Form 990 Schedule H--Community Benefit Worksheets

These worksheets can be used to account for and report community benefit programs and services in Part I, Line 7 of Form 990, Schedule H, *Hospitals*.

Worksheets

1 Charity Care at Cost
2 Ratio of Patient Care Cost to Charges
3 Unreimbursed Medicaid and Other Means Tested Government Programs
4 Community Health Improvement Services and Community Benefit Operations
5 Health Professions Education
6 Subsidized Health Services
7 Research
8 Cash and In-Kind Donations to Community Groups

Draft: April 2, 2008

Worksheet 1 **Charity Care at Cost - Schedule H, Part I, line 7a**	**Schedule H Total**	
Gross patient charges		
1 Amount of gross patient charges written off pursuant to charity care policies	$	
Total community benefit expense		
2 Ratio of patient care cost to charges (from Worksheet 2, if used)		
3 Estimated cost (either line 1 x line 2, or from cost accounting)	$	
4 Medicaid or provider taxes	$	
5 Total community benefit expense (add lines 3 and 4)	$	[1]
Direct offsetting revenue		
6 Revenues from uncompensated care pools or programs	$	[2]
7 **Net community benefit expense (line 5 minus line 6)**	$	[3]
8 **Total expense**	$	[4]
9 **Percent of total expense (line 7 ÷ line 8)**	**%**	[5]

[1] Enter value on Schedule H, Part I, Question 7, Row a, Column c
[2] Enter value on Schedule H, Part I, Question 7, Row a, Column d
[3] Enter value on Schedule H, Part I, Question 7, Row a, Column e
[4] Enter amount from Form 990 Part IX, Line 25, Column A
[5] Enter value on Schedule H, Part I, Question 7, Row a, Column f

Worksheet 2
Ratio of Patient Care Cost to Charges (may be used for other worksheets)

Patient Care Cost		
1	Total operating expense	$
Less: Adjustments		
2	Non patient-care activities	$
3	Medicaid or provider taxes	$
4	Total community benefit expense	$
5	Total adjustments (add lines 2-4)	$
6	Adjusted patient care cost (line 1 minus line 5)	$
Patient Care Charges		
7	Gross patient charges	$
Less: Adjustments		
8	Gross charges for community benefit programs	$
9	Adjusted patient care charges (line 7 minus line 8)	$
Calculation of Ratio of Patient Care Costs to Charges		
10	Ratio of patient care cost to charges (line 6 ÷ line 9)	

Worksheet 3 **Unreimbursed Medicaid and Other Means Tested Government Programs - Schedule H, Part I, lines 7b and 7c**	**Schedule H Total**	
	Medicaid	**Other means tested government programs**
	(A)	**(B)**
1 Gross patient charges from the programs	$	$
Total community benefit expense		
2 Ratio of patient cost to charges (from Worksheet 2, if used)		
3 Cost (either line 1 x line 2, or from cost accounting)	$	$
4 Medicaid or provider taxes	$	$
5 Total community benefit expense (add lines 3 and 4)	$ [1]	$ [6]
Adjustments to total community benefit expense		
6 Expenses directly related to health professions education included in line 3 of this Worksheet	$	$
7 Total adjusted community benefit expense (line 5 minus line 6)	$	$
Direct offsetting revenue		
8 Net patient service revenue	$	$
9 Payments from uncompensated care pools or programs	$	$
10 Other revenue	$	$
11 Total direct offsetting revenue (add lines 8-10)	$ [2]	$ [7]
12 **Net community benefit expense (line 7 minus line 11)**	$ [3]	$ [8]
13 **Total expense**	$ [4]	$ [9]
14 **Percent of total expense (line 12 ÷ line 13)**	% [5]	% [10]

[1] Enter value on Schedule H, Part I, Question 7, Row b, Column c
[2] Enter value on Schedule H, Part I, Question 7, Row b, Column d
[3] Enter value on Schedule H, Part I, Question 7, Row b, Column e
[4] Enter amount from Form 990 Part IX, Line 25, Column A
[5] Enter value on Schedule H, Part I, Question 7, Row b, Column f
[6] Enter value on Schedule H, Part I, Question 7, Row c, Column c
[7] Enter value on Schedule H, Part I, Question 7, Row c, Column d
[8] Enter value on Schedule H, Part I, Question 7, Row c, Column e
[9] 'Enter amount from Form 990 Part IX, Line 25, Column A
[10] Enter value on Schedule H, Part I, Question 7, Row c, Column f

Worksheet 4 Community Health Improvement Services and Community Benefit Operations - Schedule H, Part I, line 7e	Total Community Benefit Expense	Direct Offsetting Revenue	Net Community Benefit Expense	
	(A)	(B)	(C) = (A) - (B)	
1 Community Health Improvement Services				
a	$	$	$	
b	$	$	$	
c	$	$	$	
d	$	$	$	
e	$	$	$	
f	$	$	$	
g	$	$	$	
h	$	$	$	
I	$	$	$	
j	$	$	$	
2 Schedule H Subtotal (add lines 1a - 1j)	$	$	$	
3 Community Benefit Operations				
a	$	$	$	
b	$	$	$	
c	$	$	$	
d	$	$	$	
4 Schedule H Subtotal (add lines 3a - 3d)	$	$	$	
5 Schedule H Total (add lines 2 and 4)	$	$	$	[1]
6 **Total expense**			$	[2]
7 **Percent of total expense (line 5(C) ÷ line 6)**			%	[3]

[1] Enter values from Columns (A), (B), and (C) on Schedule H, Question 7, Row e, Columns c, d, and e

[2] Enter amount from Form 990 Part IX, Line 25, Column A

[3] Enter value on Schedule H, Question 7, Row e, Column f

Worksheet 5 **Health Professions Education - Schedule H, Part I, line 7f**	**Schedule H Total**
Total community benefit expense	
1 Medical students	$
2 Interns, Residents and Fellows	$
3 Nursing	$
4 Other allied health professions	$
5 Continuing health professions education	$
6 Other students	$
7 Total community benefit expense (add lines 1-6)	$ [1]
Direct offsetting revenue	
8 Medicare reimbursement for direct GME	$
9 Medicaid reimbursement for direct GME	$
10 Children's Hospital GME	
11 Continuing health professions education reimbursement/tuition	$
12 Other revenue	
13 Total direct offsetting revenue (add lines 8-12)	$ [2]
14 **Net community benefit expense (line 7 minus line 13)**	$ [3]
15 **Total expense**	$ [4]
16 **Percent of expense (line 14 ÷ line 15)**	**%** [5]

[1] Enter value on Schedule H, Question 7, Row f, Column c
[2] Enter value on Schedule H, Question 7, Row f, Column d
[3] Enter value on Schedule H, Question 7, Row f, Column e
[4] Enter amount from Form 990 Part IX, Line 25, Column A
[5] Enter value on Schedule H, Question 7, Row f, Column f

Worksheet 6 **Subsidized Health Services - Part I, line 7g** **Program Name:** _____	**Total Subsidized Health Service Program** **(A)**	**Bad Debt** **(B)**	**Medicaid and Other Means Tested Government Programs** **(C)**	**Charity Care** **(D)**	**Schedule H Amount** **(E) = (A) – (B) – (C)-(D)**	
1 Gross patient charges from program(s)	$		$	$	$	
Total community benefit expense						
2 Ratio of patient cost to charges (from Worksheet 2, if used)						
3 Cost (either line 1 x line 2, or from cost accounting)	$		$	$	$	[1]
Direct offsetting revenue						
4 Net patient service revenue	$		$	$		
5 Other revenue	$		$	$		
6 Total direct offsetting revenue (add lines 4 and 5)	$		$	$	$	[2]
7 **Net community benefit expense** (line 3 minus line 6)	$		$	$	$	[3]
8 **Total expense**					$	[4]
9 **Percent of expense (line 7(D) ÷ line 8)**					**%**	[5]

[1] Enter sum of Worksheet 6 values on Schedule H, Question 7, Row g, Column c
[2] Enter sum of Worksheet 6 values on Schedule H, Question 7, Row g, Column d
[3] Enter sum of Worksheet 6 values on Schedule H, Question 7, Row g, Column e
[4] Enter amount from Form 990 Part IX, Line 25, Column A
[5] Enter value on Schedule H, Question 7, Row g, Column f

Worksheet 7 **Research - Part I, line 7h**	**Schedule H Total**	
Total community benefit expense		
1 Direct costs	$	
2 Indirect costs	$	
3 Total community benefit expense (add lines 1 and 2)	$	[1]
Direct offsetting revenue		
4 Other revenue	$	[2]
5 **Net community benefit expense (line 3 minus line 4)**	$	[3]
6 **Total expense**	$	[4]
7 **Percent of expense (line 5 ÷ line 6)**	**%**	[5]

[1] Enter value on Schedule H, Question 7, Row h, Column c
[2] Enter value on Schedule H, Question 7, Row h, Column d
[3] Enter value on Schedule H, Question 7, Row h, Column e
[4] Enter amount from Form 990 Part IX, Line 25, Column A
[5] Enter value on Schedule H, Question 7, Row h, Column f

Worksheet 8 **Cash and In-Kind Donations to Community Groups - Part I, line 7i**	**Cash Contributions**	**In-Kind Contributions**	**Schedule H Total**	
	(A)	**(B)**	**(C) = (A) + (B)**	
1 **Total community benefit expense**	$	$	$	[1]
Direct offsetting revenue				
2 Other revenue	$	$	$	[2]
3 **Net community benefit expense (line 1 minus line 2)**	$	$	$	[3]
4 **Total expense**			$	[4]
5 **Percent of total expense (line 3 ÷ line 4)**			**%**	[5]

[1] Enter value on Schedule H, Question 7, Row I, Column (c)
[2] Enter value on Schedule H, Question 7, Row I, Column (d)
[3] Enter value on Schedule H, Question 7, Row I, Column (e)
[4] Enter amount from Form 990 Part IX, Line 25, Column A
[5] Enter value on Schedule H, Question 7, Row I, Column (f)