

Hospital Information

| | |
|--------------------------------------|-----------------------------------|
| Hospital Name: | Portland Adventist Medical Center |
| Hospital System: | Adventist Health |
| Fiscal Year: | 2023 |
| Reporting Period: | 1/1/23-12/31/23 |
| Name of Person Completing This Form: | |
| Title: | |
| Email: | |
| Phone Number: | |
| Reviewed By: | Jason Panasuk |
| Title: | Finance Officer |

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

| Facility Name | Street Address | City | Zip |
|---|------------------------|-------------|-------|
| 200-567005-Hospice | 5835 NE 122nd Avenue | Portland | 97230 |
| 5-514006-Sandy Family Practice | 17055 Ruben Lane | Sandy | 97055 |
| 5-514021-Hospitalists | 10123 SE Market Street | Portland | 97216 |
| 5-514028-Parkrose Urgent Care | 1350 NE 122nd Avenue | Portland | 97230 |
| 5-514040-Sandy Urgent Care | 17055 Ruben Lane | Sandy | 97055 |
| 5-514046-NW Regional Heart & Vascular - McMinnville | 2700 SE Stratus Avenue | McMinnville | 97128 |
| 5-514071-PreOp Medical Clinic | 10000 SE Main Street | Portland | 97216 |
| 5-520098-Gresh Station IM/FP | 831 NW Council Drive | Gresham | 97030 |
| 5-520099-Parkrose Medical Clinic | 1350 NE 122nd Avenue | Portland | 97230 |
| 5-520100-Clackamas Clinic | 10151 SE Sunnyside Rd | Clackamas | 97015 |
| 5-520101-Troutdale Clinic | 1700 SW 257th Ave | Troutdale | 97060 |
| 5-520102-Portland Lung Clinic | 10201 SE Main Street | Portland | 97216 |
| 5-520103-Portland Primary Care | 10201 SE Main Street | Portland | 97216 |
| 5-520104-Damascus Clinic | 14450 SE Royer Rd | Damascus | 97089 |
| 5-520105-Wound Clinic | 10201 SE Main Street | Portland | 97216 |
| 5-520106-Rheumatology, Endo & Diabetes Center | 10101 SE Main Street | Portland | 97216 |
| 5-520108-NW Regional Surgical Associates | 10000 SE Main Street | Portland | 97216 |
| 5-520109-GI Clinic | 10000 SE Main Street | Portland | 97216 |
| 5-520110-Radiation Oncology | 10123 SE Market Street | Portland | 97216 |
| 5-520111-NW Regional Heart & Vascular - Portland | 10000 SE Main Street | Portland | 97216 |
| 5-520112-AH Sleep Clinic | 10201 SE Main Street | Portland | 97216 |
| 5-520114-AH Multi-Specialty Surgery Clinic | 10000 SE Main Street | Portland | 97216 |
| 5-520115-Infectious Disease Clinic | 10201 SE Main Street | Portland | 97216 |
| 5-520116-AH Women's Health - Clackamas | 10151 SE Sunnyside Rd | Clackamas | 97015 |
| 5-520116-AH Women's Health - Portland | 10101 SE Main Street | Portland | 97216 |
| 5-520124-Bariatric Surgical Clinic | 10000 SE Main Street | Portland | 97216 |
| 5-787002-Occ Med Parkrose | 1350 NE 122nd Avenue | Portland | 97230 |
| 5-788001-Wound Care & Hyperbaric | 10201 SE Main Street | Portland | 97216 |
| 5-877301-Admin - Clinics | 10000 SE Main Street | Portland | 97216 |

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 | Q4-2023 Grieving through Holidays Event | 3,834.00 | | 3,834.00 | 50.00 |
| 2 | Q4-2023 Heart Health Risk Assessment & Education | 5,537.00 | | 5,537.00 | |
| 3 | Q4-2023 Living Well magazine Distributed to Public | 44,985.00 | | 44,985.00 | |
| 4 | Q3-2023 Heart Health Risk Assessment & Education | 5,537.00 | | 5,537.00 | |
| 5 | Q2-2023 Heart Health Risk Assessment & Education | 5,537.00 | | 5,537.00 | |
| 6 | Q2-2023 Living Well magazine Distributed to Public | 44,404.00 | | 44,404.00 | |
| 7 | Q1-2023 Heart Health Cookbook - Heart Month (Feb) | 8,301.00 | | 8,301.00 | |
| 8 | Q1-2023 Heart Health Risk Assessment & Education | 5,537.00 | | 5,537.00 | |
| 9 | Q1-2023 Subscription-Fitness Trail Virtual | 200.00 | | 200.00 | |
| 10 | Q2-2023 Sunday Parkways Event Safety Table | 422.00 | | 422.00 | |
| 11 | Q2-2023 Supplies for Multiple Safety Station Events | 11,445.00 | | 11,445.00 | |
| 12 | FY 2023 Patient Transportation_Care Management | 55,559.00 | | 55,559.00 | |
| 13 | FY 2023 Homeless Transportation | 1,305.00 | | 1,305.00 | |
| 14 | Parallon Enrollment Assistance | 54,940.00 | | 54,940.00 | |
| 15 | Q1-Q4 Child Car Seats for Low income | 1,202.00 | | 1,202.00 | 18.00 |
| 16 | Q1-Q4 Safe Discharge Program | 2,044.00 | | 2,044.00 | 8.00 |
| 17 | Q3-Q4 2023 Cancer Care Navigation | 83,369.00 | | 83,369.00 | 70.00 |
| 18 | Q3-Q4 2023 Cancer Care Transportation | 7,556.00 | | 7,556.00 | 28.00 |
| 19 | Q3 2023 Project Access Now Support | 5,363.00 | | 5,363.00 | |
| 20 | Q1-Q2 Cancer Care Navigation | 104,701.00 | | 104,701.00 | 82.00 |
| 21 | Q1-Q2 Cancer Care Transportation | 25,728.00 | | 25,728.00 | 12.00 |
| 22 | Q1-Q2 2023 Project Access Now Support | 82,375.00 | | 82,375.00 | |
| 23 | Q2-2023 Russian-Speaking Community Outreach | 15,000.00 | | 15,000.00 | |
| 24 | Q1-2023 Russian-speaking Community Outreach | 15,000.00 | | 15,000.00 | |
| 25 | 2023 Physician-Provider Recruitment Expenses | 448,163.00 | | 448,163.00 | |
| 26 | Total Community Health Improvement Service Expense | 1,038,044.00 | - | 1,038,044.00 | 268.00 |

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 activities 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.

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

| Line | Community Building Activities | Total Community Benefit Expense | Direct Offsetting Revenue | Net Community Benefit Expense |
|------|---|---------------------------------|---------------------------|-------------------------------|
| 1 | 2023 Executive Advocacy for Community Health | 134,816.00 | | 134,816.00 |
| 2 | Q4-2023 DEI Committee Participation | 15,052.00 | | 15,052.00 |
| 3 | Q3-2023 DEI Committee Participation | 4,646.00 | | 4,646.00 |
| 4 | Q2-2023 DEI Committee Participation | 4,646.00 | | 4,646.00 |
| 5 | Q1-2023 DEI Committee Participation | 4,646.00 | | 4,646.00 |
| 6 | Q4-2023 First Friday Fellowship & Meal | 13,384.00 | | 13,384.00 |
| 7 | Q4-2023 Prayerworks quarterly allocation of cost | 4,614.00 | | 4,614.00 |
| 8 | Q3-2023 First Friday Fellowship & Meal | 5,502.00 | | 5,502.00 |
| 9 | Q3-2023 Prayerworks Quarterly Allocation of cost | 4,614.00 | | 4,614.00 |
| 10 | Q2-2023 First Friday Fellowship & Meal | 7,896.00 | | 7,896.00 |
| 11 | Q2-2023 Juneteenth Tabling/Sponsorship Participation | 5,275.00 | | 5,275.00 |
| 12 | Q2-2023 Prayerworks quarterly allocation of cost | 4,614.00 | | 4,614.00 |
| 13 | Q1-2023 Prayerworks quarterly allocation of cost | 4,614.00 | | 4,614.00 |
| 14 | Q3-2023 Cherry Park Neighborhood Assn Mural | 300.00 | | 300.00 |
| 15 | Q1-2023 Clackamas Chamber of Commerce Participation | 5,850.00 | | 5,850.00 |
| 16 | Q1-2023 East Portland Chamber of Commerce participation | 3,600.00 | | 3,600.00 |
| 17 | Q1-2023 Gresham Chamber of Commerce Participation | 1,654.00 | | 1,654.00 |
| 18 | Q1-2023 Montavilla Street Fair Sponsorship | 4,431.00 | | 4,431.00 |
| 19 | 2023 COPE Healthcare Education Support | 94,500.00 | | 94,500.00 |
| 20 | Q4-2023 Student Healthcare Leaders 10-week Session | 52,170.00 | | 52,170.00 |
| 21 | Q3-2023 Student Healthcare Leaders 10-week Session | 957.00 | | 957.00 |
| 22 | Q1-Q2-2023 Student Healthcare Leaders 10-week Session | 52,433.00 | | 52,433.00 |
| 23 | Total Community Health Improvement Service Expense | 430,214.00 | - | 430,214.00 |

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 | 2023 Associate Volunteer Hours Combined | 1,326.00 | | 1,326.00 |
| 2 | 2023 Community Benefit Staffing-AR | 1,608.00 | | 1,608.00 |
| 3 | 2023 Community Benefit Staffing-CS | 4,195.00 | | 4,195.00 |
| 4 | 2023 Community Benefit Staffing-PM | 5,680.00 | | 5,680.00 |
| 5 | Q4-2023 Community Benefit Staffing-HP | 7,788.00 | | 7,788.00 |
| 6 | Q2-Q3-2023 Community Benefit Staffing-HP | 9,883.00 | | 9,883.00 |
| 7 | Q3-2023 Community Benefit Staffing-MA | 546.00 | | 546.00 |
| 8 | Q2-2023 Community Benefit Staffing-MA | 443.00 | | 443.00 |
| 9 | FY 2023 System Allocation | 39,632.00 | | 39,632.00 |
| 10 | 2023 CHNA Contribution-Healthy Columbia Willamette Collaborative | 14,737.00 | | 14,737.00 |
| 11 | Total Community Benefit Operations Expense | 85,838.00 | - | 85,838.00 |

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 | Interns, Residents and Fellows | | |
| 3 | Nurses | 531.00 | 478,068.00 |
| 4 | Other allied health professional students | | |
| 5 | Continuing health professions education | | |
| 6 | Other applicable health profession education expenses | | 80,120.00 |
| 7 | Total Health Professions Education Expense | 531.00 | 558,188.00 |

| 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 | | 48156 |
| 11 | Total Direct Offsetting Revenue | | 48156 |

| | | Number of Professionals | Expense |
|----|---|-------------------------|------------|
| 12 | Total Net Health Professions Education Expense | 531.00 | 510,032.00 |

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 |
|------|---|----------------|
| 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 | Q4-2023 Contribution Highland Christian Center food bank | 3,000.00 | | 3,000.00 |
| 2 | Q4-2023 Contribution Portland Rescue Mission Radiothon | 4,000.00 | | 4,000.00 |
| 3 | Q3-2023 Sponsorship Asian American Services Gala | 2,100.00 | | 2,100.00 |
| 4 | Q3-2023 Sponsorship Battleground Healthcare | 1,500.00 | | 1,500.00 |
| 5 | Q3-2023 Sponsorship Multicultural Festival-Slavic | 5,000.00 | | 5,000.00 |
| 6 | Q3-2023 Sponsorship PACS Fall Festival | 3,000.00 | | 3,000.00 |
| 7 | Q1-Q2 2023 Fora Health Community Education | 5,000.00 | | 5,000.00 |
| 8 | Q1-Q2-2023 Sponsorship Fora Health Freedom Awards | 5,000.00 | 1,500.00 | 3,500.00 |
| 9 | Q2-2023 Sponsorship Cascade AIDS Gala | 2,500.00 | | 2,500.00 |
| 10 | Q2-2023 Sponsorship Gorwing Gardens | 1,000.00 | | 1,000.00 |
| 11 | Q2-2023 Consorship/Luncheon New Narrative CBO | 2,500.00 | | 2,500.00 |
| 12 | 2023 In kind donation of Medical Staff time | 61,338.00 | | 61,338.00 |
| 13 | FY 2023 Project Management for FQHC | 288,556.00 | | 288,556.00 |
| 14 | Q4-2023 InKind Contribution to Blanchet House | 2,294.00 | | 2,294.00 |
| 15 | Q4-2023 InKind donation to grief support seminar | 500.00 | | 500.00 |
| 16 | Q3-2023 Allocation of Garden Space/Water Use-Outgrowing Hunger | 3,093.00 | | 3,093.00 |
| 17 | Q2-2023 Allocation of Garden Space/Water Use - Outgrowing Hunger | 3,093.00 | | 3,093.00 |
| 18 | Q1-2023 Allocation of Garden Space/Water Use - Outgrowing Hunger | 3,093.00 | | 3,093.00 |
| 19 | Equipment Donation SDA Conference | 1,505.00 | | 1,505.00 |
| 20 | Equipment Donation WWU | 3,025.00 | | 3,025.00 |
| | Total Cash and In-kind Contributions | 401,097.00 | 1,500.00 | 399,597.00 |

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 | 408,313,611 | 95,000,000 |
| Less: Adjustments | | | |
| 2 | Bad debt expense (If included as total operating expense) | 0 | 2,500,000 |
| 3 | Non-patient care activities | 26,402,831 | 7,900,000 |
| 4 | Medicaid provider taxes, fees, or assessments | 17,185,224 | 1,000,000 |
| 5 | Community benefit expenses from services not related to patient care | 2,513,381 | 950,000 |
| 6 | Total adjustments | 46,101,436 | 12,350,000 |
| 7 | Adjusted patient care cost | 362,212,175 | 82,650,000 |
| Patient Care Charges | | | |
| 8 | Gross patient charges | 1,472,064,639 | 170,000,000 |
| Less: Adjustments | | | |
| 9 | Gross charges for community benefit programs not related to patient care | 96,012,424 | 50,000 |
| 10 | Adjusted patient care charges (subtract line 9 from line 8) | 1,376,052,215 | 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) | 26.3% | 48.6% |

Charity Care Worksheet

Calculation of Charity Care at Cost

Input data

Computed Field

1

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**

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 | 729 | 1,000 | |
| 1b | Amount of gross Medicaid patient charges written off as charity care | 1,691,381 | 500,000 | |
| 1c | Direct off-setting revenue for Medicaid patient community benefit | 0 | | |
| 1d | Number of Medicaid patient visits provided 100% charity care | 494 | 0 | |
| 2a | Number of Medicare patient visits provided charity care | 3,709 | 575 | |
| 2b | Amount of gross Medicare patient charges written off as charity care | 864,331 | 1,200,000 | |
| 2c | Direct off-setting revenue for Medicare patient community benefit | 0 | | |
| 2d | Number of Medicare patient visits provided 100% charity care | 25 | 0 | |
| 3a | Number of Commercial patient visits provided charity care | 1,280 | 1,200 | |
| 3b | Amount of gross Commercial patient charges written off as charity care | 1,193,043 | 1,500,000 | |
| 3c | Direct off-setting revenue for Commercial patient community benefit | 0 | | |
| 3d | Number of Commercial patient visits provided 100% charity care | 44 | 75 | |
| 4a | Number of Uninsured patient visits provided charity care | 1,066 | 500 | |
| 4b | Amount of gross Uninsured patient charges written off as charity care | 5,638,069 | 1,500,000 | |
| 4c | Direct off-setting revenue for Uninsured patient community benefit | 0 | | |
| 4d | Number of Uninsured patient visits provided 100% charity care | 248 | 250 | |
| 5a | Number of Other Payor patient visits provided charity care | 502 | 10 | |
| 5b | Amount of gross Other Payor patient charges written off as charity care | 662,656 | 25,000 | |
| 5c | Direct off-setting revenue for Other Payor patient community benefit | 0 | | |
| 5d | Number of Other Payor patient visits provided 100% charity care | 117 | 0 | |
| 6 | Total Charity Care Patients Served | 7,286 | 3,285 | 0 |
| 9 | Total 100% Charity Care Provided | 928 | 325 | 0 |
| 7 | Total Charity Care Gross Charges | 10,049,480 | \$4,700,010 | |
| 8 | Cost-to-charge ratio | 26.3% | 48.6% | |
| | Total Charity Care Cost | 2,645,280 | \$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 | 2,645,280 | \$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

Input data

Computed Field

1

Medicaid Worksheet

Calculation of Unreimbursed Costs of Medicaid Programs

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

Cost to Charge Ratio

Cost Accounting

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.

| Line | | Amount | Sample |
|------|---|--------------------|-------------------|
| 1 | Number of Medicaid patients, including managed Medicaid and SCHIP | 10,114 | 2,000 |
| 2 | Gross patient charges from Medicaid programs, including managed Medicaid and SCHIP | 341,234,694 | 23,000,000 |
| 3 | Cost-to-charge ratio | 26.3% | 48.6% |
| 4 | Medicaid Expenses | 89,821,708 | 11,185,349 |
| 5 | Medicaid Provider Taxes | 17,185,224 | 1,000,000 |
| 6 | Total Medicaid Expenses | 107,006,932 | 12,185,349 |
| 7 | Net patient service revenue from Medicaid programs, including managed Medicaid and SCHIP | 92,334,147 | 7,000,000 |
| 8 | Other revenue (Ex: HRA payments, Provider Tax Reimbursement, Qualified Directed Payments) | | 1,000,000 |
| 9 | Total direct offsetting revenue | 92,334,147 | 8,000,000 |
| 10 | Net community benefit expense | 14,672,785 | 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 | | Amount | 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 | 26.3% | 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 |
|------------------------|
| |
| |
| |
| 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 | 56,628 | 500 |
| 2 | Total expenses, excluding losses to Medicaid, Charity Care or other public payers | 24,956,894 | 10,000,000 |
| 3 | Net patient service revenue from subsidized health services | 19,686,294 | 4,000,000 |
| 4 | Grants, subsidies or other sources of revenue that support subsidized health services | | 500,000 |
| 5 | Total direct offsetting revenue | 19,686,294 | 4,500,000 |
| 6 | Net community benefit expense | 5,270,600 | 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: | Portland Adventist Medical Center | | | | |
| Hospital System: | Adventist Health | | | | |
| Reporting Period: | 1/1/23-12/31/23 | | | | |
| Contact Information: | Name of Person Completing This Form: | 0 | Title: | 0 | |
| | Phone Number: | 0 | Email: | 0 | |
| | Reviewed By: | Jason Panasuk | Title: | Finance Officer | |

| 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 | 729 | \$445,215 | \$0 | \$445,215 |
| 2 | | Medicare Charity Care | 3,709 | \$227,514 | \$0 | \$227,514 |
| 3 | Percent of Charity Care Visits at 100% 12.7% | Commercial Charity Care | 1,280 | \$314,039 | \$0 | \$314,039 |
| 4 | | Self Pay Charity Care | 1,066 | \$1,484,084 | \$0 | \$1,484,084 |
| 5 | Percent of Charity Care Dollars at 100% | Other Payor Charity Care | 502 | \$174,428 | \$0 | \$174,428 |
| 6 | | Total Charity Care | 7,286 | \$2,645,280 | \$0 | \$2,645,280 |

| | 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 | 10,114 | \$107,006,932 | \$92,334,147 | \$14,672,785 |
| 8 | | Other public programs | - | \$0 | \$0 | \$0 |
| 9 | | Subsidized Health Services | 56,628 | \$24,956,894 | \$19,686,294 | \$5,270,600 |
| 10 | | Other Uncompensated Care | 10,114 | \$131,963,826 | \$112,020,441 | \$19,943,385 |
| 11 | | Total Unreimbursed Care | 17,400 | \$134,609,107 | \$112,020,441 | \$22,588,666 |

| Line | Other Community Benefits | Encounters | Total community benefit expense | Direct offsetting revenue | Net community benefit expense (B-C) |
|------|--|---------------|---------------------------------|---------------------------|-------------------------------------|
| 12 | Community health improvement services | 268 | \$1,038,044 | \$0 | \$1,038,044 |
| 13 | Research | | \$0 | \$0 | \$0 |
| 14 | Health professions education | | \$558,188 | \$48,156 | \$510,032 |
| 15 | Cash and in-kind contributions to other community groups | | \$401,097 | \$1,500 | \$399,597 |
| 16 | Community building activities | | \$430,214 | \$0 | \$430,214 |
| 17 | Community benefit operations | | \$85,838 | \$0 | \$85,838 |
| 18 | Other Community Benefits Total | 268 | \$2,513,381 | \$49,656 | \$2,463,725 |
| 19 | Community Benefits Totals | 17,668 | \$137,122,488 | \$112,070,097 | \$25,052,391 |

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