



<b>POLICY:</b>	<b>COMMUNITY BENEFIT REPORTING</b>		
<b>OWNER:</b>	MANAGER OF STRATEGIC PLANNING		
<b>EFFECTIVE DATE: 12/1/2021</b>			<b>ORIGINAL EFFECTIVE DATE: 10/05</b>
			<b>HAM</b>

**I. Purpose:**

To quantify, qualify, and communicate the benefits the Hospital provides for the community, through the monitoring, measuring, and reporting of its initiatives, services, and programs.

**II. Community Benefit**

Community benefit is a planned, managed, organized, and measured approach to a healthcare organization’s participation in meeting identified community health needs.

**A.** Community benefits respond to an identified community need and meet at least one of the following criteria:

1. Respond to the needs of special populations, such as minorities, elderly, financially indigent persons with disabilities, the chronically mentally ill, and persons with AIDS
2. Supply a service/program that would likely be discontinued if the decision were made on a purely financial basis
3. Generate a low or negative margin

**B.** To ensure the Hospital’s community benefits contribute to the community, the Hospital will work to recognize the needs of the poor and others within the service area, plan to focus resources on needed services, and budget to match need with organizational expertise

**III. Reporting Guidelines**

**A.** Community benefit may be reported annually and consist of a quantifiable section and a narrative section. The quantifiable section will use the amounts from the audited financial statements for its fiscal year for its calculations.

**B.** The community benefit report may be attached to the Hospital IRS form 990, available on the website, sent to local, state, and federal officials that influence the Hospital’s local healthcare system, and used in advertising

**IV. Calculating Community Benefit**

Calculating the financial benchmarks portion of the community benefit report requires allocating costs to the categories below

**V. Community Benefit Categories**

**A. Community Health Improvement Services**

1. Community Health Education

2. Community Based Clinical Services
  3. Health Care Support Services
  4. Social and Environmental Improvement
- B. Health Professions Education**
1. Physicians/Medical Students
  2. Scholarships/Funding for Professional Education
  3. Nurses/nursing students
  4. Other Health Professional Education
  5. Other
- C. Subsidized Health Services**
1. Emergency and Trauma Services
  2. Neonatal Intensive Care
  3. Hospital Outpatient Services
  4. Burn Unit
  5. Women's and Children's Services
  6. Renal Dialysis Services
  7. Subsidized Continuing Care
  8. Behavioral Health Services
  9. Palliative Care
  10. Other
- D. Research**
1. Clinical Research
  2. Community Health Research
  3. Other
- E. Financial Contributions**
1. Cash Donations
  2. Grants
  3. In-Kind Donations
  4. Cost of Fund Raising for Community Programs
- F. Community Building Activities**
1. Physical Improvements/Housing
  2. Economic Development
  3. Support System Enhancements
  4. Environmental Improvements
  5. Leadership Development/Training for Community Members
  6. Coalition Building
  7. Community Health Improvement Advocacy
  8. Workforce Enhancement
- G. Community Benefit Operations**
1. Dedicated Staff
  2. Community Health Needs/Health Assets Assessment
  3. Other Resources

**H. Financial Assistance**

**I. Government Sponsored Health Care**

**VI. Narrative Portion**

Any benefit provided to the community that cannot be quantified or included in the above categories shall be included in a narrative portion of the community benefit report.

**VII. Foundation Funded Community Benefit**

**A. Community Services**

**B. Community Building**

**C. Other Areas**

**VIII. Annual Review**

Community benefit reporting will be reviewed annually.

**References:**

IRS Section 501(r)

§9007 of the ACA

Illinois Community Benefits Act

**APPROVAL:**

\_\_\_\_\_  
**Mark Steadham**  
President & CEO

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**Date**

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**Michael Lawrence**  
Chief Financial Officer

\_\_\_\_\_  
**Date**