | \$0 | \$53 | \$308 | \$896 | 2.35% | \$146 | 0.38% |
| Kent | \$4,181 | \$10,700 | 0.352 | \$1,472 | \$3,766 | \$1,380 | \$5,196 | \$5,390 | (\$154) | \$41 | \$652 | \$1,474 | 0.70% | \$3,225 | 1.54% |
| Landmark ¹¹ | \$2,705 | \$6,996 | 0.381 | \$1,031 | \$2,665 | \$1,154 | \$3,146 | \$2,424 | \$550 | \$16 | \$625 | \$861 | 0.75% | \$1,644 | 1.43% |
| Memorial | \$3,198 | \$9,297 | 0.504 | \$1,612 | \$4,686 | \$2,203 | \$8,636 | \$4,026 | \$3,415 | \$200 | \$494 | \$538 | 0.35% | \$1,650 | 1.07% |
| Miriam | \$12,383 | \$19,492 | 0.277 | \$3,430 | \$5,399 | \$2,326 | \$6,015 | \$6,623 | (\$481) | \$0 | \$894 | \$3,617 | 1.35% | \$4,800 | 1.80% |
| Newport | \$3,118 | \$6,384 | 0.441 | \$1,375 | \$2,815 | \$745 | \$3,942 | \$2,391 | \$1,317 | \$200 | \$266 | \$743 | 0.76% | \$1,664 | 1.70% |
| R.I. Hospital | \$38,925 | \$62,309 | 0.334 | \$13,001 | \$20,811 | \$12,531 | \$29,745 | \$16,692 | \$9,524 | \$1,294 | \$2,056 | \$8,045 | 1.14% | \$12,894 | 1.83% |
| RWMC | \$4,308 | \$5,453 | 0.464 | \$1,999 | \$2,530 | \$2,246 | \$6,192 | \$3,338 | \$1,908 | \$87 | \$534 | \$1,070 | 0.77% | \$930 | 0.67% |
| South County | \$875 | \$3,341 | 0.465 | \$407 | \$1,554 | \$555 | \$2,226 | \$1,873 | \$275 | \$0 | \$177 | \$350 | 0.44% | \$1,159 | 1.46% |
| St. Joseph | \$6,206 | \$8,741 | 0.313 | \$1,942 | \$2,736 | \$0 | \$5,367 | \$4,077 | \$1,290 | \$7 | \$512 | \$1,400 | 0.89% | \$1,470 | 0.94% |
| Westerly | \$805 | \$3,408 | 0.438 | \$353 | \$1,493 | \$1,009 | \$2,607 | \$1,849 | \$490 | \$326 | \$142 | (\$67) | -0.10% | \$955 | 1.46% |
| W&I | \$4,666 | \$3,541 | 0.478 | \$2,230 | \$1,693 | \$8,057 | \$9,554 | \$6,498 | \$1,001 | \$57 | \$80 | \$1,604 | 0.67% | \$1,181 | 0.49% |
| STATEWIDE: | | | | | | | | | | | | \$20,531 | 0.88% | \$32,429 | 1.40% |

| APPENDIX A2: 2006 Hospital Net Uncompensated Care Worksheet | | | | | | | | | | | | | | | |
|---|-----------------------------------|-----------------------|------------------------------------|---------------------------------|-----------------------------|-------------------------------------|------------------------------------|------------------------------------|---|---|---|------------------------|----------------|------------------|----------------|
| Dollar Amounts in Thousands (\$000s) | -1- -2- -3- | | | -4- -5- -6- | | | -7- -8- | | -9- -10- -11- | | | Net Uncompensated Care | | | |
| | Uncompensated Care Data | | | Allocations Data | | | Revenue Offsets | | | | | Net Charity Care | | Net Bad Debt | |
| | Charity Care Charges ¹ | Bad Debt ¹ | Ratio Cost to Charges ² | Charity Care Costs ³ | Bad Debt Costs ³ | Medicaid 'Short-Falls' ⁴ | Medicaid DSH Payments ¹ | Hospital License Fees ¹ | Allocated Net MA-DSH Revenue ⁵ | Charity Care Endowment Int. & Div. ⁶ | Medicare Bad Debt Payments ⁷ | \$ ⁸ | % ⁹ | \$ ¹⁰ | % ⁹ |
| Bradley | \$228 | \$397 | 0.902 | \$206 | \$358 | \$0 | \$79 | \$0 | \$79 | \$0 | \$0 | \$177 | 0.37% | \$308 | 0.65% |
| Butler | \$870 | \$1,277 | 0.525 | \$457 | \$671 | \$0 | \$9 | \$0 | \$9 | \$54 | \$330 | \$399 | 1.05% | \$335 | 0.88% |
| Kent | \$5,771 | \$14,522 | 0.339 | \$1,955 | \$4,919 | \$3,051 | \$6,003 | \$6,519 | (\$358) | \$38 | \$789 | \$2,019 | 0.96% | \$4,387 | 2.10% |
| Landmark ¹¹ | \$2,829 | \$9,883 | 0.364 | \$1,030 | \$3,597 | \$3,394 | \$4,135 | \$2,889 | \$719 | \$19 | \$683 | \$851 | 0.74% | \$2,354 | 2.04% |
| Memorial | \$3,231 | \$10,562 | 0.492 | \$1,591 | \$5,199 | \$2,239 | \$9,640 | \$4,894 | \$3,569 | \$200 | \$502 | \$555 | 0.36% | \$1,964 | 1.27% |
| Miriam | \$17,228 | \$15,786 | 0.271 | \$4,672 | \$4,281 | \$2,587 | \$7,655 | \$8,115 | (\$357) | \$0 | \$940 | \$4,858 | 1.82% | \$3,512 | 1.31% |
| Newport | \$3,627 | \$5,782 | 0.477 | \$1,728 | \$2,755 | \$764 | \$4,238 | \$2,976 | \$1,078 | \$198 | \$273 | \$1,115 | 1.14% | \$1,820 | 1.86% |
| R.I. Hospital | \$56,908 | \$58,418 | 0.339 | \$19,269 | \$19,780 | \$11,713 | \$35,111 | \$20,454 | \$11,275 | \$1,397 | \$2,350 | \$12,308 | 1.75% | \$11,719 | 1.67% |
| RWMC | \$4,304 | \$7,484 | 0.445 | \$1,914 | \$3,328 | \$3,350 | \$7,096 | \$3,937 | \$1,927 | \$49 | \$675 | \$1,161 | 0.83% | \$1,429 | 1.03% |
| South County | \$1,214 | \$4,307 | 0.488 | \$593 | \$2,103 | \$653 | \$2,319 | \$2,311 | \$6 | \$0 | \$279 | \$592 | 0.75% | \$1,820 | 2.29% |
| St. Joseph | \$5,320 | \$9,761 | 0.327 | \$1,740 | \$3,192 | \$0 | \$8,567 | \$4,919 | \$3,648 | \$10 | \$596 | \$443 | 0.28% | \$235 | 0.15% |
| Westerly | \$926 | \$4,635 | 0.405 | \$375 | \$1,875 | \$855 | \$2,560 | \$2,209 | \$255 | \$299 | \$106 | \$33 | 0.05% | \$1,557 | 2.39% |
| W&I | \$5,716 | \$5,012 | 0.464 | \$2,649 | \$2,323 | \$10,238 | \$11,437 | \$7,536 | \$1,275 | \$42 | \$85 | \$1,928 | 0.81% | \$1,643 | 0.69% |
| STATEWIDE: | | | | | | | | | | | | \$26,439 | 1.06% | \$33,082 | 1.33% |

| APPENDIX A3: 2007 Hospital Net Uncompensated Care Worksheet | | | | | | | | | | | | | | | |
|---|-----------------------------------|-----------------------|------------------------------------|---------------------------------|-----------------------------|-------------------------------------|------------------------------------|------------------------------------|---|---|---|------------------------|----------------|------------------|----------------|
| Dollar Amounts in Thousands (\$000s) | -1- -2- -3- | | | -4- -5- -6- | | | -7- -8- | | -9- -10- -11- | | | Net Uncompensated Care | | | |
| | Uncompensated Care Data | | | Allocations Data | | | Revenue Offsets | | | | | Net Charity Care | | Net Bad Debt | |
| | Charity Care Charges ¹ | Bad Debt ¹ | Ratio Cost to Charges ² | Charity Care Costs ³ | Bad Debt Costs ³ | Medicaid 'Short-Falls' ⁴ | Medicaid DSH Payments ¹ | Hospital License Fees ¹ | Allocated Net MA-DSH Revenue ⁵ | Charity Care Endowment Int. & Div. ⁶ | Medicare Bad Debt Payments ⁷ | \$ ⁸ | % ⁹ | \$ ¹⁰ | % ⁹ |
| Bradley | \$399 | (\$366) | 0.806 | \$322 | (\$295) | \$0 | \$79 | \$0 | \$79 | \$0 | \$0 | \$243 | 0.51% | (\$295) | -0.62% |
| Butler | \$705 | \$1,219 | 0.489 | \$345 | \$597 | \$0 | \$9 | \$0 | \$9 | \$69 | \$348 | \$273 | 0.71% | \$243 | 0.64% |
| Kent | \$6,713 | \$17,668 | 0.335 | \$2,251 | \$5,925 | \$2,956 | \$5,959 | \$6,519 | (\$411) | \$31 | \$963 | \$2,333 | 1.11% | \$5,260 | 2.51% |
| Landmark ¹¹ | \$4,735 | \$12,270 | 0.311 | \$1,472 | \$3,816 | \$3,448 | \$4,105 | \$2,889 | \$737 | \$0 | \$576 | \$1,267 | 1.10% | \$2,708 | 2.35% |
| Memorial | \$3,145 | \$11,588 | 0.484 | \$1,523 | \$5,611 | \$4,074 | \$9,570 | \$4,894 | \$2,976 | \$200 | \$567 | \$688 | 0.45% | \$2,703 | 1.75% |
| Miriam | \$21,246 | \$16,444 | 0.267 | \$5,666 | \$4,385 | \$2,042 | \$7,600 | \$8,115 | (\$428) | \$0 | \$1,155 | \$5,907 | 2.21% | \$3,417 | 1.28% |
| Newport | \$5,123 | \$6,706 | 0.468 | \$2,397 | \$3,138 | \$747 | \$4,208 | \$2,977 | \$1,085 | \$190 | \$255 | \$1,737 | 1.78% | \$2,268 | 2.32% |
| R.I. Hospital | \$80,586 | \$55,883 | 0.338 | \$27,258 | \$18,902 | \$12,683 | \$34,857 | \$20,454 | \$11,299 | \$1,611 | \$2,629 | \$18,975 | 2.70% | \$11,647 | 1.66% |
| RWMC | \$6,450 | \$8,989 | 0.444 | \$2,865 | \$3,993 | \$3,661 | \$7,044 | \$3,937 | \$2,026 | \$171 | \$646 | \$1,848 | 1.33% | \$2,168 | 1.56% |
| South County | \$1,264 | \$6,423 | 0.481 | \$608 | \$3,089 | \$803 | \$1,938 | \$2,311 | (\$306) | \$0 | \$232 | \$658 | 0.83% | \$3,112 | 3.92% |
| St. Joseph | \$5,968 | \$9,140 | 0.323 | \$1,926 | \$2,950 | \$0 | \$7,850 | \$4,919 | \$2,930 | \$14 | \$707 | \$755 | 0.48% | \$470 | 0.30% |
| Westerly | \$1,334 | \$4,641 | 0.404 | \$540 | \$1,877 | \$943 | \$2,542 | \$2,209 | \$240 | \$311 | \$142 | \$175 | 0.27% | \$1,548 | 2.37% |
| W&I | \$5,711 | \$7,102 | 0.434 | \$2,481 | \$3,085 | \$9,231 | \$12,062 | \$7,536 | \$1,703 | \$42 | \$117 | \$1,680 | 0.70% | \$2,024 | 0.85% |
| STATEWIDE: | | | | | | | | | | | | \$36,539 | 1.41% | \$37,273 | 1.43% |

¹ Source: audited financial statements
² Source: Medicare Cost Reports ((Wkst. SB, Part 1, Col. 25, Line 95) / (Wkst. C, Part 1, Col. 8, Line 103)); Bradley Hospital's source is the Medicare Cost Report Short-Form (Wkst. G-3, Line 4 / Line 1)
³ (col 1 times col 3) or (col 2 times col 3)
⁴ Source: self-reported by the hospitals (same amounts used in the hospitals' Medicaid DSH negotiations/allocations)
⁵ ((col 7 minus col 8) times ((col 4 plus col 5) / (col 4 plus col 5 plus col 6)))
⁶ Source: self-reported by the hospitals
⁷ Source: Medicare Cost Reports (Wkst. E, Part A, Line 21.01) plus (Wkst. E, Part B, Line 27.01)
⁸ ((col 4) minus ((col 9) times (col 4 / (col 4 plus col 5)))) minus col 10
⁹ Net charity care or net bad debt as a percentage of net patient revenue (sourced from footnote #1)
¹⁰ ((col 5) minus ((col 9) times (col 5 / (col 4 plus col 5)))) minus col 11
¹¹ Includes Rehabilitation Hospital of RI, a subsidiary and combined fiscal entity of Landmark Health Systems

| APPENDIX B: 2007 Statewide Charity Care Demographics¹ | | | | | |
|---|---------------------------------|-----------------------------------|---------------------------------------|-------------------------------------|--------------|
| | # of Applications Denied | # of Applications Approved | Charity Care (Charges-Forgone) | # of Incomplete Applications | |
| ETHNICITY | | | | | |
| 0% to 200% of FPL: | | | | | |
| Hispanic | 48 | 8,148 | 25,762,148 | | |
| Non-Hispanic | 332 | 13,738 | 68,629,153 | | |
| No Ethnicity Identified | 244 | 6,642 | 17,017,793 | | |
| Sub-Total: | 624 | 28,528 | \$111,409,094 | | |
| Over 200% of FPL: | | | | | |
| Hispanic | 5 | 3,555 | 4,213,277 | | |
| Non-Hispanic | 21 | 11,343 | 17,006,574 | | |
| No Ethnicity Identified | 14 | 2,014 | 1,968,450 | | |
| Sub-Total: | 40 | 16,912 | \$23,188,301 | | |
| Total-All: | 664 | 45,440 | \$134,597,395 | | 5,396 |
| RACE | | | | | |
| 0% to 200% of FPL: | | | | | |
| American Indian, Alaska Native | 0 | 16 | 61,499 | | |
| Asian | 5 | 406 | 673,936 | | |
| Black, African-American | 20 | 3,071 | 14,582,641 | | |
| Native Hawaiian, Pacific Islander | 0 | 39 | 181,547 | | |
| White | 439 | 12,217 | 62,159,393 | | |
| Other or Multiple Races | 40 | 9,826 | 15,665,444 | | |
| No Race Identified | 121 | 3,179 | 17,992,718 | | |
| Sub-Total: | 625 | 28,754 | \$111,317,177 | | |
| Over 200% of FPL: | | | | | |
| American Indian, Alaska Native | 0 | 6 | 2,199 | | |
| Asian | 1 | 112 | 114,863 | | |
| Black, African-American | 2 | 2,901 | 3,638,633 | | |
| Native Hawaiian, Pacific Islander | 0 | 33 | 30,059 | | |
| White | 19 | 9,920 | 15,117,131 | | |
| Other or Multiple Races | 2 | 1,977 | 2,488,138 | | |
| No Race Identified | 15 | 1,962 | 1,795,705 | | |
| Sub-Total: | 39 | 16,911 | \$23,186,728 | | |
| Total-All: | 664 | 45,665 | \$134,503,905 | 5,396 | |
| PRIMARY LANGUAGE | | | | | |
| 0% to 200% of FPL: | | | | | |
| English | 525 | 14,978 | 77,337,123 | | |
| Non-English | 63 | 13,757 | 32,834,239 | | |
| No Language Identified | 38 | 161 | 1,235,435 | | |
| Sub-Total: | 626 | 28,896 | \$111,406,797 | | |
| Over 200% of FPL: | | | | | |
| English | 35 | 13,098 | 18,583,129 | | |
| Non-English | 2 | 3,805 | 4,598,492 | | |
| No Language Identified | 1 | 11 | 8,975 | | |
| Sub-Total: | 38 | 16,914 | \$23,190,596 | | |
| Total-All: | 664 | 45,810 | \$134,597,394 | | 5,396 |

¹ Source: Ana Novais, MA, Executive Director, Division of Community, Family Health and Equity, RI Dept. of Health (222-5117); data self-reported by the hospitals and required by Section 11.3(o)(1) of the Rules & Regulations for R23-17.14-HCA; NOTE: these data are for April 2007-March 2008 and they have not been reconciled to correct for reporting errors