

Community Benefit Expenses by Focus Population



Distinguishing community benefit expenses for people experiencing poverty and vulnerable populations from those for the broader community.

Use the categories and data elements shown in the following table to report quantifiable community benefits for persons living in poverty and for the broader community.

	Number of Programs or Activities	Persons Served	Total Community Benefit (CB) Expense	Total CB as Percent of Total Expense	Direct Offsetting Revenue	Net CB Expense	Net as Percent of Total Expense
Benefits for People Experiencing Poverty and Vulnerable Populations							
Financial assistance at cost							
Means-tested public programs <ul style="list-style-type: none"> Medicaid Other indigent programs 							
Community health improvement services							
Health professions education							
Subsidized health services							
Cash and in-kind contributions for community benefit							
Community-building activities ¹							
Total quantifiable community benefits for people experiencing poverty and vulnerable populations							

	Number of Programs or Activities	Persons Served	Total Community Benefit (CB) Expense	Total CB as Percent of Total Expense	Direct Offsetting Revenue	Net CB Expense	Net as Percent of Total Expense
Benefits for The Broader Community							
Community health improvement services							
Health professions education							
Subsidized health services							
Research							
Cash and in-kind contributions for community benefit							
Community-building activities ¹							
Total quantifiable community benefits for the broader community							
Total Quantifiable Community Benefits							

¹ To be reported in Part II of Schedule H.

NOTES: Completing the columns for “Number of Programs or Activities” and for “Persons Served” is optional on Schedule H. The column “Total CB as Percent of Total Expense” is not included on Schedule H.

Community Benefit + A Mission to Care: A Commitment to Community



About The Catholic Health Association of the United States (CHA)

For over 35 years, CHA has been the leading source of information and tools for planning and reporting hospital community benefit. In 2008, CHA's accounting system for reporting community benefit was used in the development of the IRS Form 990 Schedule H.

CHA represents more than 650 hospitals and 1,600 long-term care and other health facilities in all fifty states. Our hospitals were established to address health needs in their communities and that tradition continues today. Catholic hospitals are a critical source of care and services in their communities. This includes community-based services that address significant health and health-related needs reported as community benefit.

Note: The information provided in this document does not constitute legal or tax advice. The information is provided for informational/educational purposes only. Please consult with counsel regarding your organization's particular circumstances.