
MACDC'S
GUIDE TO READING A
HOSPITAL'S
COMMUNITY
BENEFITS REPORT

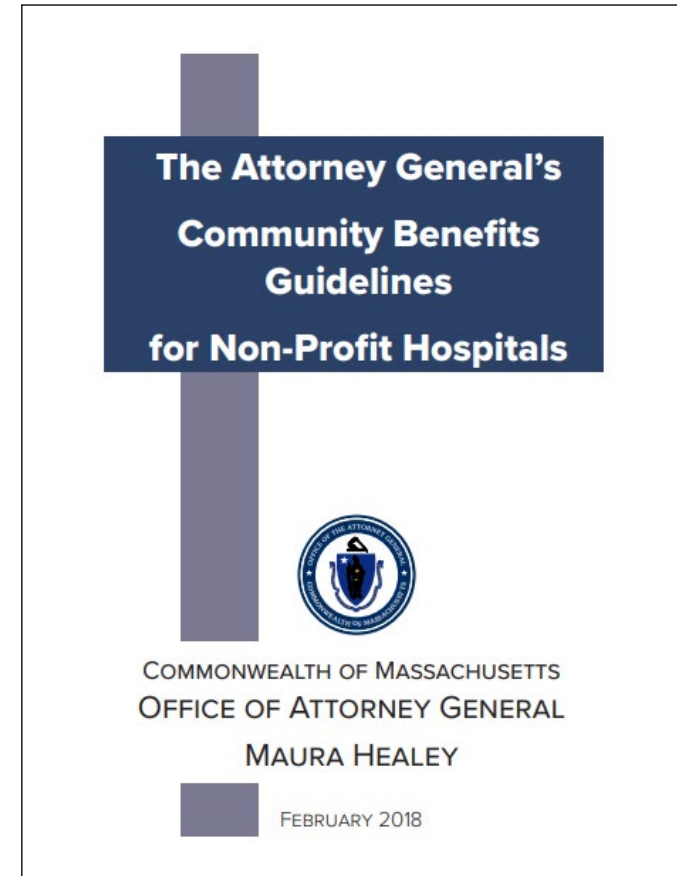


Introduction

This guide is intended for CDCs, CDFIs, and other community-based organizations who would like to better understand their local hospital's commitments to community health as articulated in their Massachusetts Community Benefits report.

What are Community Benefits?

Nonprofit hospitals are obligated by the Internal Revenue Service (IRS) to devote a portion of their budget towards what is termed, "Community Benefits." Community Benefits spending includes charity care and programmatic work that benefits community health in areas served by the hospital. In addition to the IRS requirements, the Massachusetts Attorney General's Office (AGO) oversees Massachusetts hospital expenditures through reports that are submitted annually and made available to the public. In Fiscal Year 2019, Massachusetts hospitals collectively spent over \$753 million on Community Benefits. These expenditures represented an average of 2.7% of hospitals' net patient services revenue.



Cover page of the Attorney General's Community Benefits Guidelines for Nonprofit Hospitals ([Read the document here](#)).

What are Social Determinants of Health?

The AGO updated its Community Benefits Guidelines for Nonprofit Hospitals in 2018 to encourage hospitals to devote more resources towards improving “Social Determinants of Health” in their communities. According to the Centers for Disease Control and Prevention, Social Determinants of Health are the conditions in the places where people live, learn, work, and play that affect a wide range of health risks and outcomes.

The update to the AGO’s Community Benefits Guidelines was preceded by the Massachusetts Department of Public Health (DPH) update to its Determination of Need (DoN) regulations, which govern a hospital’s episodic financial obligation to support community health when triggered by a large capital expenditure by the hospital. In the context of these updated DoN regulations, the DPH adopted [six new health priorities](#), which were subsequently adopted by the AGO in its update to the Community Benefits Guidelines.



Determination of Need Health Priorities
([Learn more here](#))

What are Social Determinants of Health? (Cont'd)

The health priorities reflect a range of Social Determinants of Health and include:

- **Social Environment:** A community’s social conditions and cultural dynamics.
- **Built Environment:** The physical parts of where we live, work, travel and play, including transportation, buildings, streets, and open spaces.
- **Housing:** The development and maintenance of safe, quality, affordable living accommodations for all people.
- **Education:** A person’s educational attainment – the years or level of overall schooling a person has.
- **Employment:** The availability of safe, stable, quality, well-compensated work for all people.
- **Violence:** The intentional use of physical force or power, threatened or actual, against oneself, another person, or against a group or community, with the behavior likely to cause physical or psychological harm.

Much of the economic development work in which CDCs are engaged is considered to address Social Determinants of Health.

How Do I Use This Guide?



This guide focuses on hospitals' programmatic Community Benefits work and is written for CDCs, CDFIs, and other community-based organizations to:

- Understand the hospital's priorities and the extent to which they overlap with those of your organization.
- Learn about the extent to which the hospital has historically partnered with community organizations and identify opportunities for collaboration.
- Identify key players within the hospital and among the hospital's partners.
- Cater requests and conversations to the hospital's mission, priorities, identity, and role in the community.
- Map out next steps for engaging with your local hospitals.

We recommend referencing this guide when reading through a hospital's Community Benefits report. You can find Community Benefits reports for all Massachusetts hospitals [here](#).

Office of the Massachusetts Attorney General
Hospital and HMO Community Benefits Reports

[Browse](#) [Search Reports](#) [Search Programs](#) [Download](#) [Comment](#) [Help](#)

Please select a Fiscal Year and then click "Browse" to view Community Benefits reports from that year.

Fiscal Year:

Click on a hospital or HMO to access its Community Benefits report.

Hospitals file their reports by April 1st each year and HMOs file their reports by June 1st. If there is no report available for a hospital or HMO, this means that the Attorney General's Office did not receive it on time.

[Browse](#)

Hospital/HMO Annual Reports

Fiscal Year	Hospital/HMO	PDF Download	Community Comments
2019	AllWays Health Partners	PDF Download	
2019	Anna J. Javies Hospital	PDF Download	
2019	Athol Memorial Hospital	PDF Download	
2019	Baystate Franklin Medical Center	PDF Download	
2019	Baystate Medical Center	PDF Download	
2019	Baystate Noble Hospital	PDF Download	
2019	Baystate Wing Hospital	PDF Download	
2019	Berkshire Medical Center	PDF Download	
2019	Beth Israel Deaconess Hospital-Milton	PDF Download	
2019	Beth Israel Deaconess Hospital-Needham	PDF Download	
2019	Beth Israel Deaconess Hospital-Plymouth, Inc.	PDF Download	
2019	Berkshire Medical Center	PDF Download	
2019	Blue Cross and Blue Shield of Massachusetts	PDF Download	
2019	Cape Cod Healthcare, Inc.	PDF Download	
2019	Carmel Hospital	PDF Download	
2019	Children's Hospital	PDF Download	

*The office of the Attorney General's Report Browsing Tool
([Check out the tool here](#))*

This guide on the following pages is intended to help you understand your local hospital Community Benefit Report. The guide is organized by sections of the report, detailing what you will find in each section and suggesting information for which to look and questions to consider.

Organization Information

Section overview: This section lists basic information about the hospital and its Community Benefits work.

Fields of interest: Contact information for the hospital's Community Benefits staff person and information about the region served by the hospital.

What to look for/ask yourself:

- Where is there overlap with your organization's service area?
- What is the title or department of the Community Benefits contact?
**Note that the Community Benefits contact might be in government relations or could be a social worker or could have another designation. This could impact how you frame conversations and also could indicate the amount of authority the person in this position holds.*



Baystate Medical Center, based in Springfield, partners with Revitalize CDC and Way Finders to support their efforts to improve community health through improved housing and community development activities.

Mission and Key Planning Documents

Section overview: This section includes the hospital's Community Benefits mission statement, list of target populations, link to latest Community Health Needs Assessment ([CHNA](#)), link to latest Implementation Strategy (IS)¹, list of key accomplishments for the last reporting year, plans for next reporting year, and hospital self-assessment.

Fields of interest: Note that the report will list the year that the last CHNA/IS was completed. It will be beneficial to review the uploaded CHNA, the IS, and the hospital's self-assessment. The CHNA will give you a sense of the hospital's identified priorities and the IS will give insight into how the hospital envisions acting on these identified priorities. The self-assessment will give you further insight into the hospital's priorities and commitments to addressing health equity in its communities and can be useful for identifying overlapping interests. The self-assessment lists the members of the hospital's Community Benefits Advisory Committee (CBAC) as well community organizations engaged in the Community Benefits process.



*The Dana Farber Cancer Institute helps to support the Madison Park Community Development's Peer Health Leader Program partnership.
(Photo credit: Madison Park Development Corporation)*

¹ An Implementation Strategy is a written plan adopted by the hospital or HMO, updated annually, that includes a list of significant needs and Target Populations based upon the Community Health Needs Assessment, along with a description of the hospital's plan to address (or reasons why it does not plan to address) each need (from: <https://www.mass.gov/doc/updated-nonprofit-hospital-community-benefits-guidelines/download>)

Mission and Key Planning Documents (Cont'd)

What to look for/ask yourself:

- What are top health priorities indicated in the CHNA/IS/Self-Assessment?
- Which of these priorities overlap with your organization's priorities?
- Did the hospital collaborate with other hospitals to complete the CHNA/IS? If so, which ones?
- The hospital must complete a CHNA and IS every three years – when will the hospital next be required to publish a CHNA/IS?
- Note if there are any individuals or organizations represented on the CBAC with whom you are familiar.¹
- Note if there are any partners listed in the self-assessment with whom you are familiar.
- Note if there are any gaps in representation within the list of partners and/or the CBAC list – gaps might indicate a future opportunity for partnership with your organization.

¹ Note that the “Self-Assessment – Year 1” is only completed every three years and is first required in FY2019. In the years in which the “Self-Assessment – Year 1” is not completed, the hospital completes a shorter self-assessment (“Self-Assessments Years 2/3”) which only details any changes to the make-up of the CBAC. Because FY2019 is the first year in which the self-assessment form is included in the report, if a hospital has completed the shorter self-assessment for FY2019 then it is a bit harder to ascertain the full list of CBAC participants. Sometimes the full CBAC membership can be found on the hospital's website. In subsequent reporting years, you can look back to the previous year or two years previous report in order to access “Self-Assessment – Year 1.”

Programs

Section overview: The following information is included for each Community Benefits program: program name, program type, program description, program contact information, program goals, target population served, and program partners. The hospital also indicates which, if any, Executive Office of Health and Human Services (EOHHS) focus issues are addressed by the program, including:

- Chronic Disease
- Substance Use
- Housing and Homelessness
- Mental Illness and Mental Health

The hospital additionally indicates if a program addresses any of the updated DoN Health priorities:

- Social Environment
- Built Environment
- Housing
- Education
- Employment
- Violence



Children's Hospital helps to support Jamaica Plain Neighborhood Development Corporation's (JPNDC) Financial Health Matters program. Through the program, JPNDC staff educate clients about financial capability, including setting financial goals, budgeting and saving, maximizing income and managing credit.

(Photo Credit: Jamaica Plain NDC)

Programs (Cont'd)

Fields of interest: Depending on the number of Community Benefits programs listed, you may want to search by EOHHS focus issue and/or DoN health priority of interest. You can search with a simple “Control F” search or can make use of the AGO’s program search tool [here](#). For example, you might choose to search for all programs in the “Housing and Homelessness” category to better understand the ways in which a hospital is engaged in this area. You might also want to scan the list of program partners to identify any with whom you are familiar.



*The office of the Attorney General’s Program Search Tool
([Check out the tool here](#))*

What to look for/ask yourself:

- Look for programs that overlap with the work that your organization does.
- Note if there are any gaps in their programs.
- Look at the list of community partners and note if there are any that you know or are familiar with.
- Are there priorities articulated in the CHNA that don’t have an associated program in the program report?

Expenditures

Section overview: The expenditures section provides total Community Benefits expenditures as well as expenditures broken down in several ways.

Fields of interest: This section details expenditures by program type:

- Direct clinical services
- Community-Clinical linkages
- Total population or community-wide interventions
- Infrastructure to support collaboration

Within the expenditures by program type, the hospital also details a subtotal provided to outside organizations. This could be helpful to better understand the extent to which the hospital is already funding outside organizations to assist with their work in the community.

Expenditures are also broken down according to health need, corresponding to the EOHHS focus issues reported in the program section, including:

- Chronic disease
- Mental health/mental illness
- Substance use
- Housing/homelessness

In addition to these EOHHS priorities, the hospital can also report expenditures that address additional needs identified by the communities.

What to look for/ask yourself:

- When looking at the expenditures by program type, in general, the “population or community-wide interventions” are most likely to address Social Determinants of Health and are the most relevant to most CDCs. Notice if this expenditure total seems particular low or high compared to spending in other program categories.
- Note the subtotal for the “population or community-wide interventions” which indicates the amount that is provided to outside organizations.
- Take a look at spending by health need and note how much (if any) is devoted to areas of interest.
- Note what percentage of net patient revenue the hospital spends on Community Benefits programs – how does this compare to the average 2.7% spent by hospitals in FY2019?

Optional Information

Section overview: This section provides an opportunity for the hospital to include a link to their own publication, list any patient bad debts that the hospital has forgiven, and include an optional supplement. The optional supplement is an opportunity for a hospital to describe how it functions as a purchaser, employer, and investor in its community, apart from what has already been described in its Community Benefits report.

Fields of interest: If included, the optional supplement is the most relevant part of this section for CDCs.

What to look for/ask yourself: The optional supplement could give additional insight into the role the hospital sees itself playing in relation to its surrounding community. This could be helpful in framing a conversation with or ask of the hospital.



*Health Starts at Home is a partnership between several CDCs and hospitals and hosted by The Boston Foundation to pilot new approaches that focus on the benefits of stable, affordable housing on children's health outcomes.
(Photo Credit: Richard Howard and The Boston Foundation)*

Conclusions

By working through this guide, you should have a sense of your local hospital's priorities, the programs that it runs or supports, and who some of the key players are. After an initial review of the Community Benefits report, you might consider the following questions:

- What is the timeline for your local CHNA process?
- What are the next steps you would need to do to be involved in your local CHNA process?
- If given the opportunity, which of your staff members could potentially serve on a CHNA/CHIP committee or on a CBAC?
- To what extent is your local hospital familiar with the work of your organization?
- If you had funding, are there theoretically parts of the IS that you could envision taking the lead on?
- Are there priorities articulated by the hospital that are not reflected in its programmatic investments?
- Are there priorities articulated by the hospital that it can better address through partnership with your organization? Are there parts of the report (e.g., the optional supplement) which could be improved by partnering with your organization?
- Who at the hospital could you see connecting with? (e.g., CEO, Community Benefits Manager, Board of Directors, etc.).
- How can you best gear a conversation towards a hospital's stated priorities and commitments?

We hope that this guide will help to facilitate and strengthen your relationship with your local hospital(s). If you would like a thought partner in considering any of these questions or any other questions that have come up for you, please do not hesitate to reach out to MACDC's Program Director for Health Equity, Elana Brochin, at elanab@macdc.org.

