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| Appendix Table 1: Reporting Discrepancies on IRS form for Net Community Benefit Expense, by year | | | | | | | | | | | | | | | | |
|  | **2009** | | | | **2010** | | | | **2011** | | | | **2012** | | | |
|  | Mean | Std. dev. | Median | N | Mean | Std. dev. | Median | N | Mean | Std. dev. | Median | N | Mean | Standard Dev | Median | N |
| **Charity Care Spending** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charity Care At Cost | -$482,014 | $2,657,521 | $112,909 | 16 | $25,870,747 | $102,895,797 | $196,194 | 16 | $11,571,460 | $23,798,840 | $1,557,521 | 12 | $6,143,188 | $16,728,702 | -$70,861 | 10 |
| Medicaid | -$2,163,961 | $19,576,692 | $360,000 | 41 | -$12,049,609 | $69,913,181 | $243,289 | 35 | $9,167,056 | $28,442,442 | $229,513 | 23 | $1,453,107 | $7,817,436 | -$1,087 | 6 |
| Other Government programs Costs | $4,488,182 | $13,404,669 | $76,011 | 9 | $3,510,585 | $7,430,302 | $99,252 | 5 | $1,030,946 | $8,217,980 | $616,100 | 7 | -$2,201,596 | $3,004,769 | -$1,382,429 | 3 |
| Total Charity Care | -$640,750 | $18,126,222 | $113,084 | 52 | $204,409 | $7,222,444 | $248,735 | 50 | $9,614,667 | $30,774,064 | $229,513 | 31 | $5,221,040 | $16,679,054 | $398,010 | 12 |
| **Community Benefit Spending** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Community Health Improvement Services | $348,233 | $1,445,096 | $46,219 | 34 | $160,066 | $850,700 | $3,621 | 18 | $164,838 | $684,676 | $15,808 | 17 | $1,351,425 | $3,303,992 | $53,259 | 12 |
| Health Professions Education | $5,852,752 | $19,496,591 | $82,197 | 21 | -$10,140,023 | $28,632,203 | -$11,350 | 8 | $8,980,387 | $31,826,895 | $40,171 | 9 | $14,191,392 | $47,504,377 | $115,250 | 12 |
| Subsidized Health Services | $5,838,416 | $155,258,499 | $15,932 | 36 | -$4,864,839 | $13,543,244 | -$12,066 | 7 | -$17,634,365 | $34,104,672 | -$47,000 | 14 | -$50,595,784 | $124,784,671 | -$4,000,000 | 15 |
| Research | $11,024,697 | $14,878,706 | $3,870,493 | 10 | -$1,415,150 | $1,966,931 | -$1,415,150 | 2 | $21,078,000 | $213,279,234 | -$69,000 | 4 | $11,364,130 | $27,357,671 | -$3,000,000 | 3 |
| Cash and in-kind contributions | $5,724,221 | $14,777,947 | $76,285 | 47 | $1,363,806 | $3,771,813 | $2,978 | 19 | $571,640 | $1,719,564 | $26,133 | 10 | $70,825 | $189,170 | $1,259 | 7 |
| Other Benefits | $2,505,932 | $9,697,084 | $37,425 | 61 | -$611,866 | $7,431,392 | -$2,420 | 28 | -$3,186,786 | $18,750,698 | -$2,544 | 24 | -$84,673 | $21,548,401 | $1,390 | 17 |
| Total Community Benefits | $937,624 | $16,395,213 | $189,889 | 84 | -$79,336 | $8,029,319 | $260,541 | 64 | $3,113,538 | $27,305,522 | $154,716 | 39 | $1,174,233 | $14,021,532 | $306,822 | 22 |
| **Community Building** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Physical Improvments and housing | -$82,726 | $118,165 | -$82,726 | 2 | $55,520 | - | $55,520 | 1 | -$199 | $72 | -$199 | 2 | - | - | - | - |
| Economic development | -$2,120 | $3,929 | -$721 | 6 | -$14,658 | - | -$14,658 | 1 | -$4,118 | $4,672 | -$2,000 | 3 | $2,533 |  | $2,533 | 1 |
| Community Support | -$4,976 | $115,485 | -$3,342 | 14 | -$932,248 | $2,262,279 | -$14,323 | 6 | $727 | $2,331 | -$90 | 3 | -$19,262 | $30,934 | -$3,000 | 3 |
| Environmental improvements | -$1,418 | - | -$1,418 | 1 | - | - | - | - | -$750 | - | -$750 | 1 | - | - | - | - |
| Leadership Development and training | -$42,005 | $62,764 | -$42,005 | 2 | $14,000 | $18,385 | $14,000 | 2 | -$1,000 | - | -$1,000 | 1 | - | - | - | - |
| Coalition Building | $4,432 | $7,858 | $2,023 | 5 | $5,912 | $11,097 | $2,309 | 13 | $14,084 | $27,773 | $1,943 | 13 | $444 | - | $444 | 1 |
| Community Health Improvement Advocacy | -$47,353 | $62,889 | -$19,162 | 5 | -$19,085 | $22,508 | -$19,085 | 2 | -$4,366 | $9,379 | -$1,250 | 8 | $8,834 | - | $8,834 | 1 |
| Workforce Development | -$126,862 | $300,667 | -$25,298 | 8 | -$462,771 | $497,259 | -$743,246 | 3 | -$327,339 | $554,398 | -$80,275 | 4 | $1,473 | - | $1,473 | 1 |
| Other Community Building | -$1,183 | - | -$1,183 | 1 | - | - | - | - | -$12,800 | - | -$12,800 | 1 | - | - | - | - |
| Total Community Building | -$71,032 | $222,551 | -$10,677 | 22 | -$534,672 | $1,535,897 | -$670 | 13 | -$115,368 | $351,763 | -$1,965 | 11 | $5,217 | $11,621 | $5,217 | 2 |
| Note: Means, Standard Deviations, and Medians in $100,000s | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| Appendix Table 2: IRS to CMS Cost Report Matching of Facilities, by year | | | | |
|  | 2009 | 2010 | 2011 | 2012 |
| Matched | 2,975 | 3,057 | 2,349 | 1,441 |
| Unmatched | 75 | 67 | 61 | 42 |
| Total | 3,050 | 3,124 | 2,410 | 1,483 |

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| Appendix Table 3: System-Level Comparison of Medicare Cost Report Data and IRS-reported Data | | | | | | | | | |
|  | Medicare Cost Report Data | | | | IRS Schedule H Reported Data | | | | Correlation |
| Mean | 25th percentile | Median | 75th percentile | Mean | 25th percentile | Median | 75th percentile |
| Total Operating Expenses | 6593.066 | 378.617 | 1472.72 | 4897.051 | 7996.62 | 403.0312 | 1517.233 | 5285.887 | 0.9855 |
| Medicaid Cost (1) | 310.7878 | 52.12689 | 127.6617 | 311.0128 | 390.46 | 52.82 | 147.60 | 385.77 | 0.8931 |
| Note: Costs Reported in $100,000s |  |  |  |  |  |  |  |  |  |
| (1) Medicaid Cost for years 2009 and 2010 | |  |  |  |  |  |  |  |  |
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| Appendix Table 4: Facility-Level Comparison of Medicare Cost Report Data and IRS-reported Data | | | | | | | | | |
|  | Medicare Cost Report Data | | | | IRS Schedule H Reported Data | | | | Correlation |
| Mean | 25th percentile | Median | 75th percentile | Mean | 25th percentile | Median | 75th percentile |
| Total Operating Expenses | 1751.383 | 281.7414 | 852.7149 | 2275.549 | 1992.099 | 306.4647 | 942.8844 | 2469.14 | 0.9252 |
| Medicaid Cost (1) | 240.7751 | 45.94566 | 109.8953 | 259.7734 | 290.60 | 47.72 | 134.49 | 333.88 | 0.8209 |
| Note: Costs Reported in $100,000s |  |  |  |  |  |  |  |  |  |
| (1) Medicaid Cost for years 2009 and 2010 | |  |  |  |  |  |  |  |  |