2013 Report on NH Community Needs & Benefits:

An Overview of Hospital Activities

This report summarizes the most recent community health needs assessment information reported by hospitals in New Hampshire to the NH Attorney General’s Division of Charitable Trusts, and community benefits information reported to the US Internal Revenue Service (IRS 990, Schedule H). The Foundation for Healthy Communities gathered this information on community needs and benefits to provide a statewide overview of the individual hospital community reports. In addition, as the health care system shifts toward a framework to address population health, the community needs assessment and community benefit activity processes create opportunities to improve the alignment of resources to support a healthier community.

Community Needs Assessment

Hospitals and other health care charitable trusts are required to identify the priority health needs and concerns of their community based on a needs assessment and community engagement process. The Community Needs Assessment (CNA) must be done and reported to the State every five years (RSA 7:32-f). These evaluations of the community are intended to help guide health care trusts in determining activities to be included in their community benefits plans.

Figure I.
Figure I displays an overview of the top community needs listed among the 24 community hospitals as: Access to Care (63%); Obesity/Lifestyle Behaviors (10%); Substance Abuse (8%) and Mental Health/Psychiatric Disorders (6%). The remaining choices were 4% or less.

We examined the key subcategories of Access to Care that were identified among all hospitals (63%) that ranked Access to Care among their top three community needs priorities. Figure II displays the rank order of key access sub-categories identified by the hospitals: financial barriers (11); availability of primary care (11); availability of dental/oral health care (9); general access (7); and availability of behavioral health care (6).

Figure II.

![2013 - Community Needs - Access to Care: Subcategories](image)

**Community Benefits**

Community benefits reporting is organized into nine general categories. These categories include: community health services; health professions education, subsidized health services; research; financial contributions; community building activities; community benefit operations; charity care and government-sponsored health care. The 24 non-profit community hospitals in New Hampshire provided $456.7 million in total reported community benefits according to their most recent IRS 990 Schedule H reports. Figure III displays the total financial value for two key dimensions of community benefits.
Financial assistance for access to health care accounted for $315.5 million (69%) of the total community benefits with another $141.1 million (31%) provided in other community benefits. Examples of the other community benefits include community health services such as dental clinics or mobile medical vans; health professions scholarships; cash grants to health centers and other community agencies, etc.

Examining financial access to health care more closely identified $89.8 million (28%) in direct financial assistance (e.g., charity care) at cost to low income persons and $225.7 million (72%) in unreimbursed Medicaid costs.

In addition, the hospitals reported $78.2 million in subsidized health services. These are funds expended to maintain essential community health services (subsidies to primary care practices, psychiatric services, etc.) that are not counted as direct financial assistance (e.g., charity care) or shortfalls from government insurance programs.

Medicare revenues totaled $970.8 million among the 24 hospitals in this report. Among hospitals reporting a Medicare shortfall, the average Medicare shortfall was $15.4 million and the range was from $52.4 million to $9,781. Seven hospitals (all designated as Critical Access Hospital) reported no Medicare shortfall. Net Medicare revenue is reported on the New Hampshire Community Benefits Reporting Form.
Discussion

Access to care remains the top priority among community health needs identified and documented by community hospitals in New Hampshire. In comparing this report to 2012 data, we found that all reported subcategories of access (e.g., financial barriers, availability of primary care, oral health, etc.) were identified to have increasing levels of need. Community health needs related to obesity and substance abuse also increased in comparison to 2012 data.

There was a 13% increase ($51.7 million) in the overall value of community benefits provided by hospitals in comparison to 2012 data. Financial assistance to access health care accounted for all of the increase. Direct financial access (e.g., charity care) decreased $6.1 million while unreimbursed Medicaid costs increased $58.4 million. In addition, hospital subsidized health services such as support of primary care or psychiatric services increased 19% or $12.6 million in comparison to the prior year.

Background & Data

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

Community Benefit Reporting Forms from all health care charitable trusts in New Hampshire are collected by the NH Office of the Attorney General. The needs assessment data is reported in the Community Needs Assessment - Section 3 of the NH Community Benefits Reporting Form. The information for this report was available in October 2013 and reflects completed community needs assessments completed between 2009 through 2013. Health care trusts are required to list high priority needs based upon the Community Needs Assessment. A common coding typology is provided by the Division of Charitable Trusts to identify community need categories. The coding system allows for grouping of codes into common categories which can
then be quantified in analysis. This study did not include Portsmouth Regional Hospital and Parkland Medical Center (Derry) because they are for-profit corporations and not subject to this State law. Information from Franklin Regional Hospital is included within the LRGHealthcare Community Benefit Report Form. Data from the US Department of Treasury’s Internal Revenue Service (IRS) 990 and Schedule H forms for 2012 were used to summarize the reported community benefit financial information.

**About Us**

The mission of the Foundation for Healthy Communities is to improve health and health care delivery through partnerships to create change. Learn more at [www.healthynh.com](http://www.healthynh.com). The mission of the New Hampshire Hospital Association is to provide leadership through advocacy, education and information in support of its member hospitals and health care delivery systems in delivering high quality health care to the patients and communities they serve. Learn more at [www.nhha.org](http://www.nhha.org).

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