

Welcome to Session I:

Basic Training

Trainer: Brittany Younts



Please make sure to place your phones on "mute" to reduce any background noise. \*6 will mute your phone for this call. The trainer will "mute" all lines prior to beginning the session.

If you experience technical difficulties, please call our office at 419-882-7184

This session will last approximately 60 minutes.

F11 on your keyboard will maximize your screen.



**Lyon Software**

**419-885-4593**

**9:00 am – 5:00 pm (EST)**

**support@lyonsoftware.com**

**[www.lyonsoftware.com](http://www.lyonsoftware.com)**

**[www.lyonsoftware.com/resources/hc/powerpoints.php](http://www.lyonsoftware.com/resources/hc/powerpoints.php)**

**"10 User Permission Levels"**

Welcome to Session II:  
Capturing Program Data  
Trainer: Trina Hackensmith



Please make sure to place your phones on "mute" to reduce any background noise. \*6 will mute your phone for this call. The trainer will "mute" all lines prior to beginning the session.

If you experience technical difficulties, please call our office at 419-882-7184

This session will last approximately 60 minutes.

F11 on your keyboard will maximize your screen.



**Lyon Software**

**419-885-4593**

**9:00 am – 5:00 pm (EST)**

**support@lyonsoftware.com**

**www.lyonsoftware.com**

Welcome to Session III:

The Role of Finance

Trainer: Trina Hackensmith



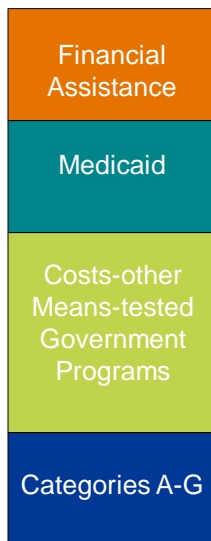
Please make sure to place your phones on "mute" to reduce any background noise. \*6 will mute your phone for this call. The trainer will "mute" all lines prior to beginning the session.

If you experience technical difficulties, please call our office at 419-882-7184

This session will last approximately 60 minutes.

F11 on your keyboard will maximize your screen.

What Qualifies (Counts) as a Community Benefit?



FAPs describe how the organization will provide financial assistance at its hospital(s)...includes free or discounted health services provided to persons who meet the organization's criteria...

"Means-tested" is a government program for which eligibility depends on the recipient's income or asset level. "Unreimbursed" has been removed from the 990H form (although it remains in the instructions) to show that Medicaid gains are to be reported.

IRS 990H Part I Financial Assistance Questions



**SCHEDULE H (Form 990) Hospitals** OMB No. 1545-0047  
 2011  
 Open to Public Inspection

Department of the Treasury Internal Revenue Service  
 Name of the organization Employer identification number

Complete if the organization answered "Yes" to Form 990, Part IV, question 20. Attach to Form 990. See separate instructions.

**Part I Financial Assistance and Certain Other Community Benefits at Cost**

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a . . . . .		
b If "Yes," was it a written policy? . . . . .		
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year. a Did the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing free care? If "Yes," indicate which of the following was the FPG 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 Did the organization use FPG to determine eligibility for providing discounted care? If "Yes," indicate which of the following was 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 %		
c If the organization did 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 used an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care.		
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?		
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?		
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount? . . . . .		
c If "Yes" to line 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? . . . . .		
6a Did the organization prepare a community benefit report during the tax year? . . . . .		
b If "Yes," did 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.

IRS 990H Part I #7  
 Table of Quantifiable Community Benefit



**7 Financial Assistance and Certain Other Community Benefits at Cost**

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
<b>Financial Assistance and Means-Tested Government Programs</b>						
a	Financial Assistance at cost (from Worksheet 1)					
b	Medicaid (from Worksheet 3, column a)					
c	Costs of other means-tested government programs (from Worksheet 3, column b)					
d	<b>Total</b> Financial Assistance and Means-Tested Government Programs					
<b>Other Benefits</b>						
e	Community health improvement services and community benefit operations (from Worksheet 4)					
f	Health professions education (from Worksheet 5)					
g	Subsidized health services (from Worksheet 6)					
h	Research (from Worksheet 7)					
i	Cash and in-kind contributions for community benefit (from Worksheet 8)					
j	<b>Total</b> , Other Benefits					
k	<b>Total</b> , Add lines 7d and 7j					

Financial Services (lines b, c, d)  
 Programs/Occurrences (lines e, f, g, h, i, j, k)

"unreimbursed" removed

IRS 990H Part II: Community Building Activities (F)



**Part II Community Building Activities** Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

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

IRS 990H Part III: A, B, and C



**Part III Bad Debt, Medicare, & Collection Practices**

**Section A. Bad Debt Expense**

- 1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15? 1 Yes No
- 2 Enter the amount of the organization's bad debt expense 2
- 3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. 3
- 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, and rationale for including a portion of bad debt amounts as 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 Subtract line 6 from line 5. This is the 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. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used:  
 Cost accounting system     Cost to charge ratio     Other

**Section C. Collection Practices**

- 9a Did the organization have a written debt collection policy during the tax year? 9a Yes No
- 9b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI 9b Yes No

(at cost) removed

## IRS 9990H Part VI: Essay Questions

**Part VI** Supplemental Information

Complete this part to provide the following information.

- 1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II; Part III, lines 4, 8, and 9b; and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 9, 10, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21.
- 2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B.
- 3 **Patient education of eligibility for assistance.** 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 financial assistance policy.
- 4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities 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.).
- 6 **Affiliated health care system.** 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.
- 7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

[www.irs.gov/form990](http://www.irs.gov/form990)

11



**Lyon Software**

**419-885-4593**

**9:00 am – 5:00 pm (EST)**

**support@lyonsoftware.com**

**www.lyonsoftware.com**

[www.lyonsoftware.com/resources/hc/powerpoints.php](http://www.lyonsoftware.com/resources/hc/powerpoints.php)

**“Map to Financial Screens”**

12

Welcome to Session IV:

Telling Your Story  
(and additional functionality)

Trainer: Trina Hackensmith



Please make sure to place your phones on "mute" to reduce any background noise. \*6 will mute your phone for this session. The trainer will "mute" all lines prior to beginning the session.

If you experience technical difficulties, please call our office at 419-882-7184

This session will last approximately 60 minutes.

F11 on your keyboard will maximize your screen.



**Lyon Software**

**419-885-4593**

**9:00 am – 5:00 pm (EST)**

**support@lyonsoftware.com**

**www.lyonsoftware.com**

Welcome to Session V:

Partnerships, Needs & the  
Relationship Manager

Trainer: Lizzie Keller



Please make sure to place your phones on "mute" to reduce any background noise. \*6 will mute your phone for this session. The trainer will "mute" all lines prior to beginning the session.

If you experience technical difficulties, please call our office at 419-882-7184

This session will last approximately 60 minutes.

F11 on your keyboard will maximize your screen.



**Lyon Software**

**419-885-4593**

**9:00 am – 5:00 pm (EST)**

**support@lyonsoftware.com**

**www.lyonsoftware.com**



Welcome to Session VI:  
The Role of the Reporter  
Trainer: Trina Hackensmith



Please make sure to place your phones on "mute" to reduce any background noise. \*6 will mute your phone for this session. The trainer will "mute" all lines prior to beginning the session.

If you experience technical difficulties, please call our office at 419-882-7184

This session will last approximately 60 minutes.

F11 on your keyboard will maximize your screen.

#### Definition of Program and Occurrence



A **program** provides a service to benefit any sector of the community. In order to "count", a program must be health related, meet an identified community need and at least one of the defined community benefit objectives.

A statistical **occurrence** is an actual event in which community members are served and/or dollars are spent. There can be hundreds of occurrences under a single program.



**Lyon Software**

**419-885-4593**

**9:00 am – 5:00 pm (EST)**

**support@ lyonsoftware.com**

**www.lyonsoftware.com**

*Remember: Always call your Administrator/Coordinator first!*

[www.lyonsoftware.com/resources/hc/powerpoints.php](http://www.lyonsoftware.com/resources/hc/powerpoints.php)

**“Role of the Facility Reporter”**