

Hospital Information

Hospital Name:	LOWER UMPQUA HOSPITAL DISTRICT
Hospital System:	
Fiscal Year:	07/01/2023 TO 06/30/2024
Reporting Period:	07/01/2023 TO 06/30/2024
Name of Person Completing This Form:	KENNETH G. LANDAU
Title:	CFO
Email:	
Phone Number:	
Reviewed By:	
Title:	

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

[illegible]

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	Sports Physicals	3200		3200	80
2					
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	3200	0	3200	80

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	Family Resource Center	25669		25669
2				
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	25669	0	25669

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				
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	0	0	0

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	2	78,275
2	Interns, Residents and Fellows		
3	Nurses		
4	Other allied health professional students		
5	Continuing health professions education		
6	Other applicable health profession education expenses		
7	Total Health Professions Education Expense	2	78,275

Line	Direct Offsetting Revenue		Revenue
7	Medicare reimbursement for direct GME		
8	Medicaid reimbursement for direct GME		
9	Continuing health professions education reimbursement/tuition		
10	Other revenue		
11	Total Direct Offsetting Revenue		0

		Number of Professionals	Expense
12	Total Net Health Professions Education Expense	2	78,275

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	
2	Indirect Costs	
3	Total Research Expense	0
	Direct Offsetting Revenue	Revenue
4	Licensing fees and royalties	
5	Other revenue	
6	Total Direct Offsetting Revenue	0
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	School Resource Officer	\$31,880		31,880
2	911 Dispatch Fees	\$70,259		70,259
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
	Total Cash and In-kind Contributions	102,139	0	102,139

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	39,465,149	95,000,000
Less: Adjustments			
2	Bad debt expense (If included as total operating expense)		2,500,000
3	Non-patient care activities		7,900,000
4	Medicaid provider taxes, fees, or assessments	1,000,231	1,000,000
5	Community benefit expenses from services not related to patient care	209,283	950,000
6	Total adjustments	1,209,514	12,350,000
7	Adjusted patient care cost	38,255,635	82,650,000
Patient Care Charges			
8	Gross patient charges	57,582,108	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)	57,582,108	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)	66.4%	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

1

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		1,000	
1b	Amount of gross Medicaid patient charges written off as charity care		500,000	
1c	Direct off-setting revenue for Medicaid patient community benefit			
1d	Number of Medicaid patient visits provided 100% charity care		0	
2a	Number of Medicare patient visits provided charity care (includes Med Adv)	284	575	
2b	Amount of gross Medicare patient charges written off as charity care (includes Med Adv)	85,408	1,200,000	
2c	Direct off-setting revenue for Medicare patient community benefit			
2d	Number of Medicare patient visits provided 100% charity care	284	0	
3a	Number of Commercial patient visits provided charity care		1,200	
3b	Amount of gross Commercial patient charges written off as charity care		1,500,000	
3c	Direct off-setting revenue for Commercial patient community benefit			
3d	Number of Commercial patient visits provided 100% charity care		75	
4a	Number of Uninsured patient visits provided charity care	512	500	
4b	Amount of gross Uninsured patient charges written off as charity care	518,519	1,500,000	
4c	Direct off-setting revenue for Uninsured patient community benefit			
4d	Number of Uninsured patient visits provided 100% charity care	318	250	
5a	Number of Other Payor patient visits provided charity care		10	
5b	Amount of gross Other Payor patient charges written off as charity care		25,000	
5c	Direct off-setting revenue for Other Payor patient community benefit			
5d	Number of Other Payor patient visits provided 100% charity care		0	
6	Total Charity Care Patients Served	796	3,285	0
9	Total 100% Charity Care Provided	602	325	0
7	Total Charity Care Gross Charges	603,927	\$4,700,010	
8	Cost-to-charge ratio	66.4%	48.6%	
	Total Charity Care Cost	401,229	\$2,285,707	0
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	401,229	\$2,285,707	0

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

1

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	1,844	2,000
2	Gross patient charges from Medicaid programs, including managed Medicaid and SCHIP	12,302,847	23,000,000
3	Cost-to-charge ratio	66.4%	48.6%
4	Medicaid Expenses	8,173,602	11,185,349
5	Medicaid Provider Taxes	1,000,231	1,000,000
6	Total Medicaid Expenses	9,173,833	12,185,349
7	Net patient service revenue from Medicaid programs, including managed Medicaid and SCHIP	5,847,637	7,000,000
8	Other revenue (Ex: HRA payments, Provider Tax Reimbursement, Qualified Directed Payments)	1,000,231	1,000,000
9	Total direct offsetting revenue	6,847,868	8,000,000
10	Net community benefit expense	2,325,965	4,185,349

Cost Accounting Option
0
0
0
0

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			Sample
1	Number of other public payer patients, excluding Medicare and Medicaid		500
2	Gross patient charges from Other Public Payers, excluding Medicare and Medicaid		10,000,000
3	Cost-to-charge ratio		48.6%
6	Total Other Public Payer Expenses		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		4,500,000
10	Net community benefit expense		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
0
0
0

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	20,542	500
2	Total expenses, excluding losses to Medicaid, Charity Care or other public payers	19,130,222	10,000,000
3	Net patient service revenue from subsidized health services	15,641,715	4,000,000
4	Grants, subsidies or other sources of revenue that support subsidized health services		500,000
5	Total direct offsetting revenue	15,641,715	4,500,000
6	Net community benefit expense	3,488,507	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: 07/01/2023 TO 06/30/2024

Hospital Name:	LOWER UMPQUA HOSPITAL DISTRICT		
Hospital System:	0		
Reporting Period:	07/01/2023 TO 06/30/2024		
Contact Information:	Name of Person Completing This Form:	KENNETH G. LANDAU	Title: CFO
	Phone Number:	0	Email: 0
	Reviewed By:	-	Title: 0

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 to Charge Ratio	Medicaid Charity Care	-	\$0	\$0	\$0
2		Medicare Charity Care	284	\$56,742	\$0	\$56,742
3	Percent of Charity Care Visits at 100%	Commercial Charity Care	-	\$0	\$0	\$0
4	75.6%	Self Pay Charity Care	512	\$344,487	\$0	\$344,487
5	Percent of Charity Care Dollars at 100%	Other Payor Charity Care	-	\$0	\$0	\$0
6		Total Charity Care	796	\$401,229	\$0	\$401,229

	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 to Charge Ratio	Medicaid/Managed Medicaid	1,844	\$9,173,833	\$6,847,868	\$2,325,965
8		Other public programs	-	\$0	\$0	\$0
9		Subsidized Health Services	20,542	\$19,130,222	\$15,641,715	\$3,488,507
10		Other Uncompensated Care	22,386	\$28,304,055	\$22,489,583	\$5,814,472
11		Total Unreimbursed Care	23,182	\$28,705,284	\$22,489,583	\$6,215,701

Line	Other Community Benefits	Encounters	Total community benefit expense	Direct offsetting revenue	Net community benefit expense (B-C)	
12	Community health improvement services	80	\$3,200	\$0	\$3,200	
13	Research		\$0	\$0	\$0	
14	Health professions education		\$78,275	\$0	\$78,275	
15	Cash and in-kind contributions to other community groups		\$102,139	\$0	\$102,139	
16	Community building activities		\$25,669	\$0	\$25,669	
17	Community benefit operations		\$0	\$0	\$0	
18	Other Community Benefits Total	80	\$209,283	\$0	\$209,283	
19	Community Benefits Totals	23,262	\$28,914,567	\$22,489,583	\$6,424,984	

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