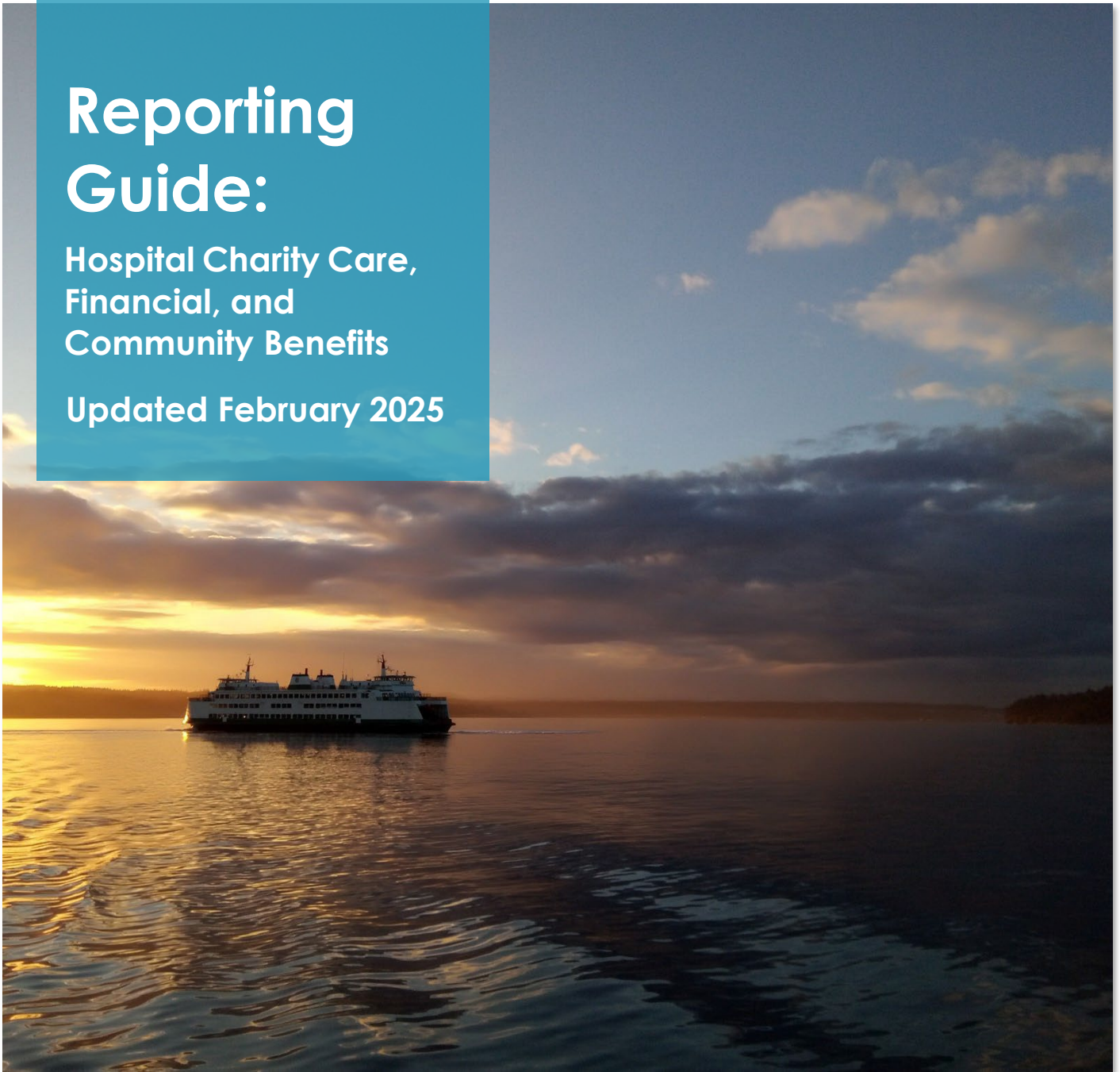


# Reporting Guide:

Hospital Charity Care,  
Financial, and  
Community Benefits

Updated February 2025



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



To request this document in another format, call 1-800-525-0127. Deaf or hard of hearing customers, please call 711 (Washington Relay) or email [doh.information@doh.wa.gov](mailto:doh.information@doh.wa.gov).

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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](mailto:charitycare@doh.wa.gov)

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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	
	<b>Hospital Financial Reports</b>	
<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 <b>Monthly</b> to Databank	
	<input type="checkbox"/> Quarter 1 <input type="checkbox"/> Quarter 2	
	<input type="checkbox"/> Quarter 3 <input type="checkbox"/> Quarter 4	
	<b>Hospital Community Benefit Reports</b>	
<input type="checkbox"/>	Community Health Needs Assessment – Submit every three years	
<input type="checkbox"/>	Annual Community Health Improvement Services Addendum – Submit Annually	

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Printing Instructions: To print a single page of the guide, File > Print > pages > enter the page number you want to print > Print

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## Reporting Quick Reference Guide

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

## 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 procedure, as well as every following modification. The department will 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.

**Submit to:** Email: [charitycare@doh.wa.gov](mailto:charitycare@doh.wa.gov)

**Questions:** Email: [charitycare@doh.wa.gov](mailto:charitycare@doh.wa.gov)

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

**Required to submit:** Acute care and behavioral health hospitals

**Resources:** [Hospital Charity Care Policies](#)

## Denied Charity Care Appeals

Each hospital 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 the application and appeal
- Hospital communications that request additional information, inform patients of eligibility, determination, and appeal decision

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

**Questions:** Email: [charitycare@doh.wa.gov](mailto:charitycare@doh.wa.gov)

**Report required by WAC:** [246.453.020](#)

**Required to submit:** Acute care and behavioral health hospitals

## Quarterly Hospital Charity Care Application

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](mailto:hos@doh.wa.gov)

**Report required by RCW:** [43.70.052](#)

**Required to submit:** Acute care and behavioral health hospitals

**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 (Reported monthly via Databank)

## Hospital-Owned Provider-Based Clinic Facility Fee

Each acute care hospital must report facility fees to the department within 120 days of 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](mailto:hos@doh.wa.gov) or via [Managed File Transfer](#)

**Questions:** Email: [hos@doh.wa.gov](mailto:hos@doh.wa.gov)

**Report required by RCW:** [70.01.040](#)

**Required to submit:** Acute care hospitals that own off-campus clinics or provider offices:

- That primarily provide diagnostic and therapeutic services such as medical history, physical examinations, assessment of health status, treatment monitoring, and
- Charge a separate fee, in addition to the professional fee for physician services, that covers building, electronic medical records systems, billing, or other administrative and operation costs.

Additionally, off-campus clinics or provider offices that are designated as rural health clinics are not required to report facility fees.

**Resources:** [Hospital Facility Fee Reporting](#)

## Compensation of Hospital Employees

Each acute care hospital must report employee compensation to the department within 135 days of the end of the calendar year **or** IRS form 990 schedule J is due within 135 days of 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](mailto:hos@doh.wa.gov) or via [Managed File Transfer](#)

**Questions:** Email: [hos@doh.wa.gov](mailto:hos@doh.wa.gov)

**Report required by RCW:** [43.70.052](#)

**Required to Submit:** Acute care hospitals that do not operate on a for-profit basis. Hospitals operating under a public hospital district, state government, or 501(c)(3) are within this category; these hospitals do not operate on a for-profit basis.

**Resources:** [Hospital Employee Compensation](#)



## Health System Consolidated Income Statement and Balance Sheet

Each health system (an organization that owns or operates two or more hospitals) must report a consolidated annual income statement and balance sheet to the department within 120 days of the end of the hospital fiscal year. The report must include 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.

**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](mailto:hos@doh.wa.gov) or via [Managed File Transfer](#)

**Questions:** Email: [hos@doh.wa.gov](mailto:hos@doh.wa.gov)

**Required to submit:** Health systems operating two or more acute care hospitals

**Report required by RCW:** [43.70.053](#)

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

## Yearend Financial

Each hospital must report yearend financial data to the department within 120 days of 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](mailto:hos@doh.wa.gov)

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

**Required to submit:** Acute care and behavioral health hospitals

**Resources:**

[Yearend Financial Report](#)

[Accounting and Reporting Manual](#)

## Quarterly Financial

Each hospital must report the required financial information **monthly** in DataBank. The Washington State Hospital Association (WSHA) grants access to DataBank. WSHA provides the department with the **same information** in quarterly increments to satisfy this reporting requirement.

**Questions:**

Reporting requirement questions: Email: [hos@doh.wa.gov](mailto:hos@doh.wa.gov)

DataBank Access: Please contact your WSHA representative.

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

**Required to submit:** Acute care and behavioral health hospitals

**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

Each 501(c)(3) and 509(a) hospital is federally required to conduct a Community Health Needs Assessment (CHNA) every three years. Each hospital must submit its current CHNA to the department within 15 days of hospital submittal to the IRS.

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

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

**Questions:** Email: [hos@doh.wa.gov](mailto:hos@doh.wa.gov)

**Report required by RCW:** [70.41.470](#)

**Required to submit:** Hospitals recognized by the Internal Revenue Service as 501(c)(3) hospitals, including 509(a) public charities because 509(a) is a subset classification within 501(c)(3).

**Resources:** [Community Health Needs Assessment](#)

### Community Health Improvement Services Addendum

Each 501(c)(3) and 509(a) hospital must report Community Health Improvement Services (CHIS) to the department within 120 days of the end of the hospital fiscal year. CHIS activities relate to improving community needs named in the hospital's Community Health Needs Assessment. The annual CHIS addendum details these activities.

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

**Submit to:** [Managed File Transfer](#)

**Questions:** Email: [hos@doh.wa.gov](mailto:hos@doh.wa.gov)

**Report required by RCW:** [70.41.470](#)

**Required to submit:** Hospitals recognized by the Internal Revenue Service as 501(c)(3) hospitals, including 509(a) public charities because 509(a) is a subset classification within 501(c)(3).

**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](mailto: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](mailto: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-Q4-2025, CC-125-Q2-2025

### 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: FF008-2024, FF125-2024
- Compensation of Hospital Employees: Comp[hospital number in 3-digit format]-[Fiscal Year]
  - Examples: Comp008-2024, Comp125-2024
- Health System Consolidated Income Statement and Balance Sheet: Audit-[Name of Health System]-[Fiscal Year]
  - Examples: Audit-MultiCare-2024, Audit-FranciscanHealth-2024

**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: YE008-2024, YE125-2024
- Signed Certification page: SigPg[hospital number in 3-digit format]-[Fiscal Year]
  - Examples: SigPg008-2024, SigPg125-2024

**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: CHNA008-2024, CHNA125-2024
- Community Health Improvement Services Addendum: CHIS[hospital number in 3-digit format]-[Fiscal Year]
  - Examples: CHIS008-2024, CHIS125-2024

## Three-Digit Hospital Numbers:

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

<b>915</b>	Lifepoint Lourdes Counseling Center
<b>022</b>	Lifepoint Lourdes Medical Center
<b>039</b>	Lifepoint Trios Health
<b>137</b>	Lincoln Hospital
<b>152</b>	Mason General Hospital
<b>147</b>	Mid-Valley Hospital
<b>183</b>	MultiCare Auburn Medical Center
<b>197</b>	MultiCare Capital Medical Center
<b>212</b>	MultiCare Covington Hospital
<b>037</b>	MultiCare Deaconess Hospital
<b>081</b>	MultiCare Good Samaritan Hospital
<b>175</b>	MultiCare Mary Bridge Children's Hospital and Health Center
<b>919</b>	MultiCare Navos
<b>176</b>	MultiCare Tacoma General/Allenmore Hospital
<b>180</b>	MultiCare Valley Hospital
<b>058</b>	MultiCare Yakima Memorial
<b>021</b>	Newport Hospital and Health Services
<b>107</b>	North Valley Hospital
<b>079</b>	Ocean Beach Hospital
<b>080</b>	Odessa Memorial Healthcare Center
<b>038</b>	Olympic Medical Center
<b>125</b>	Othello Community Hospital
<b>131</b>	Overlake Hospital Medical Center
<b>211</b>	PeaceHealth Peace Island Medical Center
<b>170</b>	PeaceHealth Southwest Medical Center
<b>026</b>	PeaceHealth St. John Medical Center
<b>145</b>	PeaceHealth St. Joseph Hospital
<b>206</b>	PeaceHealth United General Medical Center
<b>046</b>	Prosser Memorial Health
<b>161</b>	Providence/Swedish – Kadlec Regional Medical Center
<b>191</b>	Providence/Swedish – Providence Centralia Hospital
<b>139</b>	Providence/Swedish – Providence Holy Family Hospital
<b>193</b>	Providence/Swedish – Providence Mount Carmel Hospital
<b>084</b>	Providence/Swedish – Providence Regional Medical Center Everett
<b>162</b>	Providence/Swedish – Providence Sacred Heart Medical Center
<b>194</b>	Providence/Swedish – Providence St. Joseph's Hospital
<b>050</b>	Providence/Swedish – Providence St. Mary Medical Center
<b>159</b>	Providence/Swedish – Providence St. Peter Hospital
<b>157</b>	Providence/Swedish – Providence St. Luke's Rehabilitation Medical Center
<b>214</b>	Providence/Swedish – Rehabilitation Hospital

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

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**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.

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

**Answer:** Email [HOS@doh.wa.gov](mailto:HOS@doh.wa.gov) for help.

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

**Answer:** Please send to [HOS@doh.wa.gov](mailto: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.

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**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](mailto:HOS@doh.wa.gov) for help.



