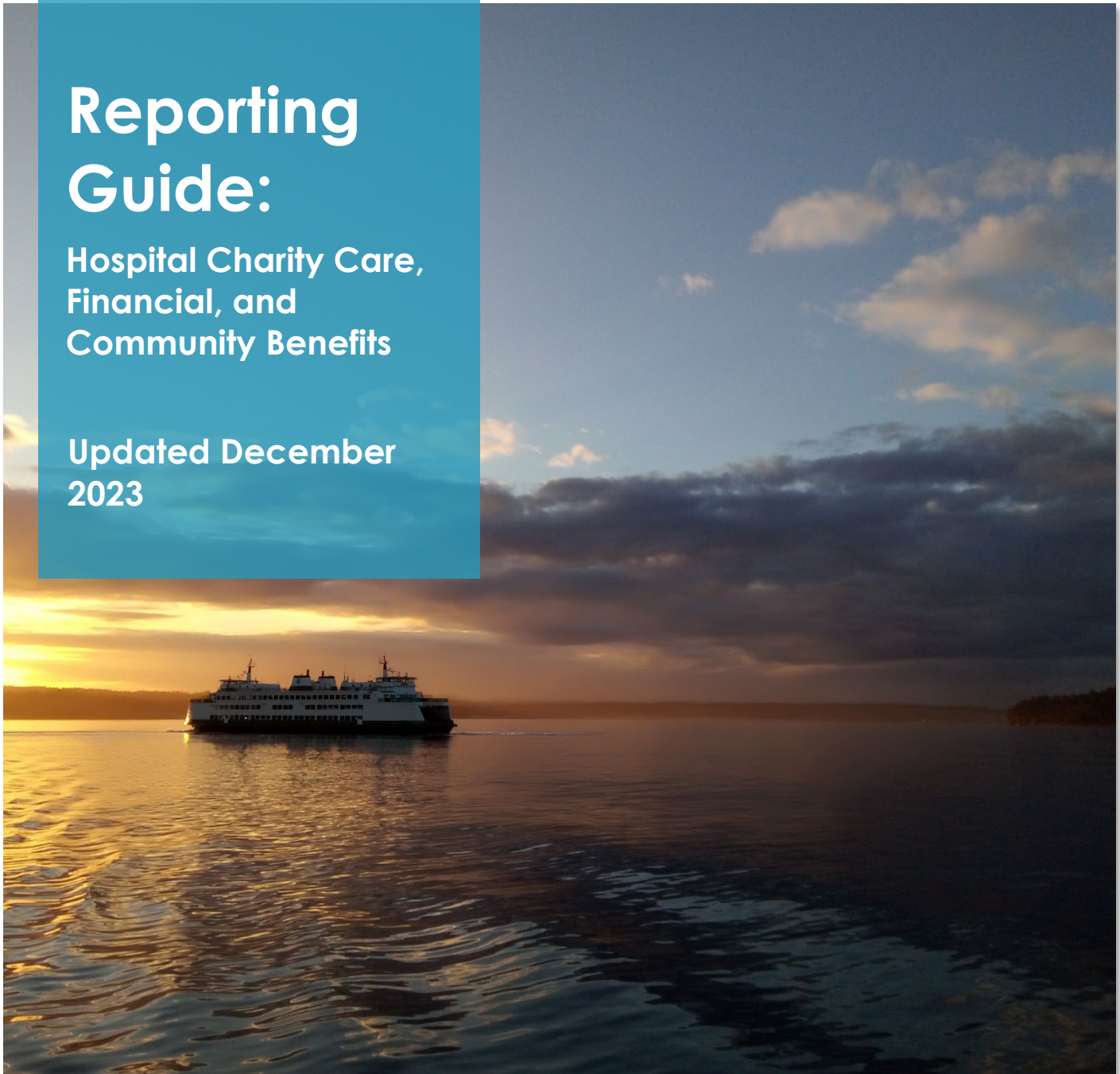


Reporting Guide:

Hospital Charity Care,
Financial, and
Community Benefits

Updated December
2023



Prepared by:
Charity Care Program
Community Health Systems
Health Systems Quality Assurance



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This guide is for reports received by the Charity Care Program: Hospital Charity Care, Hospital Financial, and Hospital Community Benefit.

Enclosed are reporting requirements, form locations, submittal instructions, and additional resources needed to complete the required reporting.

Data collected via reports is publicly available on the [Department of Health's website](#).

For more information on this reporting guide:

charitycare@doh.wa.gov

Reporting Guide Authors

Carrie Baranowski

Lisa Bringetto

What's new with Engrossed Second Substitute House Bill (E2SHB) 1272?

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Reporting Checklist

This checklist can be used to monitor reporting progress throughout the year.

	Charity Care Reports	Reporting Year:
<input type="checkbox"/>	Quarterly Hospital Charity Care Application (1,2,3,4) – Submit Quarterly <input type="checkbox"/> Quarter 1 <input type="checkbox"/> Quarter 2 <input type="checkbox"/> Quarter 3 <input type="checkbox"/> Quarter 4	
	Hospital Financial Reports	
<input type="checkbox"/>	Annual Hospital-Owned Provider-Based Clinic (Facility Fee) – Submit Annually	
<input type="checkbox"/>	Annual Compensation of Hospital Employees (for nonprofit hospitals) – Submit Annually	
<input type="checkbox"/>	Annual Health System Consolidated Income Statement and Balance Sheet – Submit Annually	
<input type="checkbox"/>	Annual Yearend Financial Report – Submit Annually	
<input type="checkbox"/>	Quarterly Financial (1,2,3,4) – Submit Monthly to Databank <input type="checkbox"/> Quarter 1 <input type="checkbox"/> Quarter 2 <input type="checkbox"/> Quarter 3 <input type="checkbox"/> Quarter 4	
	Hospital Community Benefit Reports	
<input type="checkbox"/>	Community Health Needs Assessment – Submit every three years	
<input type="checkbox"/>	Annual Community Health Improvement Services Addendum – Submit Annually	

Reporting Quick Reference Guide

Reporting Quick Reference Guide		
Every 3 Years	Annually	Quarterly
<ul style="list-style-type: none"> Community Health Needs Assessment 	<ul style="list-style-type: none"> Hospital-Owned Provider-Based Clinic (Facility Fee) Compensation of Hospital Employees Health System Consolidated Income Statement and Balance Sheet Yearend Financial Community Health Improvement Services Addendum 	<ul style="list-style-type: none"> Hospital Charity Care Application Quarterly Financial Reported Monthly via Databank

Hospital Charity Care Reports

This section includes:

- Hospital charity care policies
- Denied charity care appeals
- Quarterly hospital charity care application

Hospital Charity Care Policies

Each hospital must develop and send to the Department a charity care and bad debt policy and procedures, as well as every following modification. We shall review the policies and procedures and provide hospitals with requested edits, clarifications, or approval within 14 days of hospital submission.

Policies must be sent for review no later than 30 days before their adoption by the hospital.

Report to be completed: Send policies in Word or PDF format.

Send to: Email: charitycare@doh.wa.gov

Questions: Email: charitycare@doh.wa.gov

Report required by: [WAC 246-453-070](#) and [RCW 70.170.060](#)

Required to send: Health care institutions licensed under chapter [70.41](#) RCW or chapter [71.12](#) RCW

Resources: [Hospital Charity Care Policies](#)

Denied Charity Care Appeals

Hospitals must notify the department if a charity care appeal decision affirms the previous denial of charity care. The notification should include the hospital's decision and the reason for the decision and include copies of documentation on which the decision was based.

Report to be completed: Combine the following documentation between patient and hospital into one PDF:

- Patient application, income documentation, and communications related to application and appeal
- Hospital communications that request additional information, inform patients of eligibility, determination, and appeal decision

Submit to: Email: charitycare@doh.wa.gov Or via [Managed File Transfer \(MFT\)](#) ([MFT Information](#))

Questions: Email: charitycare@doh.wa.gov

Report required by WAC: [246.453.020](#)

Required to submit: Health care institutions licensed under chapter [70.41](#) RCW or chapter [71.12](#) RCW

Quarterly Hospital Charity Care Application

Beginning January 1, 2023, each hospital must report to the department, on a quarterly basis, the number of submitted, completed, and approved charity care applications that the hospital received in the prior quarter.

The report is due 45 days after the end of each calendar quarter.

Report to be completed: [Quarterly Hospital Charity Care Application Report](#)

Submit to: [Managed File Transfer](#)

Questions: Email: hos@doh.wa.gov

Report required by RCW: [43.70.052](#)

Required to submit: Health care institutions licensed under chapter [70.41](#) RCW or chapter [71.12](#) RCW

Resources: [Quarterly Hospital Charity Care Application Report](#)

Hospital Financial Reports

This includes:

- Hospital-Owned Provider-Based Clinic (Facility Fee)
- Compensation of Hospital Employees

- Health System Consolidated Income Statement and Balance Sheet
- Yearend Financial
- Quarterly Financial

Hospital-Owned Provider-Based Clinic (Facility Fee)

This report is due 120 days after the end of the hospital fiscal year. Two 30-day extensions or one 60-day extension may be requested.

Report to be completed: [Hospital Owned Provider-Based Clinic Facility Fee Report](#)

Submit to: Email: hos@doh.wa.gov Or via [Managed File Transfer](#)

Questions: Email: hos@doh.wa.gov

Report required by RCW: [70.01.040](#)

Required to submit: Health care institutions licensed under chapter [70.41](#) RCW

Resources: [Hospital Facility Fee Reporting](#)

Compensation of Hospital Employees

Only required for nonprofit hospitals. This report is due 135 days after the end of the calendar year **or** IRS form 990 schedule J is due 135 days after the end of the hospital fiscal year.

Report to be Completed: [Compensation of Hospital Employees Report](#) or IRS form 990 Schedule J

Submit to: Email: hos@doh.wa.gov Or via [Managed File Transfer](#)

Questions: Email: hos@doh.wa.gov

Report required by RCW: [43.70.052](#)

Required to submit: Hospitals licensed under chapter [70.41](#) RCW that do not operate on a for-profit basis.

Resources: [Hospital Employee Compensation](#)

Health System Consolidated Income Statement and Balance Sheet

New requirement of E2SHB 1272: Beginning July 1, 2022, health systems (an organization that owns or operates two or more hospitals) will annually send a consolidated annual income statement and balance sheet, including hospitals, ambulatory surgical facilities, health clinics, urgent care clinics, physician groups, health-related laboratories, long-term care facilities, home health agencies, dialysis facilities, ambulance services, behavioral health settings, and virtual care entities operating in Washington.

This report is due 120 days after the end of the hospital fiscal year. This table indicates the first due date of this new reporting requirement:

Health System Fiscal Year Start	Due Date:
July 1, 2022	120 days after the end of fiscal year on June 30, 2023
October 1, 2022	120 days after the end of fiscal year on September 30, 2023
January 1, 2023	120 days after the end of fiscal year on December 31, 2023
April 1, 2023	120 days after the end of fiscal year on March 31, 2024

Report to be Completed: Please submit the consolidated income statement and balance sheet from the health system’s annual audit.

Submit to: hos@doh.wa.gov Or via [Managed File Transfer](#)

Questions: Email: hos@doh.wa.gov

Required to submit: Health systems operating a hospital license under chapter [70.41](#) RCW

Report required by RCW: [43.70.053](#)

Resources: [Health System Consolidated Income Statement and Balance Sheet](#)

Yearend Financial

Although the yearend financial report is not a new requirement, as of January 1, 2023, E2SHB 1272 requires hospitals to report:

- Additional expense and revenue codes;
- Noncategorized expenses and revenues greater than \$1,000,000 or 1% of total expenses or revenue; and
- Funding received from local, state, and federal governments in response to a state or national-declared emergency.

This report is due 120 days after the end of the hospital fiscal year. Two 30-day extensions or one 60-day extension may be requested.

Report to be completed: [Yearend Financial Report](#)

Submit to: [Managed File Transfer](#)

Questions: Email: hos@doh.wa.gov

Report required by WAC: [246-454-050](#)

Required to submit: Health care institutions licensed under chapter [70.41](#) RCW or chapter [71.12](#) RCW

Resources: [Yearend Financial Report](#)

[Accounting and Reporting Manual](#)

Quarterly Financial

This report is due 45 days after the end of each calendar quarter. Hospitals enter the required financial information **monthly** in DataBank. The Washington State Hospital Association (WSHA) grants access to DataBank. WSHA provides the Department of Health (DOH) with the **same information** in quarterly increments to satisfy this reporting requirement.

Questions:

Reporting requirement questions: Email: hos@doh.wa.gov

DataBank Access: Please contact your WSHA representative.

Report required by WAC: [246-454-070](tel:246-454-070)

Required to submit: Health care institutions licensed under chapter [70.41](#) RCW or chapter [71.12](#) RCW

Resources: [Quarterly Financial](#)

[DataBank](#)

Hospital Community Benefit Reports

This includes:

- Community Health Needs Assessment (CHNA)
- Community Health Improvement Services Addendum (CHIS)

Community Health Needs Assessment

Currently, 501(c)(3) hospitals are federally required to conduct a Community Health Needs Assessment (CHNA) every three years. Beginning September 2022, hospitals must send its current CHNA to DOH within 15 days of hospital submittal to the IRS.

The initial CHNA is due to DOH by September 30, 2022. The following CHNAs are due within 15 days of submittal to the IRS.

Report to be Completed: Please submit the hospital's CHNA.

Submit to: Email: hos@doh.wa.gov or Via [Managed File Transfer](#)

Questions: Email: hos@doh.wa.gov

Report required by RCW: [70.41.470](#)

Required to submit: Hospitals recognized by the Internal Revenue Service as a 501(c)(3) nonprofit entity.

Resources: [Community Health Needs Assessment](#)

Community Health Improvement Services Addendum

Community Health Improvement Services (CHIS) are hospital activities related to improving community needs named in the hospital's Community Health Needs Assessment. The annual CHIS addendum details these activities.

This report is due 120 days after the end of the hospital fiscal year. This table indicates the first due date of this new reporting requirement:

Hospital Fiscal Year Start	Due Date for first CHIS Addendum; annually thereafter:
July 1, 2022	120 days after the end of fiscal year on June 30, 2023
October 1, 2022	120 days after the end of fiscal year on September 30, 2023
January 1, 2023	120 days after the end of fiscal year on December 31, 2023
April 1, 2023	120 days after the end of fiscal year on March 31, 2024

Report to be Completed: [Community Health Improvement Services Addendum](#)

Submit to: [Managed File Transfer](#)

Questions: Email: hos@doh.wa.gov

Report required by RCW: [70.41.470](#)

Required to submit: Hospitals recognized by the Internal Revenue Service as a 501(c)(3) nonprofit entity.

Resources: [Community Health Improvement Services Addendum](#)

Managed File Transfer

The following reports should be submitted via Managed File Transfer (MTF):

- Quarterly Hospital Charity Care Application
- Denied Charity Care Appeals
- Hospital-Owned Provider-Based Clinic (facility fee)
- Compensation of Hospital Employees
- Health System Consolidated Income Statement and Balance Sheet
- Yearend Financial
- Community Health Needs Assessment
- Community Health Improvement Services Addendum

Need an MTF Account? Please send the name and email address of each hospital staff that will need access to upload/download reports to HOS@doh.wa.gov. Accounts will be created, and hospital staff will receive one email with their unique username and a second email with their unique password. These two emails will be sent from mft@watech.wa.gov; please monitor both your email inbox and spam folder.

Upload Instructions

Access [Managed File Transfer](#)

Please see naming conventions and three-digit hospital numbers for reporting submission.

Once logged in, the following folders are located within each hospital MFT account. Please do not change folder names or create additional folders.

Folder Name: QuarterlyCharityCare

Documents to upload to this folder:

- Quarterly Hospital Charity Care Application reports in Excel format

File naming convention:

- CC-[hospital number in 3-digit format]-Q[Quarter of calendar year]-[Calendar year in 4-digit format]
 - Examples: CC-008-Q4-2023, CC-125-Q2-2023

Folder Name: DeniedCharityCareAppeals

Documents to upload to this folder:

Denied charity care appeals. Combine the following documentation of application and communication between patient and hospital into one PDF:

- Patient application, income documentation, and communications related to application and appeal
- Hospital communications that request additional information, inform patients of eligibility, determination, and appeal decision.

File naming convention:

- In all capital letters [PATIENT LAST NAME, PATIENT FIRST NAME]
 - Examples: PEREZ-SMITH, JUAN or NONAME, NONAME

Folder Name: HospitalCompensation_FacilityFee_Audit

Documents to upload to this folder:

- Hospital Owned Provider-Based Clinic Facility Fee reports in Excel format
- Compensation of Hospital Employees reports in Excel format
- Health System Consolidated Income Statement and Balance Sheet in PDF format

File naming convention:

- Hospital Owned Provider-Based Clinic Facility Fee: FF[hospital number in 3-digit format]-[Fiscal Year]
 - Examples: FF008-2022, FF125-2022
- Compensation of Hospital Employees: Comp[hospital number in 3-digit format]-[Fiscal Year]
 - Examples: Comp008-2022, Comp125-2022
- Health System Consolidated Income Statement and Balance Sheet: Audit-[Name of Health System]-[Fiscal Year]
 - Examples: Audit-MultiCare-2022, Audit-FranciscanHealth-2022

Folder Name: YearEndReport

Documents to upload to this folder:

- Yearend Financial reports in Excel format
- Signed certification page in PDF format

Documents to download from this folder:

- Once the current year's report is received, hospitals will receive an email containing the next year's report template.

File naming convention:

- Yearend Financial report: YE[hospital number in 3-digit format]-[Fiscal Year]
 - Examples: YE008-2022, YE125-2022
- Signed Certification page: SigPg[hospital number in 3-digit format]-[Fiscal Year]
 - Examples: SigPg008-2022, SigPg125-2022

Folder Name: CHNA&CHISAddendum

Documents to upload to this folder:

- Community Health Needs Assessment in PDF format
- Community Health Improvement Services Addendum in Excel format

File naming convention:

- Community Health Needs Assessment: CHNA[hospital number in 3-digit format]-[Year CHNA was submitted to IRS]
 - Examples: CHNA008-2022, CHNA125-2022
- Community Health Improvement Services Addendum: CHIS[hospital number in 3-digit format]-[Fiscal Year]
 - Examples: CHIS008-2022, CHIS125-2022

Three-Digit Hospital Numbers:

173	Arbor Health Morton Hospital
198	Astria Sunnyside Hospital
199	Astria Toppenish Hospital
922	BHC Fairfa Behavioral Health verett
904	BHC Fairfa Behavioral Health Kirkland
923	BHC Fairfa Behavioral Health Monroe
158	Cascade Medical Center
045	Columbia Basin Hospital
126	CommonSpirit – F = /St. Anne Medical Center
209	CommonSpirit – 7 Health/St. nne Hospital
132	CommonSpirit – 7 Health/St. Clare Hospital
035	CommonSpirit – 7 Health/St. Elizabeth Hospital
201	CommonSpirit – 7 Health/St. Francis Community Hospital
032	CommonSpirit – 7 Health/St. Joseph Medical Center
142	CommonSpirit – 7 Health/St. Michael Medical Center
213	CommonSpirit – Virginia Mason Franciscan Health Rehabilitation
010	CommonSpirit – Virginia Mason Medical Center
168	Confluence Health – Central Washington Hospital
150	Coulee Medical Center
141	Dayton General Hospital
111	East dams Rural Healthcare
164	EvergreenHealth Medical Center
104	EvergreenHealth Monroe
167	Ferry County Memorial Hospital
054	Forks Community Hospital
204	Fred Hutchinson Cancer Center
082	Garfield County Memorial Hospital
063	Grays Harbor Community Hospital
926	Inland Northwest Behavioral Health
134	Island Hospital
085	Jefferson Healthcare
020	Kaiser Permanente Central Hospital
148	Kindred Hospital Seattle First Hill
140	Kittitas Valley Healthcare
008	Klickitat Valley Health
165	Lake Chelan Community Hospital
208	Legacy Salmon Creek Hospital

915	Lifepoint Lourdes Counseling Center
022	Lifepoint Lourdes Medical Center
039	Lifepoint Trios Health
137	Lincoln Hospital
152	Mason General Hospital
147	Mid-Valley Hospital
183	MultiCare Auburn Medical Center
197	MultiCare Capital Medical Center
212	MultiCare Covington Hospital
037	MultiCare Deacpmess Hospital
081	MultiCare Good Samaritan Hospital
175	MultiCare Mary Bridge Children's Hospital and Health Center
176	MultiCare Tacoma General/Allenmore Hospital
180	MultiCare Valley Hospital
058	MultiCare Yakima Memorial
919	Navos
021	Newport Hospital and Health Services
107	North Valley Hospital
079	Ocean Beach Hospital
080	Odessa Memorial Healthcare Center
038	Olympic Medical Center
125	Othello Community Hospital
131	Overlake Hospital Medical Center
211	PeaceHealth Peace Island Medical Center
170	PeaceHealth Southwest Medical Center
026	PeaceHealth St. John Medical Center
145	PeaceHealth St. Joseph Hospital
206	PeaceHealth United General Medical Center
046	Prosser Memorial Health
161	Providence/Swedish – Kadlect Regional Medical Center
191	Providence/Swedish – Providence Centralia Hospital
139	Providence/Swedish – Providence Holy Family Hospital
193	Providence/Swedish – Providence Mount Carmel Hospital
084	Providence/Swedish – Providence Regional Medical Center Everett
162	Providence/Swedish – Providence Sacred Heart Medical Center
194	Providence/Swedish – Providence St. Joseph's Hospital
050	Providence/Swedish – Providence St. Mary Medical Center
159	Providence/Swedish – Providence St. Peter Hospital
157	Providence/Swedish – Providence St. Luke's Rehabilitation Medical Center

138	Providence/Swedish – Swedish Edmonds
003	Providence/Swedish – Swedish Medical Center Cherry Hill
001	Providence/Swedish – Swedish Medical Center First Hill
210	Providence/Swedish – Swedish Medical Center Issaquah
172	Pullman Regional Hospital
129	Quincy Valley Medical Center
925	Rainier Springs
078	Samaritan Healthcare
014	Seattle Children's Hospital
042	Shriners Hospital for Children
106	Skagit Regional Health – Cascade Valley Hospital
207	Skagit Regional Health – Skagit Valley Hospital
096	Skyline Hospital
195	Snoqualmie Valley Hospital
186	Summit Pacific Medical Center
023	Three Rivers Hospital
108	Tri-State Memorial Hospital
924	US Healthvest Smokey Point Behavioral
928	US Healthvest South Sound Behavioral Health
029	UW Medicine/Harborview Medical Center
155	UW Medicine/Valley Medical Center
128	UW University of Washington Med. Center
927	Wellfound Behavioral Health
156	Whidbey Health
153	Whitman Hospital and Medical Center
056	Willapa Harbor Hospital

Managed File Transfer (MFT) Frequently Asked Questions:

Question: Do I need to let the department know that I've uploaded a file to my MFT account?

Answer: No, the MFT program sends us a notification when files are uploaded.

Question: Files I previously uploaded aren't in my account folders, where did they go?

Answer: The department deletes files from your account folders once they have been received and processed by us.

Question: I can't log into my MFT account, who do I contact for help?

Answer: Email HOS@doh.wa.gov for help.

Question: We hired a new staff member; how do they request an MFT account?

Answer: Please send to HOS@doh.wa.gov the name and email address of each hospital staff that will need access to upload/download reports. Accounts will be created, and hospital staff will be emailed their unique login information.

Question: I'm getting an error when I try to upload/download a report, who do I contact for technical support?

Answer: Email HOS@doh.wa.gov for help.

