

Financial Analysis 2024

Volume Three

Rehabilitation • Psychiatric

Long-Term Acute Care • Specialty

An Annual Report on the Financial Health of
Pennsylvania Non-General Acute Care Hospitals

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About the Report

On an annual basis, the Pennsylvania Health Care Cost Containment Council (PHC4) has produced a series of financial reports measuring the financial condition and utilization of the Commonwealth's hospitals and ambulatory surgery centers.

This is the third volume of a three-volume series of *Financial Analysis 2024* report. *Volume One*, released in July 2025, focused on the financial health of Pennsylvania's general acute care (GAC) hospitals. *Volume Two* released in September 2025, provided financial information about Pennsylvania's ambulatory surgery centers (ASCs). This report, *Volume Three*, focuses on Pennsylvania's non-GAC hospitals, which include rehabilitation hospitals, psychiatric hospitals, long-term acute care hospitals, and specialty hospitals. The specialty hospitals include three drug and alcohol hospitals and one transitional step-down children's hospital.

The data presented for the non-GAC hospitals is based on each facility's fiscal year that ended during 2024. The fiscal year for most non-GAC hospitals was calendar year December 31, 2024. For those hospitals that do not utilize a calendar year, the fiscal year typically ended on June 30, 2024.

Information contained in this report was derived from annual hospital financial statements, supplemented with additional data, as well as inpatient discharge data supplied by each facility. Every reasonable effort has been made to ensure the accuracy of the information contained herein. Each facility had the opportunity to review its data and to make corrections. The responsibility for data accuracy lies with each facility.

There were 222 hospitals in the Commonwealth of Pennsylvania that operated during at least some portion of fiscal year 2024 (FY24). Sixty-nine of these hospitals were non-GAC hospitals and the remaining 153 were GAC hospitals during FY24. In the prior year, FY23, there were 67 non-GAC hospitals and 156 GAC hospitals. Three psychiatric hospitals opened, one psychiatric hospital closed, and three GAC hospitals merged with another hospital between FY23 and FY24 reporting periods.

This report includes statewide analysis for all non-GAC hospitals with GAC hospitals incorporated for comparative purposes. The Pennsylvania state psychiatric hospitals are excluded from the analysis throughout the report but are displayed in the individual hospital data tables. The individual hospital data tables include data for all non-GAC hospitals that submitted FY24 data. One long-term acute care hospital and two psychiatric hospitals did not submit FY24 data and are not included in the individual hospital data tables.

Report Highlights

Pennsylvania Non-General Acute Care Hospitals Fiscal Year 2024

During FY24, the operating margin for rehabilitation hospitals was 10.42%, psychiatric hospitals was 4.89%, long-term acute care hospitals was 4.66%, and specialty hospitals was a negative 1.33%.

During FY24, the total margin for rehabilitation hospitals was 11.35%, psychiatric hospitals was 4.73%, long-term acute care hospitals was 5.08%, and specialty hospitals was 7.21%.

Uncompensated care as a percent of net patient revenue in FY24 among the non-GAC hospitals ranged from 0.35% at long-term acute care hospitals and 1.02% at psychiatric hospitals.

Non-GAC hospitals in Pennsylvania treated 6.31% of the patients that received inpatient care during FY24. GAC hospitals cared for 93.69% of the patients that received inpatient care.

Pennsylvania non-GAC hospitals treated 3.76% of the statewide hospital outpatient department visits during FY24. The remaining 96.24% of statewide hospital outpatient department visits were treated at GAC hospitals.

The average revenue per discharge during FY24 ranged from \$12,309 at specialty hospitals to \$55,299 at long-term acute care hospitals.

**Table 1: Statewide Measures
by Facility Type**

Facility Type	Number of Hospitals FY24	Operating Margin FY24	Total Margin FY24	3-year Avg Total Margin FY22-FY24	Percent of Uncompensated Care FY24
GAC	153	6.80%	8.34%	5.48%	1.52%
Rehabilitation	19	10.42%	11.35%	7.69%	0.76%
Psychiatric	25	4.89%	4.73%	4.09%	1.02%
State Psychiatric	6	-	-	-	-
LTAC	15	4.66%	5.08%	2.94%	0.35%
Specialty	4	-1.33%	7.21%	1.11%	0.40%
Statewide	222	-	-	-	-

Statewide Analysis

Figure 1: Statewide Operating Margin by Facility Type & Fiscal Year

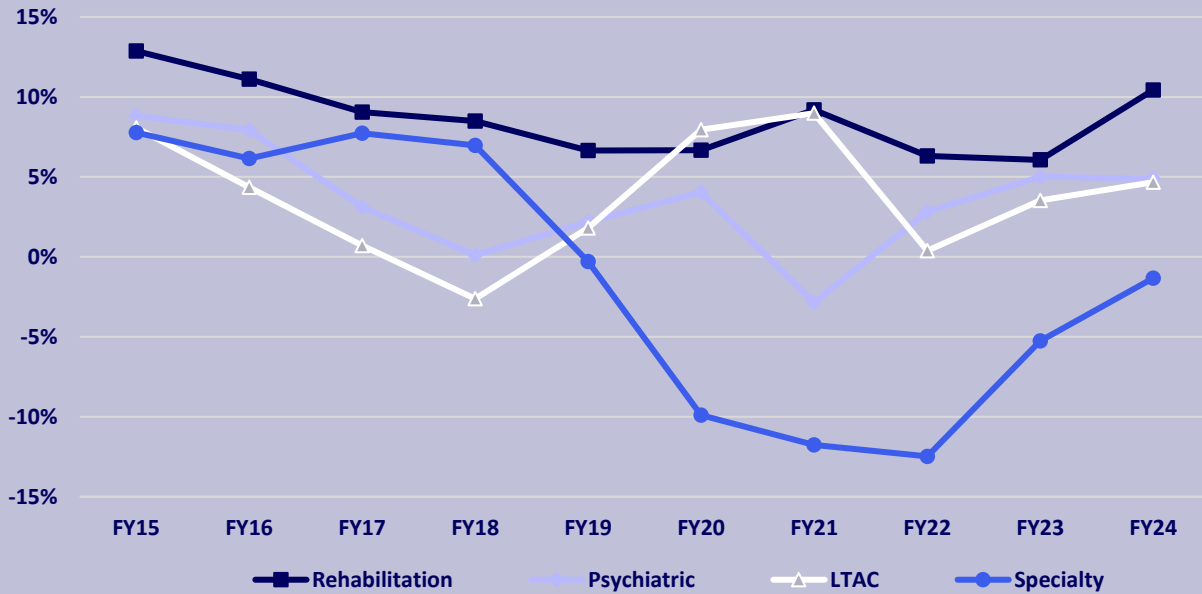
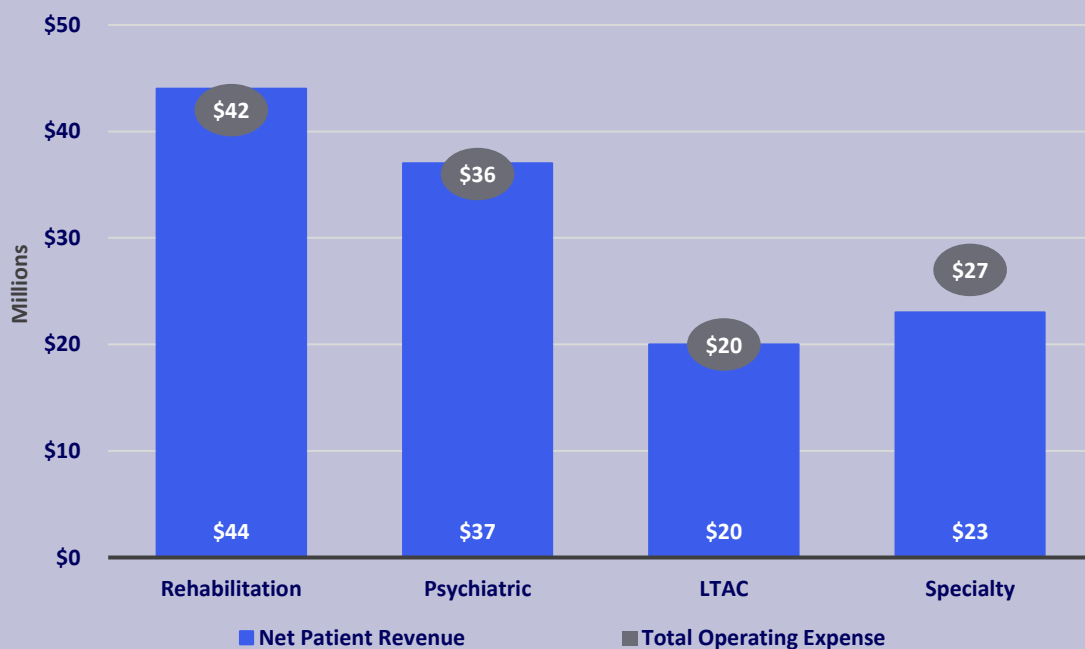


Figure 2: Statewide Average Net Patient Revenue & Statewide Average Total Operating Expense, FY24 by Facility Type



Statewide Analysis

Figure 3: Statewide Operating Margin by Facility Type & Fiscal Year

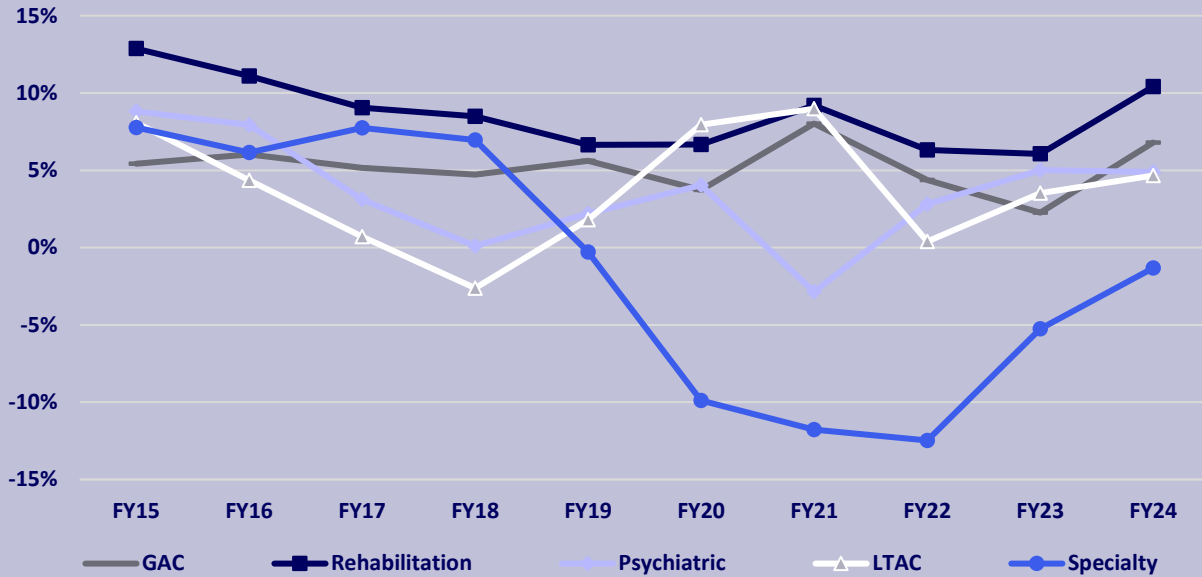
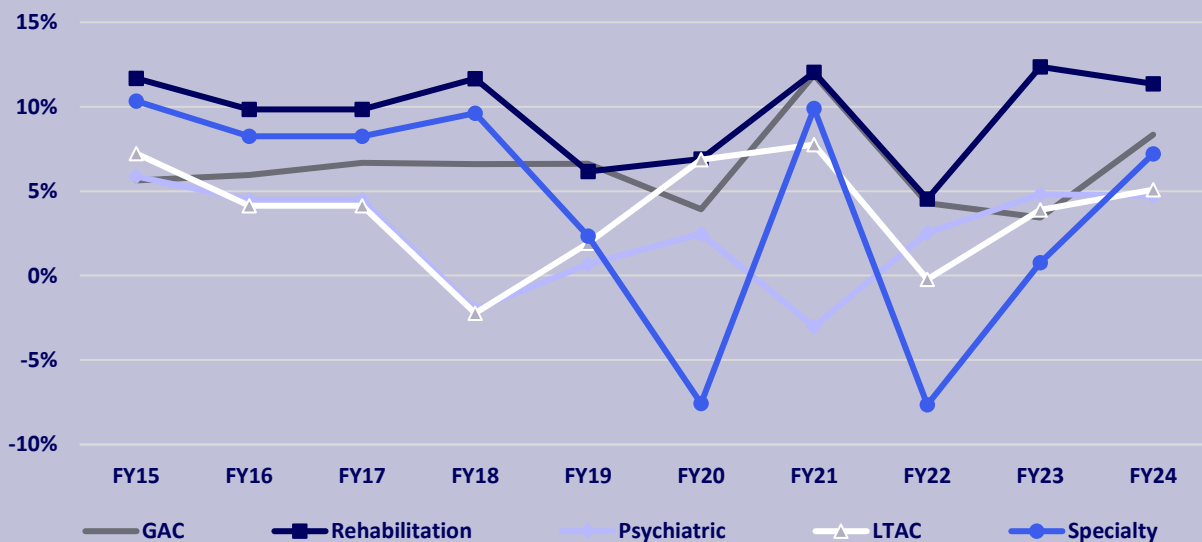
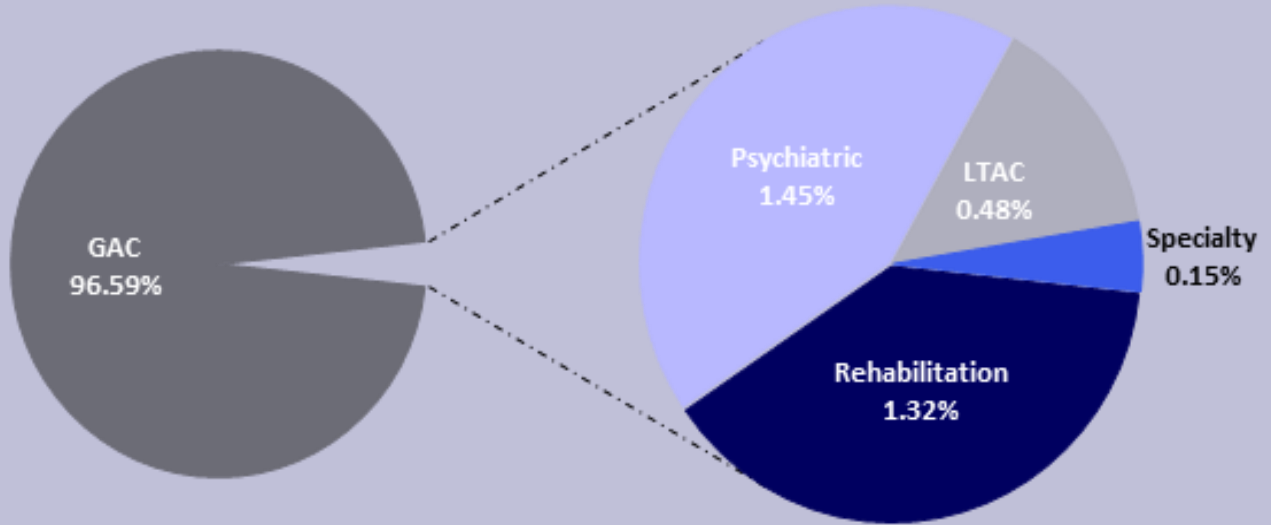


Figure 4: Statewide Total Margin by Facility Type & Fiscal Year

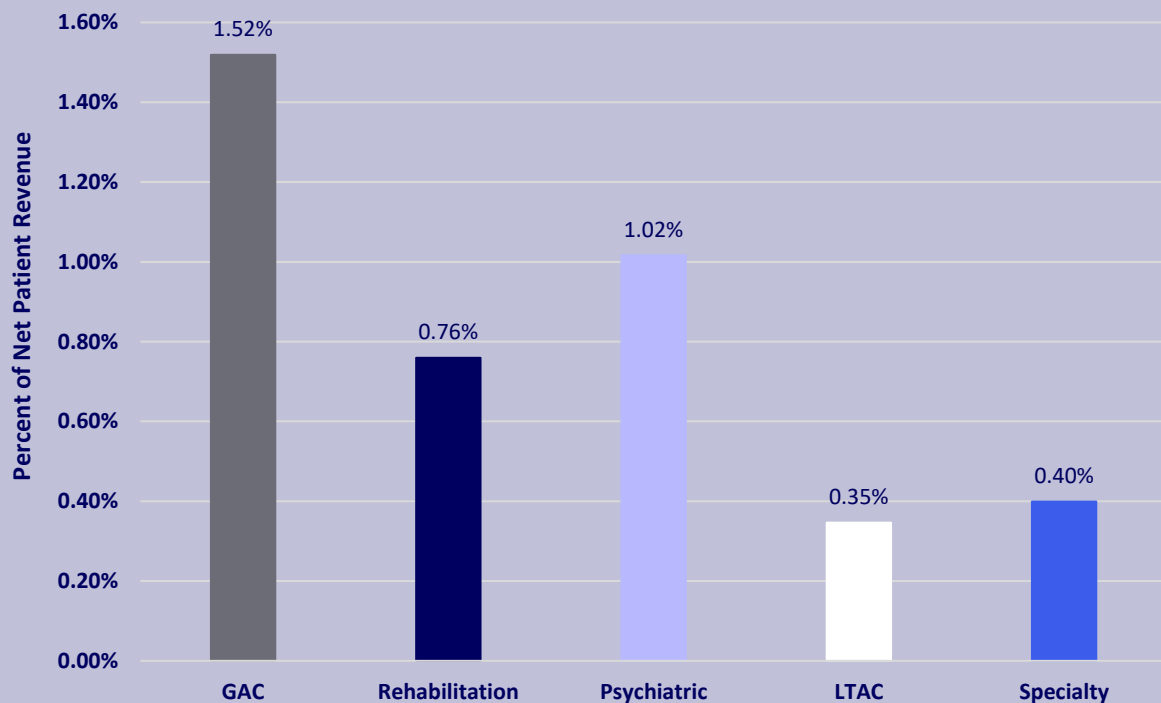


Statewide Analysis

**Figure 5: Statewide Net Patient Revenue, FY24
by Facility Type**

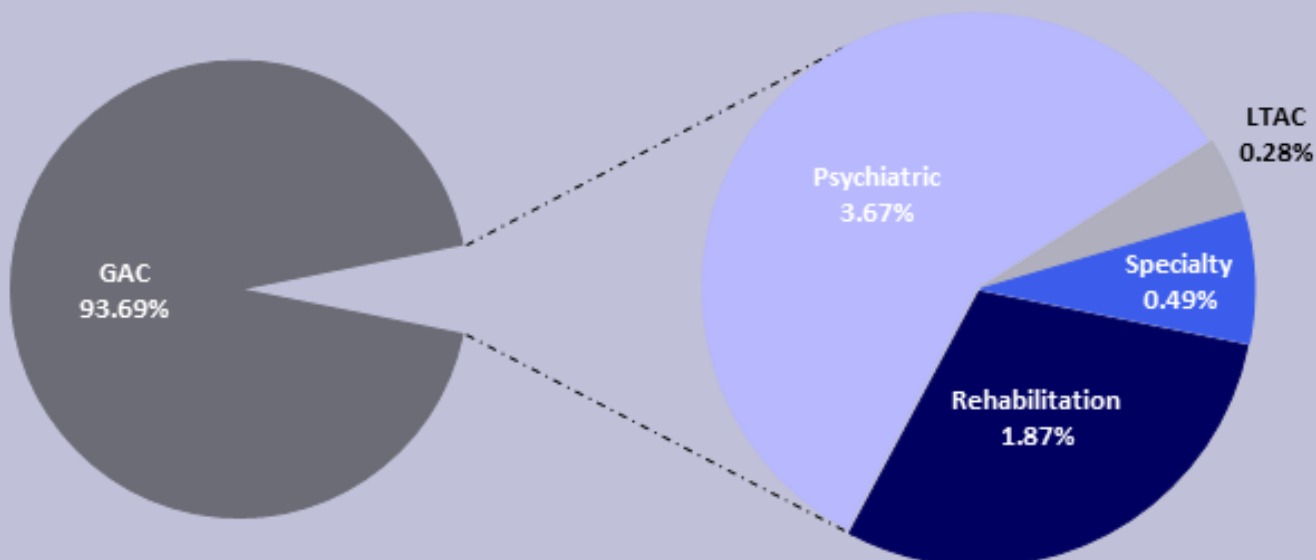


**Figure 6: Statewide Percent of Uncompensated Care, FY24
by Facility Type**

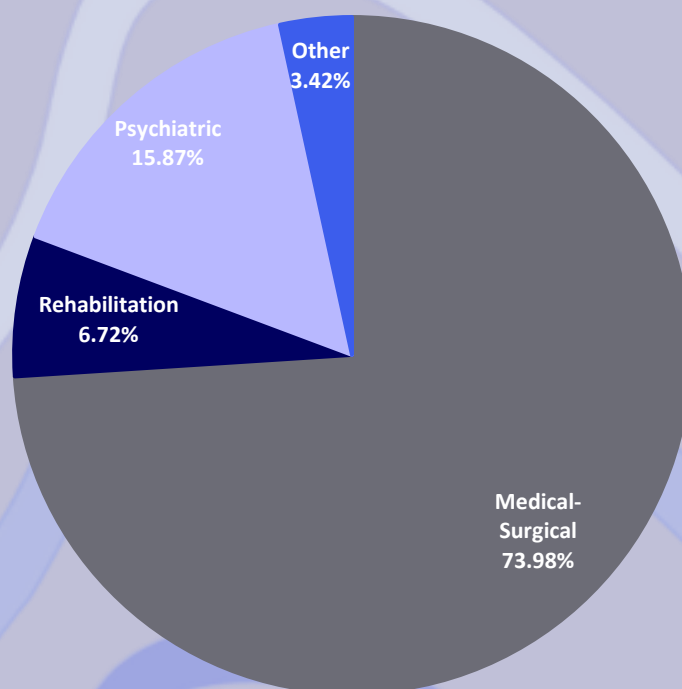


Statewide Analysis

**Figure 7: Statewide Discharges, FY24
by Facility Type**



**Figure 8: Statewide Patient Days, FY24
by Type of Care**

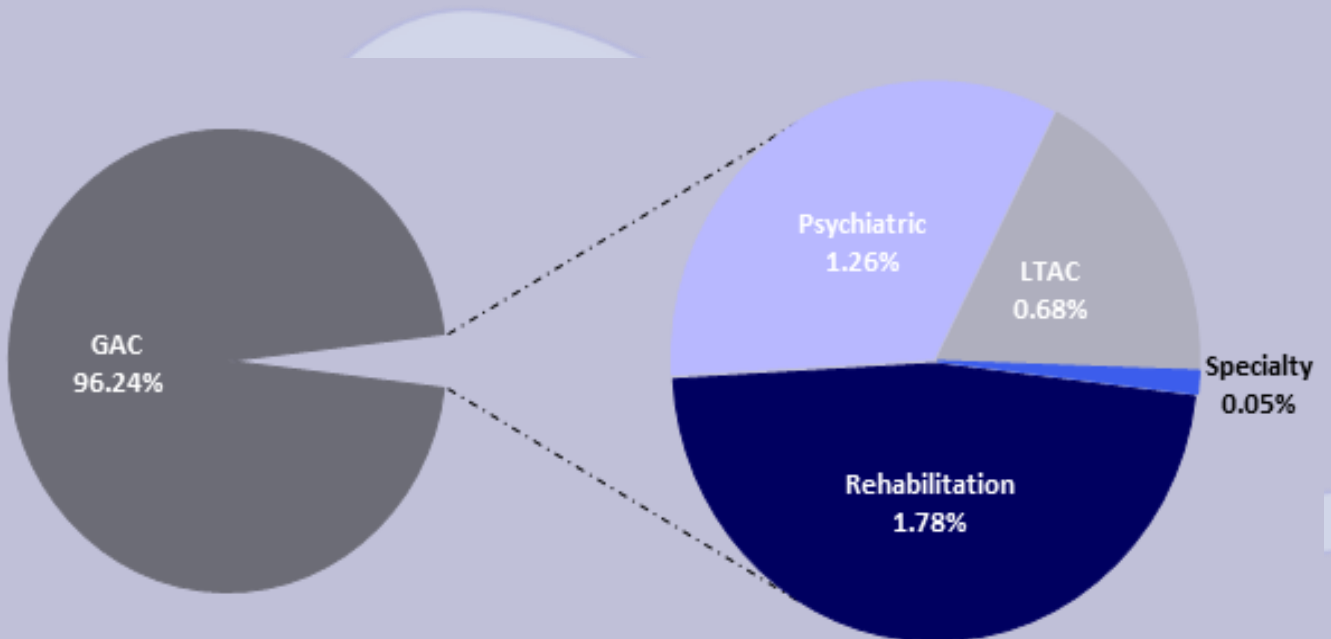


Statewide Analysis

**Table 2: Statewide Patient Days, FY24
by Type of Care**

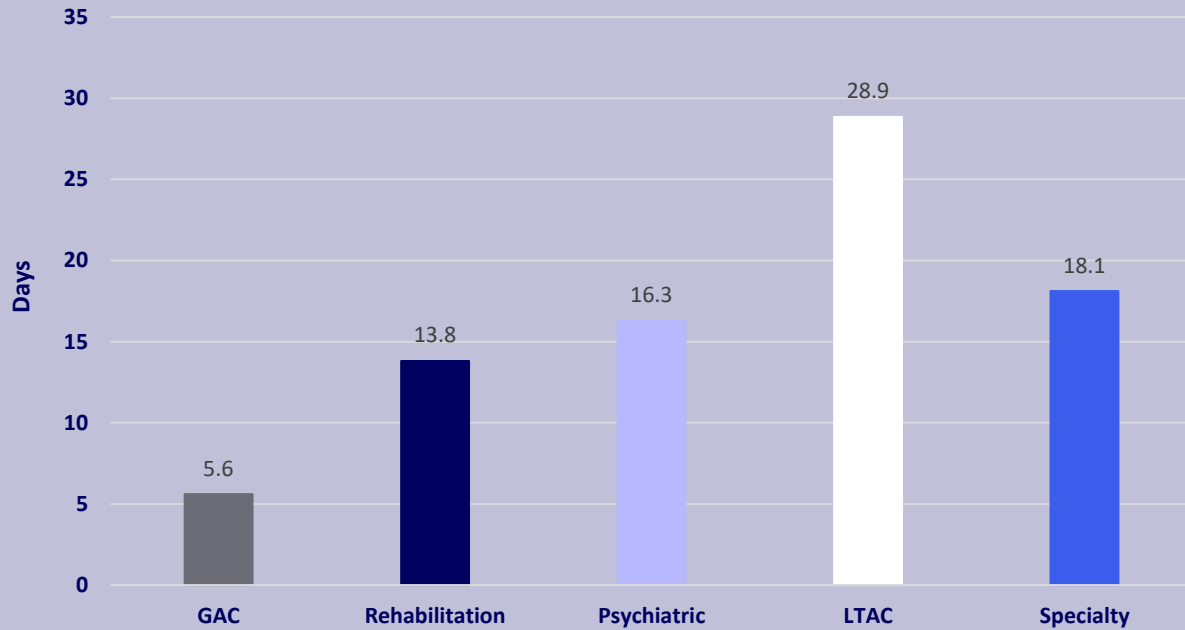
Type of Care	Patient Days
Medical-Surgical	7,012,966
Rehabilitation	637,279
Psychiatric	1,504,689
Other	324,109
Statewide	9,479,043

**Figure 9: Statewide Outpatient Visits, FY24
by Facility Type**

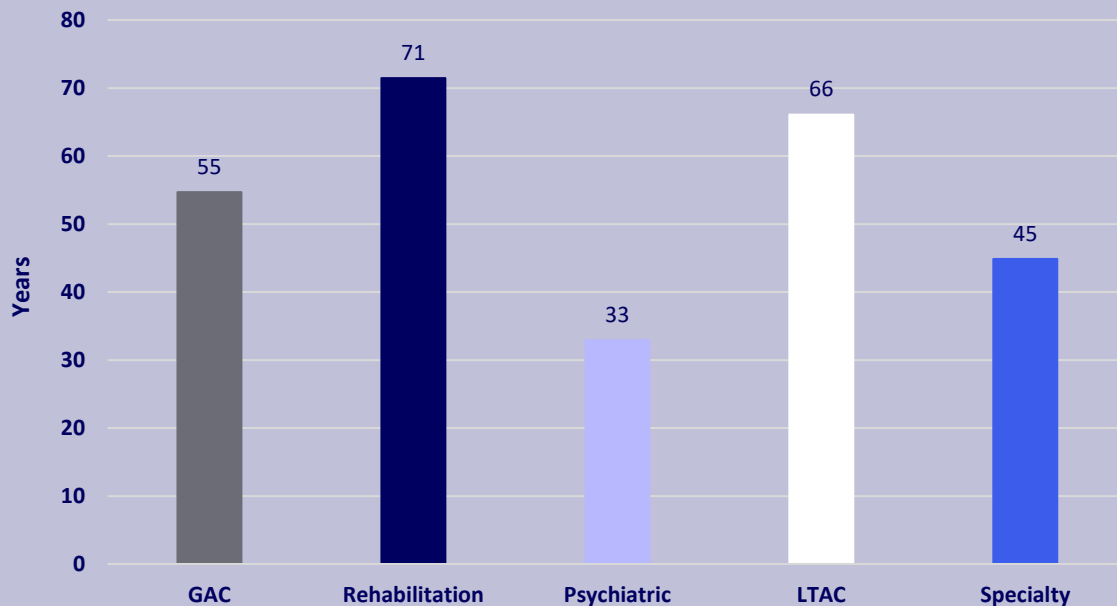


Statewide Analysis

**Figure 10: Statewide Average Length of Stay, FY24
by Facility Type**



**Figure 11: Statewide Average Inpatient Patient Age, FY24
by Facility Type**



Statewide Analysis

Table 3: Statewide Utilization and Net Inpatient Revenue, FY24 by Facility Type

Facility Type	Staffed Beds	Patient Days	Inpatient Discharges	Net Inpatient Revenue (thousands)	Average Inpatient Revenue per Day	Average Inpatient Revenue per Discharge
GAC	32,184	7,929,932	1,415,021	\$29,369,062	\$3,704	\$20,755
Rehabilitation	1,643	391,034	28,319	\$733,197	\$1,875	\$25,891
Psychiatric	3,058	903,220	55,459	\$820,694	\$909	\$14,798
LTAC	540	121,983	4,228	\$233,804	\$1,917	\$55,299
Specialty	456	132,874	7,334	\$90,277	\$679	\$12,309
Statewide	37,881	9,479,043	1,510,361	\$31,247,034	\$3,296	\$20,688

Table 4: Statewide Hospital Outpatient Department Visits & Net Outpatient Revenue, FY24 by Facility Type

Facility Type	Visits	New Outpatient Revenue (thousands)	Average Outpatient Revenue per Visit
GAC	42,609,015	\$31,663,538	\$743
Rehabilitation	786,969	\$102,327	\$130
Psychiatric	557,730	\$97,786	\$175
LTAC	299,774	\$72,652	\$242
Specialty	22,167	\$3,621	\$163
Statewide	44,275,655	\$31,939,923	\$721

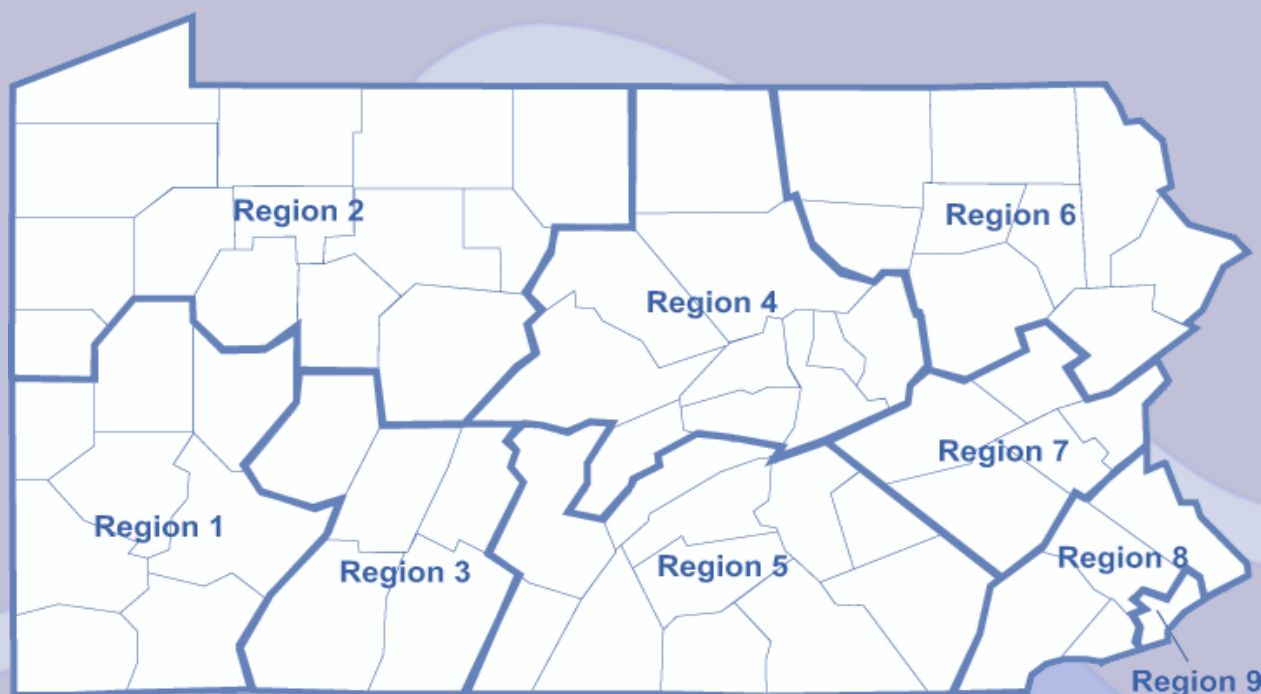
Individual Hospital Data

The tables on the following pages provide hospital-specific financial data for rehabilitation, psychiatric, state psychiatric, long-term acute care, and specialty hospitals that reported data for FY24. Hospitals are arranged by provider category.

Operating and total margins for each hospital are reported. Each hospital's corresponding operating income, total income, and total operating revenue can be obtained on PHC4's website, www.phc4.org. (Note: Other operating revenue must be included with net patient revenue to calculate the operating income that is used to calculate operating margin.)

Statewide averages for each provider category are presented in the first row of each table. The averages that are expressed as a percentage (e.g., "3-Year Average Change in NPR" and "Operating Margin") are calculated as if the entire state was a single reporting entity. For example, the statewide average operating margins are calculated by adding operating income and operating revenue for all hospitals in the state. The statewide total operating income is divided by the statewide total operating revenue to yield a statewide average operating margin.

PHC4 Regional* Map



*Counties are listed by PHC4 region, available [here](#).

Individual Hospital Data

Rehabilitation Region & Hospital	Net Patient Revenue (NPR) (millions)				3-yr Avg Change in NPR FY21-24	Total Operating Expenses (TOE) (millions)				3-yr Avg Change in TOE FY21-24
	FY24	FY23	FY22	FY21		FY24	FY23	FY22	FY21	
Statewide Average	\$44	\$41	\$40	\$39	4.34%	\$42	\$40	\$39	\$37	4.10%
6 Allied Services ⁵	\$28	\$27	\$25	\$26	2.17%	\$30	\$31	\$31	\$31	-0.48%
8 Bryn Mawr Rehab	\$87	\$81	\$80	\$71	7.30%	\$87	\$86	\$85	\$76	4.42%
3 Encompass Altoona ^{1, 10}	\$37	\$35	\$35	\$37	0.01%	\$36	\$34	\$34	\$35	1.09%
2 Encompass Erie ^{1, 10}	\$25	\$24	\$23	\$24	1.95%	\$24	\$23	\$22	\$22	2.41%
1 Encompass Harmarville ^{1, 10}	\$19	\$21	\$23	\$22	-3.87%	\$21	\$21	\$24	\$23	-2.84%
5 Encompass Mechanicsburg ^{1, 10}	\$39	\$37	\$34	\$30	8.82%	\$31	\$30	\$29	\$27	4.36%
4 Encompass Nittany ^{1, 10}	\$31	\$27	\$27	\$25	6.90%	\$25	\$23	\$24	\$24	1.20%
7 Encompass Reading ^{1, 10}	\$28	\$26	\$26	\$25	3.97%	\$24	\$22	\$22	\$22	3.30%
1 Encompass Sewickley ^{1, 10}	\$37	\$35	\$32	\$30	7.90%	\$32	\$29	\$27	\$25	9.22%
5 Encompass York ^{1, 10}	\$43	\$36	\$33	\$31	13.07%	\$34	\$28	\$26	\$25	12.49%
4 Geisinger Encompass ^{1, 10}	\$18	\$17	\$18	\$16	5.33%	\$24	\$21	\$21	\$19	8.32%
7 Good Shepherd Rehab	\$74	\$70	\$64	\$71	1.40%	\$90	\$80	\$77	\$76	6.36%
5 Helen Simpson Rehab ^{1, 10}	\$33	\$31	\$30	\$29	4.49%	\$25	\$23	\$24	\$23	3.16%
6 John Heinz Rehab ⁵	\$20	\$20	\$21	\$21	-1.45%	\$23	\$25	\$26	\$27	-5.42%
5 Lancaster Rehab ^{1, 10}	\$31	\$29	\$28	\$29	2.43%	\$25	\$23	\$22	\$20	7.50%
9 Magee Rehab	\$67	\$60	\$67	\$69	-1.31%	\$79	\$81	\$77	\$73	2.90%
9 Moss Rehab	\$128	\$115	\$112	\$111	5.11%	\$119	\$122	\$108	\$104	5.14%
5 Penn State Health Rehab ^{1, 10}	\$56	\$51	\$49	\$44	8.87%	\$45	\$42	\$42	\$40	4.39%
8 St Mary Rehab ^{1, 10}	\$36	\$31	\$30	NR	NR	\$23	\$21	\$19	NR	NR

See footnotes on page 20.

Individual Hospital Data

Rehabilitation Hospital	Operating Margin FY24	Total Margin FY24	3-yr Avg Total Margin FY22-FY24	Percent of Uncompensated Care FY24	Medicare Share of NPR FY24	Medical Assistance Share of NPR FY24
Statewide Average	10.42%	11.35%	7.69%	0.76%	67.54%	6.64%
Allied Services ⁵	-1.45%	-1.69%	-6.43%	0.46%	74.26%	2.89%
Bryn Mawr Rehab	5.79%	19.00%	6.71%	0.59%	53.74%	1.98%
Encompass Altoona ^{1, 10}	5.87%	6.39%	6.70%	1.54%	83.01%	2.68%
Encompass Erie ^{1, 10}	12.37%	9.16%	7.70%	0.46%	82.82%	3.80%
Encompass Harmarville ^{1, 10}	4.70%	2.30%	4.62%	2.20%	82.37%	2.49%
Encompass Mechanicsburg ^{1, 10}	22.30%	16.27%	14.72%	0.61%	89.19%	0.88%
Encompass Nittany ^{1, 10}	24.43%	24.31%	16.80%	1.50%	89.76%	1.52%
Encompass Reading ^{1, 10}	17.28%	12.16%	11.80%	1.18%	92.23%	1.19%
Encompass Sewickley ^{1, 10}	15.39%	16.02%	17.16%	1.38%	86.99%	1.72%
Encompass York ^{1, 10}	22.60%	17.41%	16.87%	1.20%	90.80%	0.96%
Geisinger Encompass ^{1, 10}	5.53%	5.55%	9.01%	1.70%	73.71%	2.56%
Good Shepherd Rehab	-6.23%	-6.23%	-8.71%	0.41%	50.02%	10.78%
Helen Simpson Rehab ^{1, 10}	22.84%	22.84%	23.23%	0.00%	74.41%	8.12%
John Heinz Rehab ⁵	-1.70%	-2.56%	-6.68%	0.37%	68.09%	2.34%
Lancaster Rehab ^{1, 10}	19.69%	19.69%	19.76%	0.13%	81.56%	5.18%
Magee Rehab	-4.35%	-0.93%	-8.56%	0.28%	45.70%	11.77%
Moss Rehab	10.38%	10.40%	5.83%	1.16%	50.50%	16.80%
Penn State Health Rehab ^{1, 10}	18.80%	18.80%	16.93%	0.00%	61.28%	7.71%
St Mary Rehab ^{1, 10}	36.54%	36.54%	35.50%	0.44%	76.44%	4.52%

See footnotes on page 20.

Individual Hospital Data

Psychiatric Region & Hospital	Net Patient Revenue (NPR) (millions)				3-yr Avg Change in NPR FY21-24	Total Operating Expenses (TOE) (millions)				3-yr Avg Change in TOE FY21-24
	FY24	FY23	FY22	FY21		FY24	FY23	FY22	FY21	
Statewide Average	\$37	\$36	\$33	\$31	6.22%	\$36	\$36	\$34	\$33	2.57%
9 Behavioral Ctr Girard ⁵	\$53	\$47	\$43	\$41	9.64%	\$60	\$50	\$46	\$41	14.96%
9 Belmont Behavioral ^{1, 5, 10}	\$94	\$89	\$79	\$61	18.19%	\$92	\$90	\$78	\$95	-0.77%
8 Brooke Glen Behavioral ^{1, 10}	\$48	\$42	\$34	\$30	19.39%	\$40	\$39	\$34	\$34	5.73%
2 Clarion Psych ^{1, 10}	\$30	\$28	\$26	\$24	9.31%	\$24	\$23	\$20	\$19	7.91%
8 Devereux Behavioral Hlth	\$9	\$11	\$11	\$11	-5.66%	\$10	\$12	\$12	\$11	-3.40%
9 Fairmount Behavioral ^{1, 5, 10}	\$53	\$54	\$55	\$50	1.59%	\$60	\$57	\$55	\$50	6.48%
8 Foundations Behavioral ^{1, 5, 10}	\$59	\$54	\$47	\$43	12.69%	\$49	\$44	\$41	\$38	9.19%
9 Friends ^{1, 5, 10}	\$66	\$59	\$52	\$52	8.37%	\$56	\$52	\$52	\$50	3.94%
6 Geisinger Behavioral Hlth ^{1, 4, 10}	\$23	NA	NA	NA	NA	\$25	NA	NA	NA	NA
8 Haven Behavioral Chester ^{1, 4, 10}	\$8	NA	NA	NA	NA	\$14	NA	NA	NA	NA
7 Haven Behavioral Eastern ^{1, 10}	\$28	\$27	\$27	\$26	2.68%	\$23	\$21	\$21	\$20	4.49%
9 Haven Behavioral Phil ^{1, 10}	\$13	\$13	\$13	\$11	5.35%	\$12	\$13	\$11	\$10	7.14%
8 Horsham Clinic ^{1, 10}	\$71	\$51	\$59	\$51	12.81%	\$64	\$56	\$57	\$59	2.71%
7 KidsPeace ¹	\$26	\$30	\$23	\$26	-0.11%	\$32	\$32	\$30	\$33	-0.17%
5 Lancaster Behavioral Hlth ^{1, 10}	\$46	\$44	\$42	\$32	13.68%	\$39	\$38	\$38	\$33	5.84%
4 Meadows Psych Center ^{1, 10}	\$26	\$24	\$22	\$25	2.47%	\$24	\$23	\$22	\$22	3.98%
8 Montgomery Cty ES ⁵	\$15	\$16	\$19	\$15	0.09%	\$20	\$18	\$17	\$17	5.53%
5 PA Psych Inst	\$28	\$27	\$26	\$29	-0.69%	\$48	\$49	\$42	\$40	7.00%
5 Philhaven	\$78	\$73	\$59	\$58	11.76%	\$94	\$97	\$92	\$87	2.82%
5 Roxbury Treatment ^{1, 5, 10}	\$18	\$19	\$18	\$19	-2.36%	\$13	\$14	\$14	\$13	0.53%
1 Southwood Psych ^{1, 5, 10}	\$48	\$43	\$40	\$36	11.18%	\$34	\$29	\$27	\$26	10.53%
8 St John Vianney	\$12	\$12	\$11	\$10	5.07%	\$12	\$11	\$10	\$9	9.32%
6 Wyoming Valley Behavioral ^{1, 4, 10}	\$9	NA	NA	NA	NA	\$11	NA	NA	NA	NA

See footnotes on page 20.

Individual Hospital Data

Psychiatric Hospital	Operating Margin FY24	Total Margin FY24	3-yr Avg Total Margin FY22-FY24	Percent of Uncompensated Care FY24	Medicare Share of NPR FY24	Medical Assistance Share of NPR FY24
Statewide Average	4.89%	4.73%	4.09%	1.02%	15.52%	60.16%
Behavioral Ctr Girard ⁵	-8.12%	-7.25%	-5.08%	0.00%	0.25%	98.03%
Belmont Behavioral ^{1, 5, 10}	10.53%	10.53%	10.39%	0.53%	10.99%	74.52%
Brooke Glen Behavioral ^{1, 10}	18.47%	18.47%	12.99%	0.75%	21.22%	54.90%
Clarion Psych ^{1, 10}	21.83%	21.83%	22.07%	0.84%	11.38%	56.90%
Devereux Behavioral Hlth	0.04%	0.04%	-1.37%	1.10%	6.24%	83.94%
Fairmount Behavioral ^{1, 5, 10}	-12.16%	-12.17%	-5.12%	-0.23%	16.58%	72.66%
Foundations Behavioral ^{1, 5, 10}	18.07%	18.07%	17.60%	0.07%	0.00%	40.79%
Friends ^{1, 5, 10}	14.85%	13.34%	9.36%	1.05%	31.00%	56.28%
Geisinger Behavioral Hlth ^{1, 4, 10}	-11.90%	-11.90%	NA	1.05%	21.98%	53.67%
Haven Behavioral Chester ^{1, 4, 10}	-71.34%	-71.34%	NA	3.25%	30.32%	41.98%
Haven Behavioral Eastern ^{1, 10}	18.81%	18.81%	20.67%	0.88%	37.18%	51.34%
Haven Behavioral Phil ^{1, 10}	10.37%	9.70%	7.23%	2.27%	81.93%	15.03%
Horsham Clinic ^{1, 10}	13.75%	13.75%	3.38%	0.51%	13.88%	57.48%
KidsPeace ¹	-23.75%	-17.14%	-7.93%	2.26%	0.00%	76.70%
Lancaster Behavioral Hlth ^{1, 10}	15.22%	15.22%	13.47%	1.40%	21.62%	45.48%
Meadows Psych Center ^{1, 10}	11.35%	11.35%	8.61%	1.52%	20.74%	55.12%
Montgomery Cty ES ⁵	-8.49%	-3.71%	6.46%	4.12%	19.86%	53.35%
PA Psych Inst	-66.77%	-84.54%	-65.00%	0.30%	20.86%	37.99%
Philhaven	-12.92%	-12.62%	-21.02%	2.87%	15.02%	64.20%
Roxbury Treatment ^{1, 5, 10}	26.27%	26.27%	27.94%	0.45%	19.74%	55.30%
Southwood Psych ^{1, 5, 10}	30.54%	27.67%	30.02%	0.32%	0.00%	75.56%
St John Vianney	0.32%	7.02%	6.95%	0.11%	0.00%	0.00%
Wyoming Valley Behavioral ^{1, 4, 10}	-25.64%	-25.64%	NA	9.96%	24.96%	29.42%

See footnotes on page 20.

Individual Hospital Data

State Psychiatric Region & Hospital	Net Patient Revenue (NPR) (millions)				3-yr Avg Change in NPR FY21-24	Total Operating Expenses (TOE) (millions)				3-yr Avg Change in TOE FY21-24
	FY24	FY23	FY22	FY21		FY24	FY23	FY22	FY21	
Statewide Average	\$13	\$14	\$13	\$20	-10.77%	\$84	\$79	\$74	\$73	5.23%
6 Clark Summit State	\$18	\$17	\$17	\$28	-11.79%	\$60	\$55	\$54	\$53	4.30%
4 Danville State	\$15	\$14	\$12	\$12	6.81%	\$61	\$53	\$51	\$51	6.15%
8 Norristown State	\$6	\$6	\$8	\$14	-18.02%	\$134	\$124	\$118	\$116	5.42%
1 Torrance State	\$13	\$14	\$12	\$21	-11.80%	\$100	\$94	\$85	\$84	6.47%
2 Warren State	\$14	\$14	\$13	\$19	-8.37%	\$59	\$59	\$55	\$53	4.05%
7 Wernersville State	\$13	\$17	\$15	\$25	-15.21%	\$90	\$86	\$82	\$79	4.46%

See footnotes on page 20.

State Psychiatric Hospital	Percent of Expenses Not Covered by NPR FY24	Medicare Share of NPR FY24	Medical Assistance Share of NPR FY24
Statewide Average	89.87%	12.29%	80.11%
Clark Summit State	70.23%	12.10%	83.34%
Danville State	75.64%	17.69%	75.35%
Norristown State	95.05%	14.40%	81.73%
Torrance State	86.53%	17.20%	74.75%
Warren State	75.83%	7.78%	83.05%
Wernersville State	85.07%	5.37%	82.56%

See footnotes on page 20.

Individual Hospital Data

Long-term Acute Care Region & Hospital	Net Patient Revenue (NPR) (millions)				3-yr Avg Change in NPR FY21-24	Total Operating Expenses (TOE) (millions)				3-yr Avg Change in TOE FY21-24
	FY24	FY23	FY22	FY21		FY24	FY23	FY22	FY21	
Statewide Average	\$20	\$20	\$19	\$20	1.13%	\$20	\$19	\$19	\$19	2.00%
7 Good Shepherd Bethlehem ⁶	\$10	\$11	\$15	\$17	-13.16%	\$14	\$18	\$19	\$19	-8.51%
9 Good Shepherd Penn Phila ¹¹	\$68	\$66	\$57	\$52	10.38%	\$64	\$62	\$58	\$57	4.43%
1 PAM Heritage Valley ^{1, 10}	\$12	\$13	\$9	NR	NR	\$12	\$11	\$10	NR	NR
1 PAM Pittsburgh ^{1, 10}	\$13	\$14	\$10	NR	NR	\$15	\$12	\$12	NR	NR
6 PAM Specialty Wilkes ^{1, 10}	\$11	\$11	\$14	\$15	-8.58%	\$12	\$11	\$13	\$14	-3.86%
1 Select Alle-Kiski ^{1, 10}	\$10	\$9	\$9	\$13	-8.60%	\$11	\$11	\$10	\$13	-5.28%
5 Select Camp Hill ^{1, 10}	\$20	\$19	\$18	\$18	3.80%	\$15	\$14	\$15	\$16	-3.31%
2 Select Erie ^{1, 10}	\$14	\$16	\$17	\$19	-8.24%	\$16	\$17	\$18	\$18	-2.91%
5 Select Harrisburg ^{1, 10}	\$22	\$20	\$20	\$23	-1.25%	\$17	\$15	\$17	\$17	1.12%
3 Select Johnstown ^{1, 10}	\$16	\$14	\$17	\$16	0.10%	\$16	\$15	\$16	\$14	3.65%
1 Select Laurel ^{1, 10}	\$10	\$10	\$12	\$14	-9.45%	\$11	\$11	\$12	\$12	-2.38%
1 Select McKeesport ^{1, 10}	\$12	\$13	\$11	\$13	-2.71%	\$13	\$13	\$12	\$13	-0.94%
1 Select UPMC ^{1, 10}	\$20	\$20	\$18	\$19	1.32%	\$20	\$20	\$18	\$18	2.36%
5 Select York ^{1, 10}	\$15	\$12	\$12	\$12	7.24%	\$12	\$12	\$12	\$12	-0.52%

See footnotes on page 20.

Individual Hospital Data

Long-term Acute Care Hospital	Operating Margin FY24	Total Margin FY24	3-yr Avg Total Margin FY22-FY24	Percent of Uncompensated Care FY24	Medicare Share of NPR FY24	Medical Assistance Share of NPR FY24
Statewide Average	4.66%	5.08%	2.94%	0.35%	50.95%	5.48%
Good Shepherd Bethlehem ⁶	-37.67%	-37.67%	-38.07%	1.49%	73.15%	2.44%
Good Shepherd Penn Phila ¹¹	6.36%	6.74%	2.56%	0.26%	34.14%	3.81%
PAM Heritage Valley ^{1, 10}	4.29%	4.29%	5.60%	0.48%	0.00%	0.00%
PAM Pittsburgh ^{1, 10}	2.58%	2.58%	3.61%	0.47%	0.00%	0.00%
PAM Specialty Wilkes ^{1, 10}	-4.02%	-4.02%	1.40%	0.29%	0.00%	0.00%
Select Alle-Kiski ^{1, 10}	-12.58%	-23.13%	-22.21%	0.00%	69.67%	9.16%
Select Camp Hill ^{1, 10}	27.38%	27.82%	22.57%	0.00%	59.26%	4.97%
Select Erie ^{1, 10}	-5.25%	-3.89%	-3.45%	0.00%	72.13%	10.95%
Select Harrisburg ^{1, 10}	20.79%	20.79%	20.65%	0.00%	64.45%	7.36%
Select Johnstown ^{1, 10}	1.80%	4.98%	4.05%	0.00%	73.32%	1.54%
Select Laurel ^{1, 10}	-10.17%	-1.67%	0.35%	0.00%	78.45%	5.47%
Select McKeesport ^{1, 10}	-4.93%	-2.04%	-2.45%	0.00%	73.06%	12.04%
Select UPMC ^{1, 10}	1.18%	7.22%	5.23%	0.71%	55.68%	11.77%
Select York ^{1, 10}	16.25%	16.25%	5.41%	0.00%	54.33%	4.16%

See footnotes on page 20.

Individual Hospital Data

Specialty Region & Hospital	Net Patient Revenue (NPR) (millions)				3-yr Avg Change in NPR FY21-24	Total Operating Expenses (TOE) (millions)				3-yr Avg Change in TOE FY21-24
	FY24	FY23	FY22	FY21		FY24	FY23	FY22	FY21	
Statewide Average	\$23	\$19	\$12	\$13	28.18%	\$27	\$26	\$20	\$18	15.21%
1 Children's Home Pgh	\$12	\$11	\$8	\$8	19.94%	\$18	\$17	\$16	\$15	7.47%
8 Eagleville ⁵	\$49	\$39	\$26	\$28	25.74%	\$50	\$55	\$43	\$38	11.04%
9 Kensington ⁵	\$5	\$5	\$4	\$4	8.14%	\$8	\$7	\$6	\$7	7.09%
8 Valley Forge MC ^{5, 10}	\$28	\$22	\$13	\$12	45.95%	\$30	\$25	\$17	\$14	38.53%

See footnotes on page 20.

Specialty Hospital	Operating Margin FY24	Total Margin FY24	3-yr Avg Total Margin FY22-FY24	Percent of Uncompensated Care FY24	Medicare Share of NPR FY24	Medical Assistance Share of NPR FY24
Statewide Average	-1.33%	7.21%	1.11%	0.40%	11.14%	78.89%
Children's Home Pgh	-18.42%	12.44%	-0.43%	1.83%	0.00%	77.39%
Eagleville ⁵	5.45%	12.42%	3.49%	0.26%	5.21%	85.41%
Kensington ⁵	2.24%	3.48%	16.12%	0.08%	0.78%	98.66%
Valley Forge MC ^{5, 10}	-5.88%	-5.88%	-9.22%	0.06%	28.28%	64.78%

See footnotes on page 20.

Explanation of Terms & Measures

3-year Average Change in Net Patient Revenue (NPR) or Total Operating Expenses (TOE): The average annual change in the hospital's NPR or TOE that occurred from the end of FY21 through FY24.

$$(((\text{NPR}_{24} - \text{NPR}_{21}) / \text{NPR}_{21}) / 3) \text{ or } (((\text{TOE}_{24} - \text{TOE}_{21}) / \text{TOE}_{21}) / 3)$$

3-year Average Total Margin: The average total margin realized by the facility during FY22 through FY24.

$$(\Sigma \text{ revenue over expenses}_{24, 23, 22} / \Sigma \text{ total revenue}_{24, 23, 22})$$

Discharge: The total number of patients released from the hospital during fiscal year.

Long-Term Acute Care Hospital: An acute care hospital licensed by the Pennsylvania Department of Health that provides medical services for patients who require extended lengths of acute care inpatient stay.

Net Patient Revenue (NPR): Net patient revenue (net of bad debt) reflects revenue for patient care and does not include revenue from other operations such as cafeteria, parking, rent, research and educational activities. Revenue from those operations is included in total operating revenue. NPR may include retroactive adjustments from third-party payers for care provided during the previous fiscal year.

Operating Income: The amount by which total operating revenue exceeds total operating expenses.

$$(\text{total operating revenue} - \text{total operating expenses})$$

Operating Margin: The ratio of operating income to total operating revenue. This measure places operating income in perspective with the volume of patient services realized by the facility.

$$(\text{operating income} / \text{total operating revenue})$$

Outpatient Visits: The total number of visits to the hospital outpatient department during the fiscal year.

Patient Day: Each day a patient stays in an inpatient hospital during the fiscal year.

Percent of Uncompensated Care: This is the ratio of uncompensated care (charity care and bad debt) to the total care provided by the hospital. Charity care is the care a hospital provides without charge because the patient is unable to compensate the hospital through third-party coverage or the patient's own resources. Bad debt represents the foregone revenue for care in which the hospital initially anticipated payment, extended credit to the patient, but later was determined to be uncollectable. This rate can be used to express uncompensated care as a percent of total charges or as an estimate of the percent of total net patient revenue.

$$(\text{charity care charges} + \text{bad debt charges}) / \text{total charges}$$

Psychiatric Hospital: A licensed institution issued a certificate by the Pennsylvania Department of Human Services to operate as a hospital that provides short-term acute psychiatric services on an inpatient basis. Psychiatric hospitals may also offer long-term residential and outpatient programs. Acute psychiatric care is rendered in response to severe psychiatric conditions requiring intensive or extensive intervention to bring the patient's symptoms under control.

Rehabilitation Hospital: An inpatient facility licensed by the Pennsylvania Department of Health, which is operated for the primary purpose of assisting in the physical rehabilitation of persons through an integrated program of medical and other services. Rehabilitation hospitals may also offer outpatient services.

Staffed Beds: The number of beds at the hospital that are set up and staffed at the end of the fiscal year.

Specialty Hospital: A facility licensed by the Pennsylvania Department of Health that provides specific types of inpatient and outpatient settings of care, such as drug and alcohol.

Total Margin: The ratio of total income to total revenue. This measure puts income from all sources in perspective with all revenues received by a hospital.

$$(\text{revenue over expenses} / \text{total revenue})$$

Total Net Income (Revenue over Expenses): Total net income reflects the sum of operating income and non-operating income. Total net income may also include an extraordinary item.

Total Operating Expenses (TOE): All costs associated with operating the entire facility such as salaries, professional fees, supplies, depreciation, interest, and insurance. The acquisition of durable equipment and other property is not considered expenses and is reflected on the facility's balance sheet as assets. However, the cost to finance equipment (interest) as well as the depreciation, operation and maintenance costs of capital equipment are operating expenses.

Total Operating Revenue (TOR): All revenues allocated by the hospital to meet operating expenses. Includes revenue sources such as net patient revenue, investment income, contributions, and revenue from other operations (e.g., cafeteria, parking, rent, research and educational activities). Individual hospitals may also allocate investment income, contributions, etc., as non-operating income.

Total Revenue: Operating revenue plus non-operating income. The non-operating income component typically includes unrestricted contributions, investment income, and net investment gains and losses on marketable securities.

Footnotes

1. The end of the fiscal year is not June 30. The data reflects the fiscal year that ended prior to June 30.
2. FY24 data is less than 12 months; therefore, a three-year comparison is not appropriate for some of the measures.
3. Prior year(s) reflect less than 12 months of data; therefore, a three-year comparison is not appropriate for some of the measures.
4. This is the first reporting year for this facility. Expenses are often higher than operating revenue during the start-up period.
5. The hospital has specialty units such as psychiatric, rehab, long-term care, skilled nursing, etc., which are included in the data presented for the facility.
6. Extraordinary item is included in the calculation of total margin.
7. Balance sheet ratios are for the parent organization.
8. Acquired or merged with another licensed hospital during the FY24 reporting period.
9. Acquired or merged with another licensed hospital during the FY23 or FY22 reporting periods.
10. For-profit facility: total margin includes *pro rata* share of the parent corporation's federal income taxes.
11. Facility is referred to by a different name, or it closed after the FY24 reporting period.
12. Facility failed to satisfy the financial filing requirements.
13. One or more of the required financial submissions was filed late.
14. Facility submitted incomplete or inaccurate data.

NA Not applicable.

NR Information necessary to report or calculate this measure was not reported by the hospital.

No Submission

The following hospitals are not included in this report.

- Berwick
- Kindred Philadelphia
- Tower Behavioral Health

About PHC4

Created by the Pennsylvania General Assembly in 1986, The Pennsylvania Health Care Cost Containment Council (PHC4) is an independent council charged with collecting, analyzing, and reporting information that can be used to improve the quality and restrain the cost of health care in the Commonwealth. Today, PHC4 is a recognized national leader in public health care reporting. PHC4 is governed by a council with members representing business, labor, consumers, health care providers, insurers, health economists, and state government.

The information contained in this report and other PHC4 publications are available online at www.phc4.org. Additional financial, hospitalization, and ambulatory procedure health care data is available for purchase. For more information, contact PHC4's Special Requests at specialrequests@phc4.org or 717-232-6787.



Transparent Health Care Reporting

Pennsylvania Health Care Cost Containment Council

Barry D. Buckingham, Executive Director

225 Market Street, Suite 400

Harrisburg, PA 17101

Phone: 717-232-6787

www.phc4.org