

Hospital Information

Hospital Name:	Oregon Health and Science University
Hospital System:	
Fiscal Year:	2023
Reporting Period:	7/1/2022-6/30/2023
Name of Person Completing This Form:	
Title:	
Email:	
Phone Number:	
Reviewed By:	Jennifer Doll
Title:	CFO

Please identify any clinics or other health care facilities whose activities are included in this CBR-1 form

Facility Name	Street Address	City	Zip
OHSU Hospital	3181 SW Sam Jackson Park Rd	Portland	97239
Doernbecher's Children's Hospital	700 SW Campus Dr	Portland	97239
OHSU Dermatology Lake Oswego	16699 Boones Ferry Rd, Suite 210	Lake Oswego	97035
OHSU Doernbecher Pediatric Practice Westside	15220 NW Laidlaw Dr, Suite 100	Portland	97229
OHSU Family Medicine at Richmond	3930 SE Division St	Portland	97202
OHSU Knight Cancer Institute Gresham Hematology Oncology	24988 SE Stark Street Legacy Mt Hood Medical Center, Build	Gresham	97030
OHSU Knight Cancer Institute Tualatin Hematology Oncology	19260 SW 65th Avnue, Legacy Park Medical Center, Building	Tualatin	97062
OHSU Orthopaedics & Rehabilitation and OHSU Spine Center at Co	1500 NW Bethany Blvd	Beaverton	97006
OHSU Scappoose Clinic	33721 E Columbia Ave	Portland	97056
OHSU Specialty Clinics at Beaverton	15700 SW Greystone Ct	Beaverton	97006
Center For Health and Healing, Building 1 & 2	3303 S Bond Ave	Portland	97239
Gabriel Park Clinic	4411 SW Vermont	Portland	97219
Casey Eye Institute	515 SW Campus Dr	Portland	97239
Elks Children's Eye Center	545 SW Campus Dr	Portland	97239
Child Development and Research Center	707 SW Gaines St	Portland	97239
OHSU Knight Cancer Institute NW Portland Hematology Oncology	1130 NW 22nd Ave, Suite 100 & 150	Portland	97210
OHSU Knight Cancer Institute East Portland Hematology Oncology	10000 SE Main Street, Suite 350	Portland	97216
OHSU Peds Specialty at Cornell West	1500 NW Bethany Blvd, Suite 195	Beaverton	97006
OHSU Family Medicine at Richmond Walk-In Clinic	4212 SE Division Street, Suite 150	Portland	97202

Community Health Improvement Services

Community Building Activities

Community Benefit Operations

Input data

Computed Field

Community Health Improvement Services are activities that are carried out to improve community health. These services do not generate inpatient or outpatient bills. They may involve a nominal patient fee or sliding scale fee. These activities are based on an identified community need. Eligible expenses include direct and indirect costs, equipment, transportation and employee time as long as the employee is performing the function during their normal working hours. **Count:** School based health programs, wellness classes, general chronic disease management, weight loss and nutrition classes, special event health screenings, transportation support. **Do not count:** classes designed to increase market share, prenatal classes offered to insured patients, customary education as a part of comprehensive care, classes offered to employees as a benefit, health screenings as a part of routine business, programs that refer patients to your facility.

Do not count any grants or other cash distributions that are also claimed as Cash and In Kind contributions.

Line	Community Health Improvement Services	Total Community Benefit Expense	Direct Offsetting Revenue	Net Community Benefit Expense	Encounters
1	C-Train	824849.86		824849.86	
2	Partnership Project	698112.75		698112.75	
3	Central City Concern	262512		262512	
4	Russell Street Clinic	135152		135152	
5	OHSU Dental Clinics	1149271		1149271	
6	Community Dentistry	1912922		1912922	
7	Occupational Health Programs	491171		491171	
8				0	
9				0	
10				0	
11				0	
12				0	
13				0	
14				0	
15				0	
16	Total Community Health Improvement Service Expense	5473990.61	0	5473990.61	0

Community building activities improve the community's health and safety by addressing the root causes of health problems, such as poverty, homelessness and environmental hazards. These are activates that improve overall health, but are not direct health services. These may also be referred to as social determinants of health. Examples include neighborhood improvements and revitalizations, economic development, and community support. **Count:** Neighborhood improvements, public works, lighting, tree planting, graffiti removal, housing rehabilitation, low income housing support, economic development, grants to local businesses, child care services, environmental clean up. **Do not count:** Employee housing costs, construction of medical facilities, business investments, landscape and maintenance of facilities, facility environmental improvements required by law.

Line	Community Building Activities	Total Community Benefit Expense	Direct Offsetting Revenue	Net Community Benefit Expense
1	Saturday Academy	1238600		1238600
2	OHSU Library	485422	192220	293202
3				0
4				0
5				0
6				0
7				0
8				0
9				0
10				0
11				0
12				0
13				0
14				0
15				0
16	Total Community Health Improvement Service Expense	1724022	192220	1531802

Community Benefit Operations are costs associated with conducting community needs assessments, community benefit strategy development and operations. These include staff costs, including wage and benefit, contracting, equipment and software costs. Use caution to not double count staff costs accounted in community benefit operations in other categories. **Count:** Staff costs for managing community benefit programs, costs associated with needs assessments, grant writing and fundraising costs, administrative costs of outreach or public forums, training costs associated with community benefit. **Do not count:** Market analysis, market surveys, grants or fundraising for non-community benefit projects, staff time for in-house volunteer programs.

Line	Community Benefit Operations	Total Community Benefit Expense	Direct Offsetting Revenue	Net Community Benefit Expense
1	Staff Time	6038		6038
2				0
3				0
4				0
5				0
6				0
7				0
8				0
9				0
10				0
11				0
12				0
13				0
14				0
15				0
16	Total Community Benefit Operations Expense	6038	0	6038

Health Professions Education

Input data

Computed Field

Health professions education includes educational programs for physicians, interns, residents, nurses or other health professionals when education is necessary for a degree, certificate or training that is required by state law, accrediting body or health profession society. Be sure to subtract government subsidy and offsetting revenue amounts. **Count:** Residents, medical students, nurses, interns, fellowships, allied health professions, required Continuing Medical Education, staff fully dedicated to training health professionals, clinical settings fully dedicated to training. **Do not count:** non generalizable education, joint appointments, in house mentoring programs, on the job training, programs where the trainee is required to work for the organization after completion.

Line	Health Professions Education Expenses	Number of Professionals	Expense
1	Medical Students	572	21087572
2	Interns, Residents and Fellows	560.25	122883833
3	Nurses	732	3844063
4	Other allied health professional students	12	546282
5	Continuing health professions education		18826170
6	Other applicable health profession education expenses		120599064
7	Total Health Professions Education Expense	1876.25	287786984

Line	Direct Offsetting Revenue		Revenue
7	Medicare reimbursement for direct GME		14316142
8	Medicaid reimbursement for direct GME		42326761
9	Continuing health professions education reimbursement/tuition		840622
10	Other revenue		48644380
11	Total Direct Offsetting Revenue		106127905

		Number of Professionals	Expense
12	Total Net Health Professions Education Expense	1876.25	181659079

Research

Input data

Computed Field

Cash and In-Kind Contributions

Research includes clinical and community health research, as well as studies on health care delivery that are intended to be publicly distributed or published in a peer reviewed journal. Priority should be placed on issues related to reducing health disparities and preventable illness. **Count:** Costs associated with clinical trials, research development, studies on therapeutic protocols, evaluation of innovative treatments, studies on health issues for vulnerable persons, public health studies, research papers prepared by staff for professional journals, studies on innovative health care delivery models. **Do not count:** any costs associated with research that will not produce generalizable knowledge, or public information.

Line	Research	Expense
1	Direct Costs	78529619
2	Indirect Costs	
3	Total Research Expense	78529619
	Direct Offsetting Revenue	Revenue
4	Licensing fees and royalties	
5	Other revenue	78529619
6	Total Direct Offsetting Revenue	78529619
7	Total Net Health Professions Education Expense	0

Cash and in-kind contributions includes funds, grants and in-kind services donated to individuals or the community at large. As a general rule, count donations to organizations and programs that are consistent with your organization's goals and mission. In-kind services include hours donated by staff to the community while on health care organization work time, overhead expenses of space donated to not-for-profit community groups (such as for meetings), and donation of food, equipment, and supplies. **Count:** Hospital cash donations, grants, event sponsorship, general contributions to not-for-profit organizations or community groups, scholarships to community members not specific to health care professions, meeting room overhead and space for not-for-profit organizations and community groups, equipment, supplies, staff time while on regular working hours, **Do not count:** Staff time for employees volunteering outside their working hours, employee-donated funds, Emergency funds provided to employees, fees for sporting event tickets, time spent at golf outings or other primarily recreational events, employee perks or gifts.

Line	Cash and In-Kind Contributions	Contributions	Offsetting Revenue	Net Cash and In-Kind
1	Charitable Contributions	535039		535039
2	Assistance to Rural Health Clinics	423252		423252
3	Contributions to the community for health related activities	88825		88825
4				0
5				0
6				0
7				0
8				0
9				0
10				0
11				0
12				0
13				0
14				0
15				0
	Total Cash and In-kind Contributions	1047116	0	1047116

CCR Worksheet

Input data

Computed Field

Patient Care Cost-to-Charge Ratio Calculation

Complete Worksheet even if your hospital is using cost accounting systems

Cost to Charge Ratio		Amount	Sample
Patient Care Cost			
1	Total operating expense	2,676,865,811	95,000,000
Less: Adjustments			
2	Bad debt expense (If included as total operating expense)		2,500,000
3	Non-patient care activities	294,018,745	7,900,000
4	Medicaid provider taxes, fees, or assessments		1,000,000
5	Community benefit expenses from services not related to patient care	374,567,770	950,000
6	Total adjustments	668,586,515	12,350,000
7	Adjusted patient care cost	2,008,279,296	82,650,000
Patient Care Charges			
8	Gross patient charges	6,669,874,793	170,000,000
Less: Adjustments			
9	Gross charges for community benefit programs not related to patient care	0	50,000
10	Adjusted patient care charges (subtract line 9 from line 8)	6,669,874,793	169,950,000
11	Patient care cost-to-charge ratio (divide line 7 by line 10; use this percentage on Charity Care, Medicaid, and other public program cost worksheets)	30.1%	48.6%

Charity Care Worksheet

Calculation of Charity Care at Cost

Charity care- means free or discounted health services provided to persons who cannot afford to pay and from whom a hospital has no expectation of payment. Charity care does not include bad debt, contractual allowances or discounts for quick payment. Eligibility determinations by hospitals can be made at any point during the revenue cycle but all efforts should be made to determine eligibility as early in the revenue cycle as possible. **Count:** Free and discounted care, expenses incurred by the provision of charity care, indirect costs not already included in calculating costs. **Do not count:** Bad debt, contractual allowances, implicit price concessions, or quick-pay discounts. Any portion of charity care costs already included in the subsidized health care services category. **If your hospital cannot provide charity care cost data by primary payer, input all payer charity care in the "other" category, lines 5a-5d below**

Input data

Computed Field

2

Indicate which expense method is being used to correctly populate the summary table

☐ Cost to Charge Ratio

☒ Cost Accounting

Line	Gross patient charges	Amount	Sample	Cost Accounting Option
1a	Number of Medicaid patient visits provided charity care	49,414	1,000	49,414
1b	Amount of gross Medicaid patient charges written off as charity care		500,000	8,498,524
1c	Direct off-setting revenue for Medicaid patient community benefit			
1d	Number of Medicaid patient visits provided 100% charity care	4,290	0	4,290
2a	Number of Medicare patient visits provided charity care	14,690	575	14,690
2b	Amount of gross Medicare patient charges written off as charity care		1,200,000	771,800
2c	Direct off-setting revenue for Medicare patient community benefit			
2d	Number of Medicare patient visits provided 100% charity care		0	32
3a	Number of Commercial patient visits provided charity care	34,521	1,200	34,521
3b	Amount of gross Commercial patient charges written off as charity care		1,500,000	3,166,519
3c	Direct off-setting revenue for Commercial patient community benefit			
3d	Number of Commercial patient visits provided 100% charity care	230	75	230
4a	Number of Uninsured patient visits provided charity care	90,010	500	90,010
4b	Amount of gross Uninsured patient charges written off as charity care		1,500,000	16,564,270
4c	Direct off-setting revenue for Uninsured patient community benefit			
4d	Number of Uninsured patient visits provided 100% charity care	7,177	250	7,177
5a	Number of Other Payor patient visits provided charity care	767	10	767
5b	Amount of gross Other Payor patient charges written off as charity care		25,000	27,452
5c	Direct off-setting revenue for Other Payor patient community benefit			
5d	Number of Other Payor patient visits provided 100% charity care	1	0	1
6	Total Charity Care Patients Served	189,402	3,285	189,402
9	Total 100% Charity Care Provided	11,698	325	11,730
7	Total Charity Care Gross Charges	0	\$4,700,010	
8	Cost-to-charge ratio	30.1%	48.6%	
	Total Charity Care Cost	0	\$2,285,707	29,028,565
11	Revenues from uncompensated care pools or programs, if any.		0	
8	Total Direct off-setting revenue	0	0	0
12	Net community benefit expense	0	\$2,285,707	29,028,565

If your hospital elects to use a cost accounting methodology in lieu of a cost to charge ratio, input **NET COST** for lines 1b, 2b, 3b, 4b, and 5b under the cost accounting column.

If your hospital cannot provide charity care data by payor, use lines 5a-5d, other payor, to input all payer charity care amounts, for both CCR or cost accounting methods.

Unreimbursed Costs of Medicaid
Unreimbursed Costs of Other Public Payers
Subsidized Health Services

Medicaid Worksheet

Calculation of Unreimbursed Costs of Medicaid Programs

Unreimbursed costs for Medicaid are the shortfall created when a facility receives payments that are less than the cost of caring for Medicaid or SCHIP beneficiaries. If using a cost to charge ratio, the workbook will populate the cost to charge ratio computed previously. If using a cost accounting method, fill out only the cost accounting option provided to the right. Only input NET COSTS for line 2.

Input data Computed Field

Indicate which expense method is being used to correctly populate the summary table

☐ Cost to Charge Ratio ☐ Cost Accounting

Line		Amount	Sample
1	Number of Medicaid patients, including managed Medicaid and SCHIP	428,572	2,000
2	Gross patient charges from Medicaid programs, including managed Medicaid and SCHIP		23,000,000
3	Cost-to-charge ratio	30.1%	48.6%
4	Medicaid Expenses	0	11,185,349
5	Medicaid Provider Taxes		1,000,000
6	Total Medicaid Expenses	0	12,185,349
7	Net patient service revenue from Medicaid programs, including managed Medicaid and SCHIP		7,000,000
8	Other revenue (Ex: HRA payments, Provider Tax Reimbursement, Qualified Directed Payments)		1,000,000
9	Total direct offsetting revenue	0	8,000,000
10	Net community benefit expense	0	4,185,349

Cost Accounting Option
428,572
710,638,690
710,638,690
710,638,690
527,087,069
88,770,419
615,857,488
94,781,202

If your hospital elects to use a cost accounting methodology in lieu of a cost to charge ratio, input **NET COST** for line 2, under the cost allocation column.

Note: If net community benefit expense is negative, indicating a gain, do to report results on form CBR-1, as gains are not reportable.

Other Public Payer Worksheet

Calculation of Unreimbursed Costs of Other Public Payers

Unreimbursed costs other public payers are the shortfalls created when a facility receives payments that are less than the cost of caring for beneficiaries of non-Medicare, non-Medicaid public programs. If using a cost to charge ratio, the workbook will populate the cost to charge ratio computed previously. If using a cost accounting method, fill out only the cost accounting option provided to the right. Only input **NET COSTS** for line 2. **Count:** Veterans Health Administration, Tricare, CHAMPUS, Indian Health Services, other state or federal benefit programs. **Do not count:** Medicare, Medicaid, SCHIP.

Line		Amount	Sample
1	Number of other public payer patients, excluding Medicare and Medicaid	18,477	500
2	Gross patient charges from Other Public Payers, excluding Medicare and Medicaid		10,000,000
3	Cost-to-charge ratio	30.1%	48.6%
6	Total Other Public Payer Expenses	0	4,860,000
7	Net patient service revenue from Other Public Payers, excluding Medicare and Medicaid		4,000,000
8	Other revenue related to services provided to Other Public Payers		500,000
9	Total direct offsetting revenue	0	4,500,000
10	Net community benefit expense	0	360,000
Note: If net community benefit expense is negative, indicating a gain, do to report results on form CBR-1, as gains are not reportable.			

Cost Accounting Option
18,477
58,497,830
58,497,830
48,411,356
48,411,356
10,086,474

If your hospital elects to use a cost accounting methodology in lieu of a cost to charge ratio, input **NET COST** for line 2, under the cost allocation column.

Subsidized Health Services

Subsidized health services are clinical service lines that are provided despite a financial loss because they meet an identified community need and it is reasonable to conclude that if the hospital no longer offers the service, then the service would be unavailable in the community, the community's capacity to provide the service would be below the community's need, or the service would become the responsibility of government or another tax-exempt organization. Such services must be at an financial loss after removing revenue and expenses associated with Medicaid, bad debt, charity care and other public programs.

Line		Amount	Sample
1	Number patient encounters for subsidized health services		500
2	Total expenses, excluding losses to Medicaid, Charity Care or other public payers		10,000,000
3	Net patient service revenue from subsidized health services		4,000,000
4	Grants, subsidies or other sources of revenue that support subsidized health services		500,000
5	Total direct offsetting revenue	0	4,500,000
6	Net community benefit expense	0	5,500,000
Note: If net community benefit expense is negative, indicating a gain, do to report results on form CBR-1, as gains are not reportable.			

Section 1: Costs

Fiscal Year: 2023

Hospital Name:	Oregon Health and Science University		
Hospital System:	0		
Reporting Period:	7/1/2022-6/30/2023		
Contact Information:	Name of Person Completing This Form:	0	Title: 0
	Phone Number:	0	Email: 0
	Reviewed By:	Jennifer Doll	Title: CFO

Line	Type of accounting system used for this reporting	Charity Care Costs	Patient Visits	Total community benefit expense	Direct offsetting revenue	Net community benefit expense
1	Cost Accounting	Medicaid Charity Care	49,414	\$8,498,524	\$0	\$8,498,524
2		Medicare Charity Care	14,690	\$771,800	\$0	\$771,800
3	Percent of Charity Care Visits at 100%	Commercial Charity Care	34,521	\$3,166,519	\$0	\$3,166,519
4	6.2%	Self Pay Charity Care	90,010	\$16,564,270	\$0	\$16,564,270
5	Percent of Charity Care Dollars at 100%	Other Payor Charity Care	767	\$27,452	\$0	\$27,452
6		Total Charity Care	189,402	\$29,028,565	\$0	\$29,028,565

	Type of accounting system used for this reporting	Other Unreimbursed Costs of Care	Patient Visits	Total community benefit expense	Direct offsetting revenue	Net community benefit expense
7	Cost Accounting	Medicaid/Managed Medicaid	428,572	\$710,638,690	\$615,857,488	\$94,781,202
8		Other public programs	18,477	\$58,497,830	\$48,411,356	\$10,086,474
9		Subsidized Health Services	-	\$0	\$0	\$0
10		Other Uncompensated Care	447,049	\$769,136,520	\$664,268,844	\$104,867,676
11		Total Unreimbursed Care	636,451	\$798,165,085	\$664,268,844	\$133,896,241

Line	Other Community Benefits	Encounters	Total community benefit expense	Direct offsetting revenue	Net community benefit expense (B-C)	
12	Community health improvement services	-	\$5,473,991	\$0	\$5,473,991	
13	Research		\$78,529,619	\$78,529,619	\$0	
14	Health professions education		\$287,786,984	\$106,127,905	\$181,659,079	
15	Cash and in-kind contributions to other community groups		\$1,047,116	\$0	\$1,047,116	
16	Community building activities		\$1,724,022	\$192,220	\$1,531,802	
17	Community benefit operations		\$6,038	\$0	\$6,038	
18	Other Community Benefits Total	0	\$374,567,770	\$184,849,744	\$189,718,026	
19	Community Benefits Totals	636,451	\$1,172,732,855	\$849,118,588	\$323,614,267	