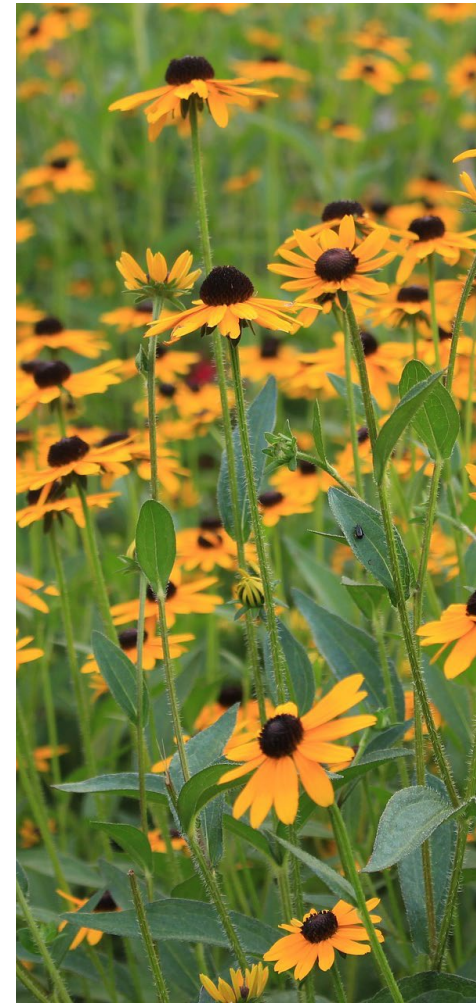




**The Hilltop Institute**

# HCB Reporting– FY 2021 Key Changes

July 12, 2021



**UMBC**

# Agenda

- Introductory Remarks
- Overview – Finalized FY 2021 Guidance
  - Key Reporting Changes
- FY 2022 –
  - Key Reporting Changes
  - CHNA Line-Item Example
- Next Steps

# FY 2021 Guidance – Key Changes

- Sent to hospitals on June 24
- Published [here](#)
- **Optional:**
  - CHNA-linked initiatives, line-item financial accounting (financial)
  - Self-assessment of community involvement in CHNA/CB activities (narrative)
- **Required:**
  - Physician subsidy accounting (financial)
  - Reporting HSCRC rate/grant support as offsetting revenue (financial)
  - SIHIS responses (narrative)
  - Listing of tax exemptions (narrative)

# FY 2021 Required Changes to the Narrative Report

- Listing of tax exemptions (required)
- Check box only
- Not required to report exemption amount

## VI. Tax Exemptions

1. Per Health General Article §19-303 (c)(4)(ix), list each tax exemption your hospital claimed in the preceding tax able year (select all that apply):
  - a. Federal corporate income tax
  - b. State corporate income tax
  - c. State sales tax
  - d. Local property tax (real and personal)
  - e. Other (describe)\_\_\_\_\_

# FY 2021 Required Changes to the Narrative Report

- Indicate whether initiatives target Statewide Integrated Health Improvement Strategy (SIHIS) goals (required)
- SIHIS Total Population Health Domain:
  - Diabetes – Reduce the mean BMI for Maryland residents
  - Opioid Use Disorder – Improve overdose mortality
  - Maternal and Child Health-
    - Reduce severe maternal morbidity rate
    - Decrease asthma-related ED visit rates for children aged 2-17
- Optional free text box allows hospitals to describe initiatives targeting any other state health goals

# Key Changes: Financial Reporting

- The financial reporting will be split into three sections:
  - HCB summary spreadsheet (Required for FY 21)
  - Itemized HCB expenditures that address CHNA priority areas (Optional for FY 21; required for FY 22)
  - Itemized physician subsidy expenditures (Required for FY 21)

# Other Key Changes: Financial Reporting

- Removes requirement to report # of encounters and staff hours
- Allows for reporting separate indirect cost ratios for hospital- and community-based initiatives
  - *Note: Hospitals are not limited to choosing between the two ratios; they should continue to report the most appropriate ratio for a given initiative.*
- Adds new column to separate HSCRC rate support/grants from other off-setting revenue





# Key Changes: Financial Reporting

- The total of all physician subsidies should be reported in the first row of Mission Driven Health Services in the overview sheet.
  - *Note: The remaining line items reported under Mission Driven Health Services should be exclusive of any physician subsidies*
- All physician subsidies must be reported as separate line items in the 'Physician Subsidies' sheet, by specialty and subsidy type
- Allowable subsidy types:
  - Non-resident house staff and hospitalists
  - Coverage of ED call
  - Physician recruitment to meet community need
  - Physician provision of financial assistance

# FY 2022 Preview

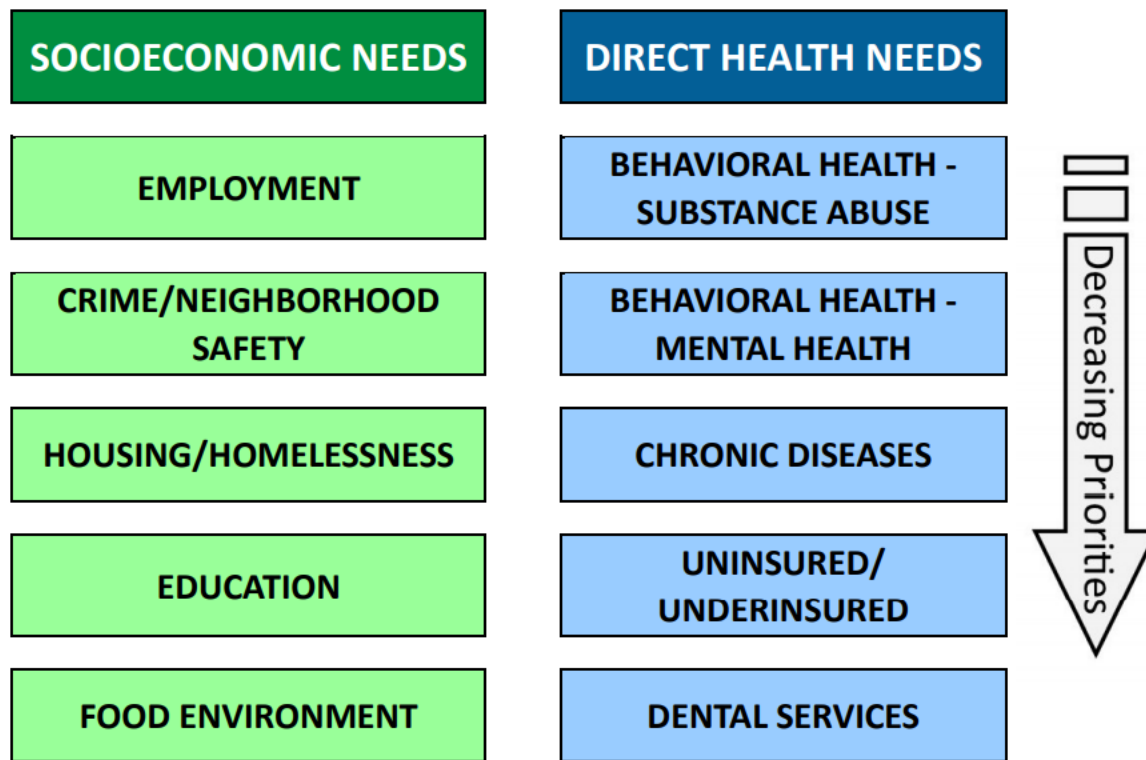
- CHNA Financial Sheet will be required
- Self-assessment of community engagement/involvement will be required

# CHNA Example – Johns Hopkins

- We will walk through an example of what the CHNA-linked initiatives worksheet should look like
- Using excerpts from one hospital's CHNA
- Ultimately, however, each hospital is unique
  - Hospitals are free to fill out the sheet per their CHNA format
  - Each line-item initiative should have a corresponding goal and fall under a CHNA priority area
  - Each line-item initiative should have corresponding financials reported

# Excerpt from JHH 2018 CHNA

## 2018 COMMUNITY HEALTH NEEDS



# Excerpt from JHH 2018 CHNA contd.

SOCIOECONOMIC NEED 3: HOUSING			
Goal	Strategies	Metrics/What we are measuring	Potential Partnering/External Organizations
<b>GOAL:</b> Increase access to housing and healthy homes in the CBSA	<b>Strategy 1:</b> Expand capacity to identify housing issues among low-income, uninsured, and homeless residents including challenges related to asthma triggers and lead among children	<ul style="list-style-type: none"> <li>• Number of Neighborhood Navigator encounters addressing housing issues</li> <li>• Number of Health Leads connections to housing resources</li> <li>• Increase screening rates for lead poisoning</li> </ul>	<ul style="list-style-type: none"> <li>• Health Leads</li> <li>• Green &amp; Healthy Homes Initiative</li> <li>• Helping Up Mission</li> <li>• BCHD Asthma Program</li> </ul>
	<b>Strategy 2:</b> Provide social support services to low-income, uninsured and homeless residents including improving homelessness initiatives	<ul style="list-style-type: none"> <li>• Number of low- income, underinsured, and homeless screened for social determinants and connected to services</li> <li>• Number of transition housing slots</li> </ul>	<ul style="list-style-type: none"> <li>• Men &amp; Families Center</li> <li>• Helping Up Mission</li> <li>• Center for Urban Families</li> <li>• Southeast Community Development Corp (SECDC)</li> <li>• United Way 211</li> <li>• Health Leads</li> <li>• Healthcare for the Homeless</li> <li>• Homeless Connect</li> </ul>

# Excerpt from JHH 2018 CHNA contd.

## NOTES ON A FEW HOUSING INITIATIVE EXAMPLES:

**Helping Up Mission** – Johns Hopkins is committing support to the Helping Up Mission to fund transitional housing space for homeless discharged patients in need of continuing care.

**Health Leads** – JHH/JHBMC supports three on-site Health Leads desks for social services support (including housing).

**Transition Guides and Neighborhood Navigators** screen for social determinants needs and connect to resources, including housing support.

**Habitat for Humanity** – Johns Hopkins partners with Habitat for Humanity through financial contributions and direct employee volunteer efforts in our community.

**Wilson House** – The Wilson House is a certified halfway house for female patients in recovery who are attending the Broadway Center. It provides supportive housing, counseling (at Broadway Center) and leisure activities.

# Hypothetical JHH Financial Report

CHNA Need/Priority Area	Goal and/or CHNA Objective	CHNA Initiative(s)	Community Benefit Category	Community Benefit Subcategory (if applicable)
<b>Settings and Systems - Housing and Homes</b>	Increase access to housing and healthy homes	Communities Grant		
		Helping Up Mission	Community Building Activities	CBA - Physical Improvements and Housing
		Health Leads	Community Building Activities	CBA - Community Support
		Transition Guides and Neighborhood Navigators	Community Building Activities	CBA - Community Support
		Habitat for Humanity	Financial Contributions (FC)	FC - Cash Donations
		Wilson House	Community Health Services (CHS)	
P-TECH	Community Building Activities	CBA - Workforce Development		

DIRECT COST(\$)	INDIRECT COST(\$)	HSCRC RATE SUPPORT (\$)	OTHER OFFSETTING REVENUE(\$)	NET COMMUNITY BENEFIT
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

# Next Steps

- Scheduling individual T/A sessions