

**SCHEDULE H  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Hospitals**

► To be completed by organizations that answer "Yes" to  
Form 990, Part IV, line 20.

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

**Part I Charity Care and Certain Other Community Benefits at Cost** (Optional for 2008)

	Yes	No
<b>1a</b> Does the organization have a charity care policy? If "No," skip to question 6a . . . . .		
<b>b</b> If "Yes," is it a written policy? . . . . .		
<b>2</b> If the organization has multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals. <input type="checkbox"/> applied uniformly to all hospitals <input type="checkbox"/> applied uniformly to most hospitals <input type="checkbox"/> generally tailored to individual hospitals		
<b>3</b> Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients.		
<b>a</b> Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>free</i> care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for free care: . . . . . <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %		
<b>b</b> Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>discounted</i> care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care: <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %		
<b>c</b> If the organization does not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care.		
<b>4</b> Does the organization's policy provide free or discounted care to the "medically indigent"?		
<b>5a</b> Does the organization budget amounts for free or discounted care provided under its charity care policy?		
<b>b</b> If "Yes," did the organization's charity care expenses exceed the budgeted amount? . . . . .		
<b>c</b> If "Yes" to 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care? . . . . .		
<b>6a</b> Does the organization prepare an annual community benefit report? . . . . .		
<b>b</b> If "Yes," does the organization make it available to the public? . . . . .		

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

**7 Charity Care and Certain Other Community Benefits at Cost**

<b>Charity Care and Means-Tested Programs</b>	<b>(a) Number of activities or programs (optional)</b>	<b>(b) Persons served (optional)</b>	<b>(c) Total community benefit expense</b>	<b>(d) Direct offsetting revenue</b>	<b>(e) Net community benefit expense</b>	<b>(f) Percent of total expense</b>
<b>a</b> Charity care at cost (from worksheets 1 and 2) . . . . .						
<b>b</b> Unreimbursed Medicaid (from worksheet 3, column a) . . . . .						
<b>c</b> Unreimbursed costs – other means-tested government programs (from worksheet 3, column b) . . . . .						
<b>d Total</b> Charity Care and Means-Tested Programs . . . . .						
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from worksheet 4) . . . . .						
<b>f</b> Health professions education (from worksheet 5) . . . . .						
<b>g</b> Subsidized health services (from worksheet 6) . . . . .						
<b>h</b> Research (from worksheet 7) . . . . .						
<b>i</b> Cash and in-kind contributions to community groups (from worksheet 8) . . . . .						
<b>j Total</b> Other Benefits . . . . .						
<b>k Total</b> (line 7d and 7j) . . . . .						

**Part II Community Building Activities** (Complete this table if the organization conducted any community building activities) (Optional for 2008)

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1	Physical improvements and housing					
2	Economic development					
3	Community support					
4	Environmental improvements					
5	Leadership development and training for community members					
6	Coalition building					
7	Community health improvement advocacy					
8	Workforce development					
9	Other					
10	<b>Total</b>					

**Part III Bad Debt, Medicare, & Collection Practices** (Optional for 2008)

**Section A—Bad Debt Expense**

	Yes	No
1 Does the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15? . . . . .		
2 Enter the amount of the organization's bad debt expense (at cost) . . . . .		
3 Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's charity care policy. . . . .		
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, or rationale for including other bad debt amounts in community benefit.		

**Section B—Medicare**

5 Enter total revenue received from Medicare (including DSH and IME) . . . . .	5	
6 Enter Medicare allowable costs of care relating to payments on line 5 . . . . .	6	
7 Enter: line 5 less line 6—surplus or (shortfall) . . . . .	7	
8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit, and the costing methodology or source used to determine the amount reported on line 6 and indicate which of the following methods was used: <input type="checkbox"/> cost accounting system <input type="checkbox"/> cost to charge ratio <input type="checkbox"/> Other		

**Section C—Collection Practices**

9a Does the organization have a written debt collection policy? . . . . .	9a	
b If "Yes," does the organization's collection policy contain provisions on the collection practices to be followed for patients who are known to qualify for charity care or financial assistance? . . . . .	9b	

**Part IV Management Companies and Joint Ventures** (Optional for 2008)

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				



**Part VI** Supplemental Information (Optional for 2008)

Complete this part to provide the following information.

- 1 Provide the description required for Part I, line 3c, Part III, line 4, Part III, line 8, and Part III, line 9b.
- 2 Describe how the organization assesses the health care needs of the communities it serves—"Needs Assessment."
- 3 Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state or local government programs or under the organization's charity care policy. "Patient Education of Eligibility for Assistance."
- 4 Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves. "Community Information."
- 5 Describe how the organization's community building activities, as reported in Part II, promote the health of the communities the organization serves. "Community Building Activities."
- 6 Provide any other information important to describing how the organization's hospitals or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 7 If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 8 If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

Draft of 2008  
February 14, 2008  
DO NOT FILE

Horizontal dashed lines for text entry.