OREGON'S CRITICAL ACCESS HOSPITALS

Fiscal Year 2015 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. The Oregon Health Authority publishes Hospital Community Benefit data annually. The most recent data available is Fiscal Year 2015 for which 60 hospitals reported community benefit information. This report describes community benefit reporting requirements, including the federal requirements for 501(c)(3) hospitals.

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OREGON OFFICE of RURAL HEALTH

In partnership with:

Oregon Association of Hospitals and Health Systems

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

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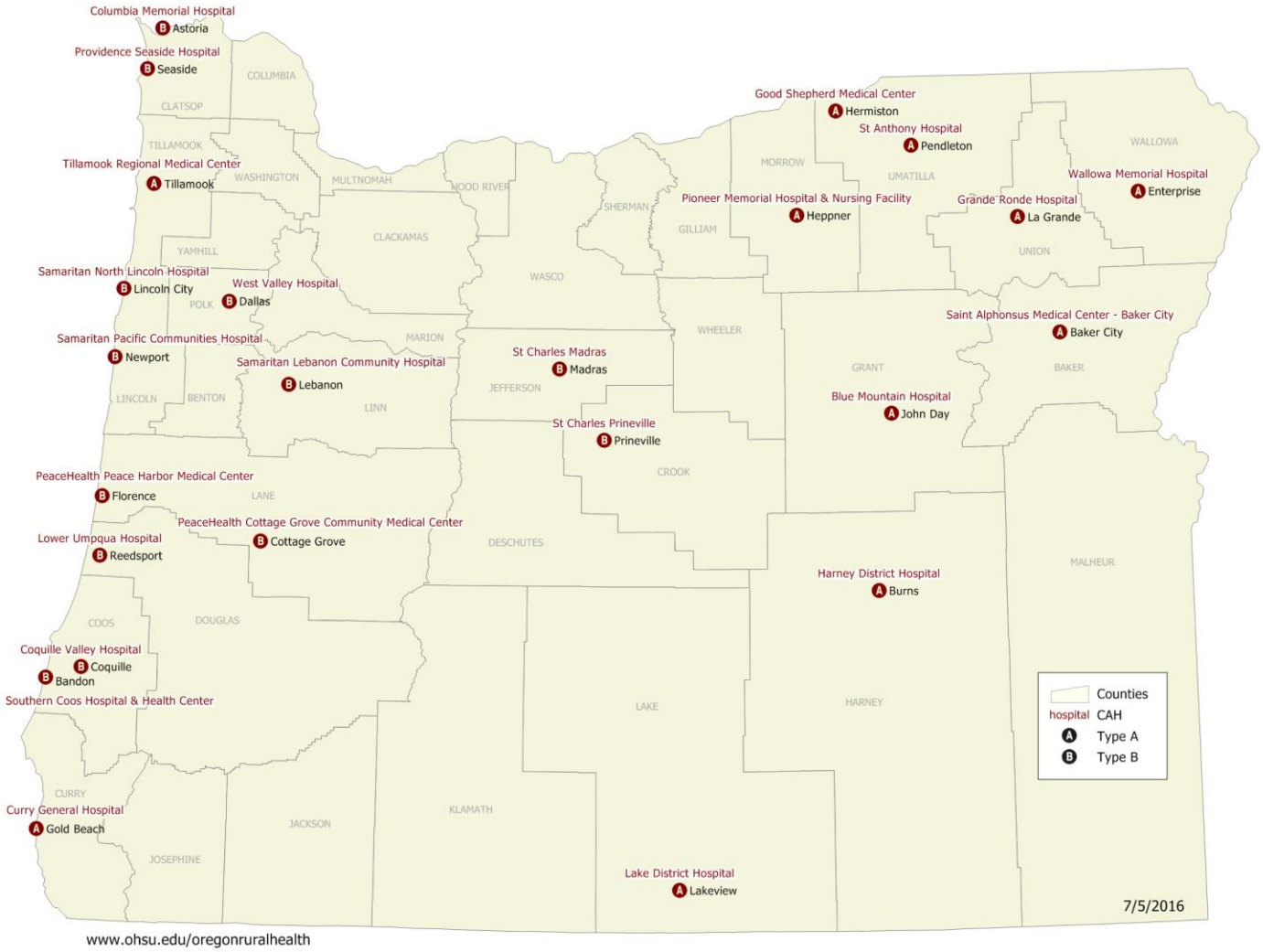
Providing Vital Care to Their Communities: Oregon's Critical Access Hospitals

Rural hospitals with 25 beds or less, that meet geographic and other criteria established by federal law, can be classified as Critical Access Hospitals (CAHs). A CAH can improve its financial stability through enhanced Medicare reimbursement and reduced operating costs. Oregon has 25 Critical Access Hospitals (CAHs) located throughout the state.

Geographic criteria:

- 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
- Certified as a CAH before January 1, 2006, based on designation as a "necessary provider."



Community Benefit and Data Reporting Requirements

Hospital Community Benefit reporting has evolved from a voluntary activity, started by the Catholic Health Association in 1989, to a mandatory activity by state and federal government. The United States Internal Revenue Services (IRS) requires all non-profit hospitals (via the 990 Schedule H) to provide and report 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.

In 2007, House Bill (HB) 3290 established a community benefit reporting law for all hospitals in Oregon. In compliance with this statute, the Oregon Health Authority (OHA) collects hospital community benefit data at the end of each hospital's fiscal year via the Community Benefit Reporting (CBR) form.

Twenty-four of Oregon's twenty-five Critical Access Hospitals maintain tax-exempt not-for-profit status (see Appendix F.)

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:

- 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).
- 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 which CAHs are supported by health districts and those that do not report a 990 Schedule H to the IRS (see Appendix F.)

(2) The OHA CBR form does not detail specific activities or outcome data. However, one publically available report that does elaborate on community benefit activities is the Capitol Project Report (see Appendix G.)

(3) The IRS continues to revise the 990 Schedule H. As a result, OHA's CBR form and the IRS' 990 Schedule H are significantly different and hospitals are required 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. For more information, see HB 2115 proposed, but not passed, during the 2017 Legislative session.

(4) Hospital fiscal year (FY) time periods vary. As a result, the most recent full FY data available for all CAHs is from 2015. See Appendix F for FY periods for each CAH.

Requirements for 501(c)(3) Charitable Hospitals

The Affordable Care Act (ACA) added Section 501(r) to the law regulating 501(c)(3) organizations. This required hospital organizations that operate one or more hospital facilities maintaining tax-exempt status to be responsible for new reporting and excise tax requirements. Government hospital organizations are not excluded from Section 501(r) requirements.

Each 501(c)(3) hospital organization is required to:

1. Establish written financial assistance and emergency medical care policies;
2. Limit amounts charged for emergency or other medically necessary care to individuals eligible for assistance under the hospital's financial assistance policy;
3. Make reasonable efforts to determine whether an individual is eligible for assistance under the hospital's financial assistance policy 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).

Section 4959 of the ACA imposes a $50,000 excise tax for each year that a hospital organization fails to meet these requirements.

Requirements for Financial Assistance and Emergency Medical Care

Section 501(r)(4) requires a hospital organization to establish a written financial assistance policy (FAP), and emergency medical care policy.

The FAP must include:

1. Eligibility criteria for financial assistance, and if assistance includes free or discounted care;
2. The basis for calculating amounts charged to patients;
3. The method for applying for financial assistance;
4. The actions the hospital organization may take in the event of nonpayment; and
5. 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.

Community Health Needs Assessment (CHNA) Requirements

A hospital's CHNA must define the community it serves and assess the health needs of that community. The hospital must solicit input received from people who represent the broad interest of the community. The hospital CHNA must be a written report that is made widely available to the public on its website. A hospital is considered to have conducted a CHNA on the date it has completed all the previously mentioned steps, including making the report publically available.

For a full list of CHNA requirements, please use this checklist by Verité Healthcare Consulting, LLC.

Resources on 501(r) Compliance:

- Webinar: Ensuring IRS 501(r) Compliance as a Rural Hospital
- Article: How Hospitals Should Respond to the Final 501(r) Regulations for Maintaining Tax-Exempt Status

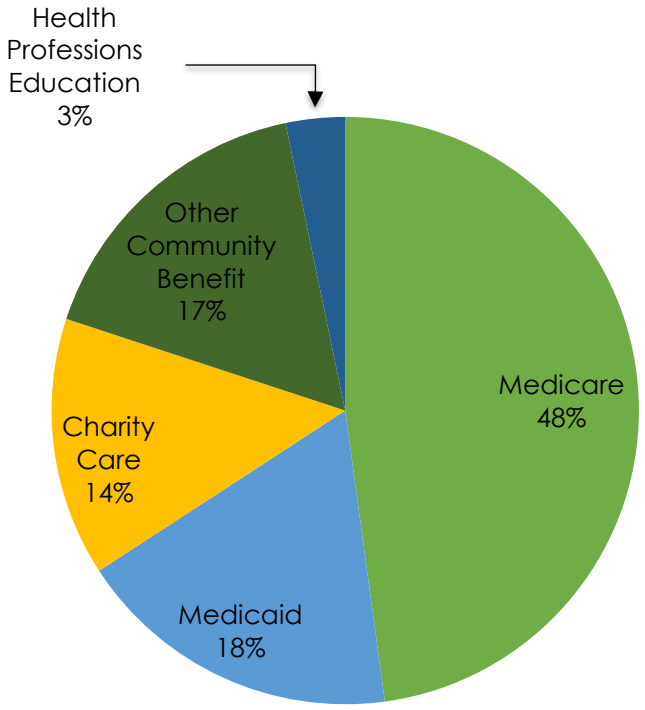
FY 2015 Critical Access Hospital Community Benefit Overview

During FY 2015, unreimbursed Medicare and Medicaid cost accounted for 66% of Critical Access Hospital community benefit spend.

Oregon CAHs reported a total community benefit spend in FY 2015 of $137,288,963 compared to $130,939,685, spend during FY 2014. Increases in community benefit spend can largely be attributed to the unreimbursed Medicare cost category. Community benefit spend is allocated to the 11 categories listed below. See Appendix H for a complete list of community benefit category definitions provided by OHA.

Community Benefit Spend Categories

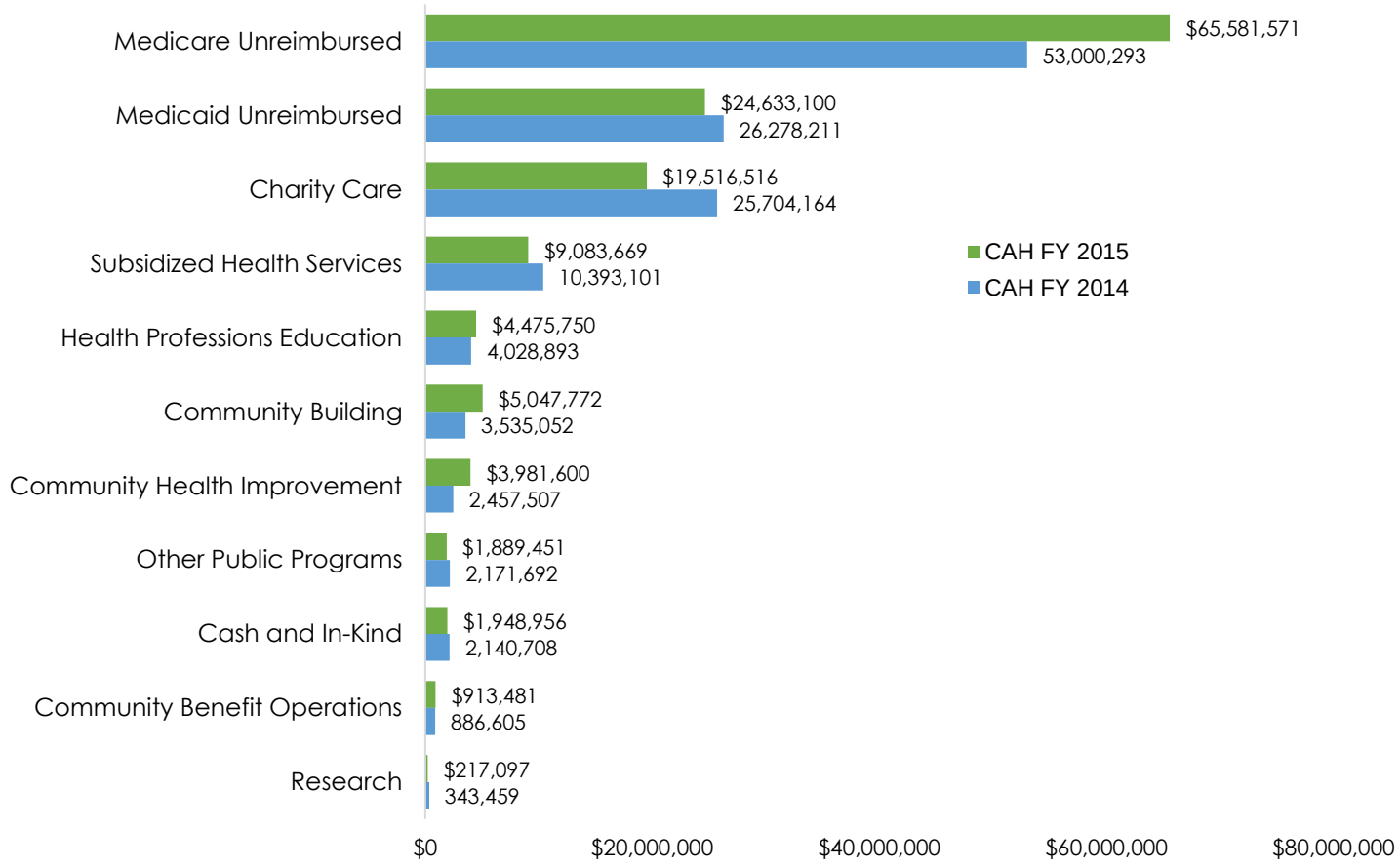
- Unreimbursed costs from Medicare
- Unreimbursed costs from Medicaid
- Charity care or financial assistance
- Subsidized health services
- Health professions education
- Community building activities
- Community health improvement
- Other public programs
- Cash and in-kind contributions
- Community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



FY 2015 Statewide Trends

All Oregon hospitals reported nearly $1.9 billion in community benefit costs in FY 2015, an increase of approximately 1% from FY 2014 ($1.8 billion; see Oregon Health Authority's Oregon Acute Care Hospitals Community Benefit Report FY 2015). Critical Access Hospitals reported spending $6,349,278 (4.85%) more on total community benefit costs, as compared to FY 2014. The percent of charity care (-24.07%), and Medicaid (-6.26%) spend decreased, while unreimbursed Medicare spend allocated as community benefit (23.74%) increased. Additional community benefit activities remained relatively constant on average with increases in community building activities and decreases in subsidized health services.

Appendix A. Total CAH Community Benefit Dollars Spent Per Category During FY 14 and FY 15



Appendix B. Highest to Lowest FY 2015 CAH Community Benefit Spend

Hospital	Grand Total Community Benefit	Charity Care	Medicaid Net Cost	Medicare Net Cost	Net Revenue	Total Community Benefit/Net Revenue
Columbia Memorial	$22,211,203	$961,398	$1,959,603	$17,907,349	$88,269,238	25.16%
Providence Hood River Memorial	$18,167,786	$2,473,590	$3,582,964	$9,945,677	$75,260,363	24.14%
Samaritan Lebanon Community	$10,414,075	$2,306,909	$1,574,985	$3,932,857	$100,228,087	10.39%
Tillamook Regional Medical Center	$10,225,245	$2,363,858	$1,650,543	$2,177,798	$72,426,561	14.12%
Providence Seaside	$8,624,766	$1,644,748	$762,581	$4,541,076	$54,328,832	15.88%
Samaritan Pacific Communities	$7,152,083	$1,662,401	$218,689	$3,139,242	$82,742,634	8.64%
St. Charles Medical Center-Madras	$5,987,529	$459,659	$4,441,828	$300,349	$22,526,076	26.58%
Grande Ronde	$5,545,841	$952,748	$1,763,293	$709,497	$73,127,581	7.58%
Good Shepherd Medical Center	$4,979,708	$1,255,546	$0	$0	$87,199,884	5.71%
Coquille Valley	$4,516,802	$89,658	$911,659	$3,502,079	$18,784,849	24.04%
Samaritan North Lincoln	$4,496,398	$1,566,884	$236,524	$1,290,186	$52,162,875	8.62%
Lower Umpqua	$3,822,983	$123,394	$804,517	$1,386,093	$21,230,344	18.01%
Southern Coos	$3,694,867	$101,157	$1,214,408	$2,361,743	$15,556,069	23.75%
CHI St. Anthony	$3,594,477	$553,296	$18,056	$1,948,725	$60,858,628	5.91%
Harney District	$3,186,537	$248,985	$492,427	$2,077,655	$20,243,587	15.74%
Lake District	$3,151,559	$196,827	$109,512	$2,258,776	$20,607,273	15.29%
PeaceHealth Peace Harbor	$3,036,069	$733,900	$0	$2,274,776	$68,480,128	4.43%
St. Charles Medical Center-Prineville	$3,026,635	$516,864	$1,104,051	$1,031,953	$20,902,568	14.48%
West Valley Community	$2,755,011	$412,367	$1,550,026	$0	$25,945,477	10.62%
Wallowa Memorial	$2,485,169	$88,180	$464,072	$1,436,258	$17,493,800	14.21%
Blue Mountain	$2,124,193	$88,408	$0	$2,018,167	$18,560,050	11.44%
St. Alphonsus Medical Center-Baker City	$1,539,735	$200,410	$1,171,457	$53,620	$30,140,372	5.11%
Curry General	$1,169,970	$163,185	$84,675	$877,510	$32,357,129	3.62%
Pioneer Memorial -Heppner	$1,079,162	$71,632	$517,230	$410,185	$7,568,690	14.26%
PeaceHealth Cottage Grove Community	$301,160	$280,512	$0	$0	$29,190,043	1.03%
CAH Total	**$137,288,963**	**$19,516,516**	**$24,633,100**	**$65,581,571**	**$1,116,191,138**	**13.15%**

Appendix C. Highest to Lowest FY 2015 CAH Community Benefit as a Percent of Net Revenue

Hospital	Grand Total Community Benefit	Charity Care	Medicaid Net Cost	Medicare Net Cost	Net Revenue	Total Community Benefit/Net Revenue
St. Charles Medical Center-Madras	$5,987,529	$459,659	$4,441,828	$300,349	$22,526,076	26.58%
Columbia Memorial	$22,211,203	$961,398	$1,959,603	$17,907,349	$88,269,238	25.16%
Providence Hood River Memorial	$18,167,786	$2,473,590	$3,582,964	$9,945,677	$75,260,363	24.14%
Coquille Valley	$4,516,802	$89,658	$911,659	$3,502,079	$18,784,849	24.04%
Southern Coos	$3,694,867	$101,157	$1,214,408	$2,361,743	$15,556,069	23.75%
Lower Umpqua	$3,822,983	$123,394	$804,517	$1,386,093	$21,230,344	18.01%
Providence Seaside	$8,624,766	$1,644,748	$762,581	$4,541,076	$54,328,832	15.88%
Harney District	$3,186,537	$248,985	$492,427	$2,077,655	$20,243,587	15.74%
Lake District	$3,151,559	$196,827	$109,512	$2,258,776	$20,607,273	15.29%
St. Charles Medical Center-Prineville	$3,026,635	$516,864	$1,104,051	$1,031,953	$20,902,568	14.48%
Pioneer Memorial -Heppner	$1,079,162	$71,632	$517,230	$410,185	$7,568,690	14.26%
Wallowa Memorial	$2,485,169	$88,180	$464,072	$1,436,258	$17,493,800	14.21%
Tillamook Regional Medical Center	$10,225,245	$2,363,858	$1,650,543	$2,177,798	$72,426,561	14.12%
Blue Mountain	$2,124,193	$88,408	$0	$2,018,167	$18,560,050	11.44%
West Valley Community	$2,755,011	$412,367	$1,550,026	$0	$25,945,477	10.62%
Samaritan Lebanon Community	$10,414,075	$2,306,909	$1,574,985	$3,932,857	$100,228,087	10.39%
Samaritan Pacific Communities	$7,152,083	$1,662,401	$218,689	$3,139,242	$82,742,634	8.64%
Samaritan North Lincoln	$4,496,398	$1,566,884	$236,524	$1,290,186	$52,162,875	8.62%
Grande Ronde	$5,545,841	$952,748	$1,763,293	$709,497	$73,127,581	7.58%
CHI St. Anthony	$3,594,477	$553,296	$18,056	$1,948,725	$60,858,628	5.91%
Good Shepherd Medical Center	$4,979,708	$1,255,546	$0	$0	$87,199,884	5.71%
St. Alphonsus Medical Center-Baker City	$1,539,735	$200,410	$1,171,457	$53,620	$30,140,372	5.11%
PeaceHealth Peace Harbor	$3,036,069	$733,900	$0	$2,274,776	$68,480,128	4.43%
Curry General	$1,169,970	$163,185	$84,675	$877,510	$32,357,129	3.62%
PeaceHealth Cottage Grove Community	$301,160	$280,512	$0	$0	$29,190,043	1.03%
CAH Total	**$137,288,963**	**$19,516,516**	**$24,633,100**	**$65,581,571**	**$1,116,191,138**	**13.15%**

Appendix D. Top Ten Categories of Community Benefit by Percentage Spent During FY 15

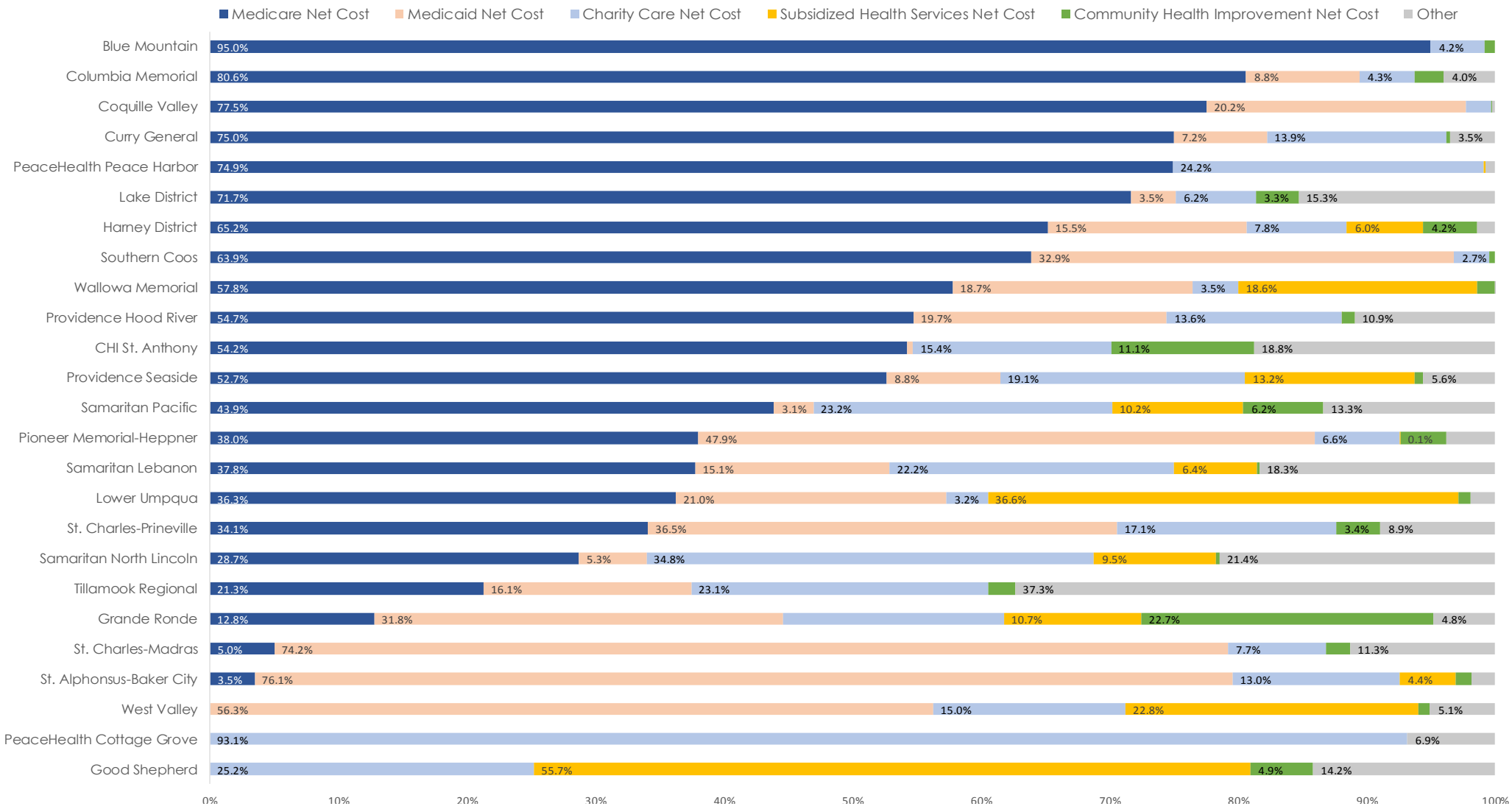
(in alphabetical order)

Hospital Name	Total Community Benefit	Medicare Net Cost	Medicaid Net Cost	Charity Care Net Cost	Subsidized Health Services Net Cost	Community Health Improvement Net Cost	Health Professions Education Net Cost	Community Building Net Cost	Cash and In-Kind Net Cost	Other Public Program Net Cost	Community Benefit Operations Net Cost	Research Net Cost
Blue Mountain	$2,124,193	95.0%	0.0%	4.2%	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CHI St. Anthony	$3,594,477	54.2%	0.5%	15.4%	0.0%	11.1%	8.4%	2.7%	7.4%	0.0%	0.2%	0.0%
Columbia Memorial	$22,211,203	80.6%	8.8%	4.3%	0.0%	2.2%	0.5%	0.0%	0.4%	2.4%	0.7%	0.0%
Coquille Valley	$4,516,802	77.5%	20.2%	2.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Curry General	$1,169,970	75.0%	7.2%	13.9%	0.0%	0.3%	2.7%	0.4%	0.4%	0.0%	0.0%	0.0%
Good Shepherd	$4,979,708	0.0%	0.0%	25.2%	55.7%	4.9%	4.7%	0.0%	5.1%	0.0%	4.4%	0.0%
Grande Ronde	$5,545,841	12.8%	31.8%	17.2%	10.7%	22.7%	3.4%	0.2%	0.4%	0.0%	0.7%	0.0%
Harney District	$3,186,537	65.2%	15.5%	7.8%	6.0%	4.2%	0.7%	0.0%	0.7%	0.0%	0.0%	0.0%
Lake District	$3,151,559	71.7%	3.5%	6.2%	0.0%	3.3%	9.0%	3.2%	0.7%	0.0%	2.4%	0.0%
Lower Umpqua	$3,822,983	36.3%	21.0%	3.2%	36.6%	1.0%	0.0%	0.0%	1.9%	0.0%	0.0%	0.0%
PeaceHealth Cottage Grove	$301,160	0.0%	0.0%	93.1%	0.0%	0.0%	0.0%	4.2%	2.7%	0.0%	0.0%	0.0%
PeaceHealth Peace Harbor	$3,036,069	74.9%	0.0%	24.2%	0.1%	0.0%	0.0%	0.0%	0.3%	0.0%	0.4%	0.0%
Pioneer Memorial -Heppner	$1,079,162	38.0%	47.9%	6.6%	0.1%	3.5%	0.1%	3.2%	0.2%	0.0%	0.3%	0.0%
Providence Hood River Memorial	$18,167,786	54.7%	19.7%	13.6%	0.0%	1.0%	4.1%	1.5%	0.9%	3.1%	1.1%	0.3%
Providence Seaside	$8,624,766	52.7%	8.8%	19.1%	13.2%	0.7%	1.2%	0.1%	1.9%	1.8%	0.6%	0.0%
Samaritan Lebanon	$10,414,075	37.8%	15.1%	22.2%	6.4%	0.2%	12.7%	0.9%	3.7%	0.0%	0.4%	0.7%
Samaritan North Lincoln	$4,496,398	28.7%	5.3%	34.8%	9.5%	0.3%	7.2%	11.0%	2.1%	0.0%	0.4%	0.8%
Samaritan Pacific Communities	$7,152,083	43.9%	3.1%	23.2%	10.2%	6.2%	8.9%	1.1%	2.2%	0.0%	0.4%	0.8%
Southern Coos	$3,694,867	63.9%	32.9%	2.7%	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Alphonsus -Baker City	$1,539,735	3.5%	76.1%	13.0%	4.4%	1.2%	0.7%	0.0%	1.1%	0.0%	0.0%	0.0%
St. Charles -Madras	$5,987,529	5.0%	74.2%	7.7%	0.0%	1.8%	0.7%	0.5%	1.2%	8.2%	0.6%	0.0%
St. Charles -Prineville	$3,026,635	34.1%	36.5%	17.1%	0.0%	3.4%	0.7%	0.8%	1.2%	5.2%	1.0%	0.0%
Tillamook Regional	$10,225,245	21.3%	16.1%	23.1%	0.0%	2.1%	0.0%	36.9%	0.5%	0.0%	0.0%	0.0%
Wallowa Memorial	$2,485,169	57.8%	18.7%	3.5%	18.6%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West Valley	$2,755,011	0.0%	56.3%	15.0%	22.8%	0.9%	2.9%	1.1%	1.0%	0.0%	0.0%	0.0%
CAH Total	$137,288,963											

*cells are highlighted according to the highest percentages per each hospital

Appendix E. Categories of Community Benefit by Percentage Spent During FY 2015

(hospitals listed in order of decreasing Medicare unreimbursed percentage)



Appendix F. Critical Access Hospital 501(c)(3), Tax District, I-990 Status

Hospital	FY Ends	Supported by health district in 2017 (Y/N)	I 990 Schedule H available (Year)	501(c)(3) (Y/N)
Blue Mountain	June	Y	No	N
CHI St. Anthony	June	N	2014	Y
Columbia Memorial	December	N	2015	Y
Coquille Valley	June	Y	No	Y
Curry General	June	Y	No	Y
Good Shepherd	June	N	2014	Y
Grande Ronde	April	N	2014	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	June	Y	2014	Y
Providence Hood River Memorial	December	N	No	Y
Providence Seaside	December	N	No	Y
Saint Alphonsus - Baker City	December	N	No	Y
Samaritan Lebanon Community	December	N	2014	Y
Samaritan North Lincoln	December	Y	2014	Y
Samaritan Pacific Communities	December	Y	2014	Y
Southern Coos	June	Y	No	Y
St Charles Madras	June	N	2014	Y
St Charles Prineville	December	N	2014	Y
Tillamook Regional	December	N	No	Y
Wallowa Memorial	June	Y	No	Y
West Valley	September	N	2014	Y

Appendix G. FY 2015 Critical Access Hospital Capital Projects

One publically available information source that expands detail on community benefit spend is the Capital Project Report (CPR), which is submitted to OHA. Oregon law requires Type A, Type B and DRG hospitals to publically report capital projects of development, purchase, renovation or any construction expenditure, by or on behalf of a reporting entity that exceeds the percent of gross revenue specified for the hospital type. In FY 2015, four CAHs completed a CPR:

Hospital	Description of project	Expected costs
St. Charles Madras	Building renovation that will add 26,000 square feet and enhance outpatient and primary care services. Description of need: Current hospital does not meet standards of care. Existing infrastructure including but limited to laboratory, emergency department, operating room, HVAC, plumbing and electrical system require upgrades, remodel, and/ or renovation. Enhancement of the facility will improve ability to deliver the standard level of care and focus efforts of outpatient and primary care services.	$16,000,000
Samaritan Lebanon Community	Emergency and Surgery departments expansion and remodel/update. Description of need: The remodel of the emergency department and operating rooms will allow for greater patient access, increasing emergency patient rooms from 12 to 21 including three SAFE rooms for mental health patients. Remodeling will increase operating room size, allowing for more equipment in the rooms, positively impact on patient safety and quality outcomes. Expansion of surgery will increase access for outpatient surgeries.	$10,900,000
Peace Harbor Medical Center	Expansion of emergency services. Description of need: The current Emergency Department capacity was designed to serve 2,500 patients annually. Over the last 23 years, patient volumes are up more than 220 percent, with more than 9,000 patients in 2015 ED facility does not meet current standards of care and patient privacy. Central to the ED expansion redesign is patients' safety and experience.	$5,847,869
Columbia Memorial	Equipment purchases. Description of need: New equipment for 12 departments to provide up-to-date patient care in local facility.	$1,425,274

Appendix H. Community Benefit Cost Categories and Definitions

Cash and In-Kind Contributions	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	Health care services provided to people who are determined by the hospital to be unable to pay for the cost of health care services. Hospitals determine a patient's inability to pay by examining 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.
Community Benefit Operations	Costs associated with developing and maintaining community benefit programs, such as staff hours, grant writing, needs assessments, and fundraising.
Community Building Activities	Costs associated with non-health care programs provided by the hospital to minimize potential health problems. Some examples of these activities are neighborhood revitalization, tree planting, low-income housing projects, mentoring groups, air quality improvement, conflict resolution training, and workforce development programs.
Community Health Improvement	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	Costs associated with training future health care professionals via 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 hospital's FR-3 form.)
Total Community Benefit	The total amount of unreimbursed expenditures by a hospital toward its community benefit programs. Direct offsetting revenues have been deducted from these data.
Other Public Programs	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	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	Clinical services that meet a 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 hospital's FR-3 form.)

Appendix I. Critical Access Hospital Community Health Needs Assessments (CHNAs)

HOSPITAL	CHNA (Y/N)	ONLINE (Y/N)	MOST RECENT	PARTNERED WITH LOCAL HEALTH DEPARTMENT (Y/N)
Blue Mountain	Y	Y Link	2016	N
CHI St. Anthony	Y	Y Link	2015/16	Y
Columbia Memorial	Y	Y Link	2016	N
Coquille Valley	Y	Y Link	2017	N
Curry General	N	N*		
Good Shepherd	Y	Y Link	2015/16	Y
Grande Ronde	Y	Y Link	2015	N
Harney District	Y	Y Link	2016	Y
Lake District	Y	Y Link	2016	Y
Lower Umpqua	Y	Y Link	2017	N
PeaceHealth Cottage Grove	Y	Y Link	2016-2019	N
PeaceHealth Peace Harbor	Y	Y Link	2016-2019	N
Pioneer Memorial - Heppner	Y	Y Link	2015	Y
Providence Hood River Memorial	Y	Y Link	2016	N
Providence Seaside	Y	Y Link	2016	N
Samaritan Lebanon	Y	Y Link	2016	N
Samaritan North Lincoln	Y	Y Link	2016	N
Samaritan Pacific Communities	Y	Y Link	2016	N
Southern Coos	Y	Y Link	2013	Y
St. Alphonsus - Baker City	Y	Y Link	2016	N
St. Charles -Madras	Y	Y Link	2017-2019	N
St. Charles - Prineville	Y	Y Link	2017-2019	N
Tillamook Regional	Y	Y Link	2016	N
Wallowa Memorial	Y	Y Link	2016	N
West Valley Community	Y	Y Link	2015	Y

Twenty-four of the twenty-five CAHs in Oregon are not-for-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. Laws now require that such hospitals publically 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.

* In progress