

OREGON'S CRITICAL ACCESS HOSPITALS

Fiscal Year 2017 Community Benefit Reporting Highlights



The Oregon Office of Rural Health, in partnership with the Oregon Association of Hospitals and Health Systems, created this report to break out community benefit reporting highlights for Oregon's 25 Critical Access Hospitals (CAH). The Oregon Health Authority publishes community benefit data annually for all 60 non-profit Oregon hospitals. The most recent community benefit data available is Fiscal Year 2017. This report describes community benefit reporting requirements, including the federal requirements for 501(c)(3) hospitals.

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In partnership with:



We welcome your feedback. If you have any questions or suggestions on this report, please contact Rose Locklear at locklear@ohsu.edu. For previous year reports and resources on 501 (c)(3) compliance, please visit the [ORH website](#).

Federal & State Community Benefit Reporting Requirements for Non-Profit Hospitals

Federal Reporting Requirements

The United States Internal Revenue Services (IRS) requires all non-profit 501 (c)(3) hospitals to provide and report (via the 990 Schedule H) on measurable benefits to the communities they serve. Incorporated as non-profit through state law, a non-profit organization is tax-exempt because it fills a socially charitable need that for-profit organizations have not found profitable enough to serve. Non-profits can make a profit; however, they must reinvest those profits in community service or to the community's benefit. Community benefits are defined as programs or activities that hospitals provide to meet community needs regardless of a low or negative financial return in the following three categories:

1. Free and discounted care to those unable to afford health care,
2. Care to low-income beneficiaries of Medicaid and other indigent care programs,
3. Services designated to improve community health and increase access to health care.

The Affordable Care Act added Section 501(r) to the law enacting new requirements for 501(c)(3) hospitals that operate one or more hospital facilities (hospital organizations). This mandate requires hospital organizations to be responsible for additional reporting and excise tax requirements. Government hospital organizations are not excluded from [Section 501\(r\) requirements](#).

Each 501(c)(3) hospital organization must meet the four general requirements:

1. Establish written financial assistance and emergency medical care policies;
The financial assistance policy (FAP) must include:
 - Eligibility criteria for financial assistance, and if assistance includes free or discounted care;
 - The basis for calculating amounts charged to patients;
 - The method for applying for financial assistance;
 - The actions the hospital organization may take in the event of nonpayment; and
 - The measures taken to widely publicize the FAP within the community served by the hospital.

The emergency medical care policy requires a hospital organization to provide, without discrimination, care for emergency medical conditions to individuals regardless of their ability to pay under the organization's FAP. Emergency Medical Treatment and Labor Act ([EMTALA 42 U.S.C. 1395DD](#)), section 1867 of the Social Security Act.

2. Limit amounts charged for emergency or other medically necessary care to individuals eligible for assistance under the hospital's FAP;
3. Make reasonable efforts to determine whether an individual is eligible for assistance under the hospital's FAP before engaging in extraordinary collection actions against the individual; and
4. Conduct a Community Health Needs Assessment (CHNA) and adopt an implementation strategy at least once every three years. (These CHNA requirements became effective for tax years beginning after March 23, 2012). More information on CHNA requirements is available on the [ORH website](#).

[Section 4959](#) of the ACA imposes a \$50,000 excise tax for each year that a 501(c)(3) hospital organization fails to meet these requirements.

State Reporting Requirements

In 2007, Oregon [House Bill \(HB\) 3290](#) established a community benefit reporting law for all hospitals statewide. Oregon Revised Statutes [\(ORS\) 442.200 and 442.205](#) require the Oregon Health Authority to collect each hospital's annual community benefit spend (via the Community Benefit Reporting (CBR) form) within 240 days of the close of their fiscal year (FY). Detailed CBR instructions can be found [here](#). Oregon [HB 4020](#) describes hospital FAP requirements, including a new requirement that the OHA must create a public uniform application for financial assistance by January 2020.

Each year the Oregon Office of Rural Health (ORH) uses [OHA community benefit data](#) to highlight the community benefit that the 25 Oregon Critical Access Hospitals (CAHs) provide to their communities.

Reporting Limitations

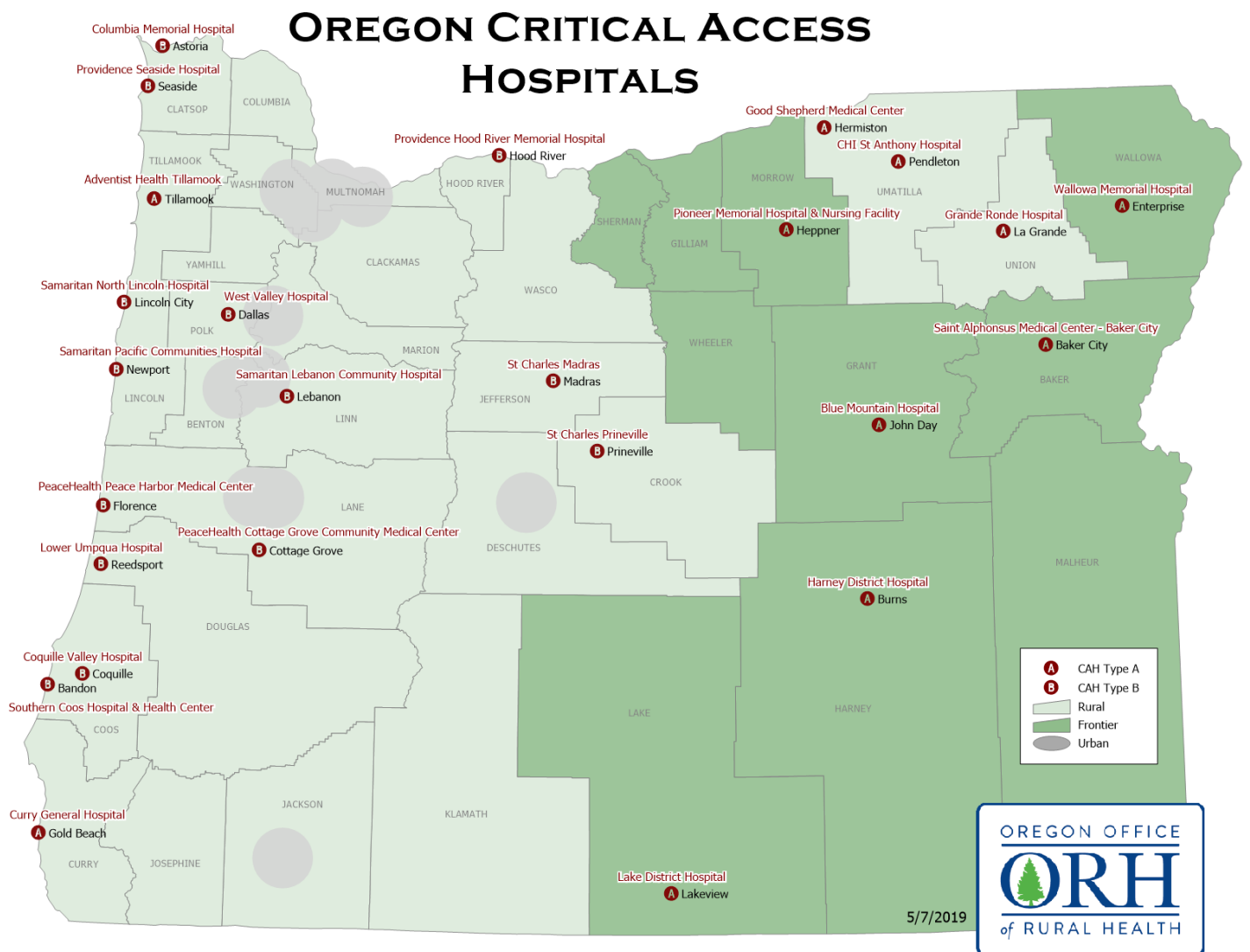
1. All CAHs must report a CBR form annually to OHA; however, not all CAHs submit a 990 Schedule H to the IRS. These include:
 - a. CAHs that are part of a hospital system: Regardless of how many hospitals are within the system, a hospital system can submit one 990 Schedule H under a system Employer Identification Number (EIN).
 - b. Health tax district hospitals: [A health tax district](#) is a municipal corporation with a defined contiguous geographic area. Health districts receive tax revenues based on the voter approved permanent rate per \$1,000 in assessed property value within the defined geographic area. There are currently 11 health districts supporting CAHs in Oregon. For more detail on health districts see [ORS 440.320](#) and [440.360](#) and the ORH website. For more detail on the CAHs that are supported by health districts and those that do not report a 990 Schedule H to the IRS (see Appendix G).
2. The OHA CBR form does not require detail of specific activities or outcome data.
3. The IRS periodically revises the 990 Schedule H and as a result, OHA's CBR form and the IRS' 990 Schedule H are significantly different, requiring hospitals to do two sets of reporting. Oregon legislators and health care stakeholders continue to work toward aligning reporting requirements and establishing minimum spending thresholds. To date, this work has not resulted in updated reporting requirements.
4. Hospital FY time periods vary. As a result, the most recent full FY data available for all CAHs is from 2017. See Appendix G for CAH FY periods.

Oregon Critical Access Hospitals

Small rural hospitals with 25 beds or less that meet geographic, and other criteria established by federal law can be classified as a [Critical Access Hospital \(CAH\)](#). All of Oregon's 25 CAHs maintain tax-exempt non-profit status (see Appendix F).

Geographic criteria required for CAH designation:

- Located more than a 35-mile drive from any hospital, or
- Located more than a 15-mile drive from any hospital in mountainous terrain or on secondary roads, or
- Certificated as a CAH before January 1, 2006, based on designation as a “necessary provider.”



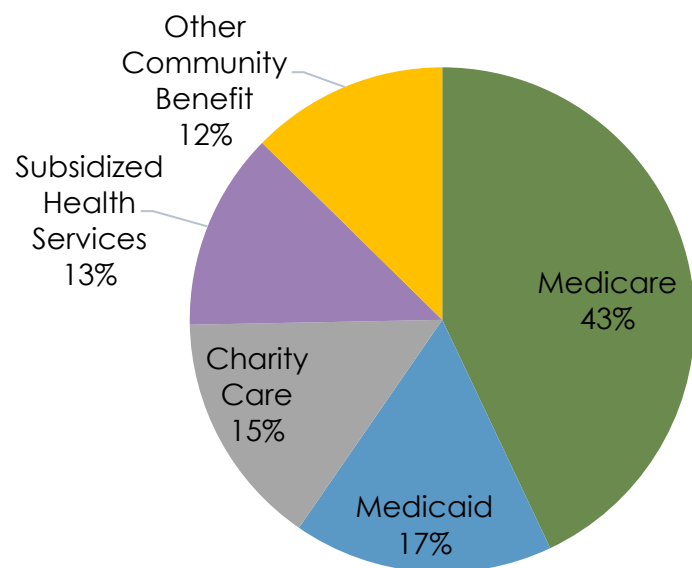
FY 2017 Critical Access Hospital Community Benefit Overview

During FY 2017, unreimbursed Medicare and Medicaid costs accounted for 59.6% of Critical Access Hospital community benefit.

In FY 2017, Oregon CAHs reported a total community benefit cost of \$157,431,196 compared to \$147,167,917 in FY 2016. While CAH community benefit cost per category largely remained consistent, the biggest increases from FY 2016 to FY 2017 can be attributed to charity care and subsidized health services costs. Community benefit expenses are allocated to the 11 categories listed below. See Appendix F for a complete list of community benefit category definitions provided by the OHA.

Community Benefit Categories:

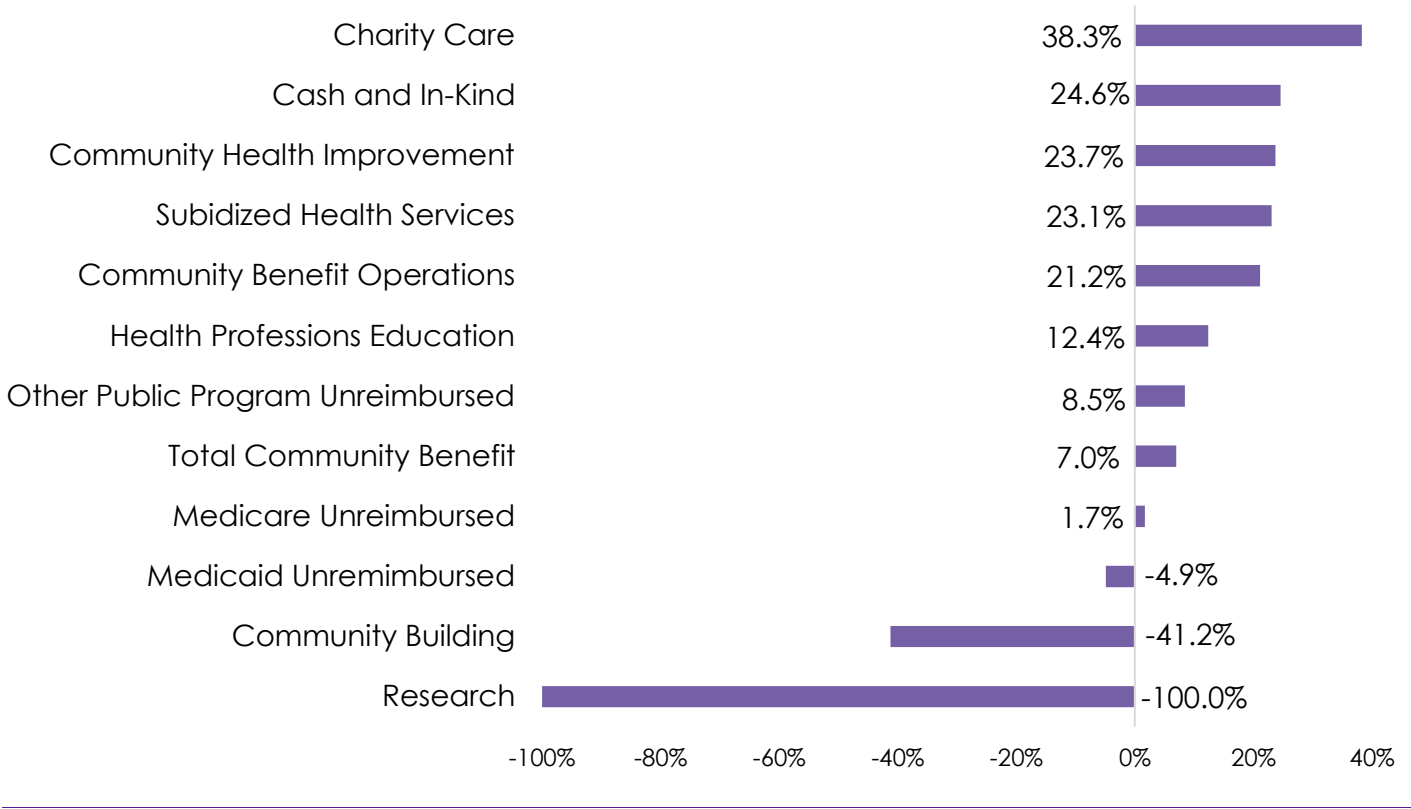
- Unreimbursed costs from Medicare
- Unreimbursed costs from Medicaid
- Charity care or financial assistance
- Subsidized health services
- Health professions education
- Community building activities
- Community health improvement
- Other public programs
- Cash and in-kind contributions
- Community benefit operations
- Research



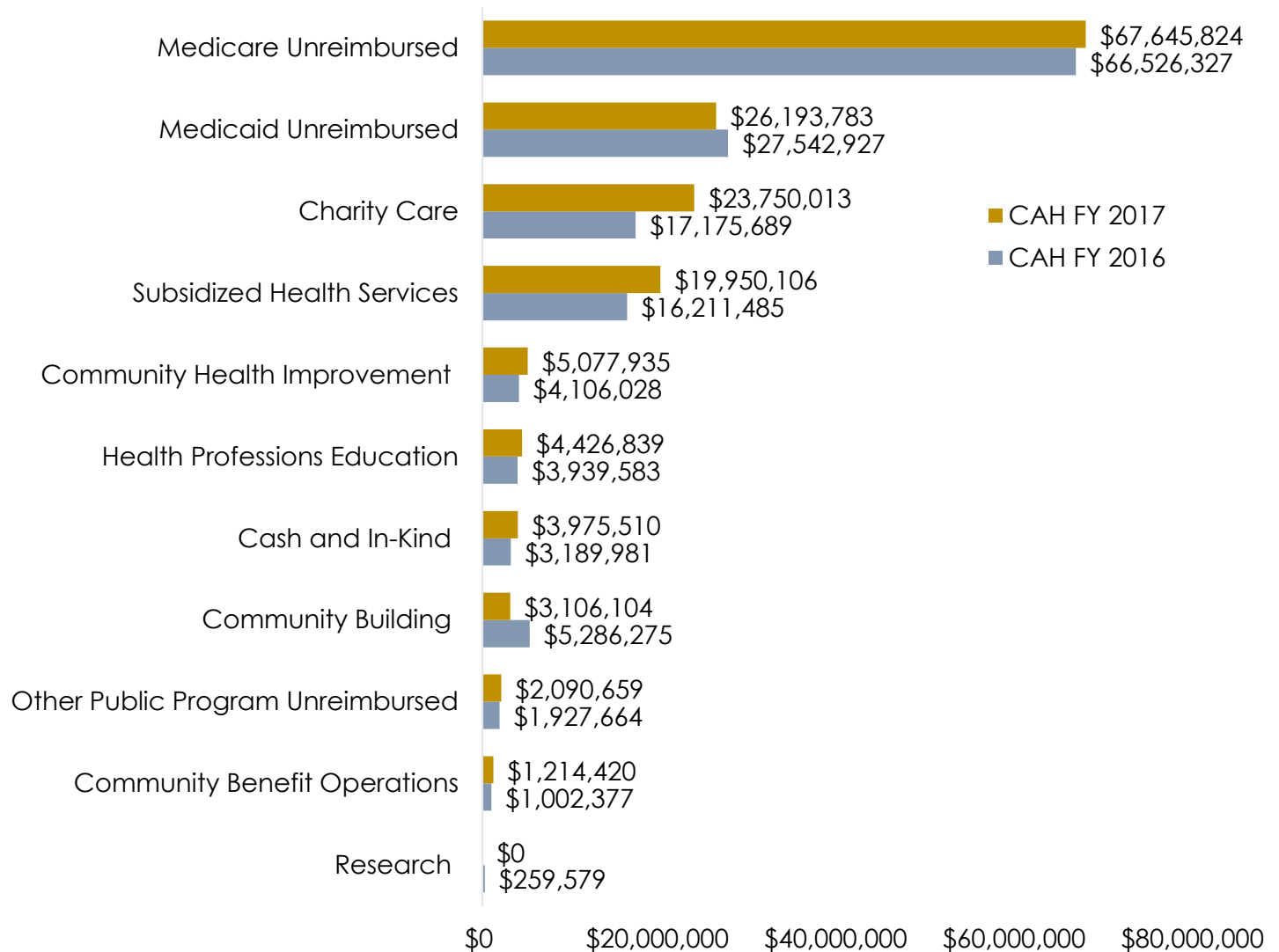
FY 2017 Statewide Trends

All Oregon hospitals reported more than \$2.31 billion in community benefit costs in FY 2017, an increase of approximately 5.4% from FY 2016 (\$2.19 billion). Critical Access Hospitals reported spending \$10,263,279 (~7.0%) more on total community benefit costs, compared to FY 2016. The total community benefit costs allocated to charity care increased by 38.3% from FY 2016. Unreimbursed Medicaid costs decreased (-4.9%), while unreimbursed Medicare costs increased (1.7%) slightly between fiscal years. Appendix A illustrates the percent differences between FY 2016 and FY 2017 for CAHs.

Appendix A. Critical Access Hospital Community Benefit Cost Differences From FY 2016 to FY 2017



Appendix B. Total Critical Access Hospital Community Benefit Costs Per Category During FY 2016 & FY 2017



Appendix C. Highest to Lowest FY 2017 Critical Access Hospital Total Net Community Benefit Spend

Hospital Name	Total Net Community Benefit Spend	Medicare Unreimbursed Net Cost	Medicaid Net Unreimbursed Cost	Charity Care Net Cost	Net Patient Revenue ¹	Total Community Benefit/Net Patient Revenue ¹
Columbia Memorial	\$22,802,905	\$20,186,013	\$935,238	\$978,721	\$112,822,216	20.21%
Providence Hood River Memorial	\$21,177,410	\$12,152,177	\$2,854,008	\$3,097,831	\$86,483,474	24.49%
Samaritan Lebanon Community	\$17,638,974	\$7,078,110	\$4,286,223	\$2,336,654	\$111,772,503	15.78%
Providence Seaside	\$16,148,309	\$8,405,084	\$1,390,020	\$1,886,182	\$65,233,203	24.75%
Good Shepherd	\$15,728,815	\$1,395,379	\$0	\$2,545,048	\$94,009,690	16.73%
Samaritan Pacific Communities	\$9,911,280	\$3,612,880	\$1,867,816	\$1,953,873	\$87,908,094	11.27%
St. Charles Medical Center - Madras	\$7,274,350	\$561,625	\$5,084,061	\$844,456	\$26,718,353	27.23%
Coquille Valley	\$5,813,762	\$4,284,616	\$1,273,641	\$131,168	\$25,657,612	22.66%
Harney District	\$4,312,703	\$3,455,625	\$413,324	\$149,335	\$22,049,603	19.56%
St. Charles - Prineville	\$4,306,069	\$1,093,781	\$1,677,015	\$989,263	\$35,554,279	12.11%
Lower Umpqua	\$3,900,709	\$1,842,232	\$345,873	\$95,098	\$22,161,415	17.60%
Adventist Health Tillamook	\$3,872,320	\$0	\$0	\$2,523,833	\$82,557,102	4.69%
CHI St. Anthony	\$3,828,906	\$924,370	\$663,572	\$670,118	\$68,524,790	5.59%
Samaritan North Lincoln	\$3,373,070	\$0	\$515,129	\$1,341,613	\$59,563,352	5.66%
Salem Health West Valley	\$3,277,131	\$0	\$1,709,306	\$388,577	\$27,179,718	12.06%
Grande Ronde	\$3,251,992	\$0	\$0	\$1,451,522	\$89,515,881	3.63%
Curry General	\$1,973,614	\$1,455,793	\$0	\$209,724	\$35,783,314	5.52%
Lake District	\$1,918,634	\$381,863	\$254,575	\$395,282	\$24,707,173	7.77%
Wallowa Memorial Hospital	\$1,680,651	\$0	\$388,507	\$210,337	\$21,345,395	7.87%
Saint Alphonsus - Baker City	\$1,187,949	\$438,110	\$398,749	\$289,594	\$30,745,117	3.86%
Blue Mountain	\$1,040,527	\$0	\$988,794	\$37,763	\$22,481,471	4.63%
Southern Coos	\$1,032,378	\$168,430	\$661,549	\$28,865	\$16,884,812	6.11%
Pioneer Memorial - Heppner	\$842,075	\$209,736	\$486,383	\$66,762	\$8,857,424	9.51%
PeaceHealth Peace Harbor	\$836,565	\$0	\$0	\$835,096	\$68,929,387	1.21%
PeaceHealth Cottage Grove	\$300,098	\$0	\$0	\$293,298	\$31,447,210	0.95%
CRITICAL ACCESS HOSPITAL TOTAL	\$157,431,196	\$67,645,824	\$26,193,783	\$23,750,013	\$1,278,892,588	12.31%

¹Total Operating Expenses and Net Patient Revenues are from audited financial statements and FR-3 forms. Annual hospital financial reports, can be found [here](#).

Appendix D. Highest to Lowest FY 2017 Critical Access Hospital Community Benefit as a Percent of Net Patient Revenue

Hospital Name	Total Net Community Benefit Spend	Medicare Unreimbursed Net Cost	Medicaid Net Unreimbursed Cost	Charity Care Net Cost	Net Patient Revenue ¹	Total Community Benefit/Net Patient Revenue ¹
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Columbia Memorial	\$22,802,905	\$20,186,013	\$935,238	\$978,721	\$112,822,216	20.21%
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¹Total Operating Expenses and Net Patient Revenues are from audited financial statements and FR-3 forms.

Annual hospital financial reports can be found [here](#).

Appendix E. Top 10 Categories of Critical Access Hospital Community Benefit by Percentage Spent During FY 2017

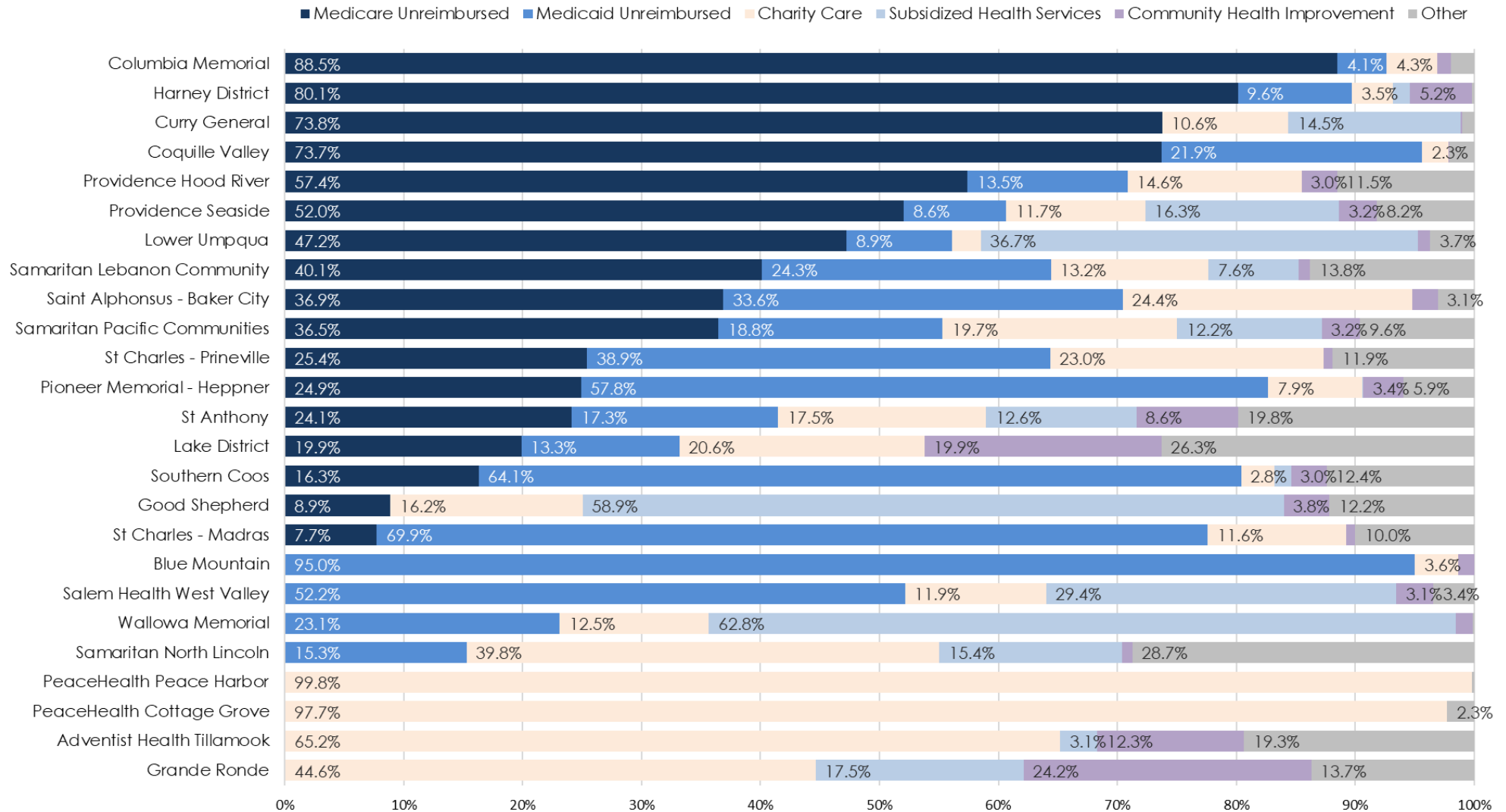
(in alphabetical order)

Hospital Name	Total Net Community Benefit Cost	Medicare Unreimbursed	Medicaid Unreimbursed	Charity Care	Subsidized Health Services	Community Health Improvement	Health Professions Education	Cash and In-Kind	Community Building	Other Public Program Unreimbursed	Community Benefit Operations
Adventist Health Tillamook	\$3,872,320	0.0%	0.0%	65.2%	3.1%	12.3%	0.0%	1.7%	17.6%	0.0%	0.0%
Blue Mountain	\$1,040,527	0.0%	95.0%	3.6%	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Columbia Memorial	\$22,802,905	88.5%	4.1%	4.3%	0.0%	1.1%	0.3%	0.6%	0.5%	0.0%	0.6%
Coquille Valley	\$5,813,762	73.7%	21.9%	2.3%	0.0%	0.0%	0.2%	0.2%	1.7%	0.0%	0.0%
Curry General	\$1,973,614	73.8%	0.0%	10.6%	14.5%	0.1%	0.5%	0.4%	0.0%	0.0%	0.2%
Good Shepherd	\$15,728,815	8.9%	0.0%	16.2%	58.9%	3.8%	1.9%	5.2%	0.0%	0.0%	5.1%
Grande Ronde	\$3,251,992	0.0%	0.0%	44.6%	17.5%	24.2%	12.7%	0.4%	0.0%	0.0%	0.6%
Harney District	\$4,312,703	80.1%	9.6%	3.5%	1.4%	5.2%	0.0%	0.2%	0.0%	0.0%	0.0%
Lake District	\$1,918,634	19.9%	13.3%	20.6%	0.0%	19.9%	11.0%	4.1%	10.6%	0.0%	0.6%
Lower Umpqua	\$3,900,709	47.2%	8.9%	2.4%	36.7%	1.0%	0.0%	3.7%	0.0%	0.0%	0.0%
PeaceHealth Cottage Grove	\$300,098	0.0%	0.0%	97.7%	0.0%	0.0%	0.0%	2.3%	0.0%	0.0%	0.0%
PeaceHealth Peace Harbor	\$836,565	0.0%	0.0%	99.8%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%
Pioneer Memorial - Heppner	\$842,075	24.9%	57.8%	7.9%	0.1%	3.4%	0.0%	0.1%	5.6%	0.0%	0.2%
Providence Hood River	\$21,177,410	57.4%	13.5%	14.6%	0.0%	3.0%	3.9%	3.2%	1.4%	2.9%	0.2%
Providence Seaside	\$16,148,309	52.0%	8.6%	11.7%	16.3%	3.2%	0.3%	4.2%	0.4%	3.1%	0.2%
Saint Alphonsus - Baker City	\$1,187,949	36.9%	33.6%	24.4%	0.0%	2.1%	1.6%	1.1%	0.1%	0.0%	0.3%
Salem Health West Valley	\$3,277,131	0.0%	52.2%	11.9%	29.4%	3.1%	2.6%	0.7%	0.2%	0.0%	0.0%
Samaritan Lebanon Community	\$17,638,974	40.1%	24.3%	13.2%	7.6%	1.0%	8.2%	2.7%	2.6%	0.0%	0.3%
Samaritan North Lincoln	\$3,373,070	0.0%	15.3%	39.8%	15.4%	0.8%	7.5%	5.0%	15.6%	0.0%	0.6%
Samaritan Pacific Communities	\$9,911,280	36.5%	18.8%	19.7%	12.2%	3.2%	3.6%	2.2%	3.0%	0.5%	0.3%
Southern Coos	\$1,032,378	16.3%	64.1%	2.8%	1.4%	3.0%	10.2%	0.1%	0.3%	0.0%	1.8%
St Anthony	\$3,828,906	24.1%	17.3%	17.5%	12.6%	8.6%	6.4%	7.2%	5.9%	0.0%	0.3%
St Charles - Madras	\$7,274,350	7.7%	69.9%	11.6%	0.0%	0.8%	0.3%	1.1%	0.6%	7.8%	0.3%
St Charles - Prineville	\$4,306,069	25.4%	38.9%	23.0%	0.0%	0.8%	0.4%	1.6%	0.9%	8.6%	0.3%
Wallowa Memorial	\$1,680,651	0.0%	23.1%	12.5%	62.8%	1.5%	0.1%	0.0%	0.0%	0.0%	0.0%
Total	\$157,431,196										

*cells are highlighted according to the highest percentages within each row

Appendix F. Categories of Critical Access Hospital Community Benefit by Percentage Spent During FY 2017

(hospitals listed in alphabetical order of decreasing Medicare unreimbursed percentage)



Appendix G. Critical Access Hospital Fiscal Year, Tax District, I 990 & 501(c)(3) Status

Hospital Name	FY End	Health Tax District (Y/N)	I 990 Schedule H Available (Year)	501(c)(3) (Y/N)
Adventist Health Tillamook	December	N	No	Y
Blue Mountain	June	Y	No	Y
CHI St. Anthony	December	N	2016	Y
Columbia Memorial	December	N	2016	Y
Coquille Valley	June	Y	No	Y
Curry General	June	Y	No	Y
Good Shepherd	June	N	2015	Y
Grande Ronde	April	N	2016	Y
Harney District	June	Y	No	Y
Lake District	June	Y	No	Y
Lower Umpqua	June	Y	No	Y
PeaceHealth Cottage Grove Community	June	N	No	Y
PeaceHealth Peace Harbor	June	N	No	Y
Pioneer Memorial	December	Y	2016	Y
Providence Hood River Memorial	December	N	No	Y
Providence Seaside	December	N	No	Y
Saint Alphonsus - Baker City	June	N	No	Y
Salem Health West Valley	December	N	No	Y
Samaritan Lebanon Community	December	N	2016	Y
Samaritan North Lincoln	December	Y	2016	Y
Samaritan Pacific Communities	September	Y	2016	Y
Southern Coos	June	Y	No	Y
St. Charles - Madras	December	N	No	Y
St. Charles - Prineville	December	N	No	Y
Wallowa Memorial	December	Y	No	Y

Appendix H. Community Benefit Cost Categories and Definitions

Cash and In-Kind Contributions Cost	Funds and services donated to individuals or groups of the community. Typical contributions include grants, scholarships, staff hours, hospital space, food, and equipment.
Charity Care Cost	Charity care: health care services provided to people who are determined by the hospital to be unable to pay for the services. Hospitals will determine a patient's inability to pay based on established hospital policy, as required by the Affordable Care Act. These financial assistance policies examine a variety of factors, such as individual and family income, assets, employment status, family size, or availability of alternative sources of payment. A hospital may establish inability to pay at the time care is provided or through later efforts to gather adequate financial information to make an eligibility determination. Charity care may cover all or just a portion of the owed bill. Hospitals may use different methodologies to estimate the costs of charity care.
Community Benefit Operations Cost	Costs associated with developing and maintaining community benefit programs, such as staff hours, grant writing, needs assessments, and fundraising.
Community Building Activities Cost	Costs associated with non-health care programs provided by the hospital to minimize potential health problems. Examples include neighborhood revitalization, tree planting, low-income housing projects, mentoring groups, air quality improvement, conflict resolution training, and workforce development programs.
Community Health Improvement Cost	Costs associated with activities geared towards improving the health of the community including educational lectures/presentations, special community health screening events, clinics, telephone information services, poison control services, and hotlines.
Health Professions Education Cost	Costs associated with training future health care professionals by providing a clinical setting for training, internships, vocational training, and residencies.
Medicaid Unreimbursed Cost	An estimate of the costs not reimbursed by Medicaid, the federal health insurance program that provides health and long-term care services to low-income populations.
Medicare Unreimbursed Cost	An estimate of the costs not reimbursed by Medicare, the federal health insurance program for citizens over 65 and those determined disabled by the Social Security Administration.
Net Patient Revenue	The amount of revenue received (or expected to be received) from all payers for patient services. (Obtained from a hospital's FR-3 form.)
Total Community Benefit	The total amount of unreimbursed expenditures by a hospital toward their community benefit programs. Direct offsetting revenues have been deducted from these data.
Other Public Programs Cost	An estimate of the costs not reimbursed by public health programs other than Medicaid and Medicare, such as Tricare, Champus, Indian Health Service, or other federal, state, or local programs.
Research Cost	The cost of clinical and community health research, as well as studies on health care delivery. Requires that results of studies are shared with entities outside the hospital organization.
Subsidized Health Services Cost	Clinical services that meet a particular community need that are provided despite a financial loss to the hospital. Emergency services may be included, such as an air ambulance or a trauma center.
Total Operating Expense	All expenses associated with operating the hospital, such as salaries, employee benefits, purchased services, supplies, professional fees, and insurance (Obtained from a hospital's FR-3 form).
Health District Hospital	A hospital that operates in a Health District and receives funding from property tax as one of the revenue sources to cover the cost of providing healthcare services in the Health District.

Appendix I. Critical Access Hospital Community Health Needs Assessments

All 25 CAHs in Oregon are non-profit and maintain their tax-exempt/charitable status under section 501(c)(3) of Federal Internal Revenue Code by providing benefit to the community that they serve. The IRS requires that 501(c)(3) hospitals publicly show community benefit by conducting a community health needs assessment (CHNA) and adopting an implementation strategy to meet identified needs. This must be done at least once every three years and can be done in collaboration with other clinical, public health and population health focused organizations.

Resources to support CHNA development and compliance are available on the [ORH website](#). An interactive map of the most recent CHNAs and Community Health Improvement Plans (CHIPs) for Oregon Non-profit Hospitals, Local Public Health Authorities (LPHAs) and Coordinated Care Organizations (CCOs) can be accessed [here](#).

Hospital Name	CHNA (Y/N)	Online (Y/N)	Most Recent	*Partnership with Local Health Department (Y/N)
Adventist Health Tillamook	Y	Y	2016-2019	N
Blue Mountain	Y	Y	2016-2019	N
CHI St Anthony	Y	Y	2015-2018	Y
Columbia Memorial	Y	Y	2016-2019	N
Coquille Valley	Y	Y	2017-2020	N
Curry General	Y	Y	2018-2021	Y
Good Shepherd	Y	Y	2015-2018	Y
Grande Ronde	Y	Y	2018-2021	Y
Lake District	Y	Y	2017-2020	Y
Lower Umpqua	Y	Y	2017-2020	N
PeaceHealth Cottage Grove	Y	Y	2017-2020	N
PeaceHealth Peace Harbor	Y	Y	2017-2020	N
Pioneer Memorial	Y	Y	2018-2021	Y
Providence Hood River Memorial	Y	Y	2016-2019	Y
Providence Seaside	Y	Y	2016-2019	N
Saint Alphonsus -Baker City	Y	Y	2016-2019	N
Salem Health West Valley	Y	Y	2017-2020	Y
Samaritan Lebanon Community	Y	Y	2016-2019	N
Samaritan North Lincoln	Y	Y	2016-2019	N
Samaritan Pacific Communities	Y	Y	2016-2019	N
Southern Coos	Y	Y	2017-2020	Y
St. Charles Madras	Y	Y	2017-2020	N
St. Charles Prineville	Y	Y	2017-2020	N
Wallowa Memorial	Y	Y	2016-2019	N

* ORH considers partnership if Local Health Department (LHD) is listed as a partner in the CHNA.