Community Benefits Provided by UC Medical Centers

Prepared for
UC Health

Prepared by
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June 9, 2021

VERITÉ HEALTHCARE CONSULTING

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INTRODUCTION

This report summarizes information regarding community benefits provided by University of California Medical Centers ("UC Medical Centers") in Fiscal Year 2020. Data are presented for:

- UC Davis Health,
- UCI Health,
- UCLA Health,
- UC San Diego Health, and
- UCSF Health.

A similar report with community benefit information for Fiscal Year 2019 was prepared last year. That report presented information for the UC Medical Centers only. This Fiscal Year 2020 report also includes certain additional data for faculty practice plans.[1]

This report thus supplements materials published in the University of California Medical Centers Annual Financial Reports for Fiscal Years 2019 and 2020.[2] This report also includes information for all entities accounted for within the Annual Financial Reports, including Children's Hospital & Research Center Oakland.

The information in this report was assembled based on instructions and reporting guidelines for IRS Form 990, Schedule H. As of 2009, Schedule H has been filed by all nonprofit hospital organizations that are described by section 501(c)(3) of the Internal Revenue Code. Schedule H includes a table where hospital organizations report the total expenses, offsetting revenues, and net expenses for:

- Financial assistance (charity care),
- Medicaid (Medi-Cal),
- Other means-tested government programs,
- Community health improvement services,
- Health professions education,
- Subsidized health services,

[1] Note: UCSF's information for FY 2019 and for FY 2020 includes community benefits provided by its affiliated practice plans, because those practice plans are accounted for within the medical center.
[2] https://www.ucop.edu/financial-accounting/financial-reports/medical-center-financial-reports.html

- Research, and

- Cash and in-kind donations for community benefit.

The Internal Revenue Service considers the above activities and programs to be reportable as community benefit. Bad debt expense and overall losses incurred in serving Medicare patients are not reported as community benefit on Schedule H.

Certain governmental hospital organizations, like the UC Medical Centers, are not required to file IRS Form 990 and thus have not been required to prepare Schedule H.[3] The UC Medical Centers decided to prepare reports based on Schedule H instructions and guidelines to provide transparency into the significant community benefits they are providing and to facilitate benchmarking these expenses with other tax-exempt, academic medical centers. The UC Medical Centers also recognize that Schedule H approaches reflect national views regarding the types of activities and programs that should be reported as community benefit and how they should be measured.[4]

The information in this report was prepared through a series of steps, including:

- Reviewing Schedule H community benefit reporting instructions and guidelines with UC Medical Centers finance (and other) staff,

- Developing a community benefit reporting template for each medical center and supporting their work to complete the template,

- Reviewing data published in Footnote 4 to the UC Medical Centers Annual Financial Report.

- Gathering and assessing relevant data published in Medicare Cost Reports and OSHPD filings.

- Organizing information into a consolidated Excel workbook, with calculations aligned with Schedule H worksheets and instructions.[5]

- Reviewing draft results and preparing this report.

[3] https://www.irs.gov/charities-non-profits/annual-filing-and-forms
[4] See Appendix 2 for background information on community benefit reporting including the origins of Schedule H.
[5] https://www.irs.gov/pub/irs-pdf/f990sh.pdf and https://www.irs.gov/pub/irs-pdf/i990sh.pdf

UC MEDICAL CENTERS COMMUNITY BENEFITS

This section provides information regarding community benefits provided by University of California Medical Centers ("UC Medical Centers") in Fiscal Years 2019 and 2020.

UC Medical Centers Net Community Benefits, Fiscal Year 2019

Table 1 contains estimated net community benefits provided by the UC Medical Centers in Fiscal Year 2019. During the course of preparing the Fiscal Year 2020 reports, some adjustments were made to the Fiscal Year 2019 amounts as reported one year ago.

Table 1
UC Medical Centers Net Community Benefits, Year Ended June 30, 2019
(in thousands of dollars)

Community Benefits, 2019 ($000s)	UC Davis	UC Irvine	UC San Diego	UCLA	UCSF	UC Medical Centers
Net community benefit expenses						
Financial Assistance (charity care)	$ 3,988	$ 15,055	$ 23,127	$ 5,829	$ 17,035	$ 65,034
Medicaid	40,808	109,145	241,806	185,512	441,464	1,018,736
Other means tested government programs	-	382	-	-	-	382
Community health improvement services	6,553	56	217	2,141	42,347	51,313
Health professions education	56,898	36,150	43,054	76,364	67,665	280,130
Subsidized health services	-	2,600	1,997	6,862	5,214	16,673
Research	28,622	-	-	9,011	47,875	85,508
Cash and in-kind contributions	6,269	-	178	3,118	-	9,565
Net community benefit expenses	143,138	163,388	310,380	288,837	621,600	1,527,342
Medicare	165,197	106,280	279,235	300,947	617,885	1,469,543
Community benefits with Medicare	308,335	269,667	589,615	589,783	1,239,485	2,996,885
Total operating expenses	$ 2,352,198	$ 1,339,874	$ 2,853,070	$ 2,942,691	$ 5,088,151	$ 14,575,984
Community benefits as % of expenses						
Net community benefit expenses	5.9%	12.2%	14.7%	9.8%	12.3%	10.5%
Medicare	6.9%	7.9%	12.9%	10.2%	12.2%	10.1%
Community benefits with Medicare	12.8%	20.1%	27.7%	20.0%	24.5%	20.6%
Note:						
Total Health System Support	$ 29,033	$ 85,051	$ 127,684	$ 218,228	$ 146,232	$ 606,228
Amounts Reported as Community Benefit	$ 23,023	$ 6,749	$ 450	$ 9,011	$ 9,863	$ 49,097

Sources: UC Medical Centers and Verité Healthcare Consulting analysis.

In total and in Fiscal Year 2019, the UC Medical Centers provided $1.5 billion in net community benefits ($1,527,342,000) – excluding Medicare losses.

- Total (gross) community benefit expenses were $4.2 billion.

- Direct offsetting revenue (e.g., Medi-Cal reimbursement and Medicare reimbursement for direct graduate medical education costs) totaled $2.8 billion.

- The statistic "net community benefit expenses as a percent of total expense" describes the proportion of total operating expenses that have been devoted to community benefits on a net basis. Policy makers and others focus on that statistic when assessing hospital community benefit spending. In Fiscal Year 2019, this statistic was 10.5 percent for the UC Medical Centers on a consolidated basis and ranged from 5.9 percent to 14.7 percent.

In the report prepared one year ago, net community benefits for Fiscal Year 2019 were estimated to be $1.4 billion ($1,394,511,000), or 9.9 percent of total expense. There were two material adjustments made to the Fiscal Year 2019 values:

- For UC San Diego, a decrease of net patient revenue for Medi-Cal of approximately $101 million, and

- For UCSF, an increase for community health improvement services associated with an intergovernmental transfer to Children's Hospital & Research Center Oakland.

The net effect of these and other minor adjustments to the amounts previously reported for Fiscal Year 2019 was to increase net community benefits by $133 million, or from 9.9 percent of total expense to 10.5 percent of total expense.

UC Medical Centers Net Community Benefits, Fiscal Year 2020

Table 2 contains estimated net community benefits provided by the UC Medical Centers in Fiscal Year 2020.

Table 2
UC Medical Centers Net Community Benefits, Year Ended June 30, 2020
(in thousands of dollars)

Community Benefits, 2020 ($000s)	UC Davis	UC Irvine	UC San Diego	UCLA	UCSF	UC Medical Centers
Net community benefit expenses						
Financial Assistance (charity care)	$ 6,375	$ 22,871	$ 28,215	$ 8,624	$ 15,967	$ 82,053
Medicaid	159,842	167,014	197,399	156,633	489,472	1,170,361
Other means tested government programs	-	1,447	282	-	305	2,033
Community health improvement services	9,815	-	1,132	2,809	50,027	63,781
Health professions education	53,269	55,830	48,058	58,440	84,420	300,018
Subsidized health services	6,364	3,337	1,216	11,555	6,403	28,876
Research	26,820	-	-	5,132	42,582	74,535
Cash and in-kind contributions	1,223	-	224	3,095	-	4,542
Net community benefit expenses	263,709	250,500	276,527	246,288	689,176	1,726,199
Medicare	265,866	176,298	328,795	373,296	887,992	2,032,248
Community benefits with Medicare	529,576	426,798	605,321	619,583	1,577,169	3,758,447
Total operating expenses	$ 2,729,739	$ 1,542,549	$ 2,853,070	$ 3,294,723	$ 5,760,212	$ 16,180,293
Community benefits as % of expenses						
Net community benefit expenses	9.7%	16.2%	11.2%	7.5%	12.1%	10.7%
Medicare	9.7%	11.4%	13.3%	11.3%	15.4%	12.6%
Community benefits with Medicare	19.4%	27.7%	24.5%	18.8%	27.5%	23.2%
Note:						
Total Health System Support	$ 7,824	$ 126,806	$ 330,230	$ 282,396	$ 121,192	$ 868,448
Amounts Reported as Community Benefit	$ 19,510	$ 7,000	$ 1,507	$ 5,132	$ 2,905	$ 36,054

In total and in Fiscal Year 2019, the UC Medical Centers provided $1.7 billion in net community benefits ($1,726,199,000) – excluding Medicare losses.

- Total (gross) community benefit expenses were $4.9 billion.
- Direct offsetting revenue (e.g., Medi-Cal reimbursement and Medicare reimbursement for direct graduate medical education costs) totaled $3.2 billion.
- The statistic "net community benefit expenses as a percent of total expense" describes the proportion of total operating expenses that have been devoted to community benefits on a net basis. Policy makers and others focus on that statistic when assessing hospital community benefit spending. In Fiscal Year 2020, this statistic was 10.7 percent for the UC Medical Centers on a consolidated basis and ranged from 7.5 percent to 16.2 percent.

The Fiscal Year 2020 amounts represent a significant increase in net community benefit expenses over amounts reported for Fiscal Year 2019. The increase occurred even though the

Fiscal Year 2020 amounts incorporate the effects of a significant amount of net patient revenue for Medi-Cal associated with prior years (over $360 million).

Additional Fiscal Year 2020 for Faculty Practice Plans

UCSF's information for Fiscal Years 2019 and 2020 includes community benefits (Financial Assistance and Medi-Cal) provided by its affiliated practice plans, because those practice plans are accounted for within the medical center.

The practice plans associated with the other UC Medical Centers reported net community benefit expenses for Financial Assistance and Medi-Cal totaling another $136.5 million. These amounts for each medical center were as follows:

- UC Davis Health: $40.1 million,
- UCI Health: $24.8 million,
- UCLA Health: $28.6 million,
- UC Riverside: $3.6 million, and
- UC San Diego Health: $39.3 million.

Technical Notes

The amounts reported for Financial Assistance (charity care), Medi-Cal, and Medicare vary from amounts reported in Footnote 4 to the University of California Medical Centers Annual Financial Reports. The "ratio of cost to charges" used to convert "charity care at established rates" to "estimated cost of charity care" was changed to conform with Schedule H instructions. On Schedule H, this ratio is adjusted so that certain community benefits aren't double counted (e.g., health professions education) because they are reported in full. The amount of "charity care at established rates" in this report also was aligned with amounts reported as charity care in Medicare Cost Reports.

Hospitals that file Schedule H follow accounting guidelines promulgated by the Financial Accounting Standards Board (FASB). As governmental entities, the UC Medical Centers prepare financial statements under principles published by the Governmental Accounting Standards Board (GASB). Under GASB, interest expense is considered a non-operating expense and certain transfers from the UC Medical Centers to the schools of medicine (including amounts for Health System Support) are accounted for as "changes in net position" rather than as expense. For purposes of this report and to enhance comparability with information published by other hospital organizations, community benefit amounts (and total operating expenses) were estimated following FASB guidelines.

Benchmark Data

The 10.7 percent "net community benefit expenses as a percent of total expense" for Fiscal Year 2020 slightly exceeds benchmark data for academic medical centers that file Schedule H on a single-facility basis (rather than within a group return). The straight average for 32 benchmark organizations (tax years 2016 or 2017) was 10.5 percent; the range was from 4.5 percent to 19.8 percent.

Benchmark organizations include:

- Cedars-Sinai Medical Center,
- The Johns Hopkins Hospital,
- Stanford Health Care,
- Yale New-Haven Hospital, and
- Other academic medical centers.

In reviewing benchmarking information, it is important to recognize that variances occur in part due to differences in research accounting (i.e., whether research expenses primarily or exclusively are on the books of affiliated medical schools or the hospitals), state public policies (e.g., whether the hospital's home state expanded Medicaid coverage), and other comparable factors. As previously mentioned, benchmark hospitals also have more experience with completing Schedule H and with assuring their reports are all-inclusive. As described below, the community benefits provided by UC Medical Centers also have been under-reported.

Under-Reporting

In Fiscal Year 2020, the UC Medical Centers provided $868 million in Health System Support to the University of California Schools of Medicine.[6] In this report, only $36 million of that amount was reported as community benefit. Future work will focus on identifying the extent to which additional amounts align with Schedule H definitions of *community benefit.*

There are other opportunities to enhance community benefit reporting as well.

As in Fiscal Year 2019, the Fiscal Year 2020 net community benefit expenses for the UC Medical Centers are under-reported. Opportunity areas for future reports include:

- Reporting more Health System Support as community benefit – when the purposes to which the funds are being used are clarified.

[6] University of California Medical Centers 18/19 Annual Financial Report, page 3.

- Preparing comprehensive surveys and inventories of community health programs and of cash and in-kind contributions for community benefit.

- Reporting additional health professions education program expenses (beyond those documented solely in Medicare Cost Reports), such as costs to precept nursing students, medical students, and other professionals.

- Conducting additional analysis to identify qualifying subsidized health services.

APPENDIX 1: TOTAL AND NET COMMUNITY BENEFITS

The following tables provide estimated total (gross) community benefit expenses, direct offsetting revenues, and net community benefit expenses for the medical centers.

Table A-1
UC Medical Centers Total Community Benefits Expenses, Year Ended June 30, 2020
(in thousands of dollars)

Community Benefits, 2020 ($000s)	UC Davis	UC Irvine	UC San Diego	UCLA	UCSF	UC Medical Centers
Total (gross) community benefit expenses						
Financial Assistance (charity care)	$ 6,375	$ 22,871	$ 28,215	$ 8,624	$ 15,967	$ 82,053
Medicaid	656,093	484,682	716,382	586,726	1,686,407	4,130,290
Other means tested government programs	797	4,914	545	-	4,786	11,042
Community health improvement services	10,436	-	1,132	4,601	78,255	94,424
Health professions education	72,940	62,878	58,521	124,280	107,229	425,848
Subsidized health services	14,608	16,432	4,141	26,209	19,944	81,333
Research	26,820	-	-	5,132	56,731	88,683
Cash and in-kind contributions	1,223	-	224	3,095	-	4,542
Total community benefit expenses	789,292	591,777	809,160	758,667	1,969,319	4,918,215
Medicare	812,954	508,333	896,029	908,328	1,613,276	4,738,921
Community benefits with Medicare	1,602,246	1,100,110	1,705,189	1,666,995	3,582,595	9,657,136

Sources: UC Medical Centers and Verité Healthcare Consulting analysis.

Table A-2
UC Medical Centers Direct Offsetting Revenue, Year Ended June 30, 2020
(in thousands of dollars)

Community Benefits, 2020 ($000s)	UC Davis	UC Irvine	UC San Diego	UCLA	UCSF	UC Medical Centers
Direct offsetting revenue						
Financial Assistance (charity care)	$ -	$ -	$ -	$ -	$ -	$ -
Medicaid	496,251	317,668	518,983	430,094	1,196,934	2,959,930
Other means tested government programs	963	3,467	263	-	4,482	9,175
Community health improvement services	621	-	-	1,793	28,229	30,642
Health professions education	19,671	7,048	10,463	65,840	22,809	125,830
Subsidized health services	8,244	13,095	2,925	14,653	13,541	52,457
Research	-	-	-	-	14,148	14,148
Cash and in-kind contributions	-	-	-	-	-	-
Total offsetting revenue	525,749	341,277	532,634	512,379	1,280,143	3,192,182
Medicare	547,088	332,035	567,234	535,032	725,284	2,706,673
Community benefits with Medicare	1,072,837	673,312	1,099,868	1,047,412	2,005,427	5,898,855

Sources: UC Medical Centers and Verité Healthcare Consulting analysis.

Table A-3
UC Medical Centers Net Community Benefits, Year Ended June 30, 2020
(in thousands of dollars)

Community Benefits, 2020 ($000s)	UC Davis	UC Irvine	UC San Diego	UCLA	UCSF	UC Medical Centers
Net community benefit expenses						
Financial Assistance (charity care)	$ 6,375	$ 22,871	$ 28,215	$ 8,624	$ 15,967	$ 82,053
Medicaid	159,842	167,014	197,399	156,633	489,472	1,170,361
Other means tested government programs	-	1,447	282	-	305	2,033
Community health improvement services	9,815	-	1,132	2,809	50,027	63,781
Health professions education	53,269	55,830	48,058	58,440	84,420	300,018
Subsidized health services	6,364	3,337	1,216	11,555	6,403	28,876
Research	26,820	-	-	5,132	42,582	74,535
Cash and in-kind contributions	1,223	-	224	3,095	-	4,542
Net community benefit expenses	263,709	250,500	276,527	246,288	689,176	1,726,199
Medicare	265,866	176,298	328,795	373,296	887,992	2,032,248
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Total operating expenses	$ 2,729,739	$ 1,542,549	$ 2,853,070	$ 3,294,723	$ 5,760,212	$ 16,180,293
Community benefits as % of expenses						
Net community benefit expenses	9.7%	16.2%	11.2%	7.5%	12.1%	10.7%
Medicare	9.7%	11.4%	13.3%	11.3%	15.4%	12.6%
Community benefits with Medicare	19.4%	27.7%	24.5%	18.8%	27.5%	23.2%
Note:						
Total Health System Support	$ 7,824	$ 126,806	$ 330,230	$ 282,396	$ 121,192	$ 868,448
Amounts Reported as Community Benefit	$ 19,510	$ 7,000	$ 1,507	$ 5,132	$ 2,905	$ 36,054

Sources: UC Medical Centers and Verité Healthcare Consulting analysis.

APPENDIX 2: HOSPITAL COMMUNITY BENEFIT REPORTING

The first framework for hospital community benefit reporting was published by the Catholic Health Association of the United States (CHA) in 1989 in a document entitled *Social Accountability Budget: A Process for Planning and Reporting Community Benefit.*

CHA developed this document for many reasons.

- Questions were being raised by policy makers, academics, reporters, and others regarding why the federal government (and other levels of government) had granted tax-exemption to well over one-half of U.S. hospitals. Questions focused on the extent to which tax-exempt hospitals operated differently than for-profit, taxable facilities, and about whether tax-exempt hospitals were providing sufficient benefits to their communities in return for their exemptions.

- CHA observed that the field lacked a generally accepted definition of "community benefit" and lacked generally accepted methodologies for accounting and reporting expenses for community benefit activities and programs.

- Reporting community benefits provided by tax-exempt hospitals (following consensus views regarding activities and programs that should be counted and based on generally accepted accounting guidelines) thus was considered a priority.

The *Social Accountability Budget* responded to these concerns, and included a series of definitions, worksheets, reporting formats, and accounting guidelines. Since 1989, its methodologies have been adopted and adapted by numerous states that require hospitals to report their community benefits.

The CHA materials have been updated and refined over the years, including a substantial update published in 2006 as *A Guide to Planning and Reporting Community Benefit*, (*Guide*). The 2006 *Guide* provided revised reporting guidelines, including clarifications for "what counts as community benefit" and additional insights regarding investments in community benefit-related infrastructure, planning, evaluation, and communications. Revised editions of the *Guide* were published in 2008, 2012, 2015, 2017, and 2018 – all to assure alignment with evolving consensus regarding "what counts" and "how to count" and with emerging federal laws and regulations.

In 2007, the Internal Revenue Service developed IRS Form 990, Schedule H.[7] Schedule H incorporated virtually all of the CHA community benefit reporting guidelines. As with the CHA *Guide*, since 2007, Schedule H also has been revised – including various instructions that affect how hospital community benefits are reported.[8]

[7] Schedule H must be filed by all hospital organizations that file IRS Form 990. As governmental entities, UC Medical Centers are not required to file Schedule H.

[8] Keith Hearle, President of Verité Healthcare Consulting and author of this report, was lead architect of CHA's community benefit accounting guidelines (in the *Social Accountability Budget* and all editions of the *Guide to Planning and Reporting Community Benefit*) and worked extensively with the IRS on instructions to Schedule H.

Hospital community benefit reporting thus has evolved from a voluntary activity to one required by federal and state governments.

Accurate and thorough community benefit reports are important. They are required by government agencies who stipulate that reporting instructions are to be followed; they demonstrate that hospitals are providing community benefits in return for tax-exemption benefits; they provide transparency for communities regarding programs that improve access to care, enhance public health, and advance generalizable knowledge; and in some states they form the basis for conditions placed on mergers and acquisitions, and are used to determine whether or not otherwise tax-exempt hospitals must pay property or other taxes.

Tax-exempt hospitals provide community benefits for many reasons. Providing community benefits:

- Manifests commitments by hospitals and health systems to their missions;
- Increasingly is recognized as vital to improving population health and achieving strategic objectives;
- Responds to federal expectations that tax-exempt hospitals focus on improving community health by providing access to care for low-income patients, enhancing public health, advancing knowledge through health professions education and research that benefits the public, and making contributions for community benefit;[9] and
- Responds to requirements in many states that hospitals provide community benefits to qualify for sales, property, and/or corporate income tax exemptions or to satisfy conditions placed on mergers and acquisitions.

Hospitals and health systems also provide community benefits in recognition that tax-exemptions are valuable and provide the ability to receive charitable donations, issue tax-exempt debt, and remain exempt from paying federal, state, and local taxes.

Community benefits are accounted for by quantifying the total expense, the direct offsetting revenue, and the resultant net expense borne by the hospital for the following activities and programs:

Category	Definition and Description
Financial Assistance[10]	Free or discounted health services provided to persons who meet the organization's criteria for financial assistance (as specified in a Financial Assistance Policy) and are thereby deemed unable to pay for all or a portion of the services. Financial assistance does not include self-pay discounts, prompt pay discounts, contractual allowances, and bad debt.

[9] See Rev. Rul. 69-545, commonly referred to as the "community benefit standard."
[10] Before the Affordable Care Act this generally was known as "charity care."

Category	Definition and Description
	Financial assistance is reported based on cost – not the amount of gross patient charges forgiven.
Medicaid	The United States health program for individuals and families with low incomes and resources. Medicaid (Medi-Cal) community benefits are reported as the difference between the cost of care and reimbursement. Net community benefits thus are the loss incurred by the UC Medical Centers in providing access to care for Medi-Cal recipients.
Other Means-tested Government Programs	Government sponsored health programs where eligibility for benefits or coverage is determined by income and/or assets (e.g., county indigent care programs).
Community Health Improvement Services	Activities or programs carried out or supported for the express purpose of improving public health that are subsidized by the health care organization. Examples include: • Community health education, including classes and education campaigns, support groups and self-help groups; • Community-based clinical services, such as screenings, annual flu vaccine clinics and mobile units; • Health care support services for lower-income persons, such as transportation, case management, Medicaid enrollment assistance, services to help homeless persons upon discharge; and, • Social and environmental activities known to improve health, such as violence prevention, improving access to healthy foods, and removal of asbestos and lead in public housing.
Health Professions Education	Educational programs that result in a degree, certificate, or training that is necessary to be licensed to practice as a health professional, as required by state law; or continuing education that is necessary to retain state license or certification by a board in the individual's health profession specialty. Expenses incurred by the UC Medical Centers in educating interns and residents, medical students, and allied health professionals are reported in this category.

Category	Definition and Description
Subsidized Health Services	Clinical services provided despite a financial loss to the organization because they are needed to assure access to care for members of the community. The financial loss is measured net of any financial assistance and Medicaid losses to avoid double counting.
Research	Any study or investigation that receives funding from a tax-exempt or governmental entity of which the goal is to generate generalizable knowledge that is made available to the public. Research (e.g., clinical trials) funded by for-profit entities is not reportable as community benefit on Schedule H.
Cash and In-kind Contributions for Community Benefit	Contributions made by the organization to support community benefits provided by other organizations.

On Schedule H, the above activities and programs are reported as community benefit in Part I. Hospitals also account for community building activities (in Part II), and Medicare and bad debt (in Part III). Medicare and bad debt thus are not reported as community benefit on Schedule H.

APPENDIX 3: FIRM BACKGROUND

Verité Healthcare Consulting, LLC, (the firm) was founded in 2006 by Keith Hearle.

Prior to establishing Verité in 2006, Keith led the Hospitals and Health Systems practice for The Lewin Group, Inc., served as CFO of the San Francisco Department of Public Health (Public Health Division), and as a Manager at KPMG Peat Marwick.

In 1989, he developed (for the Catholic Health Association CHAUSA) the first accounting framework for hospital community benefits and co-authored the CHAUSA Social Accountability Budget. He also authored the accounting chapters (and worksheets and other materials) in all editions of CHAUSA's *Guide to Planning and Reporting Community Benefit*.

He developed a framework for determining "What Counts as Community Benefit," adopted by CHAUSA in 2007. In 2008, he was asked by IRS officials to draft major sections of the instructions to IRS Form 990, Schedule H. He worked with IRS staff in subsequent years on refinements to Schedule H and its instructions.

The firm has worked with numerous healthcare organizations to enhance community benefit reporting, conduct Community Health Needs Assessments, and ensure compliance with Section 501(r) of the Internal Revenue Code.

Keith serves as faculty for ACHE and is a frequent presenter on a variety of community benefit-related topics. He is past Board President of Neighborhood Health, a FQHC that serves a medically underserved population in Northern Virginia, and until recently served as a Commissioner on Alexandria's Public Health Advisory Commission.

More information can be found at www.veriteconsulting.com.