2015 Report on NH Community Benefits: An Overview of Hospital Activities

This report summarizes the most recent community health needs assessment information collected by hospitals in New Hampshire for reporting to the NH Attorney General’s Division of Charitable Trusts, and community benefits information reported to the US Internal Revenue Service (IRS 990, Schedule H). The Foundation for Healthy Communities gathered this information on community health needs and benefits to provide a statewide overview of the individual hospital community reports. In addition, as the health care system shifts toward a framework that addresses total population health, we want to increase awareness of new opportunities that align community health needs assessments and community benefit activities to support healthier communities.

Community benefits reporting is organized into eight general categories for the IRS 990 Schedule H report. These categories include: Financial Assistance; Unreimbursed Medicaid; Costs of Other Means Tested Government Programs; Community Health Improvement Services; Health Professions Education, Subsidized Health Services; Research; and Cash and In-kind Contributions. The 24 non-profit community hospitals in New Hampshire provided more than half a billion dollars ($526 M) in the total value of reported community benefits according to their most current (2014) IRS 990 Schedule H reports. Figure 20 displays the total financial value for two general dimensions of community benefit expenditures.

Figure # 20

![Pie chart](chart.png)

2015 Value of Community Benefits - $526 Million

- Financial Access to Care: 33%
- Total Other Benefits: 67%
Financial assistance for access to health care (Financial Assistance; Unreimbursed Medicaid; Costs of Other Means tested Government Programs) accounted for $354.1 million (67%) of the total community benefits with another $171.8 million (33%) provided in the other five categories of community benefits. Examples of the ‘Other Community Benefit’ expenditures include mobile medical vans; scholarships for health careers; cash grants to community agencies for work that supports health, etc.

Examining financial access to health care more closely identified $98.7 million (28%) in direct financial assistance (e.g., charity care) at cost to low income persons and $254.9 million (72%) in unreimbursed Medicaid costs.

Hospitals reported $100.1 million in subsidized health services. These are expenditures to maintain essential community health services (subsidies to primary care practices in medically underserved areas, psychiatric services, etc.) that are not counted as direct financial assistance (e.g., charity care) or shortfalls from government insurance programs.

Medicare revenues totaled $1.1 billion among the 24 hospitals in this report. Among hospitals reporting a Medicare shortfall, the range was from $46.9 million to $216,389. Six hospitals (all designated as a Critical Access Hospital) reported no Medicare shortfall.

This is the fourth year that we have prepared an annual statewide report on community benefit expenditures for the 24 non-profit acute care hospitals in New Hampshire. Below are three figures that identify trend lines over the past four years. Financial assistance for access to health care (e.g., Financial Assistance; Unreimbursed Medicaid; Costs of Other Means tested Government Programs) increased by $90.8 million or 35% over the past four years. Total Other Community Benefits (e.g., Community Health Improvement Services; Health Professions Education, Subsidized Health Services; Research; and Cash and In-kind Contributions) increased $30.1 million or 21% and total overall value of all community benefits was $121 million or an increase of 30%.
**Background & Data**

All health care charitable trusts with fund balances of $100,000 or more in the state of New Hampshire have been required to file an annual Community Benefits Report since 2000 to the NH Division of Charitable Trusts. The reporting form is based upon requirements of RSA 7:32c-l which requires health care charitable trusts to develop an annual community benefits plan and publicly make available their community activities. The annual plan is based upon a community needs assessment that the health care charitable trust must complete every five years.

The Community Health Needs Assessment of this ‘2015 Report’ only includes information from ten non-profit community hospitals that participated the NH Collaborative CHNA in 2015. It does not include any Community Health Needs Assessment information from the other 14 non-profit community hospitals or from all health care trusts (e.g., community health centers, visiting nurse agencies, nursing homes, etc.) that report to the State. The NH Office of the Attorney General’s Division of Charitable Trusts published a Community Benefits Reporting Guide in November 2008 to help create a more consistent framework for reporting, which included a new Community Benefits Reporting Form. Community Benefit Reporting Forms from all health care charitable trusts in New Hampshire are collected by the Division of Charitable Trusts. The needs assessment data is reported in the Community Needs Assessment - Section 3 of the NH Community Benefits Reporting Form. Health care trusts are required to list high priority needs based upon the Community Needs Assessment. A common coding typology is provided by the Division of Charitable Trusts to identify community need categories.
This report study did not include Portsmouth Regional Hospital and Parkland Medical Center (Derry) because they are for-profit corporations and not subject to this State law. Information for Franklin Regional Hospital is included within the LRGHealthcare Community Benefit Report Form. Data from the US Department of Treasury’s Internal Revenue Service (IRS) 990 and Schedule H forms for 2014 were used to summarize the reported community benefit financial information.

**About Us**

The mission of the Foundation for Healthy Communities is to improve health and health care in communities through partnerships that engage individuals and organizations, and is an affiliated organization of the New Hampshire Hospital Association. Learn more at [www.healthynh.com](http://www.healthynh.com). The mission of the New Hampshire Hospital Association is to provide leadership through advocacy, education and information in support of its member hospitals and health care delivery systems in delivering high quality health care to the patients and communities they serve. Learn more at [www.nhha.org](http://www.nhha.org).