

Report to the Legislature

2018 Charity Care in Washington Hospitals

March 2020

RCW 70.170

Hospital Charity Care and Financial Data
Health Systems Quality Assurance



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Contents

Executive Summary..... 1

Background on charity care in Washington..... 2

 What is charity care? 2

 What are hospitals required to report and when?..... 2

 How do hospitals report charity care and how is it calculated? 3

2018 Washington state charity care data..... 4

 Statewide charity care charges for hospital fiscal year 2018 4

 The Affordable Care Act and its initial impact on charity care 6

 Distribution of charity care among Washington hospitals..... 7

 Adjusting billed charges to determine actual cost of providing charity care..... 7

 Contribution of all purchasers of care to hospital charity care 8

 Uncompensated care in Washington..... 8

 How does Washington compare to the U.S. in uncompensated care?..... 9

Summary 10

About this report 11

Appendix 12

Executive Summary

The Department of Health is required per [RCW 71.170.060](#) to provide annual updates to the public on the status of charity care performed by hospitals in Washington State. Hospitals in Washington cannot deny patients access to care based on an inability to pay. They are required to develop a charity care policy, and to submit financial data regarding charity care to the Department of Health (department). This report summarizes the charity care data provided by Washington hospitals for the hospital fiscal years (FY) ending in 2018.

Hospitals reported an increase in charity care in FY 2018. Washington hospitals reported \$956 million in charity care charges in FY 2018, which amounts to \$318 million in actual expenses based on a cost-to-charge formula¹. These charges reflect an increase of 24 percent from those reported in FY 2017.

The amount of money hospitals spent on charity care services in Washington varied widely with the highest reporting hospital, Harborview Medical Center, accounting for 9 percent of the statewide total charity care charges in 2018. The median amount across all hospitals was \$2.21 million; however, the average was more than four times higher at \$9.66 million.

For more information on charity care, including detailed reports by hospital, click [here](#):

¹ Since the data in this report are based on billed charges, not the actual payment expected by the hospital, the approximate cost of providing charity care can be estimated by applying a cost-to-charge ratio. Multiplying the dollars by the cost-to-charge ratio results in an approximate cost of what hospitals actually spent providing this service to patients. The statewide cost-to-charge ratio is 0.34. Based on the \$956 million reported in charity care charges in FY 2018, the overall cost of providing charity care statewide was about \$318 million.

Background on charity care in Washington

What is charity care?

Charity care is defined in chapter [70.170 RCW](#) as “medically necessary hospital health care rendered to indigent persons when third-party coverage, if any, has been exhausted, to the extent that the persons are unable to pay for the care or to pay deductibles or coinsurance amounts required by a third-party payer, as determined by the department.” The definition of charity care changed October 1, 2018 as a result of [Chapter 263, Laws of 2018](#). A person is considered indigent under [WAC 246-453-040](#) if family income is at or below 200 percent of the federal poverty guidelines. Washington law prohibits hospitals from denying patient access to care based on inability to pay or adopting admission policies that significantly reduce charity care.

Patients with family incomes below 100 percent of the federal poverty guidelines are entitled to hospital services at no cost. Hospitals must also provide discounted care to patients between 100 percent and 200 percent of the poverty guidelines using a sliding scale ([WAC 246-453-040](#)). These are minimum requirements. Hospitals may extend free or discounted care to patients earning more than these levels, and many do. The charity care policies for each hospital in Washington may be found [here](#).²

What are hospitals required to report and when?

Hospitals are required by law to submit charity care policies to the department for review at least 30 days before policies are adopted. Hospitals are also required to submit quarterly and year-end financial reports to the department using a uniform system of accounting. The department uses these financial reports to report charity care data and trends for the state each year. Fiscal years vary among hospitals in Washington, with hospital fiscal years ending on March 31, June 30, September 30, or December 31.

Hospitals are required to report total patient services revenue, also called billed charges, and the amount of patient services revenue that is written off as charity care. Hospitals are also required to report bad debt. Bad debt is different from charity care and is defined as uncollectible amounts, excluding contractual adjustments, which arise from failure to pay by patients whose care has not been classified as charity care. All of these data are reported as part of the hospital’s year-end financial report.

Hospitals report financial data to the department on an income statement. Below is an abbreviated example of an income statement to illustrate the relationships between the various revenue sources and expenses.

² <https://www.doh.wa.gov/DataandStatisticalReports/HealthcareinWashington/HospitalandPatientData/HospitalPolicies>.

Hospital: Sample Community Hospital	Comment	Sample Hospital Revenue
= TOTAL PATIENT SERVICES REVENUE	Inpatient and outpatient revenue equivalent to Total Billed Charges	615,000,000
- Provision for Bad Debts	Unpaid charges billed to patients who are not eligible for charity care, deducted from total revenue	(15,000,000)
- Contractual Adjustments	Reductions from billed charges negotiated by insurance companies, deducted from total revenue	(350,000,000)
- Charity Care	Unpaid charges billed to patients eligible for charity care, deducted from total revenue	(25,000,000)
= NET PATIENT SERVICE REVENUE	Actual patient revenue received	225,000,000
+ OTHER OPERATING REVENUE	Actual revenue received for office rental, cafeteria income, etc.	10,000,000
= TOTAL OPERATING REVENUE	Actual patient revenue and other operating revenue	235,000,000
- TOTAL OPERATING EXPENSES	Total expenses for operating the hospital	(220,000,000)
= NET OPERATING REVENUE	Cash remaining after operation of patient services	15,000,000
+/- NON-OPERATING REVENUE-NET OF EXPENSES	Nonpatient revenue (investments, partnership fees)	5,000,000
= NET REVENUE BEFORE ITEMS LISTED BELOW	Operating plus nonoperating remainder	20,000,000
+/- EXTRAORDINARY ITEM	One time cash revenue or cash expenses	0
= NET REVENUE OR (EXPENSE)	Net cash remaining after all the transactions	20,000,000

How do hospitals report charity care and how is it calculated?

The amount of charity care reported by hospitals is based on patient services revenue, known as billed charges. These charges are based on the hospital's charge master rate sheet, which sets the price for every treatment and supply category a hospital uses. Every patient's total bill is comprised of the sum of the charge master rates of the various services or supplies used during the stay before any adjustments based on insurance status. All patients, regardless of insurance status, receive the same billed charges for the same services.

The billed charges reflect a markup that varies among hospitals and is significantly higher than the amount the hospital actually expects to be paid. Medicaid and Medicare pay a set rate for services regardless of billed charges, and private insurance companies negotiate with hospitals for large discounts off the master rate sheet.

Charity care is the amount of billed charges an indigent patient incurs for appropriate hospital-based medical services. Since these charges include the markup, the dollar amount of charity care reported by hospitals overestimates the true cost of providing charity care to indigent patients. To estimate the true cost of providing charity care, the department applies a cost-to-charge ratio. The formula is total operating expenses (the actual cost of running the hospital and providing services) divided by total patient services revenue (billed charges).

2018 Washington state charity care data

Statewide charity care charges for hospital fiscal year 2018

This report describes data collected from licensed Washington hospitals for their fiscal years (FY) ending in 2018. FY 2018 includes data for the 12 months prior to the end of each hospital's fiscal calendar, including data for months in 2017 if the fiscal year starts prior to January 1, 2018.

All charity care data for FY 2018 were due to the department by June 30, 2019. Although the department provides reminders and follow-up by phone and in writing to hospitals that are late in reporting data, some hospitals still have not provided data for their 2018 fiscal year. For 2018, 97 of 103 hospitals reported charity care information in year-end financial reports in time to be used in this report. Of the six hospitals that did not provide year-end reports, we have provided annual financial estimates for two hospitals based on their quarterly financial reports or audited financial statements³. For the other four hospitals, no charity care data are available because no FY 2018 financial reports were submitted to the department⁴.

Overall, Washington hospitals reported \$956 million of charity care charges written off in FY 2018. These charges amounted to 1.36 percent of total patient services revenue and 3.54 percent of adjusted patient services revenue. Adjusted patient services revenue is the amount of revenue for non-Medicare and non-Medicaid payers, which includes private insurance and self-pay. The proportion of patients covered by Medicare or Medicaid varies widely among hospitals. The use of adjusted patient services revenue allows for a comparison of hospital charity care as a percent of privately sponsored patient revenue.⁵

From FY 2009 through FY 2018, statewide charity care charges increased by 16 percent. Statewide hospital total patient services revenue, or billed charges, increased by 102 percent.

³ Summit Pacific Medical Center (186), and WhidbeyHealth (156).

⁴ Astria/Toppenish Community Hospital (199), Astria/Yakima Regional Medical Center (102), Ferry County Memorial Hospital (167), and Othello Community Hospital (125).

⁵ Adjusted patient services revenue subtracts Medicare and Medicaid specific patient services revenue from total patient services revenue to allow meaningful comparisons of charity care provided among hospitals. The federal Centers for Medicare and Medicaid Services (CMS) prohibits hospitals from billing patients for the difference between the billed charges and the Medicare or Medicaid payment levels set by CMS. Therefore, patients covered by Medicare or Medicaid can't be charity care patients. The proportion of patients covered by Medicare or Medicaid varies widely among hospitals.

However, from 2013 to 2018, charity care decreased 33 percent while total patient services increased 45 percent. As a percent of total hospital patient services revenue, charity care charges dropped from 2.9 percent to 1.4 percent from 2013 to 2018 (Figure 1 and Table 1).

Figure 1. Statewide Hospital Charity Care in Washington as a Percent of Total Hospital Patient Service Revenue and as a Percent of Adjusted Patient Service Hospital Revenue, Fiscal Year 2009 - 2018.

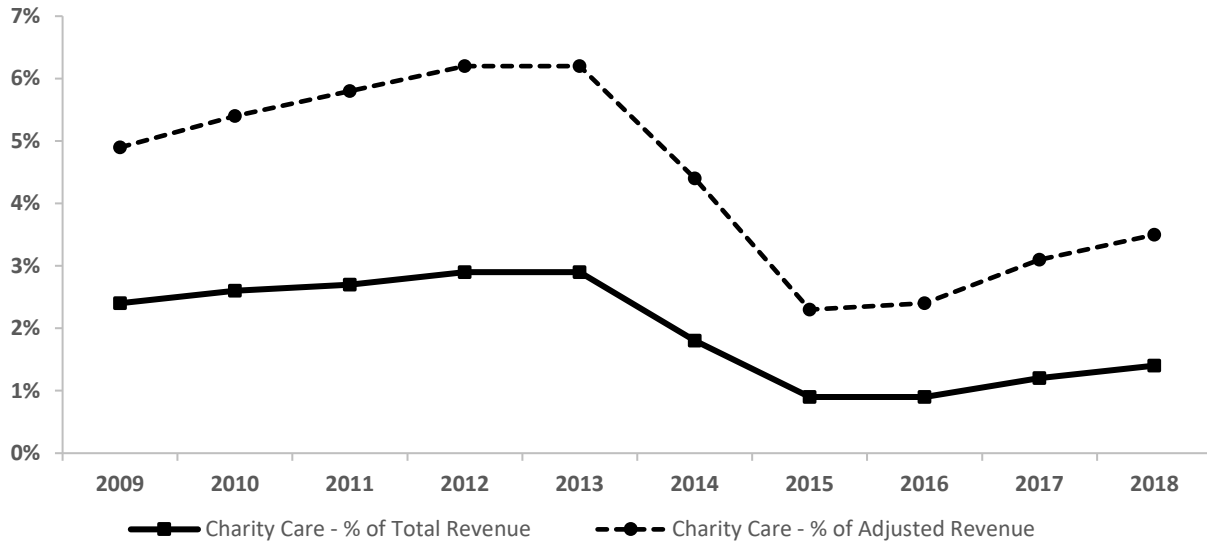


Figure 1 notes: Adjusted patient service revenue is the total patient service hospital revenue minus Medicare and Medicaid patient service charges. Patient service revenue is the same as billed charges.

Table 1. Statewide Hospital Charity Care in Washington, Fiscal Year 2009-2018

Year	in Millions			Charity Care		Operating Margin %
	Total Patient Services Revenue	Adjusted Patient Services Revenue	Total Charity Care (Billed Charges)	% of Total Revenue	% of Adjusted Revenue	
2009	\$34,884	\$16,962	\$824	2.4%	4.9%	6.1%
2010	\$38,172	\$18,378	\$1,001	2.6%	5.4%	5.6%
2011	\$41,182	\$19,398	\$1,123	2.7%	5.8%	3.4%
2012	\$44,728	\$20,775	\$1,285	2.9%	6.2%	5.5%
2013	\$48,482	\$22,795	\$1,422	2.9%	6.2%	5.0%
2014	\$51,993	\$21,288	\$944	1.8%	4.4%	4.6%
2015	\$57,703	\$23,009	\$540	0.9%	2.3%	5.6%
2016	\$61,782	\$24,102	\$568	0.9%	2.4%	2.7%
2017	\$65,506	\$24,734	\$772	1.2%	3.1%	2.0%
2018	\$70,459	\$27,039	\$956	1.4%	3.5%	2.4%

Table 1 notes: Adjusted patient service revenue is the total hospital revenue minus Medicare and Medicaid charges. Operating margin is the total hospital patient service operating revenue (net of deductions) minus total patient service operating expenses expressed as a percent. Note: Patient service revenue is the same as billed charges.

The Affordable Care Act and its initial impact on charity care

The Patient Protection and Affordable Care Act (ACA) was signed into law on March 23, 2010, putting into place provisions for expanding healthcare coverage, controlling healthcare costs, and improving the healthcare delivery system in the United States. The law, aimed at cost-containment, preventive wellness, and quality improvement, has been phased in with significant changes that may have impacted charity care taking effect in 2013, 2014, and 2017.

Three provisions of the ACA most visible to Washington patients—the individual mandate, Medicaid expansion, and creation of health benefit exchanges—all became effective in 2013 and 2014. A report published by the Washington State Office of Financial Management (OFM) estimates that 5.5 percent of the state’s population was uninsured in 2017, as compared to 13.9 percent in 2012.⁶ The growth of the insured population in Washington led to a 48 percent decline in the amount of hospital charges written off to charity care from 2013 to 2017. Uninsured data for 2017 from OFM and at least two studies have shown modest increases in the uninsured population in both Washington and the U.S. as a whole.^{7,8} Should the number of uninsured patients increase, we can expect the use of charity care to increase.

A significant part of the ACA became effective in 2017 regarding full compliance with IRS section 501(r). According to Becker’s Hospital Review, “The IRS focus on the activities and policies of tax-exempt hospitals and the implication that tax-exempt hospitals must be required to ‘justify’ their tax-exempt status, especially with regard to serving patients unable to pay for the costs of their medical care. Internal audit and compliance plans will need to include oversight of these new policies.”⁹ Section 501(r) also imposed limitations on how much those hospitals may charge for emergency and medically necessary care, and placed restrictions on their billing and collections practices. If a hospital fails to comply with this section, it may be fined or lose its non-profit status. Although many of the charity care requirements of section 501(r) are similar to existing Washington regulations, hospitals’ efforts to comply with the new tax regulations may have increased the amount of charity care provided. IRS enforcement of that section led to revocation of at least one hospital’s non-profit status¹⁰ in 2017.

Effective January 1, 2019, Congress removed the fiscal penalty in the individual mandate, one of the key provisions of the ACA driving increased insurance coverage. Disagreement exists about

⁶ OFM, Research Brief No. 89, “After a three year decline, Washington’s uninsured rate shows no change in 2017.”, <https://ofm.wa.gov/sites/default/files/public/dataresearch/researchbriefs/brief089.pdf>, December 2018

⁷ Sara R. Collins et al., “First Look at Health Insurance Coverage in 2018 Finds ACA Gains Beginning to Reverse: Findings from the Commonwealth Fund Affordable Care Act Tracking Survey, Feb.–Mar. 2018,” *To the Point* (blog), Commonwealth Fund, May 1, 2018.

⁸ Dan Witters, “Uninsured Rate Rises in 17 States in 2017,” <https://news.gallup.com/poll/233597/uninsured-rate-rises-states-2017.aspx>, Gallup, May 9, 2018.

⁹ Becker’s Hospital Review “501r – What does it mean to you?”

¹⁰ A Provena facility in Chicago, Illinois had their non-profit status revoked by the IRS at the behest of the Cook County Prosecuting Attorney’s office.

the full impact of this change, but some believe that repeal or significant roll-back of ACA provisions could cause charity care to revert to pre-2014 levels.^{11,12}

Distribution of charity care among Washington hospitals

Charity care varied widely among hospitals in fiscal year 2018, ranging from \$0 to \$83 million. The median amount of charity care per hospital was \$2.2 million; however, the average was much higher at \$9.7 million as several hospitals provided significant charity care. The amount varied among hospitals in rural and urban areas and in different geographic areas of the state. These variations do not seem to be explained by population size. Some of the variation may be a function of the proportion of hospital revenue coming from Medicare and Medicaid.

Differences in charity care among hospitals may reflect demographic and socioeconomic differences in service areas, hospital service availability, and charity care practices within the hospital. A high level of reported charity care, for example, may reflect greater need for charity care in the community. Likewise, a low level of charity care may reflect a relative absence of need for charity care in a hospital's service area.

Adjusting billed charges to determine actual cost of providing charity care

Because billed charges reflect mark-ups that vary between hospitals and are significantly higher than the expected payment, determining the actual cost of providing charity care to eligible patients is challenging. One way to estimate the cost of providing charity care is to use a cost-to-charge ratio.¹³ The formula is total operating expenses (the actual cost of running the hospital and providing services) divided by total patient services revenue (billed charges).

As an example of how the cost-to-charge ratio works, if a hospital had billed charges of \$1,000,000 and a cost-to-charge ratio of .345, the actual cost for that hospital to treat patients is \$345,000. If that same hospital reported charity care billed charges of \$100,000, the cost of treating those patients is \$34,500. The higher the ratio, the closer the billed charges are to the actual cost of treating patients. This is only an estimate based on overall hospital performance.

¹¹ The Pew Charitable Trusts, "Costs of Care for Uninsured Would Rise Steeply with Repeal of ACA," <http://www.pewtrusts.org/en/research-and-analysis/blogs/stateline/2017/01/06/costs-of-care-for-uninsured-would-rise-steeply-with-repeal-of-aca>, January 6, 2017.

¹² Fritz Busch, Paul R. Hutchens, "The Individual Mandate Repeal: Will it Matter?" <http://www.milliman.com/insight/2018/The-individual-mandate-repeal-will-it-matter/> Milliman, March 1, 2018.

¹³ <http://medical-dictionary.thefreedictionary.com/hospital+cost-to-charge+ratio>

Washington hospitals' cost-to-charge ratios range from .17 to 2.03. The statewide average was .34. Below are some examples of cost-to-charge ratios for Washington hospitals, including a high, average, and low cost-to-charge ratio.

Hospital	Charity Care Charges	Cost-to-Charge Ratio	Estimated Actual Cost of Charity Care
UW Medicine/Harborview	83 Million	.43	35.5 Million
Kadlec Medical Center	33.4 Million	.36	11.9 Million
Quincy Valley Medical Center ¹⁴	191,650	1.06	202,283

Contribution of all purchasers of care to hospital charity care

Charity care as a percent of adjusted (non-Medicare, non-Medicaid) revenue increased from 4.4 percent to 6.2 percent from FY 2007 through FY 2013, then declined to 4.4 percent in FY 2014, and declined to 2.3 percent in FY 2015, climbing again to 3.1 percent in 2017. In 2018 charity care as a percent of adjusted revenue was 3.5 percent. Because charity care is unreimbursed, all payers – including insurance companies and patients who self-pay – contribute to covering the cost of charity care provided by the hospital. Throughout this time, fluctuations in the statewide operating margin, which is a measure of hospital profitability, do not appear to have adversely affected the amount of charity care provided in Washington (Table 1).

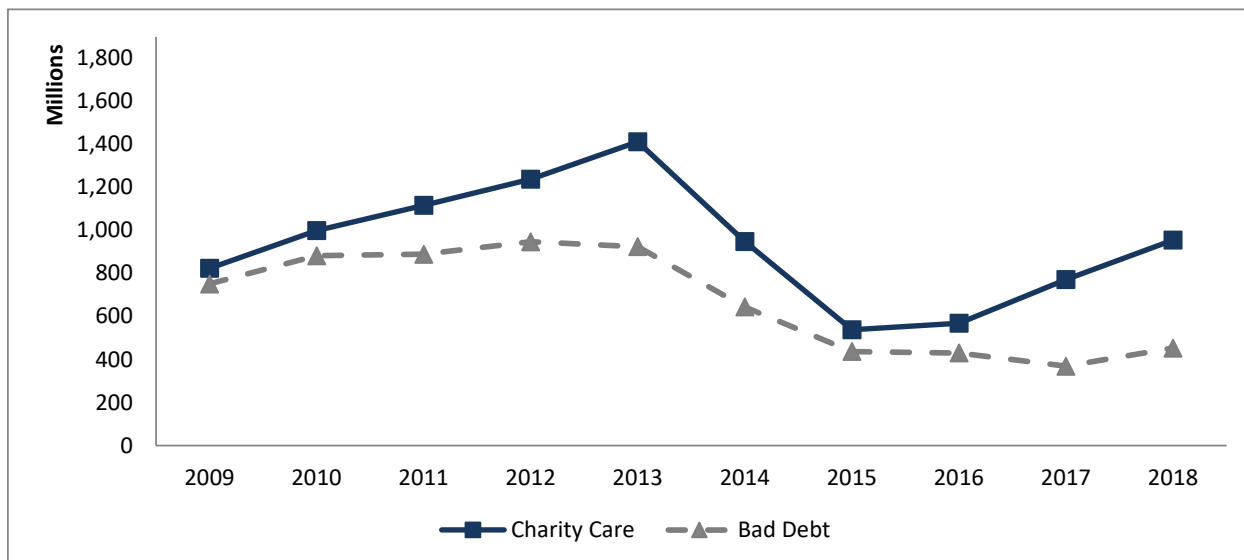
Uncompensated care in Washington

Uncompensated care includes both charity care and bad debt. Looking at uncompensated care gives us a bigger picture of the impact of the ACA and a way to compare Washington to other states.

Prior to the implementation of the ACA, both charity care and bad debt had been increasing. Both began to decline in 2013 with implementation of ACA provisions and this continued until 2017, when charity care began to rise again. In 2018, charity care continued to increase while bad debt leveled off (Figure 2).

¹⁴ Quincy Valley Medical Center is a Critical Access Hospital receives cost based reimbursement from Medicare. This may account for the lower cost to charge ratio.

Figure 2. Hospital Charity Care and Bad Debt Patient Service Charges in Washington, Fiscal Year 2009 - 2018



How does Washington compare to the U.S. in uncompensated care?

No national charity care data are available to draw comparisons between Washington and the rest of the U.S. However, national data are available for uncompensated care, which includes both charity care and bad debt. The national uncompensated care number is built using a formula that includes a cost-to-charge ratio that translates the billed charges written off to uncompensated care into a “cost” or expense. The result is a proxy with which uncompensated care expenses are then compared to total operating costs, not total patient services revenue. The Washington uncompensated care number is built using the same formula.

Uncompensated care as a percent of hospital expenses is lower in Washington than it is in the U.S. as a whole (Figure 3). In the U.S., uncompensated care accounted for 4.2 percent of hospital expenses in FY 2016 (the most recent year of data available), compared to 1.6 percent in Washington. In both Washington and the U.S., uncompensated care remained relatively steady over most of the past 10 years, declining from 2013 onward. Starting in 2017, there has been a slight rise in uncompensated care in Washington (Figure 3).

Figure 3. Hospital Uncompensated Care in Washington and the U.S. as a Percent of Hospital Expenses, Fiscal Years 2009 - 2018

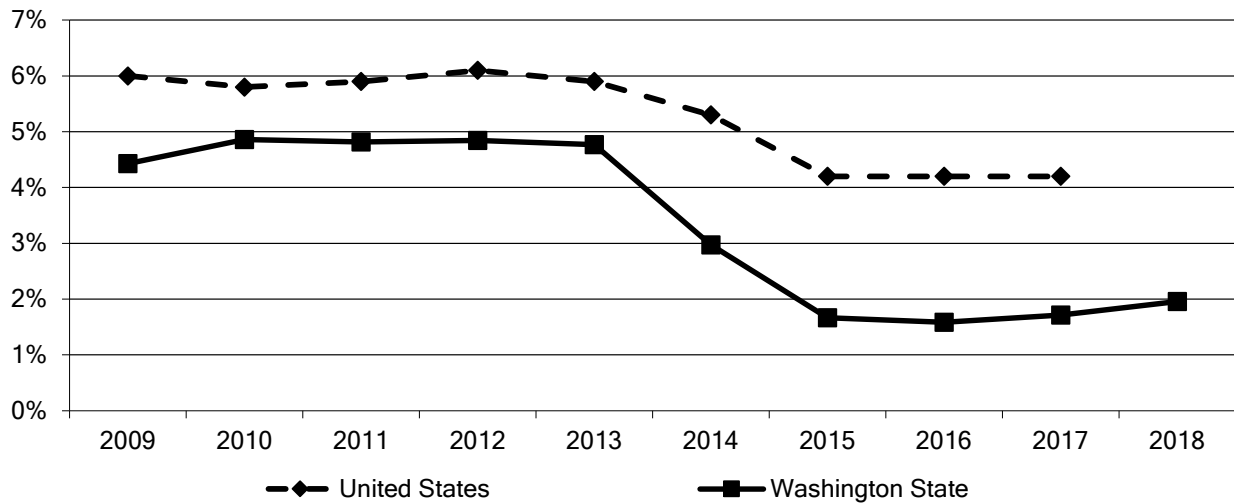


Figure 3 Notes: Uncompensated care includes bad debt and charity care. Uncompensated care as a percent of hospital expenses is calculated by multiplying uncompensated care by the ratio of total expenses to gross patient and other operating revenues. Uncompensated care data for 2018 are not yet available for the U.S. The U.S. data were derived from an American Hospital Association report.¹⁵

Summary

Implementation of the ACA has changed the landscape of charity care in Washington. More patients have health coverage, either through Medicaid expansion or through purchase of private coverage. As a result, Washington saw the first decline in the amount of charity care reported by hospitals since the department began gathering these data in 1989. That decline, however, has ceased and charity care is increasing again, though it remains below the 2013 level.

Effective January 1, 2019, Congress removed the fiscal penalty in the individual mandate—one of the key provisions of the ACA driving increased insurance coverage. Disagreement exists about the full impact of this change, but some believe that repeal or significant roll-back of ACA could cause charity care to revert to pre-2014 levels.

¹⁵ <https://www.aha.org/guidesreports/2018-05-22-trendwatch-chartbook-2018>

About this report

The department has issued an annual report since 1990 as directed by chapter 70.170 of the Revised Code of Washington (RCW). Your feedback is important to us. Submit your comments by email at charitycare@doh.wa.gov to help us continue to improve the charity care report.

Appendix

Total Patient Service Revenue, Adjusted Patient Service Revenue, and Amount of Charity Care as a Percent for Washington Hospital Fiscal Years Ending During Calendar Year 2018

Revenue Categories - Patient Service Revenue - (Billed Charges)								
Lic. No	Region/Hospital	Total Patient Service Revenue	(Less) Medicare Revenue	(Less) Medicaid Revenue	Adjusted Patient Service Revenue	Charity Care	Charity Care as a % of Total Patient Service Revenue	Charity Care as a % of Adjusted Patient Service Revenue
KING COUNTY (N=23)								
921	Cascade Behavioral Hospital	77,077,821	39,729,349	25,216,289	12,132,183	105,083	0.14%	0.87%
126	CHI/Highline Medical Center	914,363,216	386,637,317	237,059,628	290,666,271	19,291,500	2.11%	6.64%
202	CHI/Regional Hospital	46,361,492	31,243,108	4,439,302	10,679,082	589,954	1.27%	5.52%
35	CHI/St. Elizabeth Hospital	212,643,840	79,430,093	43,203,200	90,010,547	2,092,593	0.98%	2.32%
201	CHI/St. Francis Community Hospital	1,193,570,912	467,851,035	279,313,787	446,406,090	22,822,669	1.91%	5.11%
164	EvergreenHealth/Kirkland	1,865,937,636	791,978,053	179,328,330	894,631,253	6,527,444	0.35%	0.73%
148	Kindred Hospital Seattle	135,065,098	60,055,883	3,328,092	71,681,123	0	0.00%	0.00%
183	MultiCare/Auburn Medical Center	811,370,174	429,089,053	196,749,374	185,531,747	23,941,239	2.95%	12.90%
212	MultiCare/Covington	256,133,101	59,443,029	71,378,256	125,311,816	8,609,763	3.36%	6.87%
919	MultiCare/NAVOS	23,320,780	4,768,357	15,604,045	2,948,378	475,824	2.04%	16.14%
131	Overlake Medical Center	1,563,834,104	690,349,044	102,153,218	771,331,842	22,142,173	1.42%	2.87%
3	Providence/Swedish Cherry Hill	1,763,411,238	900,612,253	222,475,627	640,323,358	16,638,144	0.94%	2.60%
1	Providence/Swedish First Hill	4,323,112,340	1,626,997,749	676,562,828	2,019,551,763	34,328,471	0.79%	1.70%
210	Providence/Swedish Issaquah	668,756,533	241,403,179	68,740,261	358,613,093	6,627,502	0.99%	1.85%
204	Seattle Cancer Care Alliance	1,087,661,462	376,879,945	111,839,228	598,942,289	9,207,934	0.85%	1.54%
14	Seattle Children's Hospital	2,747,120,445	36,119,981	1,375,822,321	1,335,178,143	33,468,655	1.22%	2.51%
195	Snoqualmie Valley Hospital	48,170,035	30,482,399	4,393,749	13,293,887	592,414	1.23%	4.46%
904	UHS/BHC Fairfax Hospital - Kirkland	150,670,714	32,913,150	67,722,600	50,034,964	431,920	0.29%	0.86%
29	UW Medicine/Harborview Medical Center	2,447,286,219	743,856,616	803,567,081	899,862,522	82,847,101	3.39%	9.21%
130	UW Medicine/Northwest Hospital	1,198,677,124	561,660,334	177,064,649	459,952,141	14,032,615	1.17%	3.05%
128	UW Medicine/UW Medical Center	2,883,288,178	986,020,335	502,026,076	1,395,241,767	28,969,828	1.00%	2.08%
155	UW Medicine/Valley	2,021,898,198	750,659,003	431,061,656	840,177,539	25,050,647	1.24%	2.98%
10	Virginia Mason Medical Center	2,456,386,857	1,132,909,002	181,724,577	1,141,753,278	21,387,921	0.87%	1.87%
KING COUNTY TOTALS		28,896,117,517	10,461,088,267	5,780,774,174	12,654,255,076	380,181,394	1.32%	3.00%
PUGET SOUND REGION (Less King Co. N=24)								
106	Cascade Valley Hospital	163,998,925	60,505,716	40,708,738	62,784,471	1,012,324	0.62%	1.61%
213	CHI/Franciscan Rehabilitation Hospital	12,482,393	7,763,290	103,473	4,615,630	0	0.00%	0.00%
142	CHI/Harrison Medical Center	2,118,510,699	1,097,975,501	364,264,076	656,271,122	14,138,591	0.67%	2.15%
209	CHI/St. Anthony Hospital	751,598,147	369,382,650	116,533,256	265,682,241	6,672,216	0.89%	2.51%
132	CHI/St. Clare Hospital	849,024,088	365,467,618	244,560,597	238,995,873	16,692,825	1.97%	6.98%
32	CHI/St. Joseph Medical Center	2,830,178,356	1,301,864,010	620,874,085	907,440,261	32,458,675	1.15%	3.58%
104	EvergreenHealth/Monroe	136,451,584	45,409,580	31,401,911	59,640,093	585,094	0.43%	0.98%
54	Forks Community Hospital	46,367,166	16,474,343	13,958,854	15,933,969	649,026	1.40%	4.07%
134	Island Hospital	230,662,942	110,905,895	20,648,412	99,108,635	503,872	0.22%	0.51%
85	Jefferson Healthcare	227,367,408	133,345,362	35,816,624	58,205,422	2,363,239	1.04%	4.06%
81	MultiCare/Good Samaritan	1,932,854,813	872,709,888	379,380,259	680,764,666	42,916,045	2.22%	6.30%
175	MultiCare/Mary Bridge Children's Hospital	832,747,807	555,632	483,984,670	348,207,505	8,802,487	1.06%	2.53%
176	MultiCare/Tacoma General/Allenmore	3,347,564,929	1,329,394,971	855,345,003	1,162,824,955	77,586,074	2.32%	6.67%
38	Olympic Medical Center	403,824,450	236,656,358	66,484,223	100,683,869	2,649,178	0.66%	2.63%
211	PeaceHealth/Peace Island	27,601,115	14,690,315	3,897,481	9,013,319	426,526	1.55%	4.73%
145	PeaceHealth/St. Joseph Hospital	1,517,451,564	790,652,299	285,541,082	441,258,183	22,941,742	1.51%	5.20%
206	PeaceHealth/United General	121,850,321	61,758,319	24,927,766	35,164,236	2,212,816	1.82%	6.29%
84	Providence/Everett	2,348,409,228	1,115,558,736	406,068,036	826,782,456	38,394,081	1.63%	4.64%
138	Providence/Swedish Edmonds	889,789,246	398,540,692	164,089,617	327,158,937	14,264,017	1.60%	4.36%
207	Skagit Regional Health	1,208,604,028	619,871,701	247,364,747	341,367,580	7,159,337	0.59%	2.10%
924	Smokey Point Behavioral Hospital	79,031,405	18,786,800	34,698,850	25,545,755	1,021,867	1.29%	4.00%
922	UHS/BHC Fairfax Hospital - Everett	30,278,289	8,198,400	14,789,600	7,290,289	25,985	0.09%	0.36%
923	UHS/BHC Fairfax Hospital - Monroe	26,236,005	17,138,800	4,911,200	4,186,005	-3,832	-0.11%	-0.09%
156	WhidbeyHealth*	290,319,039	133,039,032	37,601,133	119,678,874	338,747	0.12%	0.28%
PUGET SOUND REGION TOTALS		20,423,203,947	9,126,645,908	4,497,953,693	6,798,604,346	293,810,932	1.44%	4.32%

**Total Patient Service Revenue, Adjusted Patient Service Revenue, and Amount of Charity Care as a Percent
for Washington Hospital Fiscal Years Ending During Calendar Year 2018**

Revenue Categories - Patient Service Revenue - (Billed Charges)								
Lic. No	Region/Hospital	Total Patient Service Revenue	(Less) Medicare Revenue	(Less) Medicaid Revenue	Adjusted Patient Service Revenue	Charity Care	Charity Care as a % of Total Patient Service Revenue	Charity Care as a % of Adjusted Patient Service Revenue
SOUTHWEST WASHINGTON REGION (N=14)								
173	ArborHealth (formerly Morton General)	43,018,331	22,812,530	10,869,070	9,336,731	154,969	0.36%	1.66%
63	Grays Harbor Community Hospital	368,795,636	184,758,572	97,135,115	86,901,949	745,536	0.20%	0.86%
8	Klickitat Valley Health	42,517,945	19,845,556	11,854,450	10,817,939	735,317	1.73%	6.80%
208	Legacy Salmon Creek Hospital	1,012,056,136	432,483,966	216,347,821	363,224,349	20,278,012	2.00%	5.58%
197	Lifepoint/Capital Medical Center	596,392,509	229,580,603	8,105,346	358,706,560	5,771,094	0.97%	1.61%
152	Mason General Hospital	222,882,635	100,273,094	64,134,251	58,475,290	3,476,258	1.56%	5.94%
79	Ocean Beach Hospital	48,566,738	26,954,367	216,967	21,395,404	99,125	0.20%	0.46%
170	PeaceHealth/Southwest Medical Center	1,822,118,233	882,408,386	391,105,746	548,604,101	28,098,913	1.54%	5.12%
26	PeaceHealth/St. John Medical Center	780,473,535	373,678,262	220,161,229	186,634,044	11,229,345	1.44%	6.02%
191	Providence/Centralia Hospital	740,418,010	383,114,043	165,940,897	191,363,070	14,463,740	1.95%	7.56%
159	Providence/St. Peter Hospital	2,045,470,442	1,141,385,038	333,821,024	570,264,380	30,953,437	1.51%	5.43%
96	Skyline Hospital	27,867,392	13,039,671	543,531	14,284,190	220,418	0.79%	1.54%
186	Summit Pacific Medical Center*	74,304,414	27,918,096	23,621,473	22,764,845	1,260,114	1.70%	5.54%
56	Willapa Harbor Hospital	35,431,018	18,027,082	6,687,730	10,716,206	462,172	1.30%	4.31%
SOUTHWEST WASH REGION TOTALS		7,860,312,974	3,856,279,266	1,550,544,650	2,453,489,058	117,948,450	1.50%	4.81%
CENTRAL WASHINGTON REGION (N=21)								
102	Astria/Regional Medical Center	0	0	0	0	0		
198	Astria/Sunnyside Hospital	289,187,816	54,198,074	54,053,606	180,936,136	4,396,039	1.52%	2.43%
199	Astria/Toppenish Hospital	0	0	0	0	0		
158	Cascade Medical Center	24,551,248	13,485,863	3,211,305	7,854,080	318,888	1.30%	4.06%
45	Columbia Bason Hospital	24,426,394	8,973,733	4,317,823	11,134,838	32,801	0.13%	0.29%
168	Confluence/Central Washington Hospital	875,753,594	464,902,179	167,252,958	243,598,457	7,039,240	0.80%	2.89%
205	Confluence/Wenatchee Valley	636,935,560	287,169,622	110,622,545	239,143,393	6,068,329	0.95%	2.54%
150	Coulee Medical Center	52,864,943	15,020,228	21,792,581	16,052,134	240,018	0.45%	1.50%
140	Kittitas Valley Healthcare	140,104,003	53,202,595	23,178,848	63,722,560	955,198	0.68%	1.50%
165	Lake Chelan Community Hospital	47,878,623	20,562,055	10,446,013	16,870,555	575,873	1.20%	3.41%
915	Lifepoint/Lourdes Counseling Center	58,646,197	7,330,664	38,044,607	13,270,926	174,308	0.30%	1.31%
22	Lifepoint/Lourdes Medical Center	271,035,265	110,986,212	50,649,625	109,399,428	5,403,992	1.99%	4.94%
39	Lifepoint/Trios Health	465,491,188	201,920,953	101,866,373	161,703,862	1,584,553	0.34%	0.98%
147	Mid Valley Hospital	65,626,348	25,366,412	20,022,063	20,237,873	920,102	1.40%	4.55%
107	North Valley Hospital	35,559,871	15,230,541	12,399,330	7,930,000	358,603	1.01%	4.52%
46	Prosser Memorial Health	118,391,490	37,289,492	38,722,325	42,379,673	2,108,996	1.78%	4.98%
161	Providence/Kadlec Regional	1,909,301,287	790,540,468	405,135,982	713,624,837	33,479,529	1.75%	4.69%
129	Quincy Valley Medical Center	7,967,813	1,678,879	1,816,300	4,472,634	191,650	2.41%	4.28%
78	Samaritan Healthcare	240,639,714	78,042,365	77,158,439	85,438,910	3,319,907	1.38%	3.89%
23	Three Rivers Hospital	24,158,142	11,780,538	2,691,681	9,685,923	756,482	3.13%	7.81%
58	Virginia Mason Memorial	1,301,320,870	611,969,346	310,962,339	378,389,185	21,706,488	1.67%	5.74%
CENTRAL WASH REGION TOTALS		6,589,840,366	2,809,650,219	1,454,344,743	2,325,845,404	89,630,996	1.36%	3.85%

**Total Patient Service Revenue, Adjusted Patient Service Revenue, and Amount of Charity Care as a Percent
for Washington Hospital Fiscal Years Ending During Calendar Year 2018**

Revenue Categories - Patient Service Revenue - (Billed Charges)								
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EASTERN WASHINGTON REGION (N=21)								
141	Dayton General Hospital	25,380,696	13,269,609	5,778,550	6,332,537	145,726	0.57%	2.30%
111	East Adams Rural Healthcare	10,594,894	4,731,034	883,471	4,980,389	60,355	0.57%	1.21%
167	Ferry County Memorial Hospital	0	0	0	0	0		
82	Garfield County Memorial Hospital	5,639,002	2,826,317	1,229,280	1,583,405	46,781	0.83%	2.95%
926	Inland Northwest Behavioral Health	1,368,400	124,200	586,800	657,400	0	0.00%	0.00%
137	Lincoln Hospital	29,947,454	15,273,201	6,887,914	7,786,339	75,417	0.25%	0.97%
37	MultiCare/Deaconess Hospital	1,484,983,063	521,740,785	28,279,472	934,962,806	10,130,813	0.68%	1.08%
180	MultiCare/Valley Hospital	699,871,111	207,129,562	10,150,353	482,591,196	6,204,838	0.89%	1.29%
21	Newport Hospital	53,245,772	22,868,624	15,226,379	15,150,769	508,334	0.95%	3.36%
80	Odessa Memorial Hospital	5,631,315	1,748,953	1,534,609	2,347,753	17,379	0.31%	0.74%
125	Othello Community Hospital	0	0	0	0	0		
139	Providence/Holy Family Hospital	616,794,119	301,536,217	149,534,802	165,723,100	10,031,846	1.63%	6.05%
193	Providence/Mount Carmel	107,911,711	53,317,424	26,444,437	28,149,850	1,857,229	1.72%	6.60%
162	Providence/Sacred Heart Medical Center	2,513,249,625	1,137,172,324	611,734,771	764,342,530	27,382,906	1.09%	3.58%
50	Providence/St Mary Medical Center	601,681,995	309,004,263	96,343,864	196,333,868	9,758,127	1.62%	4.97%
194	Providence/St. Joseph's	42,274,203	22,043,632	9,211,674	11,018,897	925,393	2.19%	8.40%
172	Pullman Regional Hospital	123,361,960	41,676,939	14,888,941	66,796,080	1,128,013	0.91%	1.69%
42	Shriner's Hospital - Spokane	38,464,481	0	19,338,480	19,126,001	2,739,821	7.12%	14.33%
157	St. Luke's Rehab Institute	117,692,834	58,048,873	25,394,927	34,249,034	916,085	0.78%	2.67%
108	Tri-State Memorial Hospital	168,271,926	98,586,067	19,961,277	49,724,582	2,197,561	1.31%	4.42%
153	Whitman Hospital	43,219,087	22,570,970	5,410,552	15,237,565	183,690	0.43%	1.21%
EASTERN WASH REGION TOTALS		6,689,583,648	2,833,668,994	1,048,820,553	2,807,094,101	74,310,314	1.11%	2.65%
STATEWIDE TOTALS (N=103)		70,459,058,452	29,087,332,654	14,332,437,813	27,039,287,985	955,882,086	1.36%	3.54%

*Hospital late in reporting final data to Department of Health. Amounts displayed are estimates calculated from quarterly reports.

**Hospital late in reporting final data to Department of Health. Amounts displayed are estimates calculated from audited financial statements.

***Partial year data due to change of ownership during the reporting period

