Comparison between The Catholic Health Association and VHA Inc.'s *A Guide for Planning and Reporting Community Benefit* and State Community Benefit and Related Laws, Guidelines, and Standards

This document provides a comparison of the recommendations in the CHA/VHA "A Guide for Planning and Reporting Community Benefit" (GUIDE) with 19 state community benefit and related laws, guidelines or standards. Two states, Missouri and Oregon, have voluntary state association policies but not state government policies.

The information has been formatted in different ways to meet the needs of the reader.

Included in this document:

- Overview
- Summary—What the Following Charts Tell Us
- General Summary of Comparisons
- Comparison of Multiple States with the GUIDE
- Comparison by Individual States with the GUIDE

OVERVIEW
Comparison between CHA/VHA's *A Guide for Planning and Reporting Community Benefit* and State Community Benefit and Related Laws, Guidelines, and Standards

This document provides a comparison of the recommendations in the CHA/VHA "A Guide for Planning and Reporting Community Benefit" (GUIDE) with 19 state community benefit and related laws, guidelines, or standards, Two states, Missouri and Oregon, have voluntary state association policies but not state government policies.

It is important to recognize that states may have (a) pending or more recently passed legislation and/or (b) state administrative clarification/guidance for implementing the law/guideline/standard that may not be reflected in the resources used and thus not captured in this comparison.

It is also important to recognize that most states have hospital financial reporting requirements not directly related to community benefit reporting. A hospital may be required to document both financial information and community benefit data on the same reporting template, or alternately, data from two separate reports may be combined by people in discussing a hospital's contribution to its community. For example, all Indiana hospitals must file the Hospital Fiscal Report which requests Medicaid shortfall, Medicare shortfall, and bad debt. At the same time, not-for-profit hospitals must additionally file a Community Benefit Statement. The financial and the community benefit data are combined when communicating to the Indiana legislature the value that not-for-profit hospitals bring to the communities they serve.

Therefore, it is advised that hospitals speak directly with the oversight authority in their respective states during the course of community benefit planning and implementation to assure accurate interpretation of the state law/guideline/standard.

The following chart lists key recommendations in the GUIDE categorized as process steps, what to count as a community benefit, accounting principles, and minimum levels of effort. Under each state that has a law/guideline/standard, if the law/guideline/standard speaks to one of the key recommendations in the GUIDE, the mandate is described. A block is left blank if the law/guideline/standard does not contain information specific to that GUIDE key recommendation.

Resources used in the comparison:
A Guide for Planning and Reporting Community Benefit - developed by The Catholic Health Association in cooperation with VHA Inc.; released June 2006

State Community Benefit Laws and Guidelines
- *Report on State Community Benefit Laws*, prepared by The Catholic Health Association, April 2006
- *Health Care Community Benefits: A Compendium of State Laws,* released by Community Catalyst, Inc., September 2003
- *State Law Approaches to Ensuring The Social Accountability of Nonprofit Health Care Organizations,* released by the Coalition for Nonprofit Health Care, July 1999
- The Office of the Massachusetts Attorney General summaries of state community benefit initiatives as presented on the web
- Individual state websites

SUMMARY—WHAT THE FOLLOWING CHARTS TELL US

A Guide for Planning and Reporting Community Benefit (GUIDE) is designed to help not-for-profit hospitals and long-term care facilities enhance and strengthen their community benefit programs. The GUIDE describes the basic steps in community benefit planning and implementation including recommendations on what to count and how to count using generally accepted accounting principles. The GUIDE is a significant contribution in moving toward standard definitions and reporting of community benefit. However, 19 state laws/guidelines/standards, developed over past decades, yield both consistencies and discrepancies with the GUIDE.

Process Steps

States that identify community benefit as more than just the provision of charity and uncompensated care have requirements fairly consistent with the GUIDE on the process steps of developing and implementing a community benefit program. Consistent with the GUIDE, state requirements call for mission statements that reflect commitment to meeting community health needs which have been identified through a formal process. If mentioned in a state requirement, community needs assessments are generally required every three years.

Most states with requirements on process steps ask for community benefit plans although what needs to be included in the plans varies widely among the states. Seven states (CA, IN, MA, NH, RI, TX, UT) require the organization to specifically identify the population to be served; four of these states (CA, IN, NH, TX) limit the defined community to the geographic or patient populations receiving health services from the organizations.

Although only three states (CA, IN, MA) specifically require organizations to evaluate their community benefit programs; seven states (CA, CT, IN, MA, NH, NY, RI) require community input in the development and/or operation of the programs. All states require a report; although similar to the plan, the scope of the report varies widely among states. Most of the reports require financial information, and others additionally request specific program information.

What Counts

All but one (NY) of the 19 states specifically list what to include as a community benefit or a reportable activity. The program/activities are similar to those listed in the GUIDE although not as expansive or always using the same labels.

A discrepancy between the GUIDE and states concerns Medicare shortfall and bad debt. The GUIDE strongly recommends that neither bad debt nor Medicare shortfall be counted as a community benefit. Six states (ID, IN, MN, OR, PA, RI) specifically request that bad debt be included in reports and nine states (CA, ID, IN, IL, MD, MN, PA, TX, UT) specifically mention that Medicare shortfall can be counted. However, most states require hospitals to report Medicare shortfall and bad debt on a hospital financial report so it is not clear whether the Medicare shortfall and/or bad debt are counted as community benefit. It is not easily determined whether the requested reporting of Medicare shortfall and bad debt is for the hospital financial report or for community benefit reporting.

Additionally among the state laws, terminology is not consistent, and terms are often used interchangeably. For example, the terms ‘unreimbursed government-sponsored healthcare,” “government-sponsored indigent care,” and “medical care services” may refer to different financial categories (charity care, Medicaid shortfall, Medicare shortfall, bad debt) depending upon the state. Only one state (MA) specifically states that Medicare shortfall not be included; two states (MA, NH) specifically state that bad debt not be included.

Accounting Principles

One state (UT) requires using charges instead of costs whereas all other states, as far as we can determine, are consistent with the GUIDE in using costs instead of charges. One state (MA) specifically includes both direct and indirect costs as recommended in the GUIDE; hospitals in other states may also be able to include both direct and indirect costs as instructed in state administrative guidance.

Minimum Level of Effort

Five states (PA, RI, TX, UT, WV) list minimum levels of community benefits and/or charity care.

GENERAL SUMMARY OF COMPARISONS

California:
Process: very similar to GUIDE
What counts: similar language to GUIDE; include Medicare shortfall
Minimum: none

Connecticut:
Process: similar to but less specific than GUIDE
What counts: consistent with GUIDE but not specific
Minimum: none

Georgia:
Process: requires report only
What counts: report cost of charity care
Minimum: none

Idaho:
Process: requires report only
What counts: similar to GUIDE, but not specific; include Medicare shortfall and bad debt
Minimum: none

Indiana:
Process: very similar to GUIDE
What counts: very similar language to GUIDE, include Medicare shortfall and bad debt in hospital fiscal report
Minimum: none

Illinois:
Process: very similar to GUIDE
What counts: very similar to GUIDE; include Medicare shortfall and bad debt
Minimum: none

Maryland
Process: very similar to GUIDE
What counts: similar to GUIDE; include Medicare shortfall
Minimum: none

Massachusetts
Process: very similar to GUIDE
What counts: very similar to GUIDE, include indirect costs; do not include Medicaid shortfall, Medicare shortfall, or bad debt
Minimum: none

Minnesota:
Process: report only
What counts: similar to GUIDE, not specific; include Medicare shortfall and bad debt
Minimum: none

Missouri:
Process: report only
What counts: similar to GUIDE, not specific
Minimum: none

Nevada:
Process: report only
What counts: similar to GUIDE, not specific
Minimum: none

New Hampshire:
Process: very similar to GUIDE
What counts: similar to GUIDE, do not include bad debt
Minimum: none

New York:
Process: similar to GUIDE
What counts: silent
Minimum: none

Oregon
Process: similar to GUIDE
What counts: similar language to GUIDE, include bad debt
Minimum: none

Pennsylvania
Process: report only
What counts: similar language to GUIDE; include Medicare shortfall and bad debt
Minimum: meet one of seven standards or provide payments in lieu of taxes

Rhode Island
Process: very similar to GUIDE
What counts: similar language to GUIDE; include bad debt
Minimum: must maintain level of charity / un-compensated care

Texas:
Process: very similar to GUIDE
What counts: similar language to GUIDE; include Medicare shortfall
Minimum: must meet one of three tests

Utah:
Process: similar to GUIDE
What counts: similar to GUIDE; include Medicare shortfall; use charges
Minimum: "community gift" must exceed value of tax exemption each year

West Virginia:
Process: Must have board approved “charity care plan" with specified level of financial assistance
What counts: similar to GUIDE, with specific activities listed
Minimum: provide what board specifies

A Guide for Planning and Reporting Community Benefit	California 1/1/1995 Mandatory	Connecticut 1/1/2001 updated 2003 Mandatory if have a CB program	Georgia 7/1/1997 Mandatory	Idaho 1/1/1999; retroactive to 1/1/96 Mandatory	Indiana 7/1/1994 Mandatory
PROCESS STEPS					
GUIDE applies to nonprofit hospitals and long-term care organizations	Private, not-for-profit hospitals excluding children's hospitals that do not receive direct payment for services and small and rural hospitals Oversight: Office of Statewide Health Planning and Development (OSHPD), California Health & Welfare Agency	All hospitals and managed care organizations Oversight: Commissioner of Public Health	Nonprofit hospitals Oversight: Superior Court in the county in which the hospital is located	Nonprofit hospitals ≥150 beds that are exempt from state property taxes Oversight: State Board of Equalization	All hospitals must file Hospital Fiscal Report; nonprofits additionally file Annual Nonprofit Hospital Community Benefit Statement Oversight: Indiana State Department of Health (ISDH)
Recommends that mission statement reflects commitment to meeting identified community needs	Must reflect the public's interest in ensuring the hospital fulfills its nonprofit responsibilities				Must identify the hospital's commitment to serving community health care needs
Recommends a community assessment to determine needs and existing competencies within the community	Must update a community needs assessment every three years			Not required but hospitals must report in the annual report how community needs were determined	Required and ISDH encourages updating community needs assessment every three years
Recommends an annual community benefit plan	Must develop a plan in consultation with the community; annually submit plan to OSHPD				Must develop a plan responsive to community needs
Recommends clearly defining the community to be served	Limits community to the geographic areas or patient populations for which a hospital provides health care services: OSHPD has expanded to include other individuals				Defined as the primary geographic area encompassing at least the entire county and patient categories for which the hospital renders healthcare services
Recommends a program evaluation for overall community benefit program and each community benefit activity	Requires mechanisms to evaluate the community benefit plan's effectiveness				Requires that evaluation mechanisms be described in the plan
Recommends that community input be included in all aspects of a community benefit program	Must solicit community feedback on the community benefit plan's effectiveness in meeting community needs	Must seek meaningful participation in developing and implementing a community benefit program			Must describe in the community benefit plan a mechanism to gain community feedback
Recommends an annual community benefit report	Must submit annually, no later than 150 days after end of fiscal year, a report to OSHPD; must notify public that the report is public information and filed with Department of Health and available upon request	Must submit a biennial report to the Commissioner and make the report available to the public upon request	Required to file an annual report no later than 90 days after the close of the fiscal or calendar year with the clerk of Superior Court; report must include the cost of indigent and charity care provided, the number of indigent persons served, and the categorization of people served by county of residence	Required to file annual report by December 31 with Board of Equalization; report must include the amount of unreimbursed services (charity care, bad debt, and under-reimbursed care covered through government programs); a summary of services and programs the hospital provides below its actual cost; the amount of donated time, funds, subsidies, and in-kind	Hospital Fiscal Report and the Annual Nonprofit Hospital Community Benefit Statement required to be filed within 120 days after close of fiscal year with ISDH and include the mission statement, the community benefit plan, a description of the community health needs, a description of the amount and types of community benefits provided, the amount of charity

A Guide for Planning and Reporting Community Benefit	California 1/1/1995 Mandatory	Connecticut 1/1/2001 updated 2003 Mandatory if have a CB program	Georgia 7/1/1997 Mandatory	Idaho 1/1/1999; retroactive to 1/1/96 Mandatory	Indiana 7/1/1994 Mandatory
				services; the additions to capital; and the process to determine community needs	care; the public must be notified that the annual report is available upon request from ISDH
WHAT COUNTS AS A COMMUNITY BENEFIT					
GUIDE details seven community benefit categories: (1) Community health Improvement services (2) Health professions education: (3) Subsidized health services (4) Research (5) Financial and in-kind contributions (6) Community-building activities (7) Community benefit Operations Plus Charity care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall Medicare shortfall and bad debt are not counted as community benefit	Community Benefit defined as activities and services geared toward disease prevention and improvement of health status; includes (1) Medical care services (include Medicare shortfall) (2) Other benefits for vulnerable populations (3) Other benefits for the broader community (4) Health research, education and training programs (5) Non-quantifiable benefits (6) Subsidized health services (7) Donations of time, money, equipment (8) Medical education (9) Government-sponsored programs (10) Research (11) Community education Must provide charity care	Described as programs that promote preventive care and improve the health status for working families and populations at risk in the communities within the geographic service areas	Cost of charity care must be listed in annual report	Described as (1) Special services and programs provided below actual hospital cost (2) Donated time, funds, subsidies, and in-kind services (3) Additions to capital such as physical plant and equipment (4) Charity care Include unreimbursed services (charity care, bad debt, and under-reimbursed care covered through government programs including Medicare shortfall)	Community Benefits defined as allocation of funds, properties, services, and activities of a nonprofit hospital to address community needs and priorities, primarily thorough disease prevention and improvement of health status Includes: (1) Unreimbursed cost of government-sponsored indigent health care (2) Charity care (3) Donations of time, money and equipment (4) Community and professional education (5) Government-sponsored program services (6) Research (7) Subsidized health services Include Medicaid shortfall and Medicare shortfall and bad debt on state hospital Fiscal Report
ACCOUNTING PRINCIPLES					
Use costs not charges					
Include both direct and indirect costs					
MINIMUM LEVEL OF EFFORT					
GUIDE does not recommend a specific level of community benefit					

A Guide for Planning and Reporting Community Benefit	Illinois 8/8/2003 Mandatory	Maryland 10/1/2001 Mandatory	Massachusetts 6/1994; revised 1/2003 Voluntary Guidelines	Minnesota 7/1/1994 Mandatory	Missouri 1995 State Association Voluntary Guidelines
PROCESS STEPS					
GUIDE applies to nonprofit hospitals and long-term care organizations	Nonprofit hospitals excluding government hospital, hospital located outside a metropolitan statistical area or hospital with <100 beds Oversight: Attorney General	Nonprofit hospitals Oversight: Health Services Cost Review Commission	Nonprofit acute care hospitals; excludes municipal hospitals and hospitals that do not charge for patient care services; Voluntary Guidelines also developed for HMOs Oversight: Attorney General	Hospitals and outpatient surgery centers Oversight: Commissioner of Health	Hospitals ACCESS program Oversight: Missouri Hospital Association and Missouri Department of Health
Recommends that mission statement reflects commitment to meeting identified community needs	Must identify hospital's commitment to serving health care needs of community	Must be included in community benefit report	Must affirm commitment to serve a designated community or patient populations		
Recommends a community assessment to determine needs and existing competencies within the community	Must disclose in annual report the health care needs of community considered in developing community benefit plan	Must annually identify unmet community health care needs and priorities and consider state or local health departments assessments	Must complete community needs assessment every three years with input from community		Must describe in report
Recommends an annual community benefit plan	Must have an operational plan for serving community's health needs		Must have an annual plan; can be submitted as part of the annual report		
Recommends clearly defining the community to be served			Community may extend beyond traditional service area		
Recommends a program evaluation for overall community benefit program and each community benefit activity			Requires that the governing board periodically evaluate the effectiveness of the community benefit plan including soliciting community feedback		
Recommends that community input be included in all aspects of a community benefit program			Requires community input in the needs assessment		
Recommends an annual community benefit report	Required to file annual report within six months of end of fiscal year; must include copy of audited annual financial reports Must notify public that report is public information and filed with Attorney General	Must submit an annual plan to the Commission	Must submit an annual report to Office of the Attorney General at the time the hospital files its Form PC; reports are available for public inspection in the Office of the Attorney General	Must submit an annual report at close of fiscal year including (1) balance sheet detailing the assets, liabilities, and net worth of the hospital; (2) detailed statement of income and expenses; (3) copy of the most recent cost report; (4) copy of all changes to the articles of incorporation or bylaws; (5) information on (a) the services provided at no cost or for a reduced fee to patients unable to pay, (b) teaching and research activities, (c) other charitable activities; (6) the	Participating hospitals are asked to disclose (1) accessibility to financial assistance, (2) community health assessment, (3) community health improvement, (4) educational support & quality improvement, (5) state and local economic benefits including their estimated tax liability, (6) social accountability and uncompensated care

A Guide for Planning and Reporting Community Benefit	Illinois 8/8/2003 Mandatory	Maryland 10/1/2001 Mandatory	Massachusetts 6/1994; revised 1/2003 Voluntary Guidelines	Minnesota 7/1/1994 Mandatory	Missouri 1995 State Association Voluntary Guidelines
				revenue and expense report, (7) information on changes in ownership or control	
WHAT COUNTS AS A COMMUNITY BENEFIT					
GUIDE details seven community benefit categories: (1) Community health improvement services (2) Health professions education: (3) Subsidized health services (4) Research (5) Financial and in-kind contributions (6) Community-building activities (7) Community benefit operations Plus Charity care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall Medicare shortfall and bad debt are not counted as community benefit	Defined as (1) Unreimbursed cost of providing charity care (2) Language assistant services (3) Government-sponsored indigent health care (4) Donations (5) Volunteer services (6) Education (7) Government-sponsored program services (8) Research (9) Subsidized health services (10) Bad debts Include Medicaid shortfall and Medicare shortfall	May include: (1) Health services for vulnerable or underserved populations (2) Financial or in kind support of public health programs (3) Health care cost containment act (4) Donations of resources that contribute to a community priority (5) Health education, screening and prevention services Include Medicaid shortfall, Maryland Children's Health Program and Medicare shortfall	Extensive list of programs defined in the Guidelines that are consistent with the GUIDE Free care plus any shortfall allocation in connection with administering the Uncompensated Care Pool Trust Fund Do not include Medicaid shortfall or Medicare shortfall or bad debt	Defined as (1) Charity care or care at a reduced fee (2) Teaching and research activities and (3) Other community charitable activities Include Medicaid shortfall and Medicare shortfall and bad debt as reported on financial statements required for annual state report	Defined as (1) Community health improvement (2) Educational support & quality improvement (3) State and local economic benefits including their estimated tax liability (4) Social accountability and uncompensated care
ACCOUNTING PRINCIPLES					
Use costs not charges					
Include both direct and indirect costs			Include both direct and indirect costs		
MINIMUM LEVEL OF EFFORT					
GUIDE does not recommend a specific level of community benefit					

A Guide for Planning and Reporting Community Benefit	Nevada 1974; amended 6/14/2005 Mandatory	New Hampshire 1/1/2000; amended 2001, 2004 Mandatory	New York 1/1/1991; amended 1996 Mandatory	Oregon 1998 State Association Voluntary Guidelines	Pennsylvania 11/26/1997 Mandatory
PROCESS STEPS					
GUIDE applies to nonprofit hospitals and long-term care organizations	Hospitals with ≥ 100 beds Oversight: Director, Nevada Department of Health and Human Services	Health care charitable trusts with fund balances > $100,000; includes hospitals, nursing homes, community health services, medical-surgical and other diagnostic or therapeutic facilities, and other charitable trusts organized to provide health care services Oversight: Attorney General; Director Charitable Trusts	Nonprofit general hospitals Oversight: Commissioner New York State Department of Health	Nonprofit hospitals Oversight: Oregon Association of Hospitals and Health Systems	Institutions of Purely Public Charity (IPPC) defined as an institution that: has a charitable purpose, operates freely from private profit motive, provides community service by donating or rendering gratuitously a substantial portion of its services, benefits substantial and indefinite class of persons who are legitimate subjects of charity and, and relieves the government of some of its burden by providing a service that the government otherwise would provide Oversight: Department of State, Bureau of Charitable Organizations
Recommends that mission statement reflects commitment to meeting identified community needs		Be included in community benefit plan and be affirmed annually	Must identify populations and communities served and commitment to addressing community health care needs; be reviewed and amended every three years	In the report, must include the mission statement including a description of who participated in the statement's development and how often it is reviewed to reflect the community's values and goals	
Recommends a community assessment to determine needs and existing competencies within the community		Must update community needs assessment every three years		Requires a process that includes broad-based community involvement in the identification of vulnerable populations and unmet health care needs	
Recommends an annual community benefit plan		Must complete a community benefit plan within 90 days from the start of fiscal year; plus develop every three years a community service plan delineating operational and financial commitment to meeting identified community health care needs, providing charity care and improving access by the underserved			
Recommends clearly defining the community to be served		Defined as service area or patient populations provided health care services			
Recommends a program evaluation for overall community benefit program and each community benefit activity be					

A Guide for Planning and Reporting Community Benefit	Nevada 1974; amended 6/14/2005 Mandatory	New Hampshire 1/1/2000; amended 2001, 2004 Mandatory	New York 1/1/1991; amended 1996 Mandatory	Oregon 1998 State Association Voluntary Guidelines	Pennsylvania 11/26/1997 Mandatory
evaluated					
Recommends that community input be included in all aspects of a community benefit program		Must solicit community input in developing a community benefit plan and describe involvement in community benefit report	Must obtain community input on service priorities every three years		
Recommends an annual community benefit report	Must file a report annually by the sixth month after close of the fiscal year including (1) corporate home office allocation methodology of the hospital; (2) expenses incurred for providing community benefits and in-kind services as described above; (3) policies and procedures for providing discounted services to or reducing charges for services provided to persons without health insurance that are in addition to any reduction or discount required pursuant to NRS 439B.260; (4) a statement of billing and collection policies	Must file a report within 90 days of the beginning of the fiscal year addressing performance in meeting community benefit objectives	Must submit a report within 120 days after end fiscal year, and file every three years a report detailing amendments to the mission statement and changes to operational and financial commitments to meeting identified community health care needs, providing charity care and improving access by the underserved	Guidelines provide a template for a report to include (1) a mission statement including a description of who participated in the statement's development and how often it is reviewed to reflect the community's values and goals; (2) description of the programs including the cost and the number of people served as well as a program evaluation and community feedback	Must file copy of the annual federal tax return within 135 days after close of fiscal year
WHAT COUNTS AS A COMMUNITY BENEFIT					
GUIDE details seven community benefit categories: (1) Community health improvement services (2) Health professions education: (3) Subsidized health services (4) Research (5) Financial and in-kind contributions (6) Community-building activities (7) Community benefit operations Plus Charity care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall Medicare shortfall and bad debt are not counted as community benefit	Described as (1) Goods, services, and resources provided by a hospital to a community to address the specific needs and concerns of that community (2) Services provided by a hospital to the uninsured and underserved persons in that community (3) Training programs for employees in a community (4) Health care services provided in areas of a community that have a critical shortage of such services for which the hospital does not receive full reimbursement	Described as activities that address community health care needs including but not limited to (1) Charity care (2) Financial or in-kind support of public health programs (3) Allocation of funds, property, services, or other resources that contribute to community health needs identified in the community benefit plan (4) Donation of funds, property, services or other resources which promote or support a healthier community, enhanced access to health care or related services, health education and prevention activities or services to a vulnerable population (5) Support of medical research (6) Education and training for health care practitioners		Community benefits may be defined as the unreimbursed cost of (1) Charity care (2) Bad debt (3) Donations (4) Research (5) Education	Described with a broad definition of (1) Uncompensated goods or services that includes the cost of charity care, bad debts, Medicare shortfall and Medicaid shortfall shortfalls (2) Unreimbursed research and education activities (3) Charitable donations (4) The reasonable value of donated volunteer services (5) Voluntary payments to government agencies (6) The unreimbursed cost of community services

A Guide for Planning and Reporting Community Benefit	Nevada 1974; amended 6/14/2005 Mandatory	New Hampshire 1/1/2000; amended 2001, 2004 Mandatory	New York 1/1/1991; amended 1996 Mandatory	Oregon 1998 State Association Voluntary Guidelines	Pennsylvania 11/26/1997 Mandatory
		Where possible, the statute requires that the trust's description of prior year activity should specifically include the amount of unreimbursed care provided by the trust and the ratio of gross receipts from operations to net operating costs Do not include bad debt			
ACCOUNTING PRINCIPLES					
Use costs not charges					
Include both direct and indirect costs					
MINIMUM LEVEL OF EFFORT					
GUIDE does not recommend a specific level of community benefit					Required to provide a minimum amount of community service according to one of seven standards: (1) Providing uncompensated goods or services equal to at least five percent of costs, (2) Maintain an open admission policy and provide uncompensated good or services equal to at least 75 percent of net operating income, but not less than three percent of total operating expenses, (3) Providing goods or services for fees based On patient's ability to pay (4) Providing financial assistance or uncompensated services to at least 20 percent of those receiving similar services if at least 10 percent of the individuals receiving services either paid no fees or fees which were 90 percent or less of the cost of the services provided to them (5) Providing wholly gratuitous goods or services to at least five percent of those receiving

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					similar goods or services from the institution (6) Providing goods or services at no fee or reduced fees to government agencies or individuals eligible for government programs (7) Fundraising on behalf of or providing grants to an IPPC *May enter into voluntary agreements with local governments to provide payment in lieu of taxes (PILOTS) and credit between 150 and 350% of payment toward uncompensated care expenditure liability

A Guide for Planning and Reporting Community Benefit	Rhode Island 7/22/1997 Mandatory	Texas 9/1/1993 amended 1995,1997 Mandatory	Utah 1990 Standards issued by Utah Tax Commission to determine property tax exemption	West Virginia 7/1/1990 Mandatory
PROCESS STEPS				
GUIDE applies to nonprofit hospitals and long-term care organizations	Nonprofit and for-profit hospitals Oversight: Rhode Island Department of Health	Public, private hospitals except those in health professional shortage areas with populations < 50,000 Oversight: Texas Department of State Health Services and tax appraisal districts	Non-profit hospitals and nursing homes Oversight: Utah State Tax Commission	Non-profit hospitals Oversight: West Virginia State Tax Department
Recommends that mission statement reflects commitment to meeting identified community needs	Must develop and make public a board-approved mission statement which notes a commitment to a formal community benefit plan	Must identify commitment to serving community health care needs		
Recommends a community assessment to determine needs and existing competencies within the community	Required in developing the community benefit plan and must include a statement of priorities consistent with the hospital's resources	Required in developing community benefit plan	Must consult annually with county officials to assess community needs that may be addressed	
Recommends an annual community benefit plan	Must adopt a board-approved community benefit plan; update and re-approve every three years	Must develop plan aimed at meeting identified community needs	Must have a "charity plan" that addresses an open access policy and procedures for integrating the public interest in policies	Must have charity care plan approved by board; reviewed every two years
Recommends clearly defining the community to be served	Must identify specific community or communities, including racial or ethnic minorities	Primary geographic area and patient categories for which hospital provides health care services	Can be broader or narrower than geographic boundaries of a county	
Recommends a program evaluation for overall community benefit program and each community benefit activity be evaluated				
Recommends that community input be included in all aspects of a community benefit program	Required in developing community benefit plan		Must consult annually with county officials to assess community needs that may be addressed	
Recommends an annual community benefit report	Must file by March 1, a detailed description with supporting documentation of (1) Charity and uncompensated care provided (2) Hospital bad debt (3) Medicaid shortfalls	Must submit a report no later than April 30 each year	To qualify for property tax exemption, nonprofit must be (1) properly organized and operating in good standing under the Utah law governing non-profit organizations; (2) demonstrate that no net earnings and received donations benefit private shareholders or other individuals; (3) maintain an open access policy, regardless of the patient's race, religion, gender or financial status; (4) assure that policies integrate and reflect the public's interest; (5) provide gifts to the community in excess of its annual property tax liability; (6) prove that related facilities enhance and improve the provider's missions in order for those facilities to also qualify for exemption	Must show that owned or leased property being used in a charitable manner defined by any one or combination of (1) provision of health services on an inpatient or outpatient basis to individuals who cannot afford to pay for such services in a volume and frequency determined by the hospital board of trustees as articulated in the charity care plan; (2) provision of activities which promote the health of the community serviced by the hospital and/or decrease the burdens of state, county, and municipal governments

A Guide for Planning and Reporting Community Benefit	Rhode Island 7/22/1997 Mandatory	Texas 9/1/1993 amended 1995,1997 Mandatory	Utah 1990 Standards issued by Utah Tax Commission to determine property tax exemption	West Virginia 7/1/1990 Mandatory
WHAT COUNTS AS A COMMUNITY BENEFIT				
GUIDE details seven community benefit categories: (1) Community health improvement Services (2) Health professions education: (3) Subsidized health services (4) Research (5) Financial and in-kind contributions (6) Community-building activities (7) Community benefit operations Plus Charity care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall Medicare shortfall and bad debt are not counted as community benefit	Includes: (1) Provision of emergency and primary care through charity and uncompensated care (2) Scientific or education activities (3) Public health advocacy (4) Free public health services (5) Cooperative efforts to improve community residents' health (6) Programs to help the medially indigent Include bad debt	Includes the unreimbursed cost of providing: (1) Charity care (2) Government-sponsored indigent health care (3) Donations (4) Education (5) Government-sponsored program services (6) Research (7) Subsidized health services Include Medicare shortfall in meeting minimum level of effort standard #2 below as well as in standard #3 below in calculating five percent of net patient revenue; can not be included in calculating standard #3 below four percent of net patient revenue	Defined as "gifts to the community" that include: (1) Unreimbursed indigent care (measured by charges) (2) Medical discounts (measured by the difference between standard charges and actual reimbursement) (3) Donations of time and money (4) Volunteer and community service activities provided by the hospital or nursing home, including research and professional education programs Include Medicaid shortfall and Medicare shortfall	Examples include: (1) Promotion of health/relieving government burden standard (2) Public education programs relating to preventive medicine or the public health of the community (3) Donations of medical supplies, equipment, and labor to support groups for the promotion of health and the provision of medical care, (4) Free, at-cost, or below-cost health screenings and assessments (5) Social services assistance/counseling, (6) Free or reduced charge medical clinics (7) Operation of poison control centers (8) Free or below-cost blood banking services (9) Free or below-cost assistance, material equipment and training to EMS and ambulance services (10) Disaster planning (11) Unreimbursed costs for education and training of medical nursing and allied health profession students
ACCOUNTING PRINCIPLES				
Use costs not charges			Use charges	
Include both direct and indirect costs				
MINIMUM LEVEL OF EFFORT				
GUIDE does not recommend a specific level of community benefit	Open door/maintenance of effort requirement: as condition of continued licensure, may not reduce the average amount of charity or uncompensated care provided during the last five years as a proportion of net patient revenue; may not discourage medically indigent patients from seeking essential medical services nor encourage them to seek essential medical services elsewhere	Must provide a minimum amount of community benefits, including charity care and government-sponsored indigent health care, in accordance with one of three standards: (1) Reasonableness Standard: charity care and government-sponsored indigent health care are provided at a level that is reasonable in relation to community needs, as determined through the community needs assessment, the available resources of the hospital, and the tax-exempt benefits received by the hospital (2) 100 percent of tax-exempt benefits:	The institution must, in order to quality for property tax exemption, show that the "community gift" exceeds on an annual basis its property tax obligation for that year, and the institution must return an amount equal to its tax exemption to the community every year	Every two years, the board of trustees must approve a charity care plan that specifies a specific level of free care; an organization that fails to spend the specific level of free care may lose its tax exemption

A Guide for Planning and Reporting Community Benefit	Rhode Island 7/22/1997 Mandatory	Texas 9/1/1993 amended 1995,1997 Mandatory	Utah 1990 Standards issued by Utah Tax Commission to determine property tax exemption	West Virginia 7/1/1990 Mandatory
		charity care and government-sponsored indigent health care are provided in an amount equal to at least 100 percent of the hospital's tax exempt benefits excluding Federal Income Tax (3) Charity Care and Community Benefits Mix: charity care and community benefit are provided in a combined amount equal to at least 5 percent of the hospital's net patient revenue, of which charity care and government-sponsored indigent health care are provided in an amount equal to 4 percent of the hospital's net patient revenue (as result of 1995 amendment, this requirement can be satisfied on a system-wide basis for disproportionate hospitals)		

A Guide for Planning and Reporting Community Benefit	California 1/1/1995 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Private, not-for-profit hospitals excluding children's hospitals that do not receive direct payment for services and small and rural hospitals Oversight: Office of Statewide Health Planning and Development (OSHPD), California Health & Welfare Agency
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	Must reflect the public's interest in ensuring the hospital fulfills its nonprofit responsibilities
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Must update a community needs assessment every three years
*Recommends an annual **community benefit plan***	Must develop a plan in consultation with the community; annually submit plan to OSHPD
*Recommends clearly **defining the community** to be served*	Limits community to the geographic areas or patient populations for which a hospital provides health care services: OSHPD has expanded to include other individuals
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	Requires mechanisms to evaluate the community benefit plan's effectiveness
*Recommends that **community input** be included in all aspects of a community benefit program*	Must solicit community feedback on the community benefit plan's effectiveness in meeting community needs
*Recommends an annual **community benefit report***	Must submit annually, no later than 150 days after end of fiscal year, a report to OSHPD; must notify public that the report is public information and filed with Department of Health and available upon request
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefits*	Community benefit defined as activities and services geared toward disease prevention and improvement of health status; includes (1) Medical care services (include Medicare shortfall) (2) Other benefits for vulnerable populations (3) Other benefits for the broader community (4) Health research, education and training programs (5) Non-quantifiable benefits (6) Subsidized health services (7) Donations of time, money, equipment (8) Medical education (9) Government-sponsored programs (10) Research (11) Community education Must provide charity care
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	
MINIMUM LEVEL OF EFFORT	
*GUIDE does not recommend a **specific level of community benefit***	

A Guide for Planning and Reporting Community Benefit	Connecticut 1/1/2001 updated 2003; Mandatory if have a CB program
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	All hospitals and managed care organizations Oversight: Commissioner of Public Health
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	
*Recommends a **community assessment** to determine needs and existing competencies within the community*	
*Recommends an annual **community benefit plan***	
*Recommends clearly **defining the community** to be served*	
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	Must seek meaningful participation in developing and implementing a community benefit program
*Recommends an annual **community benefit report***	Must submit a biennial report to the Commissioner and make the report available to the public upon request
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefits*	Described as programs that promote preventive care and improve the health status for working families and populations at risk in the communities within the geographic service areas
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	
MINIMUM LEVEL OF EFFORT	
*GUIDE does not recommend a **specific level of community benefit***	

A Guide for Planning and Reporting Community Benefit	Georgia 7/1/1997 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Nonprofit hospitals Oversight: Superior Court in the county in which the hospital is located
Recommends that mission statement reflects commitment to meeting identified community needs	
Recommends a community assessment to determine needs and existing competencies within the community	
Recommends an annual community benefit plan	
Recommends clearly defining the community to be served	
Recommends a program evaluation for overall community benefit program and each community benefit activity	
Recommends that community input be included in all aspects of a community benefit program	
Recommends an annual community benefit report	Required to file an annual report no later than 90 days after the close of the fiscal or calendar year with the clerk of Superior Court; report must include the cost of indigent and charity care provided; the number of indigent persons served; and the categorization of people served by county of residence
WHAT COUNTS AS A COMMUNITY BENEFIT	
GUIDE details seven community benefit categories: *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefits*	Cost of charity care must be listed in annual report
ACCOUNTING PRINCIPLES	
Use costs not charges	
Include both direct and indirect costs	
MINIMUM LEVEL OF EFFORT	
GUIDE does not recommend a specific level of community benefit	

A Guide for Planning and Reporting Community Benefit	Idaho 1/1/1999; retroactive to 1/1/96 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Nonprofit hospitals ≥150 beds that are exempt from state property taxes Oversight: State Board of Equalization
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Not required but hospitals must report in the annual report how community needs were determined
*Recommends an annual **community benefit plan***	
*Recommends clearly **defining the community** to be served*	
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	
*Recommends an annual **community benefit report***	Required to file annual report by December 31st with Board of Equalization; report must include the amount of unreimbursed services (charity care, bad debt and under reimbursed care covered through government programs); a summary of services and programs the hospital provides below its actual cost; the amount of donated time, funds, subsidies, and in-kind services; the additions to capital; and the process to determine community needs
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *Plus: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefits*	Described as: (1) Special services and programs provided below actual hospital cost (2) Donated time, funds, subsidies, and in-kind services (3) Additions to capital such as physical plant and equipment (4) Charity care Include unreimbursed services (charity care, bad debt, and under reimbursed care covered through government programs including Medicare shortfall)
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	
MINIMUM LEVEL OF EFFORT	
*GUIDE does not recommend a **specific level of community benefit***	

A Guide for Planning and Reporting Community Benefit	Indiana 7/1/1994 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	All hospitals must file Hospital Fiscal Report; nonprofits additionally file Annual Nonprofit Hospital Community Benefit Statement Oversight: Indiana State Department of Health (ISDH)
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	Must identify the hospital's commitment to serving community health care needs
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Required and ISDH encourages updating community needs assessment every three years
*Recommends an annual **community benefit plan***	Must develop a plan responsive to community needs
*Recommends clearly **defining the community** to be served*	Defined as the primary geographic area encompassing at least the entire county and patient categories for which the hospital renders healthcare services
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	Requires that evaluation mechanisms be described in the plan
*Recommends that community **input** be included in all aspects of a community benefit program*	Must describe in the community benefit plan a mechanism to gain community feedback
*Recommends an annual **community benefit report***	Hospital Fiscal Report and the Annual Nonprofit Hospital Community Benefit Statement required to be filed within 120 days after close of fiscal year with ISDH and include the mission statement, the community benefit plan, a description of the community health needs, a description of the amount and types of community benefit activities provided, and the amount of charity care The public must be notified that the annual report is available upon request from ISDH
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefits*	Community Benefit defined as allocation of funds, properties, services, and activities of a nonprofit hospital to address community needs and priorities – primarily thorough disease prevention and improvement of health status. Includes: (1) Unreimbursed cost of government-sponsored indigent health care (2) Charity care (3) Donations of time, money and equipment (4) Community and professional education (5) Government-sponsored program services (6) Research (7) Subsidized health services. Include Medicaid shortfall and Medicare shortfall and bad debt on state hospital fiscal report

A Guide for Planning and Reporting Community Benefit	Indiana 7/1/1994 - Mandatory
ACCOUNTING PRINCIPLES	
Use costs not charges	
Include both direct and indirect costs	
MINIMUM LEVEL OF EFFORT	
GUIDE does not recommend a specific level of community benefit	

A Guide for Planning and Reporting Community Benefit	Illinois 8/8/2003 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Nonprofit hospitals excluding government hospital, hospital located outside a metropolitan statistical area, or hospital with <100 beds Oversight: Attorney General
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	Must identify hospital's commitment to serving health care needs of community
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Must disclose in annual report the health care needs of community considered in developing community benefit plan
*Recommends an annual **community benefit plan***	Must have an operational plan for serving community's health needs
*Recommends clearly **defining the community** to be served*	
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	
*Recommends an annual **community benefit report***	Required to file annual report within six months of fiscal year end; must include copy of audited annual financial reports Must notify public that report is public information and filed with Attorney General
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Defined as: (1) Unreimbursed cost of providing charity care (2) Language assistant services (3) Government-sponsored indigent health care (4) Donations (5) Volunteer services (6) Education (7) Government-sponsored program services (8) Research (9) Subsidized health services (10) Bad debts Include Medicaid shortfall and Medicare shortfall
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	
MINIMUM LEVEL OF EFFORT	
*GUIDE does not recommend a **specific level of community benefit***	

A Guide for Planning and Reporting Community Benefit	Maryland 10/1/2001 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Nonprofit hospitals Oversight: Health Services Cost Review Commission
Recommends that mission statement reflects commitment to meeting identified community needs	Must be included in community benefit report
Recommends a community assessment to determine needs and existing competencies within the community	Must annually identify unmet community health care needs and priorities and consider state or local health department assessments
Recommends an annual community benefit plan	
Recommends clearly defining the community to be served	
Recommends a program evaluation for overall community benefit program and each community benefit activity	
Recommends that community input be included in all aspects of a community benefit program	
Recommends an annual community benefit report	Must submit an annual plan to the Commission
WHAT COUNTS AS A COMMUNITY BENEFIT	
GUIDE details seven community benefit categories: *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefits*	Include Medicaid shortfall, Maryland Children's Health Program and Medicare shortfall
ACCOUNTING PRINCIPLES	
Use costs not charges	
Include both direct and indirect costs	
MINIMUM LEVEL OF EFFORT	
GUIDE does not recommend a specific level of community benefit	

A Guide for Planning and Reporting Community Benefit	Massachusetts 6/1994; revised 1/2003 - Voluntary Guidelines
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Nonprofit acute care hospitals excludes municipal hospitals and hospitals that do not charge for patient care services; Voluntary Guidelines also developed for HMOs Oversight: Attorney General
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	Must affirm commitment to serve a designated community or patient populations.
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Must complete community needs assessment every three years with input from community
*Recommends an annual **community benefit plan***	Must have an annual plan; can be submitted as part of the annual report
*Recommends clearly **defining the community** to be served*	Community may extend beyond traditional service area
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	Requires that the governing board periodically evaluate the effectiveness of the community benefit plan including soliciting community feedback
*Recommends that **community input** be included in all aspects of a community benefit program*	Requires community input in the needs assessment
*Recommends an annual **community benefit report***	Must submit an annual report to Office of the Attorney General at the time the hospital files its Form PC; Reports are available for public inspection in the Office of the Attorney General
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Extensive list of programs defined in the Guidelines that are consistent with the GUIDE Free care plus any shortfall allocation in connection with administering the Uncompensated Care Pool Trust Fund Do not include Medicaid shortfall or Medicare shortfall or bad debt
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	Include both direct and indirect costs
MINIMUM LEVEL OF EFFORT	
*GUIDE does not recommend a **specific level of community benefit***	

A Guide for Planning and Reporting Community Benefit	Minnesota 7/1/1994 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Hospitals and outpatient surgery centers Oversight: Commissioner of Health
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	
*Recommends a **community assessment** to determine needs and existing competencies within the community*	
*Recommends an annual **community benefit plan***	
*Recommends clearly **defining the community** to be served*	
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	
*Recommends an annual **community benefit report***	Must submit an annual report at close of fiscal year including: (1) Balance sheet detailing the assets, liabilities and net worth of the hospital (2) Detailed statement of income and expenses (3) Copy of the most recent cost report (4) Copy of all changes to the articles of incorporation or bylaws (5) Information on: (a) The services provided at no cost or for a reduced fee to patients unable to pay (b) Teaching and research activities (c) Other charitable activities (6) The revenue and expense report (7) Information on changes in ownership or control
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall*	Defined as (1) Charity care or care at a reduced fee (2) Teaching and research activities and (3) Other community charitable activities Include Medicaid shortfall and Medicare shortfall and bad debt as reported on financial statements required for annual state report

A Guide for Planning and Reporting Community Benefit	Minnesota 7/1/1994 - Mandatory
Medicare shortfall and bad debt are not counted as community benefit	
ACCOUNTING PRINCIPLES	
Use costs not charges	
Include both direct and indirect costs	
MINIMUM LEVEL OF EFFORT	
GUIDE does not recommend a specific level of community benefit	

A Guide for Planning and Reporting Community Benefit	Missouri 1995 – State Association Voluntary Guidelines
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Hospitals ACCESS program Oversight: Missouri Hospital Association and Missouri Department of Health
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Must describe in report
*Recommends an annual **community benefit plan***	
*Recommends clearly **defining the community** to be served*	
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	
*Recommends an annual **community benefit report***	Participating hospitals are asked to disclose: (1) accessibility to financial assistance (2) community health assessment (3) community health improvement (4) educational support & quality improvement (5) state and local economic benefits including their estimated tax liability (6) social accountability (7) uncompensated care
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Defined as: (1) Community health improvement, (2) Educational support and quality improvement (3) State and local economic benefits including their estimated tax liability (4) Social accountability and uncompensated care
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	

A Guide for Planning and Reporting Community Benefit	Missouri 1995 – State Association Voluntary Guidelines
*Include both **direct and indirect costs***	
MINIMUM LEVEL OF EFFORT	
*GUIDE does not recommend a **specific level of community benefit***	

A Guide for Planning and Reporting Community Benefit	Nevada 1974; amended 6/14/2005 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Hospitals with ≥ 100 beds Oversight: Director Nevada Department of Health and Human Services
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	
*Recommends a **community assessment** to determine needs and existing competencies within the community*	
*Recommends an annual **community benefit plan***	
*Recommends clearly **defining the community** to be served*	
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	
*Recommends an annual **community benefit report***	Must file a report annually by the sixth month after close of the fiscal year including (1) corporate home office allocation methodology of the hospital; (2) expenses incurred for providing community benefits and in kind services as described above; (3) policies and procedures for providing discounted services to or reducing charges for services provided to persons without health insurance that are in addition to any reduction or discount required pursuant to NRS 439B.260; (4) a statement of billing and collection policies
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories:*** *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *Plus: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Described as (1) Goods, services, and resources provided by a hospital to a community to address the specific needs and concerns of that community (2) Services provided by a hospital to the uninsured and underserved persons in that community (3) Training programs for employees in a community (4) Health care services provided in areas of a community that have a critical shortage of such services for which the hospital does not receive full reimbursement
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	
MINIMUM LEVEL OF EFFORT	
*GUIDE does not recommend a **specific level of community benefits***	

A Guide for Planning and Reporting Community Benefit	New Hampshire 1/1/2000; amended 2001, 2004 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Health care charitable trusts with fund balances > $100,000. Includes hospitals, nursing homes, community health services, medical-surgical, and other diagnostic or therapeutic facilities and other charitable trusts organized to provide health care services Oversight: Attorney General; Director Charitable Trusts
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	Be included in community benefit plan and be affirmed annually
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Must update community needs assessment every 3 years
*Recommends an annual **community benefit plan***	Must complete a community benefit plan within 90 days from the start of fiscal year; plus develop every three years a community service plan delineating operational and financial commitment to meeting identified community health care needs, providing charity care, and improving access by the underserved
*Recommends clearly **defining the community** to be served*	Defined as service area or patient populations provided health care services
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	Must solicit community input in developing a community benefit plan and describe involvement in community benefit report
*Recommends an annual **community benefit report***	Must file a report within 90 days of the beginning of the fiscal year addressing performance in meeting community benefit objectives
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Described as activities that address community health care needs including but not limited to (1) Charity care (2) Financial or in-kind support of public health programs (3) Allocation of funds, property, services, or other resources that contribute to community health needs identified in the community benefit plan (4) Donation of funds, property, services or other resources which promote or support a healthier community, enhanced access to health care or related services, health education and prevention activities or services to a vulnerable population (5) Support of medical research (6) Education and training for health care practitioners Where possible, the statute requires that the trust's description of prior year activity should specifically include the amount of unreimbursed care provided by the trust and the ratio of gross receipts from operations to net operating costs; do not include bad debt
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	
MINIMUM LEVEL OF EFFORT	
*GUIDE does not recommend a **specific level of community benefit***	

A Guide for Planning and Reporting Community Benefit	New York 1/1/1991; amended 1996 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Non profit general hospitals Oversight: Commissioner New York State Department of Health
Recommends that mission statement reflects commitment to meeting identified community needs	Must identify populations and communities served and commitment to addressing community health care needs; be reviewed and amended every three years
Recommends a community assessment to determine needs and existing competencies within the community	
Recommends an annual community benefit plan	
Recommends clearly defining the community to be served	
Recommends a program evaluation for overall community benefit program and each community benefit activity	
Recommends that community input be included in all aspects of a community benefit program	Must obtain community input on service priorities every three years
Recommends an annual community benefit report	Must submit a report within 120 days after end fiscal year; file every three years a report detailing amendments to the mission statement and changes to operational and financial commitments to meeting identified community health care needs, providing charity care, and improving access by the underserved
WHAT COUNTS AS A COMMUNITY BENEFIT	
GUIDE details seven community benefit categories: *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	
ACCOUNTING PRINCIPLES	
Use costs not charges	
Include both direct and indirect costs	
MINIMUM LEVEL OF EFFORT	
GUIDE does not recommend a specific level of community benefit	

A Guide for Planning and Reporting Community Benefit	Oregon 1998 – State Association Voluntary Guidelines
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Nonprofit hospitals Oversight: Oregon Association of Hospitals and Health Systems
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	In the report must include the mission statement including a description of who participated in the statement's development and how often it is reviewed to reflect the community's values and goals
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Requires a process that includes broad-based community involvement in the identification of vulnerable populations and unmet health care needs
*Recommends an annual **community benefit plan***	
*Recommends clearly **defining the community** to be served*	
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that community **input** be included in all aspects of a community benefit program*	
*Recommends an annual **community benefit report***	Guidelines provide a template for a report to include (1) a mission statement including a description of who participated in the statement's development and how often it is reviewed to reflect the community's values and goals; (2) description of the programs including the cost and the number of people served as well as a program evaluation and community feedback
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Community benefits may be defined as the unreimbursed cost of (1) Charity care (2) Bad debt (3) Donations (4) Research (5) Education
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	
MINIMUM LEVEL OF EFFORT	
*GUIDE does not recommend a **specific level of community benefit***	

A Guide for Planning and Reporting Community Benefit	Pennsylvania 11/26/1997 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Institutions of Purely Public Charity (IPPC) defined as an institution that: has a charitable purpose, operates freely from private profit motive, provides community service by donating or rendering gratuitously a substantial portion of its services, benefit substantial and indefinite class of persons who are legitimate subjects of charity and, and relieves the government of some of its burden by providing a service that the government otherwise would provide Oversight: Department of State, Bureau of Charitable Organizations
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	
*Recommends a **community assessment** to determine needs and existing competencies within the community*	
*Recommends an annual **community benefit plan***	
*Recommends clearly **defining the community** to be served*	
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	
*Recommends an annual **community benefit report***	Must file copy of the annual federal tax return within 135 days after close of fiscal year
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Described with a broad definition of (1) Uncompensated goods or services that includes the cost of charity care, bad debts, Medicare shortfall, and Medicaid shortfall (2) Unreimbursed research and education activities (3) Charitable donations (4) The reasonable value of donated volunteer services (5) Voluntary payments to government agencies (6) The unreimbursed cost of community services
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	

A Guide for Planning and Reporting Community Benefit	Pennsylvania 11/26/1997 - Mandatory
MINIMUM LEVEL OF EFFORT	
GUIDE does not recommend a specific level of community benefit	Required to provide a minimum amount of community service according to one of seven standards: (1) Providing uncompensated goods or services equal to at least 5% of costs (2) Maintain an open admission policy and provide uncompensated good or services equal to at least 75 percent of net operating income, but not less than three percent of total operating expenses (3) Providing goods or services for fees based on patient's ability to pay (4) Providing financial assistance or uncompensated services to at least 20 percent of those receiving similar services if at least 10 percent of the individuals receiving services either paid no fees or fees which were 90 percent or less of the cost of the services provided to them (5) Providing wholly gratuitous goods or services to at least five percent of those receiving similar goods or services from the institution (6) Providing goods or services at no fee or reduced fees to government agencies or individuals eligible for government programs (7) Fundraising on behalf of or providing grants to an IPPC *May enter into voluntary agreements with local governments to provide payment in lieu of taxes (PILOTS) and credit between 150 percent and 350 percent of payment toward uncompensated care expenditure liability

A Guide for Planning and Reporting Community Benefit	Rhode Island 7/22/1997 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Nonprofit and for profit hospitals Oversight: Rhode Island Department of Health
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	Must develop and make public a board-approved mission statement which notes a commitment to a formal community benefit plan
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Required in developing the community benefit plan and must include a statement of priorities consistent with the hospital's resources
*Recommends an annual **community benefit plan***	Must adopt a Board-approved community benefit plan; update and re-approve every three years
*Recommends clearly **defining the community** to be served*	Must identify specific community or communities, including racial or ethnic minorities
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	Required in developing community benefit plan
*Recommends an annual **community benefit report***	Must file by March 1, a detailed description with supporting documentation of (1) Charity and uncompensated care provided (2) Hospital bad debt (3) Medicaid shortfall shortfalls
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Includes the (1) Provision of emergency and primary care through charity and uncompensated care (2) Scientific or education activities (3) Public health advocacy (4) Free public health services (5) Cooperative efforts to improve community residents' health (6) Programs to help the medially indigent Include bad debt
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	

A Guide for Planning and Reporting Community Benefit	Rhode Island 7/22/1997 - Mandatory
MINIMUM LEVEL OF EFFORT	
GUIDE does not recommend a specific level of community benefit	Open door/maintenance of effort requirement: as condition of continued licensure, may not reduce the average amount of charity or uncompensated care provided during the last five years as a proportion of net patient revenue; may not discourage medically indigent patients from seeking essential medical services nor encourage them to seek essential medical services elsewhere

A Guide for Planning and Reporting Community Benefit	Texas 9/1/1993 amended 1995,1997 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Public, private hospitals exempt those in health professional shortage areas with populations < 50,000 Oversight: Texas Department State Health Services and tax appraisal districts
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	Must identify commitment to serving community health care needs
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Required in developing community benefit plan
*Recommends an annual **community benefit plan***	Must develop plan aimed at meeting identified community needs
*Recommends clearly **defining the community** to be served*	Primary geographic area and patient categories for which hospital provides health care services
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	
*Recommends an annual **community benefit report***	Must submit a report no later than April 30 each year
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Includes the unreimbursed cost of providing (1) Charity care (2) Government-sponsored indigent health care (3) Donations (4) Education (5) Government-sponsored program services (6) Research (7) Subsidized health services Include Medicare shortfall in meeting minimum level of effort standard #2 below as well as in standard #3 below in calculating five percent of net patient revenue; can not be included in calculating standard #3 below four percent of net patient revenue
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	

A Guide for Planning and Reporting Community Benefit	Texas 9/1/1993 amended 1995,1997 - Mandatory
MINIMUM LEVEL OF EFFORT	
GUIDE does not recommend a specific level of community benefit	Must provide a minimum amount of community benefit, including charity care and government-sponsored indigent health care, in accordance with one of three standards: (1) Reasonableness Standard: charity care and government-sponsored indigent healthcare are provided at a level that is reasonable in relation to community needs, as determined through the community needs assessment, the available resources of the hospital, and the tax-exempt benefits received by the hospital (2) 100 percent of tax-exempt benefits: charity care and government-sponsored indigent health care are provided in an amount equal to at least 100% of the hospital's tax exempt benefits excluding Federal Income Tax (3) Charity Care and Community Benefits Mix: charity care and community benefit are provided in a combined amount equal to at least five percent of the hospital's net patient revenue, of which charity care and government-sponsored indigent health care are provided in an amount equal to four percent of the hospital's net patient revenue (as result of 1995 amendment, this requirement can be satisfied on a system-wide basis for disproportionate hospitals)

A Guide for Planning and Reporting Community Benefit	Utah 1990 - Standards issued by Utah Tax Commission to determine property tax exemption
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Nonprofit hospitals and nursing homes Oversight: Utah State Tax Commission
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	
*Recommends a **community assessment** to determine needs and existing competencies within the community*	Must consult annually with county officials to assess community needs that may be addressed
*Recommends an annual **community benefit plan***	Must have a "charity plan" that addresses an open access policy and procedures for integrating the public interest in policies
*Recommends clearly **defining the community** to be served*	Can be broader or narrower than geographic boundaries of a county
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	Must consult annually with county officials to assess community needs that may be addressed
*Recommends an annual **community benefit report***	To qualify for property tax exemption, nonprofit must be (1) properly organized and operating in good standing under the Utah law governing non-profit organizations; (2) demonstrate that no net earnings and received donations benefit private shareholders or other individuals; (3) maintain an open access policy, regardless of the patient's race, religion, gender or financial status; (4) assure that policies integrate and reflect the public's interest; (5) provide gifts to the community in excess of its annual property tax liability; (6) prove that related facilities enhance and improve the provider's missions in order for those facilities to also qualify for exemption.
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Defined as "gifts to the community" that include (1) Unreimbursed indigent care (measured by charges) (2) Medical discounts (measured by the difference between standard charges and actual reimbursement) (3) Donations of time and money (4) Volunteer and community service activities provided by the hospital or nursing home, including research and professional education programs Include Medicaid shortfall and Medicare shortfall
ACCOUNTING PRINCIPLES	

A Guide for Planning and Reporting Community Benefit	Utah 1990 - Standards issued by Utah Tax Commission to determine property tax exemption
Use costs not charges	Use charges
Include both direct and indirect costs	
MINIMUM LEVEL OF EFFORT	
GUIDE does not recommend a specific level of community benefit	The institution must, in order to quality for property tax exemption, show that the "community gift" exceeds on an annual basis its property tax obligation for that year, and the institution must return an amount equal to its tax exemption to the community every year

A Guide for Planning and Reporting Community Benefit	West Virginia 7/1/1990 - Mandatory
PROCESS STEPS	
GUIDE applies to nonprofit hospitals and long-term care organizations	Non profit hospitals Oversight: West Virginia State Tax Department
*Recommends that **mission statement** reflects commitment to meeting identified community needs*	
*Recommends a **community assessment** to determine needs and existing competencies within the community*	
*Recommends an annual **community benefit plan***	Must have "charity care plan" approved by board; reviewed every two years
*Recommends clearly **defining the community** to be served*	
*Recommends a **program evaluation** for overall community benefit program and each community benefit activity*	
*Recommends that **community input** be included in all aspects of a community benefit program*	
*Recommends an annual **community benefit report***	Must show that owned or leased property being used in a charitable manner defined by any one or combination of: (1) provision of health services on an inpatient or outpatient basis to individuals who cannot afford to pay for such services in a volume and frequency determined by the hospital board of trustees as articulated in the charity care plan; (2) provision of activities which promote the health of the community serviced by the hospital and/or decrease the burdens of state, county and municipal governments
WHAT COUNTS AS A COMMUNITY BENEFIT	
*GUIDE details seven **community benefit categories**:* *(1) Community health improvement services* *(2) Health professions education:* *(3) Subsidized health services* *(4) Research* *(5) Financial and in-kind contributions* *(6) Community-building activities* *(7) Community benefit operations* *<u>Plus</u>: Charity Care and unreimbursed costs of indigent government-sponsored programs including Medicaid shortfall* *Medicare shortfall and bad debt are not counted as community benefit*	Examples include (1) Promotion of health/relieving government burden standard (2) Public education programs relating to preventive medicine or the public health of the community (3) Donations of medical supplies, equipment and manpower to support groups for the promotion of health and the provision of medical care (4) Free, at-cost or below-cost health screenings and assessments (5) Social services assistance/counseling (6) Free or reduced charge medical clinics (7) Operation of poison control centers (8) Free or below-cost blood banking services (9) Free or below-cost assistance, material equipment and training to EMS and ambulance services (10) Disaster planning (11) Unreimbursed costs for education and training of medical nursing and allied health profession students
ACCOUNTING PRINCIPLES	
*Use **costs not charges***	
*Include both **direct and indirect costs***	

A Guide for Planning and Reporting Community Benefit	West Virginia 7/1/1990 - Mandatory
MINIMUM LEVEL OF EFFORT	
GUIDE does not recommend a specific level of community benefit	Every two years, the board of trustees must approve a charity care plan that specifies a specific level of free care; an organization that fails to spend the specific level of free care may lose its tax exemption