

Hospital Information

Hospital Name:	Oregon Health and Science University
Hospital System:	
Fiscal Year:	2024
Reporting Period:	7/1/2023-6/30/2024
Name of Person Completing This Form:	
Title:	
Email:	
Phone Number:	
Reviewed By:	
Title:	

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	1,189,762		1,189,762	
2	Partnership Project	935,443		935,443	
3	Central City Concern	152,100		152,100	
4	Russell Street Clinic	105,675		105,675	
5	OHSU Dental Clinics	898,614		898,614	
6	Community Dentistry	1,495,711		1,495,711	8,070
7	Occupational Health Programs	975,555		975,555	17,123
8				0	
9				0	
10				0	
11				0	
12				0	
13				0	
14				0	
15				0	
16	Total Community Health Improvement Service Expense	5,752,860	0	5,752,860	25,193

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 & Partnership for Scientific Inquiry	1,030,760		1,030,760
2	OHSU Library	469,980	185,210	284,770
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	1,500,740	185,210	1,315,530

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	6,154		6,154
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	6,154	0	6,154

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	549	17,658,260
2	Interns, Residents and Fellows	546	129,035,350
3	Nurses	732	2,777,622
4	Other allied health professional students	12	466,201
5	Continuing health professions education	254	22,093,041
6	Other applicable health profession education expenses		125,698,499
7	Total Health Professions Education Expense	2,093	297,728,973

Line	Direct Offsetting Revenue		Revenue
7	Medicare reimbursement for direct GME		15,041,824
8	Medicaid reimbursement for direct GME		61,183,320
9	Continuing health professions education reimbursement/tuition		687,020
10	Other revenue		7,599,969
11	Total Direct Offsetting Revenue		84,512,133

		Number of Professionals	Expense
12	Total Net Health Professions Education Expense	2,093	213,216,840

Research

Cash and In-Kind Contributions

Input data

Computed Field

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
		81,620,869
1	Direct Costs	
2	Indirect Costs	
3	Total Research Expense	81,620,869
	Direct Offsetting Revenue	Revenue
4	Licensing fees and royalties	
5	Other revenue	7,599,969
6	Total Direct Offsetting Revenue	7,599,969
7	Total Net Health Professions Education Expense	74,020,900

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	517,883		517,883
2	Assistance to Rural Health Clinics	517,480		517,480
3	Contributions to the community for health related activities	91,415		91,415
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	1,126,778	0	1,126,778

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	3,067,403,337	95,000,000
Less: Adjustments			
2	Bad debt expense (If included as total operating expense)		2,500,000
3	Non-patient care activities	262,792,968	7,900,000
4	Medicaid provider taxes, fees, or assessments		1,000,000
5	Community benefit expenses from services not related to patient care	387,736,374	950,000
6	Total adjustments	650,529,342	12,350,000
7	Adjusted patient care cost	2,416,873,995	82,650,000
Patient Care Charges			
8	Gross patient charges	7,380,597,274	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)	7,380,597,274	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)	32.7%	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	16,018	1,000	16,018
1b	Amount of gross Medicaid patient charges written off as charity care		500,000	3,891,534
1c	Direct off-setting revenue for Medicaid patient community benefit			
1d	Number of Medicaid patient visits provided 100% charity care	2,169	0	2,169
2a	Number of Medicare patient visits provided charity care	12,154	575	12,154
2b	Amount of gross Medicare patient charges written off as charity care		1,200,000	1,044,959
2c	Direct off-setting revenue for Medicare patient community benefit			
2d	Number of Medicare patient visits provided 100% charity care	47	0	47
3a	Number of Commercial patient visits provided charity care	23,022	1,200	23,022
3b	Amount of gross Commercial patient charges written off as charity care		1,500,000	3,501,539
3c	Direct off-setting revenue for Commercial patient community benefit			
3d	Number of Commercial patient visits provided 100% charity care	231	75	231
4a	Number of Uninsured patient visits provided charity care	122,117	500	122,117
4b	Amount of gross Uninsured patient charges written off as charity care		1,500,000	13,230,575
4c	Direct off-setting revenue for Uninsured patient community benefit			
4d	Number of Uninsured patient visits provided 100% charity care	3,044	250	3,044
5a	Number of Other Payor patient visits provided charity care	491	10	491
5b	Amount of gross Other Payor patient charges written off as charity care		25,000	34,079
5c	Direct off-setting revenue for Other Payor patient community benefit			
5d	Number of Other Payor patient visits provided 100% charity care	7	0	7
6	Total Charity Care Patients Served	173,802	3,285	173,802
9	Total 100% Charity Care Provided	5,498	325	5,498
7	Total Charity Care Gross Charges	0	\$4,700,010	
8	Cost-to-charge ratio	32.7%	48.6%	
	Total Charity Care Cost	0	\$2,285,707	21,702,686
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	21,702,686

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

2

Robin Hammond's Note: OHSU uses the Cost Accounting Option 2, but because the formula in the green tab 'CBR Summary Table', cell H20 =IF() does not contain the condition specifying 1-Cost to Charge Ratio vs 2-Cost Accounting, the data in this tab does not pull over correctly to the green tab 'CBR Summary Table'.

Line		Amount	Sample
1	Number of Medicaid patients, including managed Medicaid and SCHIP	499,916	2,000
2	Gross patient charges from Medicaid programs, including managed Medicaid and SCHIP		23,000,000
3	Cost-to-charge ratio	32.7%	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

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

499,916
826,917,628
826,917,628
0
826,917,628
629,051,345
88,683,806
717,735,151
109,182,477

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.

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	27,045	500
2	Gross patient charges from Other Public Payers, excluding Medicare and Medicaid		10,000,000
3	Cost-to-charge ratio	32.7%	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
27,045
72,909,475
72,909,475
57,750,630
0
57,750,630
15,158,845

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	0	500
2	Total expenses, excluding losses to Medicaid, Charity Care or other public payers	0	10,000,000
3	Net patient service revenue from subsidized health services	0	4,000,000
4	Grants, subsidies or other sources of revenue that support subsidized health services	0	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: 2024

Hospital Name:

Oregon Health and Science University

Hospital System:

0

Reporting Period:

7/1/2023-6/30/2024

Contact Information:

Name of Person Completing This Form:

0

Title:

0

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 Accounting	Medicaid Charity Care	16,018	\$3,891,534	\$0	\$3,891,534
2		Medicare Charity Care	12,154	\$1,044,959	\$0	\$1,044,959
3		Commercial Charity Care	23,022	\$3,501,539	\$0	\$3,501,539
4		Self Pay Charity Care	122,117	\$13,230,575	\$0	\$13,230,575
5		Other Payor Charity Care	491	\$34,079	\$0	\$34,079
6		Total Charity Care	173,802	\$21,702,686	\$0	\$21,702,686

	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	499,916	\$826,917,628	\$717,735,151	\$109,182,477
8		Other public programs	27,045	\$72,909,475	\$0	\$72,909,475
9		Subsidized Health Services	-	\$0	\$0	\$0
10		Other Uncompensated Care	526,961	\$899,827,103	\$717,735,151	\$182,091,952
11		Total Unreimbursed Care	700,763	\$921,529,789	\$717,735,151	\$203,794,638

Line	Other Community Benefits	Encounters	Total community benefit expense	Direct offsetting revenue	Net community benefit expense (B-C)
12	Community health improvement services	25,193	\$5,752,860	\$0	\$5,752,860
13	Research		\$81,620,869	\$7,599,969	\$74,020,900
14	Health professions education		\$297,728,973	\$84,512,133	\$213,216,840
15	Cash and in-kind contributions to other community groups		\$1,126,778	\$0	\$1,126,778
16	Community building activities		\$1,500,740	\$185,210	\$1,315,530
17	Community benefit operations		\$6,154	\$0	\$6,154
18	Other Community Benefits Total	25,193	\$387,736,374	\$92,297,312	\$295,439,062
19	Community Benefits Totals	725,956	\$1,309,266,163	\$810,032,463	\$499,233,700

\$ 57,750,630.00 = what the value in cell H20 is if the formula is corrected (this will then change the total in cell I20 and all the cells on excel lines 22, 24 and 34)

