



## **NH Community Needs & Community Benefits:**

### **Hospitals Take the Lead**

This report summarizes the most recent community health needs assessment information reported by hospitals in New Hampshire 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 community information on 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 addressing population health, the process of community needs assessments and community benefit plans creates an opportunity to better align resources to support a healthier community.

### **Background**

All health care charitable trusts with fund balances of \$100,000 or more in the state of New Hampshire have been required to annually file a Community Benefits Report since 2000 to the NH Division of Charitable Trusts. The reporting form is based upon requirements of RSA 7:32c-I 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. Most health care charitable trusts in a geographic area collaborate on their community needs assessment process. This report includes information from all 24 non-profit community hospitals that report on needs and benefits. It does not include information from all health care trusts (e.g, community health centers, visiting nurse agencies, nursing homes, etc.) that report to the State. The NH Division of Charitable Trusts published a Community Benefits Reporting Guide in November 2008 to help create a more consistent framework for reporting. It included a new Community Benefits Reporting Form.

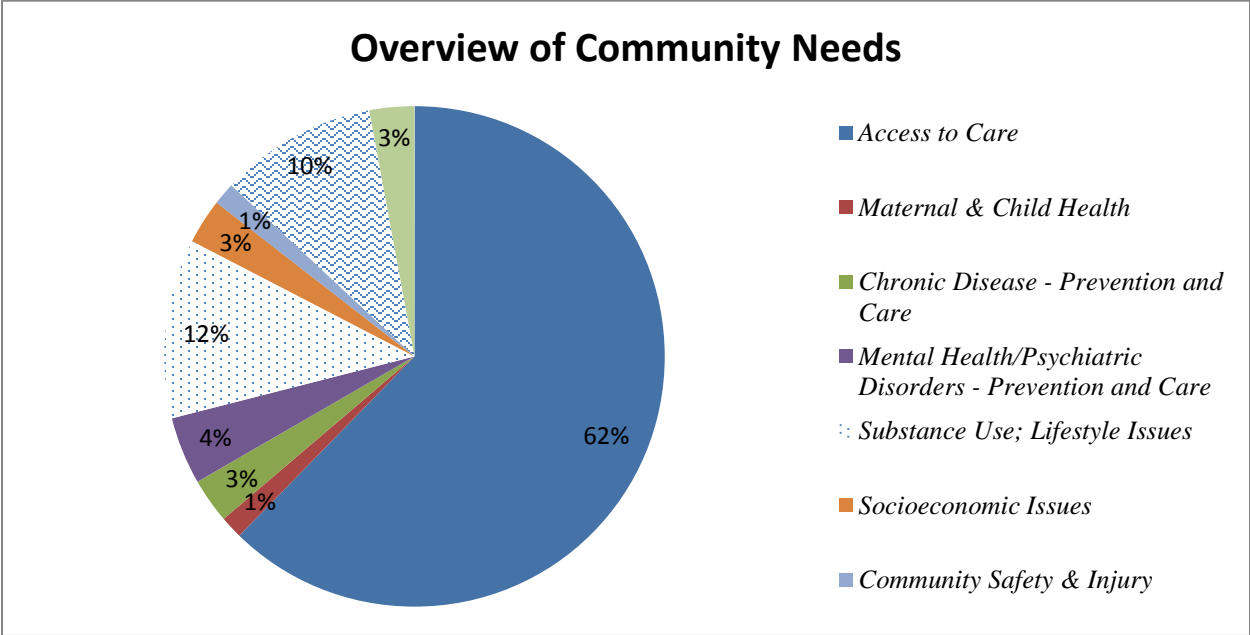
### **Community Needs Assessment**

It is important to document common health concerns in order to address them. Health care charitable trusts (often in conjunction with multiple health care charitable trusts within the same community) are

also required to complete a Community Needs Assessment (CNA) at least every five years (RSA 7:32-f). These evaluations of the community are intended to help guide health care trusts in determining activities to be included in their community benefits plans. These findings are reported in the Community Needs Assessment - Section 3 of the NH Community Benefits Reporting Form. Hospitals are asked to identify the priority needs and health concerns of their community based on a needs assessment and community engagement process. The information for this report was on file with the NH Division of Charitable Trusts in August 2012 and reflects community needs assessments completed between 2008-2011.

Figure I displays an overview of the top community needs listed among the 24 community hospitals as: *Access to Care* (62%); *Substance Abuse/Lifestyle* (12%); and *Socio-economic Issues* (10%). The fourth priority was *Mental Health/Psychiatric Disorders* (4%) and the remaining choices were 3% or less.

Figure I.

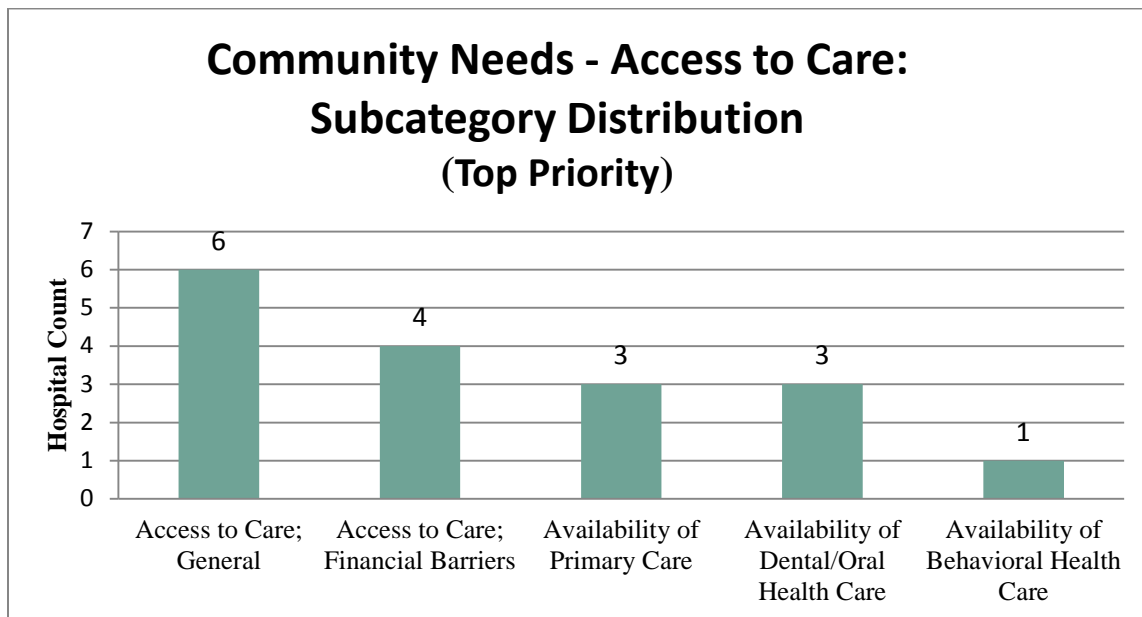


We examined the key subcategories of *Access to Care* that were identified among all hospitals that ranked *Access to Care* among their top three community need priorities (62%). The key sub-categories were: availability of dental/oral health care (19%); availability of primary care (14%); general access (12%); financial barriers (10%); availability of behavioral health care (6%); and availability of prescription medications (15%).

A closer look at the *Substance Abuse/Lifestyle* sub-categories found that alcohol or drug abuse and availability of treatment services were cited by 13% of hospitals and the Lifestyle subcategories of obesity, physical activity or nutrition education were cited by 6% of hospitals.

Figure II displays how the 17 hospitals that reported *Access to Care* as their number one priority ranked the access sub-categories: general (6); financial barriers (4); availability of primary care (3); availability of dental/oral health (3); and availability of behavioral health (1).

Figure II.

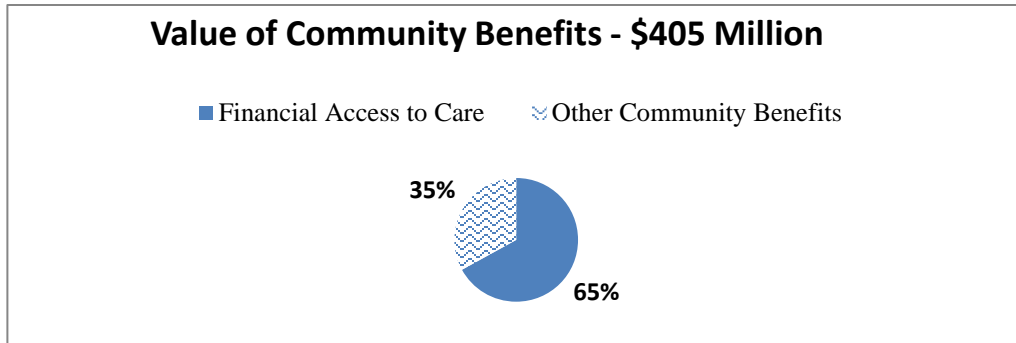


In the category “Other important health issues,” it was noted that hospitals located in smaller, rural communities (e.g, Critical Access Hospitals) reported *Access to Care* more often than the larger hospitals. Larger hospitals cited *Substance Abuse/Lifestyle* issues more frequently.

### Community Benefits

Community benefits are organized into nine general categories. These categories include: community health services; health professions education, subsidized health services; research; financial contributions; community building activities; community benefit operations; charity care and government-sponsored health care. Figure III displays the total financial value for these two significant dimensions of community benefits.

Figure III.



The 24 non-profit community hospitals in New Hampshire provided \$405 million in total reported community benefits according to their most recent IRS 990 Schedule H reports. Financial assistance for access to health care accounted for \$263.3 million (65%) of the total community benefits with another \$141.6 million (35%) provided in other community benefits. Examples of the other community benefits include community health services such as dental clinics or mobile medical vans; health professions scholarships; cash grants to health centers and other community agencies, etc.

**Examining financial access to health care more closely identified \$95.9 million (36%) in direct financial assistance (e.g., charity care) at cost to low income persons and \$167.3 million (64%) in unreimbursed Medicaid costs.**

In addition, the hospitals reported \$65.6 million in subsidized services. These are funds expended to maintain essential community health services (subsidies to primary care practices, psychiatric services, etc.) that are not counted as direct financial assistance (e.g., charity care) or shortfalls from government insurance programs.

Medicare revenues totaled \$987.9 million among the 24 hospitals in this report. Most hospitals reported a Medicare shortfall with an average Medicare shortfall of \$8.8 million and the range was \$40.6 million to \$1.7 million. Five hospitals reported no Medicare shortfall and three hospitals did not report this information on their IRS 990 Schedule H form. Net Medicare revenue is reported on the New Hampshire Community Benefits Reporting Form.

Hospitals in New Hampshire provide significant leadership and support to the patients and communities who depend on them to be there every day, ready to take care of any patient who walks through the door or any emergency that strikes the community. They are partners in health as they work with other organizations in their communities to meet the needs of those they serve. For example, all the community hospitals participate in the Foundation for Healthy Communities NH

Health Access Network, a statewide initiative to help provide financial assistance for medical care to uninsured or under-insured persons.

## **Data Collection**

Community Benefit Reporting Forms from all health care charitable trusts in New Hampshire are posted by the Office of the Attorney General at their website. The most current forms were collected from this site and ranged from 2010 to 2012. The Community Needs Assessment data on the forms ranged from 2008-2011. Within the Community Needs Assessment section, health care trusts are required to list high priority needs based upon the CNA. A table for priority needs and a table for other important needs are asked to be completed. A common coding typology is provided by the NH Division of Charitable Trusts to identify community need categories. The numerical data was pulled from the reports and entered into a database containing the 24 nonprofit hospitals in New Hampshire. The coding system allows for grouping of codes into common categories which can then be quantified in analysis. This study did not include Portsmouth Hospital and Parkland Hospital (Derry) because they are for-profit corporations and not subject to this State law. Information from 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 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 delivery in New Hampshire. 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).