

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		Schedule H Total	
Charity Care at Cost - Schedule H, Part I, line 7a			
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 <u>Means Tested</u> Government Programs - Schedule H, Part I, lines 7b and 7c	Schedule H Total	
	Medicaid	Other <u>means tested</u> 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)	\$ _____	\$ _____	\$ _____
6	Total expense			\$ _____
7	Percent of total expense (line 5(C) ÷ line 6)			_____%

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		Schedule H Total	
Health Professions Education - Schedule H, Part I, line 7f			
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		Total Subsidized Health Service Program	Bad Debt	Medicaid and Other Means Tested Government Programs	Charity Care	Schedule H Amount
Subsidized Health Services - Part I, line 7g		(A)	(B)	(C)	(D)	(E) = (A) - (B) - (C) - (D)
Program Name: _____						
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		Schedule H Total	
Research - Part I, line 7h			
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	In-Kind	
		Contributions	Contributions	Schedule H Total
		(A)	(B)	(C) = (A) + (B)
1 Total community benefit expense		\$	\$	\$ <input type="text"/> ¹
Direct offsetting revenue				
2 Other revenue		\$	\$	\$ <input type="text"/> ²
3 Net community benefit expense (line 1 minus line 2)		\$	\$	\$ <input type="text"/> ³
4 Total expense				\$ <input type="text"/> ⁴
5 Percent of total expense (line 3 ÷ line 4)				<input type="text"/> % 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)