

Columbus Regional Hospital Community Benefit Reporting 2024

CRH Community Benefit Reporting

Community Benefit Reporting to the IRS

CRH 2024 Form 990, Schedule H (Line 7 – Financial Assistance and Certain Other Community Benefits at Cost)

	Total Community Benefit Expense	Direct Offsetting Revenue	Net Community Benefit Expense	Percent of Total Expense
Financial Assistance and Means-tested Government Programs				
Financial Assistance at cost.....	5,640,986	-	5,640,986	1.44%
Medicaid.....	61,708,037	40,945,817	20,762,220	5.29%
Costs of other means-tested government programs.....	-	-	-	0.00%
Total financial assistance and means-tested government programs.....	67,349,023	40,945,817	26,403,206	6.73%
Other Benefits				
Community health improvement services and community benefit.....	811,140	-	811,140	0.21%
Health professions education.....	3,411,359	793,845	2,617,514	0.67%
Subsidized health services.....	45,360,440	34,087,125	11,273,315	2.87%
Research.....	-	-	-	0.00%
Cash and in-kind contributions for community benefit.....	188,700	-	188,700	0.05%
Total other benefits.....	49,771,639	34,880,970	14,890,669	3.80%
Total.....	117,120,662	75,826,787	41,293,875	10.53%

CRH Community Benefit Reporting for Charitable

Community Benefit Reporting to the IRS

Schedule H, Line 7 Components

“Total community benefit expense” means the total gross expense of the activity incurred during the year. Includes both direct and indirect costs.

- “Direct costs” are salaries and benefits, supplies, and other expenses directly related to the actual conduct of each activity or program
- “Indirect costs” are costs that are shared by multiple activities or programs, such as facilities and administrative costs related to the organization's infrastructure (space, utilities, custodial services, security, information systems, administration, materials management, and others)

“Direct offsetting revenue” means revenue from the activity during the year that offsets the total community benefit expense of that activity. Includes the following:

- Revenue generated by the activity or program, such as payment or reimbursement for services provided to program patients
- Restricted grants or contributions that the organization uses to provide a community benefit, such as a restricted grant to provide financial assistance or fund research

“Direct offsetting revenue” doesn't include unrestricted grants or contributions that the organization uses to provide a community benefit.

Community Benefit Reporting for Charitable Hospitals

Community Benefit Reporting to the IRS

Schedule H, Line 7 Components

Financial Assistance at Cost (Part I, Line 7a):

- Reports the organization's financial assistance (sometimes referred to as “charity care”) at cost written off under financial assistance policies
- Charity care is free or discounted health services provided to persons who cannot afford to pay and who meet the organization’s criteria for financial assistance
- Charity care should be reported in terms of costs, not charges
- Charity care does not include bad debt

Community Benefit Reporting for Charitable Hospitals

Community Benefit Reporting to the IRS

Schedule H, Line 7 Components

Medicaid and Other Means-Tested Government Health Programs (Part I, Lines 7b and 7c):

- Reports the cost of Medicaid and other means-tested government health programs.
- A “means-tested government program” is a government health program for which eligibility depends on the recipient's income or asset level.
- “Medicaid” is the United States health program for individuals and families with low incomes and resources
- “Other means-tested government programs” are government-sponsored health programs where eligibility for benefits or coverage is determined by income or assets. Examples include:
- Report Medicaid and other means-tested government program revenues and expenses from all states, not just from the organization's home state

Community Benefit Reporting for Charitable Hospitals

Community Benefit Reporting to the IRS

Schedule H, Line 7 Components

Community Health Improvement Services and Community Benefit Operations (Part I, Line 7e):

- Reports the net cost of community health improvement services and community benefit operations.
- “Community health improvement services” are activities or programs, subsidized by the health care organization, carried out or supported for the express purpose of improving community health
- “Community benefit operations” are activities associated with conducting community health needs assessments, community benefit program administration, and the organization's activities associated with fundraising or grant writing for community benefit programs
- Activities or programs cannot be reported if they are provided primarily for marketing purposes or if they are more beneficial to the organization than to the community

Community Benefit Reporting for Charitable Hospitals

Community Benefit Reporting to the IRS

Schedule H, Line 7 Components

Health Professions Education (Part I, Line 7f):

- “Health professions education” are educational programs that result in a degree, a certificate, or training necessary to be licensed to practice as a health professional, as required by state law, or continuing education necessary to retain state license or certification by a board in the individual's health profession specialty
- It doesn't include education or training programs available exclusively to the organization's employees and medical staff or scholarships provided to those individuals
- However, it does include education programs if the primary purpose of such programs is to educate health professionals in the broader community.
- Costs for medical residents and interns can be included, even if they are considered “employees” for purposes of Form W-2, Wage and Tax Statement

Community Benefit Reporting to the IRS

Schedule H, Line 7 Components

Subsidized Health Services (Part I, Line 7g):

- “Subsidized health services” are clinical services provided despite a financial loss to the organization
- The financial loss is measured after removing losses associated with bad debt, financial assistance, Medicaid, and other means-tested government programs.
- In order to qualify as a subsidized health service, the organization must provide the service because it meets an identified community need. A service meets an identified community need if it is reasonable to conclude that if the organization no longer offered the service:
 - The service would be unavailable in the community
 - The community's capacity to provide the service would be below the community's need
 - The service would become the responsibility of government or another tax-exempt organization.

Community Benefit Reporting to the IRS

Schedule H, Line 7 Components

Research (Part I, Line 7h):

- Research is any study or investigation the goal of which is to generate increased generalizable knowledge made available to the public.
- The organization can include the cost of internally funded research it conducts, as well as the cost of research it conducts funded by a tax-exempt or government entity

Community Benefit Reporting for Charitable Hospitals

Community Benefit Reporting to the IRS

Schedule H, Line 7 Components

Cash and In-Kind Contributions for Community Benefit (Part I, Line 7i):

- “Cash and in-kind contributions” are contributions made by the organization to health care organizations and other community groups.
- “In-kind contributions” include
 - The cost of staff hours donated by the organization to the community while on the organization's payroll
 - Indirect cost of space donated to tax-exempt community groups (such as for meetings)
 - The financial value (generally measured at cost) of donated food, equipment, and supplies

Trends In Community Benefit Reporting

Methodology

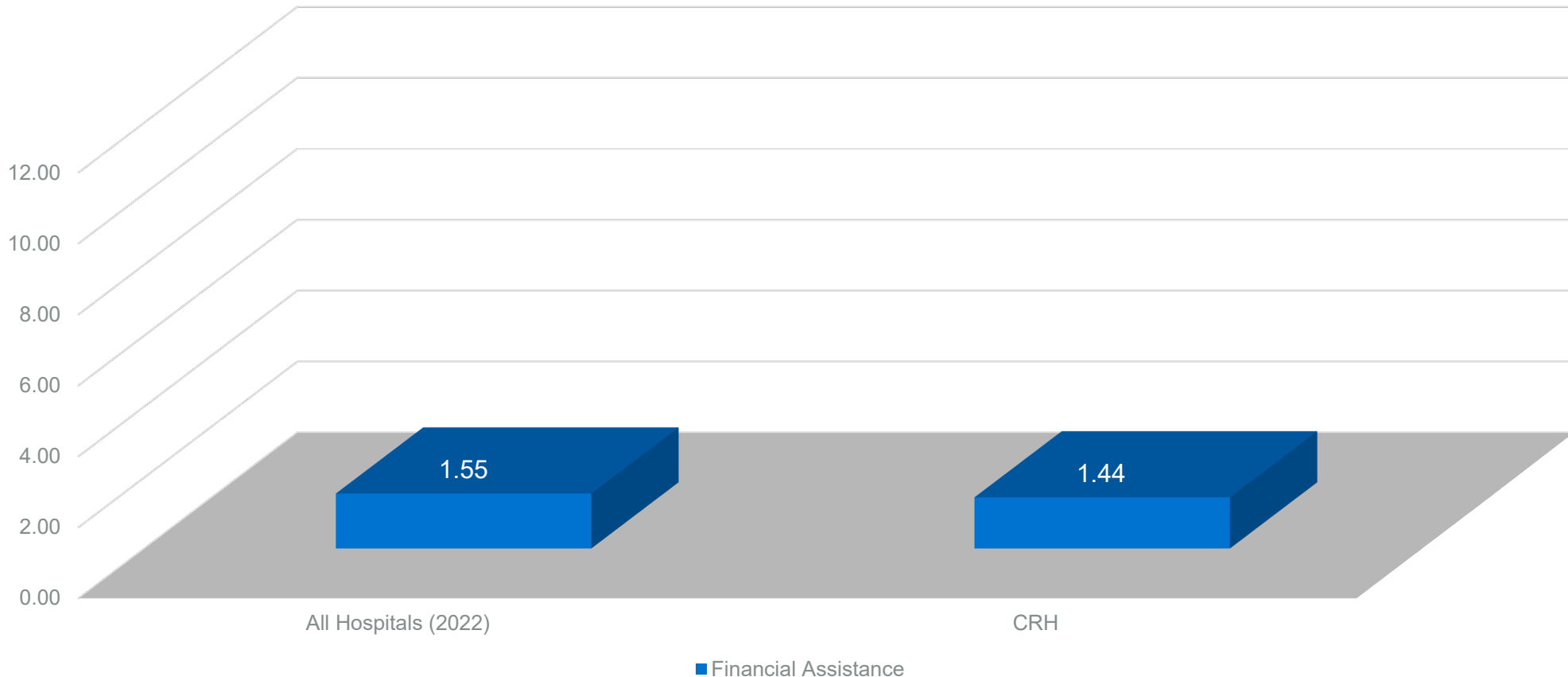
Complied Form 990, Schedule H data for 501(c)(3) hospitals located in all fifty states (and the District of Columbia) using CauseIQ for tax years 2022. **Note, 2022 is the most recent year there is publicly available benchmarking data for “All Hospitals”.**

The amounts reported in the tables on the following slides represent the “Percent of Total Expense” reported on Schedule H, Part I, Line 7, Column (f)

The “Percent of Total Expense” is computed by dividing the “Net Community Benefit Expense” amount reported on Schedule H, Part I, Line 7, Column (e) by the Total Expenses excluding any bad debt expense.

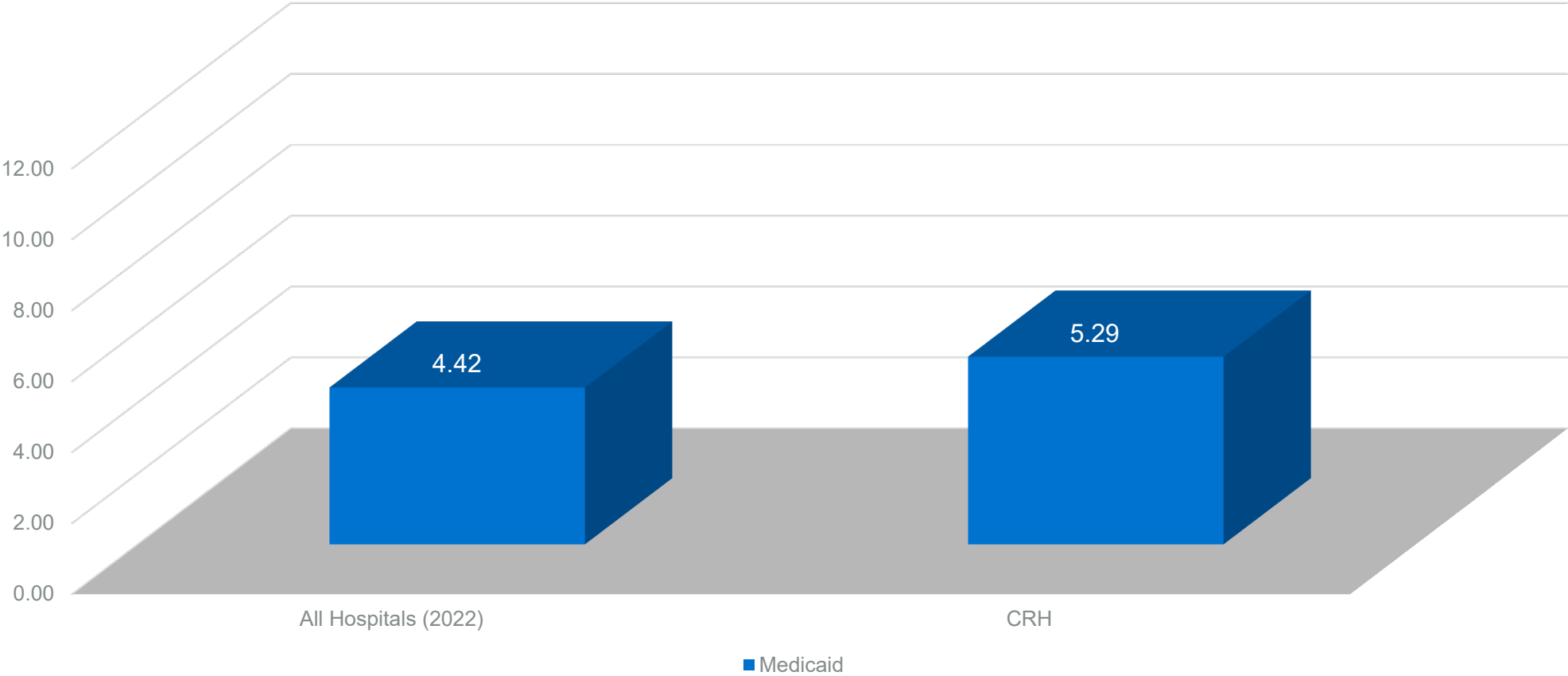
Trends In Community Benefit Reporting

Financial Assistance at Cost: Percentage of Total Expenses



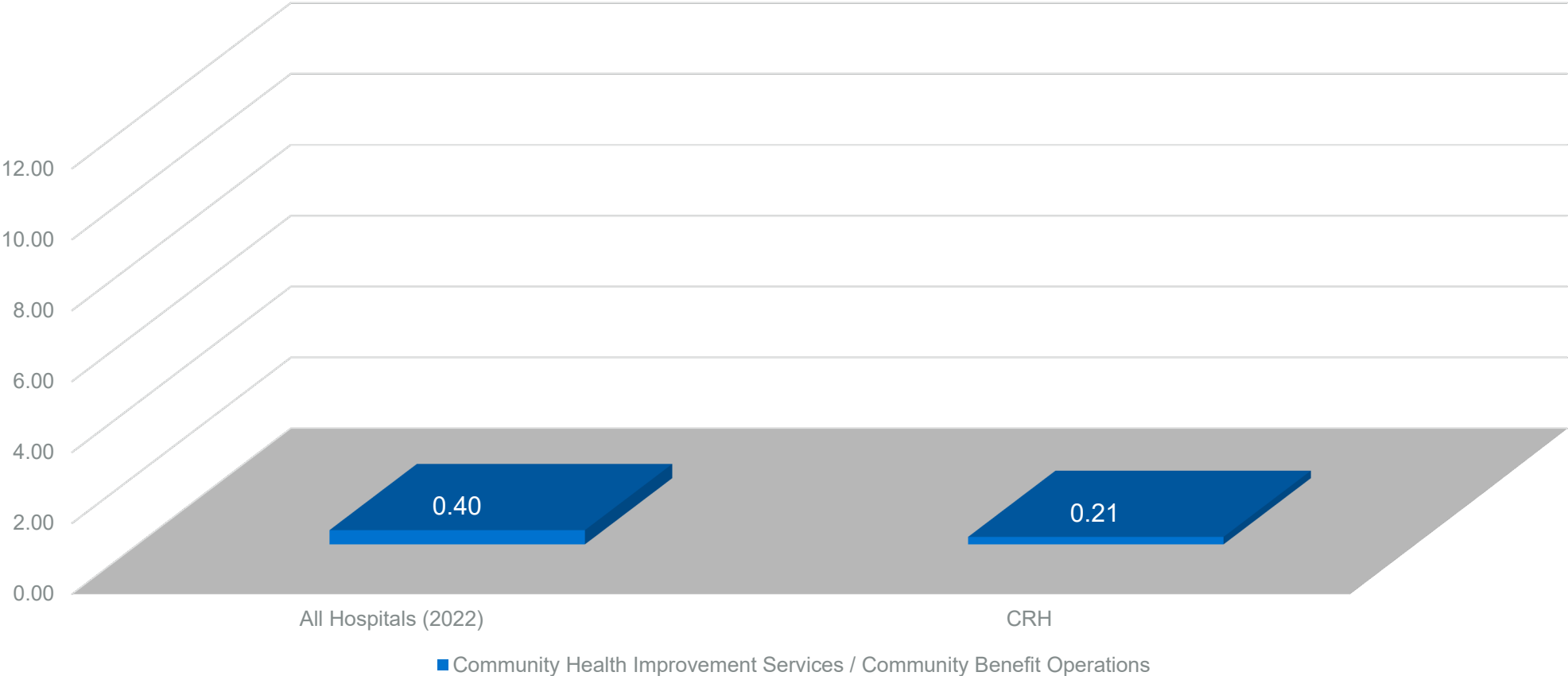
Trends In Community Benefit Reporting

Medicaid: Percentage of Total Expenses



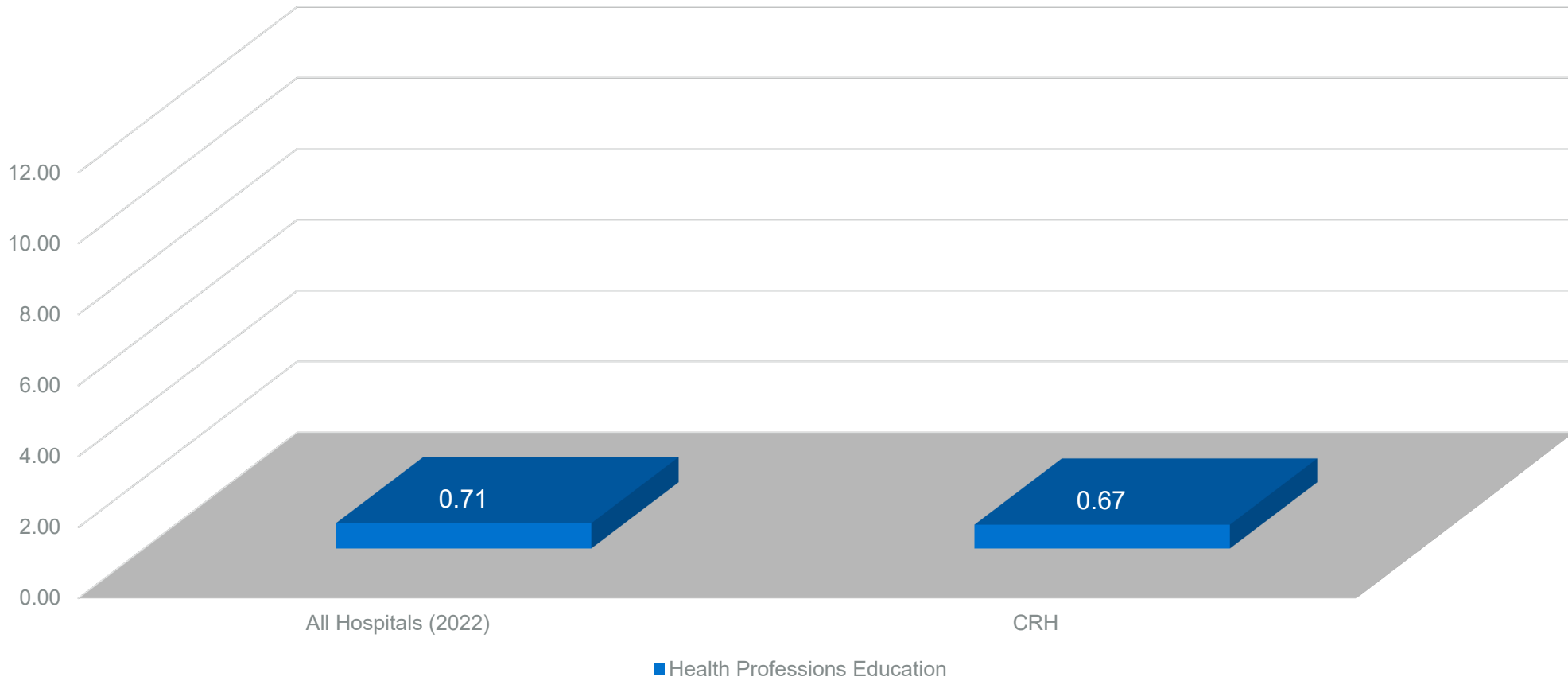
Trends In Community Benefit Reporting

Community Health Improvement Services / Community Benefit Operations: Percentage of Total Expenses



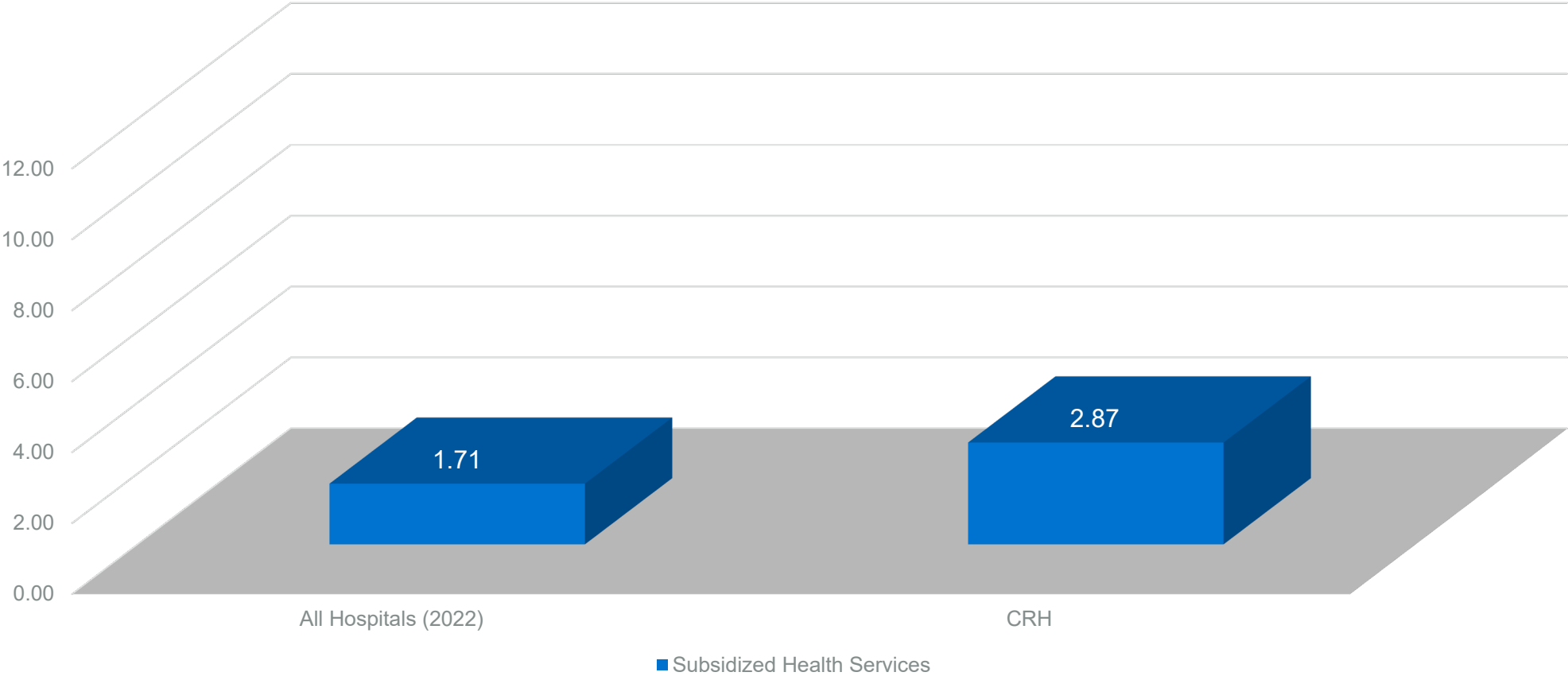
Trends In Community Benefit Reporting

Health Professions Education: Percentage of Total Expenses



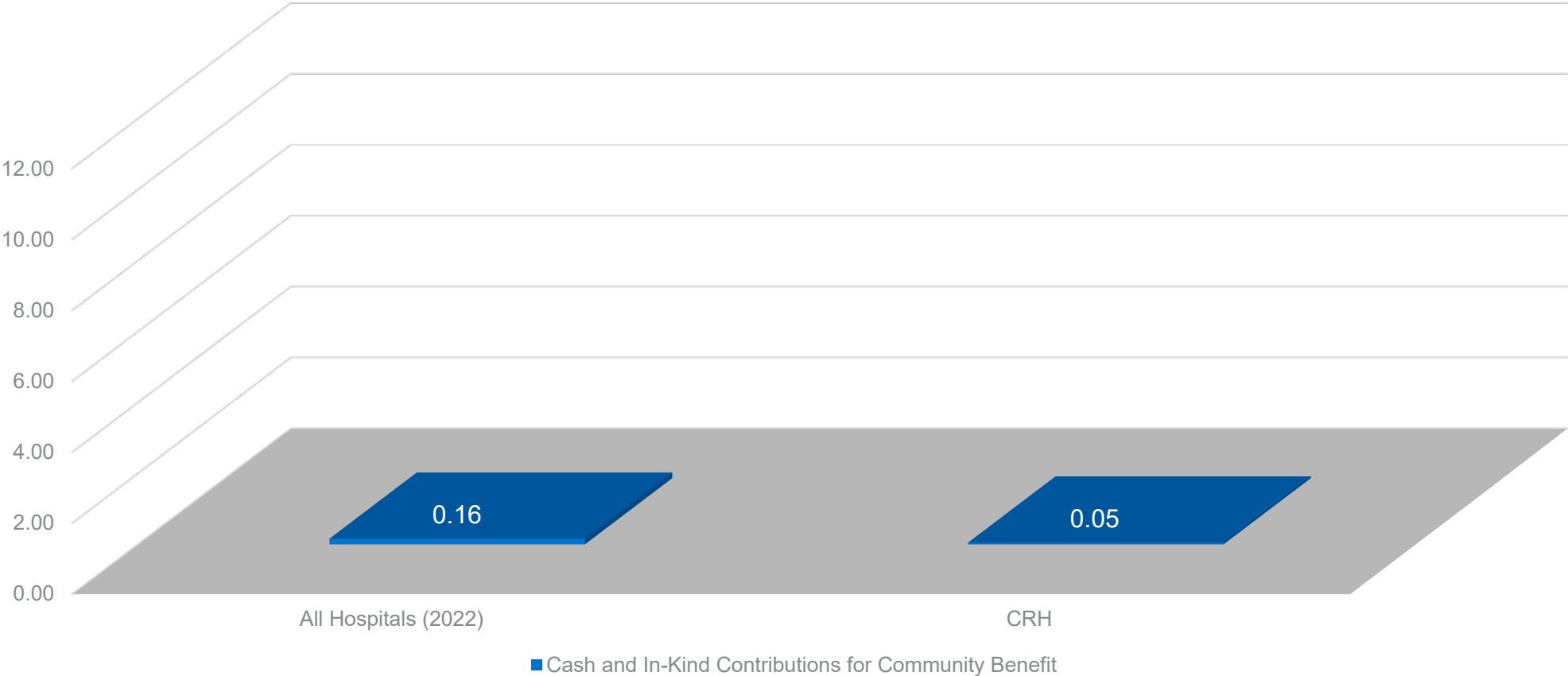
Trends In Community Benefit Reporting

Subsidized Health Services: Percentage of Total Expenses



Trends In Community Benefit Reporting

Cash and In-Kind Contributions for Community Benefit: Percentage of Total Expenses



Trends In Community Benefit Reporting

Total: Percentage of Total Expenses

