

## Researching a Hospital's Community Benefit Spending Using the IRS 990

1. **Locate a copy of the most recent IRS 990 for the hospital of interest.** Some sites will try and charge you for accessing this publicly available document, but you can access copies for free at:

<https://projects.propublica.org/nonprofits/>

- a. Type the hospital name into the *Search for Nonprofit Data* box

**Search for Nonprofit Data**

Enter a nonprofit's name, a keyword, or city

brattleboro memorial hospital

Examples: ProPublica, Research or Minneapolis Advanced Search

State: Any State | Major nonprofit categories: Any Category | Org. Type: Any Type

**SEARCH**

### Helpful hints:

- Some hospitals do business under a name that is not their legal name for tax filing purposes. If you can't find your hospital by name, you may need to do additional research to find out its legal name before you search.
  - Many hospitals have auxiliaries and/or foundations that share their name, and that also file the IRS 990, so be sure you pick the hospital from the search results to get the correct 990 form.
- b. Click on the name of the hospital in the list of search results.
  - c. Select the IRS 990 for the most recent year available.
2. **Find Schedule H in the IRS 990.** Note that the PDFs available on the ProPublica site are not searchable so you will have to scroll down until you locate Schedule H. It is usually a little before the halfway point in the file.
  3. **Locate the relevant community benefit information.** You will want to look at the following sections:
    - a. Part I, lines 7e and 7i
    - b. Part II, Community Building Activities (all)
    - c. Part VI, any narrative covering Part I, lines 7e and 7i and Part II

You can learn a few basic things from Part I:

- Does the hospital spend any money on community benefit other than charity care?
- If yes, what types of spending are they doing (this is at a high level, e.g., research, health professions education).
- If there is funding on lines 7e and/or 7i, this indicates that the hospital spends funds on the types of activities a prevention coalition might be involved in. See instructions for worksheet 4 (line 7e) and worksheet 8 (line 7i) for more information.

7 Financial Assistance and Certain Other Community Benefits at Cost						
<b>Financial Assistance and Means-Tested Government Programs</b>	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			1,565,555		1,565,555	2.050 %
b Medicaid (from Worksheet 3, column a)			17,518,468	8,275,985	9,242,483	12.080 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d <b>Total</b> Financial Assistance and Means-Tested Government Programs			19,084,023	8,275,985	10,808,038	14.130 %
<b>Other Benefits</b>						
e Community health improvement services and community benefit operations (from Worksheet 4)			1,172,379	1,002,990	169,389	0.220 %
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			35,475		35,475	0.050 %
j <b>Total</b> Other Benefits			1,207,854	1,002,990	204,864	0.270 %
k <b>Total</b> . Add lines 7d and 7j			20,291,877	9,278,975	11,012,902	14.400 %

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No 50192T Schedule H (Form 990) 2014

Part II is also interesting. Many hospitals leave this section blank, but there are clear opportunities outlined that could be leveraged by prevention and other community coalitions.

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<b>Part II Community Building Activities</b> Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.						
	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 <b>Total</b>						

Part VI is helpful because the narrative often includes more detail about what types of work the hospital is supporting with community benefit dollars. Hospital completion of Part VI is somewhat uneven so you may or may not find useful information.

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**Part VI Supplemental Information**

Form and Line Reference	Explanation
Part II, Community Building Activities	<p>1 Health Fair 2 <b>Director of the Community Health Team</b> participates in community coalitions such as Fit &amp; Health Kid's Coalition, Healthier Communities Coalition The HCC coalition, of which the Director of the Community Health Team, is a member, has been instrumental in advocating for healthy nutrition, exercise, food security, Farm to School programming &amp; advocating for <b>improving the built environment &amp; town policies to support health &amp; wellness</b>. Many of the health improvement needs identified by &amp; advocated for by the coalition have been <b>incorporated into the new town plan</b> for Brattleboro The HCC was recognized for its success &amp; effectiveness The HCC has conducted Community Healthier Living Index (CHLI) assessments at Green Street School and at BMH This YMCA tool measures community organization support for physical activity &amp; health eating Mini grant money will be used to implement strategies for improvements in the areas of health nutrition and exercise 3 Our Director of Nutrition Services supports local agriculture &amp; has been recognized for BMH's level of support 550 BMH employees benefit from local foods &amp; healthy choices on our breakfast, lunch &amp; dinner menus daily</p>