



COMMONWEALTH of VIRGINIA

Department of Health
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February 18th 2026

MEMORANDUM

TO: The Honorable L. Louis Lucas
Chair, Senate Finance and Appropriations Committee

The Honorable Barbara A. Favola
Chair, Senate Education and Health Committee

The Honorable Luke E. Torian
Chair, House Appropriations Committee

The Honorable Rodney T. Willett
Chair, House Health and Human Services Committee

FROM: Karen Shelton, MD
State Health Commissioner, Virginia Department of Health

SUBJECT: 2025 Annual Charity Care Report

This report is submitted in compliance with the Virginia Acts of the Assembly – § 32.1-23.5 of the Code of Virginia, which states:

The Commissioner shall report annually by November 1 to the Chairmen of the House Committees on Appropriations and Health and Human Services and the Senate Committees on Finance and Appropriations and Education and Health regarding data collected pursuant to subsection F of [§ 32.1-276.5](#), including the value of (i) the amount of charity care, discounted care, or other financial assistance provided by each hospital under its financial assistance policy that is required to be reported in accordance with subsection F of [§ 32.1-276.55](#) and (ii) the amount of uncollected bad debt, including any uncollected bad debt from payment plans entered into in accordance with subsection C of [§ 32.1-137.09](#).

Should you have any questions or need additional information, please feel free to contact me at (804) 864-7002.

KS/KB
Enclosure

Pc: The Honorable Janet V. Kelly, Secretary of Health and Human Resources

**CHARITY CARE, DISCOUNTED CARE,
FINANCIAL ASSISTANCE AND UNCOLLECTED
BAD DEBT PROVIDED BY VIRGINIA HOSPITALS**

REPORT TO THE GENERAL ASSEMBLY

2025



VIRGINIA DEPARTMENT OF HEALTH

PREFACE

Chapters 678 and 679 of the 2022 Acts of Assembly enacted [§ 32.1-23.5](#), which requires the Commissioner to report annually by November 1 to the Chairmen of the House Committees on Appropriations and Health and Human Services and the Senate Committees on Finance and Appropriations and Education and Health regarding data collected pursuant to subsection F of [§ 32.1-276.5](#), including the value of (i) the amount of charity care, discounted care, or other financial assistance provided by each hospital under its financial assistance policy that is required to be reported in accordance with subsection F of [§ 32.1-276.5](#) and (ii) the amount of uncollected bad debt, including any uncollected bad debt from payment plans entered into in accordance with subsection C of [§ 32.1-137.09](#).

STUDY CONTRIBUTORS

Virginia Health Information
Virginia Hospital and Healthcare Association
Virginia Department of Health

TABLE OF CONTENTS

Preface..... **i**
 Study Contributors..... i
Table of Contents..... **ii**
Executive Summary **iii**
Introduction **1**
 Table 1: Health Planning Region and State Data for FYE2023..... 2
 Table 2: Health Planning Region and State Analysis for FYE2023 3
 Table 3: Hospital Financial Data for FYE2023..... 3
 Table 4: Hospital Financial Analysis for FYE2023 13
Appendix A – Code of Virginia § 32.1 – 23.5..... **23**
Appendix B – Column Definitions **24**
Appendix C – Acronyms and Abbreviations..... **26**

EXECUTIVE SUMMARY

Chapters 678 and 679 of the 2022 Acts of Assembly enacted [§ 32.1-23.5](#), which requires the Commissioner to report annually by November 1 to the Chairmen of the House Committees on Appropriations and Health and Human Services and the Senate Committees on Finance and Appropriations and Education and Health regarding data collected pursuant to subsection F of [§ 32.1-276.5](#), including the value of (i) the amount of charity care, discounted care, or other financial assistance provided by each hospital under its financial assistance policy that is required to be reported in accordance with subsection F of [§ 32.1-276.5](#) and (ii) the amount of uncollected bad debt, including any uncollected bad debt from payment plans entered into in accordance with subsection C of [§ 32.1-137.09](#).

The Virginia Department of Health (VDH) partners with Virginia Health Information (VHI) to collect, audit, compile and report the data contained in this report.

INTRODUCTION

The Virginia Department of Health (VDH) partners with Virginia Health Information (VHI), a non-profit organization, to collect the data necessary to compile this report. Based on the initial analysis done in July 2022 when the new legislation took effect, VHI did not collect the level of detailed data required to fully meet these reporting requirements. VHI solicited input on the proposed data collection changes needed to meet the statutory requirements from the Virginia Hospital and Healthcare Association (VHHA) and reviewed the following data revisions with VDH effective with collection of hospital fiscal year ending (FYE) in 2022:

- The amount of uncollected bad debt and any uncollected bad debt from payment plans—four new fields were added under the Balance Sheet information.
 - Accounts Receivable (A/R) Gross patient revenue
 - A/R Gross non patient revenue
 - Uncollected Bad Debt Patient Accounts
 - Uncollected Bad Debt Accounts other than Patient

VHI made the changes/additions to the Efficiency and Productivity Information Collection System (EPICS) reporting tool and released it on November 8, 2022, which has allowed these data to be incorporated into this report beginning with FYE2022 data.

According to 12VAC5-216-20, the EPICS financial data is required to be submitted 120 days following the end of the fiscal year and VHI also allows for an additional 30-day extension, which requires all fiscal year data to be submitted by June 1st of the following year. VHI follows up with non-compliant facilities to obtain delinquent submissions, then works with over 100 hospitals to review, verify and validate over 140 financial data elements submitted against audited financial statements to ensure data quality. The verification process takes approximately 12-16 weeks to complete. Once all data has been verified as complete and accurate, VHI develops the tables contained in this report beginning in mid to late October. Due to the cadence of the data submission due dates and verification process, the November 1st due date of this report requires the timeframe of data contained therein to be two fiscal years in arrears. VHI may be able to provide an amended report in November or December with updated data upon request. VHI plans to publish this data when available at www.vhi.org.

The following tables of FYE2023 regional and hospital financial data and analyses meet all requirements of Chapters 678 and 679. The remainder of this report consists of tables detailing the amount of uncollected bad debt in four tables:

- Table 1: Health Planning Region and State Data for FYE2023
- Table 2: Health Planning Region and State Analysis for FYE2023
- Table 3: Hospital Financial Data for FYE2023
- Table 4: Hospital Financial Analysis for FYE2023

TABLE 1: HEALTH PLANNING REGION AND STATE DATA FOR FYE2023

HPA Planning Region	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Central	\$38,646,513,136	\$30,995,478,543	\$349,072,652	\$37,506,035	\$14,484,954	\$399,252,604	\$420,381,758	(\$1,961,347,042)
Eastern	\$22,821,916,737	\$15,264,467,386	\$402,834,131	\$18,757,537	\$3,735,600	\$424,499,059	\$213,788,702	(\$2,388,521,805)
Northern	\$18,066,411,944	\$10,962,123,229	\$365,287,523	\$53,791,101	\$4,250,804	\$419,795,184	\$153,710,008	(\$1,537,577,442)
Northwestern	\$18,083,414,921	\$11,501,307,617	\$342,407,520	\$6,493,122	\$1,936,324	\$350,141,046	\$279,631,328	(\$606,010,344)
Southwestern	\$20,723,702,686	\$15,606,692,745	\$94,876,949	\$8,112,526	\$24,795,369	\$72,430,938	\$215,671,121	(\$1,329,387,829)
State Total	\$118,341,959,424	\$84,330,069,520	\$1,554,478,775	\$124,660,321	\$49,203,051	\$1,666,118,831	\$1,283,182,917	(\$7,822,844,462)

TABLE 2: HEALTH PLANNING REGION AND STATE ANALYSIS FOR FYE2023

HPA Planning Region	Number of Facilities in Region	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Combined Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Combined Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
Central	19	70.94%	80.20%	0.13%	13.02%
Eastern	25	75.42%	66.89%	0.10%	5.30%
Northern	14	66.88%	60.68%	0.32%	13.83%
Northwestern	17	43.27%	63.60%	0.05%	2.41%
Southwestern	26	65.36%	75.31%	0.16%	45.43%
State Total	101	67.06%	71.26%	0.15%	10.44%

TABLE 3: HOSPITAL FINANCIAL DATA FOR FYE2023

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Augusta Health	\$1,468,631,292	\$1,005,572,903	\$9,056,452	\$0	\$0	\$9,056,452	\$16,452,754	(\$145,667,652)
Bath County Community Hospital	\$28,198,002	\$10,299,159	\$97,394	\$0	\$83,101	\$180,495	\$825,884	(\$1,716,134)

Charity Care, 2025

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Bedford Memorial Hospital	\$200,565,970	\$141,672,322	\$506,965	\$0	\$1,303,624	\$1,810,589	\$6,139,275	(\$19,709,375)
Bon Secours Mary Immaculate Hospital	\$765,543,060	\$565,152,583	\$3,588,088	\$0	\$36,910	\$3,366,504	\$11,793,639	(\$29,781,647)
Bon Secours Maryview Medical Center	\$1,459,551,138	\$1,058,161,292	\$9,414,682	\$0	\$131,885	\$8,982,343	\$23,753,015	(\$71,926,804)
Bon Secours Memorial Regional Medical Center	\$1,828,188,155	\$1,391,313,731	\$9,964,617	\$0	\$2,740,807	\$12,610,736	\$23,143,748	(\$88,227,925)
Bon Secours Rappahannock General Hospital	\$99,791,350	\$59,312,303	\$446,763	\$0	\$422,841	\$864,113	\$981,830	(\$5,182,695)
Bon Secours Richmond Community Hospital	\$1,241,191,742	\$927,906,988	\$16,711,399	\$0	\$0	\$16,711,399	\$10,765,987	(\$36,807,814)
Bon Secours Southampton Memorial Hospital	\$240,211,511	\$191,080,131	\$1,471,764	\$0	\$49,195	\$1,520,959	\$4,536,008	(\$9,017,343)
Bon Secours Southern Virginia Medical Center	\$250,713,603	\$212,315,950	\$5,572,556	\$0	\$101,518	\$5,674,074	\$7,337,020	(\$16,930,607)
Bon Secours Southside Medical Center	\$2,565,858,345	\$2,228,966,937	\$28,890,515	\$0	\$1,247,079	\$29,188,959	\$46,197,057	(\$142,971,434)
Bon Secours St. Francis Medical Center	\$1,479,291,082	\$1,075,433,007	\$24,657,029	\$0	\$2,477,414	\$26,923,969	\$31,565,467	(\$86,309,408)

Charity Care, 2025

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Bon Secours St. Mary's Hospital	\$2,762,282,294	\$1,988,815,495	\$34,017,353	\$0	\$4,407,130	\$37,867,243	\$46,477,361	(\$164,018,445)
Buchanan General Hospital	\$121,202,254	\$92,865,589	\$98,872	\$35,807	\$0	\$134,679	\$1,661,251	(\$3,457,797)
Carilion Franklin Memorial Hospital	\$260,485,310	\$176,148,941	\$3,182,816	\$0	\$212,882	\$3,395,698	\$5,717,307	(\$23,219,411)
Carilion Giles Community Hospital	\$214,444,866	\$132,465,394	\$1,577,250	\$0	\$85,217	\$1,662,467	\$4,932,014	(\$16,704,691)
Carilion Medical Center	\$4,948,697,558	\$3,309,332,372	\$39,724,335	\$0	\$1,354,113	\$41,078,448	\$72,422,215	(\$560,675,748)
Carilion New River Valley	\$955,897,092	\$662,861,657	\$7,639,471	\$0	\$201,116	\$7,840,587	\$15,585,389	(\$88,770,490)
Carilion Rockbridge Community Hospital	\$232,717,700	\$160,265,839	\$2,139,745	\$0	\$62,140	\$2,201,885	\$5,193,416	(\$23,362,196)
Carilion Tazewell Community Hospital	\$93,201,701	\$72,128,818	\$915,589	\$0	\$23,546	\$939,135	\$1,868,908	(\$9,885,492)
Centra Health	\$3,324,221,131	\$2,354,924,671	\$10,826,171	\$0	\$21,015,507	\$31,841,678	\$34,306,889	(\$440,570,721)
Centra Southside Community Hospital	\$384,039,049	\$265,028,145	\$1,652,238	\$0	\$3,511,006	\$5,163,244	\$9,794,802	(\$42,359,203)
Centra Specialty Hospital	\$49,263,635	\$38,728,458	\$927,182	\$0	\$599,364	\$1,526,546	\$95,465	(\$10,458,521)

Charity Care, 2025

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Chesapeake Regional Medical Center	\$1,267,460,220	\$818,861,529	\$19,099,394	\$16,098,411	\$616,665	\$35,814,470	\$14,322,424	(\$167,759,826)
Children's Hospital of The King's Daughters	\$1,437,801,245	\$967,401,498	\$5,501,594	\$249,738	\$2,478,104	\$8,229,436	\$15,254,450	(\$199,598,178)
CJW Medical Center	\$10,527,250,615	\$9,276,471,850	\$100,362,996	\$22,259,719	\$0	\$122,622,715	\$50,890,448	(\$56,975,126)
Clinch Valley Medical Center	\$730,614,306	\$619,978,068	\$298,585	\$0	\$0	\$298,585	\$4,643,241	(\$9,784,499)
Cumberland Hospital for Children and Adolescents	\$30,897,129	\$14,509,040	\$0	\$0	\$0	\$0	\$418,309	(\$1,956,809)
Dickenson Community Hospital	\$28,592,334	\$19,033,198	\$77,774	\$0	\$0	\$77,774	\$350,588	(\$1,545,288)
DLP Twin County Regional Healthcare	\$308,984,072	\$248,482,758	\$68,790	\$0	\$0	\$68,790	\$3,761,845	(\$7,547,892)
Dominion Hospital	\$186,176,170	\$136,477,261	\$2,045,071	\$13,181	\$0	\$2,058,252	\$762,782	\$0
Encompass Health Rehab Hosp of Fredericksburg	\$42,802,712	\$7,235,646	\$2,118,260	\$0	\$0	\$2,118,260	\$762,402	(\$889,776)
Encompass Health Rehab Hosp of Northern Virginia	\$47,006,703	\$5,355,243	\$1,815,624	\$0	\$0	\$1,815,624	\$616,177	\$0
Encompass Health Rehab Hosp of Petersburg	\$31,902,584	\$5,679,354	\$1,128,654	\$0	\$0	\$1,128,654	\$463,210	\$0

Charity Care, 2025

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Encompass Health Rehab Hosp of Virginia	\$28,432,919	\$5,263,814	\$13,720	\$0	\$0	\$13,720	\$268,645	\$0
Fauquier Hospital	\$441,769,351	\$328,703,401	\$4,359,090	\$0	\$1,185,639	\$5,544,729	\$5,749,155	(\$17,025,266)
Henrico Doctors' Hospital	\$6,907,258,982	\$6,065,340,172	\$38,780,978	\$13,935,006	\$0	\$52,715,984	\$27,013,324	(\$34,234,209)
Hospital for Extended Recovery	\$32,875,314	\$22,499,745	\$3,040	\$0	\$0	\$3,040	\$84,000	(\$128,837)
Inova Alexandria Hospital	\$1,429,207,087	\$843,556,559	\$37,429,423	\$4,112,753	\$0	\$41,212,935	\$18,001,365	(\$141,501,006)
Inova Fair Oaks Hospital	\$1,066,144,047	\$576,899,794	\$22,481,850	\$3,463,319	\$0	\$25,888,148	\$8,169,930	(\$80,507,757)
Inova Fairfax Hospital	\$6,178,801,539	\$3,208,906,295	\$147,787,884	\$25,596,827	\$0	\$170,236,729	\$49,028,025	(\$696,711,171)
Inova Loudoun Hospital	\$1,401,069,976	\$804,891,215	\$30,988,208	\$3,916,536	\$0	\$34,904,744	\$16,031,382	(\$127,786,132)
Inova Mount Vernon Hospital	\$763,866,669	\$442,915,132	\$18,931,409	\$1,957,641	\$0	\$20,889,050	\$9,144,603	(\$76,226,677)
Johnston Memorial Hospital	\$864,558,491	\$655,754,652	\$4,316,555	\$0	\$0	\$4,316,555	\$4,571,795	(\$62,354,068)
Kempsville Center for Behavioral Health	\$47,850,285	\$23,677,719	\$0	\$0	\$0	\$0	\$431,381	(\$1,137,179)

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Lake Taylor Transitional Care Hospital	\$39,571,707	\$8,756,918	\$0	\$0	\$0	\$0	\$172,157	(\$784,042)
Lee County Community Hospital	\$39,718,746	\$27,484,572	\$161,548	\$0	\$0	\$161,548	\$796,605	(\$2,895,213)
LewisGale Hospital - Alleghany	\$283,061,729	\$230,351,714	\$1,151,183	\$205,371	\$0	\$1,356,554	\$1,804,648	(\$2,628,102)
LewisGale Hospital Montgomery	\$1,022,426,647	\$827,351,707	\$5,328,382	\$1,549,272	\$0	\$6,877,654	\$5,961,663	(\$7,983,336)
LewisGale Hospital Pulaski	\$523,904,005	\$443,071,910	\$1,674,632	\$704,539	\$0	\$2,379,171	\$2,407,424	(\$3,700,456)
LewisGale Medical Center	\$3,302,457,661	\$2,769,675,561	\$12,305,457	\$5,617,537	\$0	\$17,922,994	\$16,556,550	(\$21,702,371)
Mary Washington Hospital	\$1,595,767,284	\$951,511,064	\$9,116,765	\$2,851,086	\$0	\$11,271,931	\$25,457,551	(\$172,752,316)
Newport News Behavioral Health Center	\$32,258,229	\$12,736,139	\$158,238	\$0	\$0	\$158,238	\$400,645	(\$2,978,195)
North Spring Behavioral Healthcare	\$81,326,336	\$43,477,587	\$341,453	\$0	\$0	\$341,453	\$0	\$3,261,144
Poplar Springs Hospital	\$88,939,433	\$44,382,417	\$376,070	\$0	\$0	\$376,070	\$863,400	(\$3,715,770)
Rehabilitation Hospital of Bristol, LLC	\$19,511,661	\$6,572,584	\$485,168	\$0	\$0	\$485,168	\$292,827	\$0

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Reston Hospital Center	\$2,138,632,642	\$1,679,008,324	\$17,987,554	\$3,730,867	\$0	\$21,718,421	\$12,157,081	\$0
Ridgeview Pavilion (Bristol Region)	\$8,000,972	\$2,857,162	\$0	\$0	\$0	\$0	\$0	\$0
Riverside Doctors' Hospital Williamsburg	\$263,828,291	\$175,838,799	\$8,707,695	\$0	\$0	\$8,707,695	\$2,184,695	(\$25,331,963)
Riverside Regional Medical Center	\$3,130,814,126	\$2,054,538,274	\$60,690,923	\$0	\$0	\$60,690,923	\$15,963,989	(\$303,530,351)
Riverside Rehabilitation Hospital	\$81,843,187	\$52,964,742	\$287,089	\$0	\$0	\$287,089	\$0	\$0
Riverside Shore Memorial Hospital	\$341,088,652	\$236,938,395	\$11,224,959	\$0	\$0	\$11,224,959	\$3,061,603	(\$30,869,938)
Riverside Walter Reed Hospital	\$371,371,717	\$251,610,945	\$8,973,741	\$0	\$0	\$8,973,741	\$3,166,434	(\$32,546,189)
Russell County Hospital	\$136,544,998	\$100,673,456	\$349,028	\$0	\$0	\$349,028	\$836,571	(\$10,575,358)
Select Specialty Hospital - Hampton Roads	\$88,091,051	\$72,811,023	\$0	\$0	\$0	\$0	\$0	(\$5,623,112)
Select Specialty Hospital – Richmond 1	\$53,310,288	\$43,335,630	\$0	\$0	\$0	\$0	\$0	(\$11,210,318)
Sentara Careplex Hospital	\$1,164,242,503	\$801,504,742	\$29,652,584	\$272,589	\$0	\$29,925,173	\$15,793,288	(\$132,682,000)

Charity Care, 2025

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Sentara Halifax Regional Hospital	\$341,148,455	\$228,430,047	\$6,200,157	\$12,924	\$0	\$6,213,081	\$3,784,514	(\$27,684,000)
Sentara Leigh Hospital	\$2,031,781,262	\$1,394,594,564	\$41,559,157	\$202,008	\$0	\$41,761,165	\$17,622,116	(\$239,588,000)
Sentara Martha Jefferson Hospital	\$952,966,624	\$604,804,029	\$14,526,383	\$144,745	\$0	\$14,671,128	\$10,826,125	(\$90,292,000)
Sentara Norfolk General Hospital	\$4,452,208,146	\$2,674,407,531	\$105,227,800	\$688,092	\$0	\$105,915,892	\$19,565,177	(\$514,762,000)
Sentara Northern Virginia Medical Center	\$1,045,324,552	\$691,511,848	\$36,160,381	\$294,649	\$0	\$36,455,030	\$21,221,187	(\$157,926,000)
Sentara Obici Hospital	\$1,273,496,343	\$891,439,112	\$28,381,455	\$93,058	\$0	\$28,474,513	\$16,975,647	(\$146,470,000)
Sentara Princess Anne Hospital	\$1,410,258,179	\$975,212,310	\$21,159,493	\$154,965	\$0	\$21,314,458	\$15,646,999	(\$158,878,000)
Sentara RMH Medical Center	\$1,190,299,443	\$690,776,887	\$28,499,736	\$187,465	\$0	\$28,687,201	\$12,855,655	(\$119,876,000)
Sentara Virginia Beach General Hospital	\$1,702,923,060	\$1,198,496,959	\$33,873,789	\$408,405	\$0	\$34,282,194	\$17,220,903	(\$211,029,000)
Sentara Williamsburg Regional Medical Center	\$823,825,261	\$587,260,370	\$10,213,652	\$590,271	\$0	\$10,803,923	\$7,968,747	(\$78,214,000)
Sheltering Arms Institute	\$186,535,950	\$104,473,434	\$2,177,014	\$0	\$0	\$2,177,014	\$272,804	(\$10,386,247)

Charity Care, 2025

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Smyth County Community Hospital	\$199,838,748	\$153,442,620	\$803,394	\$0	\$0	\$803,394	\$1,800,161	(\$14,969,015)
Sovah Health - Danville	\$1,108,084,476	\$924,329,718	\$129,178	\$0	\$0	(\$33,397,103)	\$10,803,660	\$0
Sovah Health - Martinsville	\$796,930,431	\$674,205,974	\$94,423	\$0	\$0	(\$21,733,202)	\$7,668,084	\$0
Spotsylvania Regional Medical Center	\$892,931,924	\$696,244,300	\$5,431,927	\$1,446,504	\$0	\$6,878,431	\$7,753,360	\$0
Stafford Hospital	\$335,271,283	\$193,893,554	\$1,923,298	\$458,358	\$0	\$2,381,656	\$6,831,194	(\$34,429,004)
Stone Springs Hospital Center	\$539,217,793	\$416,039,803	\$3,146,642	\$752,858	\$0	\$3,899,500	\$2,960,261	\$0
TriCities Hospital	\$1,371,999,484	\$1,200,004,439	\$10,527,708	\$1,298,386	\$0	\$11,826,094	\$10,667,558	(\$14,008,031)
University of Virginia Medical Center	\$8,020,368,020	\$5,243,211,985	\$229,218,559	\$0	\$0	\$229,218,559	\$140,501,554	\$0
UVA Encompass Health Rehabilitation Hospital	\$35,824,260	\$10,008,848	\$48,700	\$0	\$0	\$48,700	\$385,984	\$0
UVA Health Culpeper Medical Center	\$507,059,766	\$326,553,290	\$18,301,681	\$1,404,964	\$605,444	\$20,312,089	\$6,283,542	\$0
UVA Health Haymarket Medical Center	\$367,868,585	\$264,456,082	\$0	\$0	\$0	\$0	\$7,975,895	(\$23,882,912)

Charity Care, 2025

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
UVA Health Prince William Medical Center	\$635,237,781	\$408,425,407	\$0	\$0	\$0	\$0	\$0	(\$54,589,510)
Valley Health Page Memorial Hospital	\$90,887,111	\$44,923,090	\$662,266	\$0	\$0	\$662,266	\$2,312,870	\$0
Valley Health Shenandoah Memorial Hospital	\$194,924,417	\$103,080,699	\$1,404,378	\$0	\$0	\$1,404,378	\$4,973,184	\$0
Valley Health Warren Memorial Hospital	\$246,095,036	\$127,655,186	\$1,519,474	\$0	\$0	\$1,519,474	\$6,024,430	\$0
Valley Health Winchester Medical Center	\$1,806,900,696	\$996,567,737	\$13,983,412	\$0	\$0	\$13,983,412	\$26,442,268	\$0
VCU Community Memorial Hospital	\$421,895,877	\$310,313,221	\$1,677,139	\$0	\$0	\$1,677,139	\$8,669,215	(\$41,602,054)
VCU Health Tappahannock Hospital	\$207,592,750	\$139,450,656	\$2,640,231	\$0	\$0	\$2,640,231	\$6,121,481	(\$20,189,920)
VCU Medical Center	\$8,145,377,150	\$5,607,494,872	\$66,362,509	\$0	\$0	\$66,362,509	\$141,788,889	(\$1,181,949,642)
Virginia Beach Psychiatric Center	\$55,638,150	\$29,759,107	\$558,000	\$0	\$0	\$558,000	\$768,074	(\$512,586)
Virginia Hospital Center	\$2,186,532,064	\$1,440,202,679	\$46,172,024	\$9,952,470	\$4,250,804	\$60,375,298	\$7,641,320	(\$181,707,421)
Wellmont Lonesome Pine Mt. View Hospital	\$832,222,721	\$637,423,155	\$2,226,897	\$0	\$0	\$2,226,897	\$5,846,947	\$0

Facility Name	Total Gross Patient Revenue	Discounted Care as Per Contractual Allowance	Charity Care up to 200% of the Federal Non-Farm Poverty Level	Charity Care over 200% of the Federal Non-Farm Poverty Level	Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy	Net Charity Care (Including Disproportionate Share Payment)	Patient Service Bad Debt Expense	Allowance for Doubtful Patient Accounts
Wythe County Community Hospital LLC	\$350,271,171	\$284,875,714	\$7,304	\$0	\$0	\$7,304	\$4,839,799	(\$10,249,985)
Note 1: Reporting period is only for a partial year of 201 days.								

TABLE 4: HOSPITAL FINANCIAL ANALYSIS FOR FYE2023

Facility Name	Facility Type	HPA Planning Region	Tax Status	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
Augusta Health	Acute Hospital	Northwestern	Not-for-profit	79.40%	68.47%	0.00%	0.00%
Bath County Community Hospital	Critical Access Hospital	Northwestern	Not-for-profit	33.42%	36.52%	0.29%	46.04%
Bedford Memorial Hospital	Acute Hospital	Southwestern	Not-for-profit	64.20%	70.64%	0.65%	72.00%
Bon Secours Mary Immaculate Hospital	Acute Hospital	Eastern	Not-for-profit	69.58%	73.82%	0.00%	1.10%
Bon Secours Maryview Medical Center	Acute Hospital	Eastern	Not-for-profit	71.37%	72.50%	0.01%	1.47%

Facility Name	Facility Type	HPA Planning Region	Tax Status	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
Bon Secours Memorial Regional Medical Center	Acute Hospital	Central	Not-for-profit	73.79%	76.10%	0.15%	21.73%
Bon Secours Rappahannock General Hospital	Critical Access Hospital	Eastern	Not-for-profit	70.79%	59.44%	0.42%	48.93%
Bon Secours Richmond Community Hospital	Acute Hospital	Central	Not-for-profit	64.33%	74.76%	0.00%	0.00%
Bon Secours Southampton Memorial Hospital	Acute Hospital	Eastern	Not-for-profit	81.61%	79.55%	0.02%	3.23%
Bon Secours Southern Virginia Medical Center	Acute Hospital	Central	Not-for-profit	89.34%	84.68%	0.04%	1.79%
Bon Secours Southside Medical Center	Acute Hospital	Central	Not-for-profit	86.64%	86.87%	0.05%	4.27%
Bon Secours St. Francis Medical Center	Acute Hospital	Central	Not-for-profit	72.93%	72.70%	0.17%	9.20%
Bon Secours St. Mary's Hospital	Acute Hospital	Central	Not-for-profit	69.98%	72.00%	0.16%	11.64%
Buchanan General Hospital	Acute Hospital	Southwestern	Not-for-profit	64.34%	76.62%	0.03%	26.59%
Carilion Franklin Memorial Hospital	Acute Hospital	Southwestern	Not-for-profit	67.05%	67.62%	0.08%	6.27%
Carilion Giles Community Hospital	Critical Access Hospital	Southwestern	Not-for-profit	55.90%	61.77%	0.04%	5.13%
Carilion Medical Center	Acute Hospital	Southwestern	Not-for-profit	67.37%	66.87%	0.03%	3.30%

Facility Name	Facility Type	HPA Planning Region	Tax Status	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
Carilion New River Valley	Acute Hospital	Southwestern	Not-for-profit	68.34%	69.34%	0.02%	2.57%
Carilion Rockbridge Community Hospital	Critical Access Hospital	Northwestern	Not-for-profit	71.85%	68.87%	0.03%	2.82%
Carilion Tazewell Community Hospital	Acute Hospital	Southwestern	Not-for-profit	75.17%	77.39%	0.03%	2.51%
Centra Health	Acute Hospital	Southwestern	Not-for-profit	73.25%	70.84%	0.63%	66.00%
Centra Southside Community Hospital	Acute Hospital	Central	Not-for-profit	69.93%	69.01%	0.91%	68.00%
Centra Specialty Hospital	Sub-Acute Hospital	Southwestern	Not-for-profit	82.19%	78.61%	1.22%	39.26%
Chesapeake Regional Medical Center	Acute Hospital	Eastern	Not-for-profit	80.53%	64.61%	1.32%	46.67%
Children's Hospital of The King's Daughters	Children's Hospital	Eastern	Not-for-profit	69.59%	67.28%	0.19%	33.15%
CJW Medical Center	Acute Hospital	Central	Proprietary	29.71%	88.12%	0.21%	18.15%
Clinch Valley Medical Center	Acute Hospital	Southwestern	Proprietary	42.57%	84.86%	0.00%	0.00%
Cumberland Hospital for Children and Adolescents	Children's Hospital	Central	Proprietary	27.25%	46.96%	0.00%	N/A
Dickenson Community Hospital	Critical Access Hospital	Southwestern	Not-for-profit	56.59%	66.57%	0.00%	0.00%

Facility Name	Facility Type	HPA Planning Region	Tax Status	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
DLP Twin County Regional Healthcare	Acute Hospital	Southwestern	Proprietary	51.25%	80.42%	0.00%	0.00%
Dominion Hospital	Psychiatric Hospital	Northern	Proprietary	0.00%	73.31%	0.01%	0.64%
Encompass Health Rehab Hosp of Fredericksburg	Rehabilitation Hospital	Northwestern	Proprietary	17.44%	16.90%	0.00%	0.00%
Encompass Health Rehab Hosp of Northern Virginia	Rehabilitation Hospital	Northern	Proprietary	0.00%	11.39%	0.00%	0.00%
Encompass Health Rehab Hosp of Petersburg	Rehabilitation Hospital	Central	Proprietary	0.00%	17.80%	0.00%	0.00%
Encompass Health Rehab Hosp of Virginia	Rehabilitation Hospital	Central	Proprietary	0.00%	18.51%	0.00%	0.00%
Fauquier Hospital	Acute Hospital	Northwestern	Proprietary	48.11%	74.41%	0.27%	21.38%
Henrico Doctors' Hospital	Acute Hospital	Central	Proprietary	24.89%	87.81%	0.20%	26.43%
Hospital for Extended Recovery	Sub-Acute Hospital	Eastern	Not-for-profit	5.17%	68.44%	0.00%	0.00%
Inova Alexandria Hospital	Acute Hospital	Northern	Not-for-profit	74.44%	59.02%	0.29%	9.98%
Inova Fair Oaks Hospital	Acute Hospital	Northern	Not-for-profit	65.34%	54.11%	0.32%	13.38%
Inova Fairfax Hospital	Acute Hospital	Northern	Not-for-profit	69.81%	51.93%	0.41%	15.04%

Facility Name	Facility Type	HPA Planning Region	Tax Status	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
Inova Loudoun Hospital	Acute Hospital	Northern	Not-for-profit	71.15%	57.45%	0.28%	11.22%
Inova Mount Vernon Hospital	Acute Hospital	Northern	Not-for-profit	73.32%	57.98%	0.26%	9.37%
Johnston Memorial Hospital	Acute Hospital	Southwestern	Not-for-profit	78.01%	75.85%	0.00%	0.00%
Kempsville Center for Behavioral Health	Psychiatric Hospital	Eastern	Proprietary	25.86%	49.48%	0.00%	N/A
Lake Taylor Transitional Care Hospital	Sub-Acute Hospital	Eastern	Not-for-profit	8.86%	22.13%	0.00%	N/A
Lee County Community Hospital	Critical Access Hospital	Southwestern	Not-for-profit	79.64%	69.20%	0.00%	0.00%
LewisGale Hospital - Alleghany	Acute Hospital	Southwestern	Proprietary	33.51%	81.38%	0.07%	15.14%
LewisGale Hospital Montgomery	Acute Hospital	Southwestern	Proprietary	30.98%	80.92%	0.15%	22.53%
LewisGale Hospital Pulaski	Acute Hospital	Southwestern	Proprietary	34.04%	84.57%	0.13%	29.61%
LewisGale Medical Center	Acute Hospital	Southwestern	Proprietary	27.78%	83.87%	0.17%	31.34%
Mary Washington Hospital	Acute Hospital	Northwestern	Not-for-profit	73.35%	59.63%	0.18%	25.29%
Newport News Behavioral Health Center	Psychiatric Hospital	Eastern	Proprietary	52.47%	39.48%	0.00%	0.00%

Facility Name	Facility Type	HPA Planning Region	Tax Status	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
North Spring Behavioral Healthcare	Psychiatric Hospital	Northern	Proprietary	(35.13%)	53.46%	0.00%	0.00%
Poplar Springs Hospital	Psychiatric Hospital	Central	Proprietary	37.27%	49.90%	0.00%	0.00%
Rehabilitation Hospital of Bristol, LLC	Rehabilitation Hospital	Southwestern	Proprietary	0.00%	33.69%	0.00%	0.00%
Reston Hospital Center	Acute Hospital	Northern	Proprietary	0.00%	78.51%	0.17%	17.18%
Ridgeview Pavilion (Bristol Region)	Psychiatric Hospital	Southwestern	Not-for-profit	N/A	35.71%	0.00%	N/A
Riverside Doctors' Hospital Williamsburg	Acute Hospital	Eastern	Not-for-profit	69.37%	66.65%	0.00%	0.00%
Riverside Regional Medical Center	Acute Hospital	Eastern	Not-for-profit	70.90%	65.62%	0.00%	0.00%
Riverside Rehabilitation Hospital	Rehabilitation Hospital	Eastern	Proprietary	0.00%	64.71%	0.00%	0.00%
Riverside Shore Memorial Hospital	Acute Hospital	Eastern	Not-for-profit	74.07%	69.47%	0.00%	0.00%
Riverside Walter Reed Hospital	Acute Hospital	Eastern	Not-for-profit	72.08%	67.75%	0.00%	0.00%
Russell County Hospital	Acute Hospital	Southwestern	Not-for-profit	78.53%	73.73%	0.00%	0.00%
Select Specialty Hospital - Hampton Roads	Sub-Acute Hospital	Eastern	Proprietary	70.95%	82.65%	0.00%	N/A

Facility Name	Facility Type	HPA Planning Region	Tax Status	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
Select Specialty Hospital - Richmond1	Sub-Acute Hospital	Central	Proprietary	69.45%	81.29%	0.00%	N/A
Sentara Careplex Hospital	Acute Hospital	Eastern	Not-for-profit	82.91%	68.84%	0.02%	0.91%
Sentara Halifax Regional Hospital	Acute Hospital	Central	Not-for-profit	76.88%	66.96%	0.00%	0.21%
Sentara Leigh Hospital	Acute Hospital	Eastern	Not-for-profit	80.63%	68.64%	0.01%	0.48%
Sentara Martha Jefferson Hospital	Acute Hospital	Northwestern	Not-for-profit	73.92%	63.47%	0.02%	0.99%
Sentara Norfolk General Hospital	Acute Hospital	Eastern	Not-for-profit	73.93%	60.07%	0.02%	0.65%
Sentara Northern Virginia Medical Center	Acute Hospital	Northern	Not-for-profit	83.41%	66.15%	0.03%	0.81%
Sentara Obici Hospital	Acute Hospital	Eastern	Not-for-profit	82.06%	70.00%	0.01%	0.33%
Sentara Princess Anne Hospital	Acute Hospital	Eastern	Not-for-profit	78.61%	69.15%	0.01%	0.73%
Sentara RMH Medical Center	Acute Hospital	Northwestern	Not-for-profit	72.82%	58.03%	0.02%	0.65%
Sentara Virginia Beach General Hospital	Acute Hospital	Eastern	Not-for-profit	81.07%	70.38%	0.02%	1.19%
Sentara Williamsburg Regional Medical Center	Acute Hospital	Eastern	Not-for-profit	78.53%	71.28%	0.07%	5.46%

Facility Name	Facility Type	HPA Planning Region	Tax Status	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
Sheltering Arms Institute	Rehabilitation Hospital	Central	Not-for-profit	46.57%	56.01%	0.00%	0.00%
Smyth County Community Hospital	Acute Hospital	Southwestern	Not-for-profit	76.95%	76.78%	0.00%	0.00%
Sovah Health - Danville	Acute Hospital	Southwestern	Proprietary	0.00%	83.42%	0.00%	0.00%
Sovah Health - Martinsville	Acute Hospital	Southwestern	Proprietary	0.00%	84.60%	0.00%	0.00%
Spotsylvania Regional Medical Center	Acute Hospital	Northwestern	Proprietary	0.00%	77.97%	0.16%	21.03%
Stafford Hospital	Acute Hospital	Northwestern	Not-for-profit	78.66%	57.83%	0.14%	19.25%
Stone Springs Hospital Center	Acute Hospital	Northern	Proprietary	0.00%	77.16%	0.14%	19.31%
TriCities Hospital	Acute Hospital	Central	Proprietary	45.67%	87.46%	0.09%	10.98%
University of Virginia Medical Center	Acute Hospital	Northwestern	Not-for-profit	0.00%	65.37%	0.00%	0.00%
UVA Encompass Health Rehabilitation Hospital	Rehabilitation Hospital	Northwestern	Proprietary	0.00%	27.94%	0.00%	0.00%
UVA Health Culpeper Medical Center	Acute Hospital	Northwestern	Not-for-profit	0.00%	64.40%	0.40%	9.90%
UVA Health Haymarket Medical Center	Acute Hospital	Northern	Not-for-profit	68.85%	71.89%	0.00%	N/A

Facility Name	Facility Type	HPA Planning Region	Tax Status	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
UVA Health Prince William Medical Center	Acute Hospital	Northern	Not-for-profit	70.07%	64.29%	0.00%	N/A
Valley Health Page Memorial Hospital	Critical Access Hospital	Northwestern	Not-for-profit	0.00%	49.43%	0.00%	0.00%
Valley Health Shenandoah Memorial Hospital	Critical Access Hospital	Northwestern	Not-for-profit	0.00%	52.88%	0.00%	0.00%
Valley Health Warren Memorial Hospital	Acute Hospital	Northwestern	Not-for-profit	0.00%	51.87%	0.00%	0.00%
Valley Health Winchester Medical Center	Acute Hospital	Northwestern	Not-for-profit	0.00%	55.15%	0.00%	0.00%
VCU Community Memorial Hospital	Acute Hospital	Central	Not-for-profit	77.78%	73.55%	0.00%	0.00%
VCU Health Tappahannock Hospital	Acute Hospital	Eastern	Not-for-profit	73.61%	67.18%	0.00%	0.00%
VCU Medical Center	Acute Hospital	Central	Not-for-profit	79.86%	68.84%	0.00%	0.00%
Virginia Beach Psychiatric Center	Psychiatric Hospital	Eastern	Proprietary	12.03%	53.49%	0.00%	0.00%
Virginia Hospital Center	Acute Hospital	Northern	Not-for-profit	59.64%	65.87%	0.65%	23.52%
Wellmont Lonesome Pine Mt. View Hospital	Acute Hospital	Southwestern	Not-for-profit	N/A	76.59%	0.00%	0.00%
Wythe County Community Hospital LLC	Acute Hospital	Southwestern	Proprietary	55.90%	81.33%	0.00%	0.00%

Charity Care, 2025

Facility Name	Facility Type	HPA Planning Region	Tax Status	Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable	Discounted Care as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue	Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care
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Note 1: Reporting period is only for a partial year of 201 days.

APPENDIX A – CODE OF VIRGINIA § 32.1 – 23.5

§ 32.1-23.5. Reporting of certain data regarding financial assistance.

The Commissioner shall report annually by November 1 to the Chairmen of the House Committees on Appropriations and Health, Welfare and Institutions and the Senate Committees on Finance and Appropriations and Education and Health regarding data collected pursuant to subsection F of § 32.1-276.5, including the value of (i) the amount of charity care, discounted care, or other financial assistance provided by each hospital under its financial assistance policy that is required to be reported in accordance with subsection F of § 32.1-276.5 and (ii) the amount of uncollected bad debt, including any uncollected bad debt from payment plans entered into in accordance with subsection C of § 32.1-137.09.

APPENDIX B – COLUMN DEFINITIONS

HPA Planning Region: The five regions as defined by the Virginia Health Planning Board.

Total Gross Patient Revenue: Total established full charges for all inpatient and outpatient hospital services provided to patients.

Discounted Care as Per Contractual Allowance: The difference between a hospital's established charges and the rates paid by third-party payers under contractual agreements.

Charity Care up to 200% of the Federal Non-Farm Poverty Level: This is charity care for which no payment is received and that is provided to any person whose gross annual family income is up to but not greater than 200% of the federal non-farm poverty level as published for the then current year in the Code of Federal Regulations.

Charity Care over 200% of Federal Non-Farm Poverty Level Per Hospital Financial Assistance Policy: Charity care for which no payment is received and that is provided to any person whose gross annual family income is greater than 200% of the federal non-farm poverty level (FPL) as published for the then current year in the Code of Federal Regulations but not greater than the maximum percent of FPL specified in the hospital's or health system's financial assistance policy as the eligibility criteria for fully discounted charity care.

Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy: Charity care for which partial payment is received of persons who qualify for discounted payments in accordance with the hospital's or health system's charity care policy. This category may include persons who are uninsured or insured. It may also include persons at 100%, at 200% or over 200% of the FPL for which partial payment is received OR who qualify for discounted payments due to the hospital or health system's financial assistance policy regarding medically indigent or catastrophic cases.

Disproportionate Share Payment (DSH): A payment made from the Commonwealth of Virginia's Department of Medical Assistance Services of disproportionate share relating to the care for indigent patients.

Net Charity Care (Reduced by Disproportionate Share Payment or DSH): Total established full charges for services to indigent patients at 100%, between 100% and 200% and in excess of 200% of the federal non-farm poverty level as well as any charity care for which partial payment is received. Any DSH receipts reduce the charity care amounts.

Patient Service Bad Debt Expense: Bad-debt expense (or provision for bad debts) as reported on the hospital's income statement. This is the amount written off for the reported fiscal year only. It does not include any of the current balance of doubtful accounts relating to unpaid patient receivables.

Allowance for Doubtful Patient Accounts: The estimated amount of patient receivables that will not be collected that are currently due. This number should be negative.

Allowance for Doubtful Patient Accounts as % of Patient Accounts Receivable: The balance of Allowance for Doubtful Accounts divided by Patient Accounts Receivable Balance.

Discounted Care as % of Gross Patient Revenue: The balance of Discounted Care Per Contractual Allowance divided by the Total of Gross Patient Revenue.

Combined Charity Care per Hospital Financial Assistance Policy as % of Gross Patient Revenue: The sum of Charity Care in Excess of 200% Of Poverty Per Hospital Financial Assistance Policy plus Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy divided by the Total of Gross Patient Revenue.

Combined Charity Care per Hospital Financial Assistance Policy as % of Net Charity Care: The sum of Charity Care in Excess of 200% Of Poverty Per Hospital Financial Assistance Policy plus Charity Care for Which Partial Payment Is Received Per Hospital Financial Assistance Policy divided by the Total of Net Charity Care.

APPENDIX C– ACRONYMS AND ABBREVIATIONS

This is a listing of the acronyms and abbreviations appearing throughout the report and its appendices:

A/R – Accounts Receivable

DSH – Disproportionate Share Payment

EPICS – Efficiency and Productivity Information Collection System

FPL - Non-Farm Poverty Level

FYE – Fiscal Year Ending

HPA – Health Planning Region

VDH – Virginia Department of Health

VHHA – Virginia Hospital and Health Care Association

VHI – Virginia Health Information

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