

Standardizing community benefit data across a hospital system

A sample Excel workbook and dashboard that turn five hospitals' activity logs into one set of Schedule H figures, built on a fictional five-hospital system called Kestrel Valley Health.

The reporting task

Nonprofit hospitals report community benefit on Schedule H of Form 990. Part I, line 7 asks for the net cost of financial assistance, Medicaid and other means-tested programs, community health improvement services and community benefit operations, health professions education, subsidized health services, research, and cash and in-kind contributions. Part II asks for community building activities such as housing, coalition building, and workforce development.

Most of the activity-based lines are built from logs that each hospital keeps during the year, and those logs rarely look alike. Each hospital names its programs, staff titles, and categories in its own way, so the rows cannot be added together until they share one set of definitions and one way of valuing staff time.

Five steps from raw logs to Schedule H lines

- 1

Stack
Each hospital's log is pasted onto its own sheet exactly as received, then stacked into one layout with cell references. Row counts reconcile by hospital, so nothing is lost or added.
- 2

Map
Crosswalks translate 150 staff title variants into 22 standard positions, 68 category labels into Schedule H lines, and 95 program names into 39 standard programs.
- 3

Confirm
Rows with blank hours, unreadable dates, unknown titles, or a category that does not fit the program go back to the hospital. The confirmed value and its source are recorded, and the cost formulas use it in place of the original.
- 4

Cost
Staff hours are valued at a loaded hourly rate for each standard position, the hospital's indirect cost rate is added, and direct offsetting revenue is subtracted to reach net community benefit expense.
- 5

Review
A match key built from program, date, position, and hours flags rows that appear more than once, including activities that two hospitals both reported. A reviewer decision on each flagged row controls whether it counts.
- Report**
The summary rolls the detail up to the Part I and Part II tables, and a QA log records each issue and how it was resolved.

9	Line	Description	(a) Number of activities or programs	(b) Persons served	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
10	Financial Assistance and Means-Tested Government Programs							
11	7a	Financial assistance at cost (from Worksheet 1)			\$66,590,000	\$4,100,000	\$62,490,000	2.93%
12	7b	Medicaid (from Worksheet 3, column a)			\$506,400,000	\$380,050,000	\$126,350,000	5.92%
13	7c	Costs of other means-tested government programs (from Worksheet 3, column b)			\$18,800,000	\$14,210,000	\$4,590,000	0.22%
14	7d	Total. Financial assistance and means-tested government programs	-	-	\$591,790,000	\$398,360,000	\$193,430,000	9.07%
15	Other Benefits							
16	7e	Community health improvement services and community benefit operations (from Worksheet 4)	57	48,823	\$3,643,471	\$205,380	\$3,438,091	0.16%
17	7f	Health professions education (from Worksheet 5)	12	1,981	\$4,989,657	\$1,995,845	\$2,993,812	0.14%
18	7g	Subsidized health services (from Worksheet 6)			\$46,000,000	\$26,930,000	\$19,070,000	0.89%
19	7h	Research (from Worksheet 7)	2	1,040	\$340,292	\$188,120	\$152,172	0.01%
20	7i	Cash and in-kind contributions for community benefit (from Worksheet 8)	10	-	\$743,600	-	\$743,600	0.03%
21	7j	Total. Other benefits	81	51,844	\$55,717,019	\$29,319,345	\$26,397,674	1.24%
22	7k	Total. Add lines 7d and 7j	81	51,844	\$647,507,019	\$427,679,345	\$219,827,674	10.31%

The SUMMARY sheet shows the Part I table for the system or a single hospital, chosen from a drop-down. On the same sheet, eleven checks tie the totals back to the source rows and turn green when they pass.

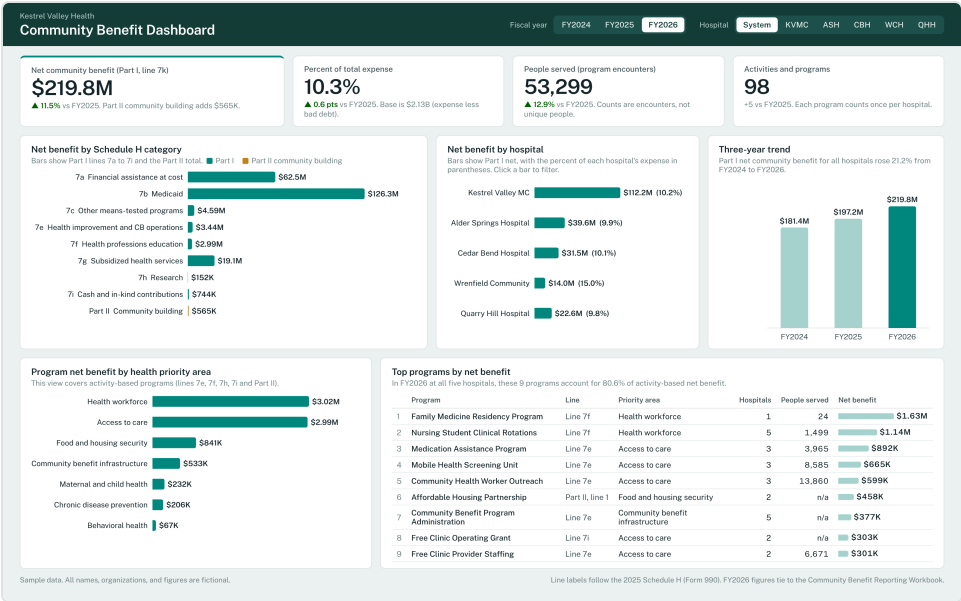
What the sample shows

The sample covers fiscal year 2026 for Kestrel Valley Health, whose five hospitals range from a 486-bed teaching hospital to a 64-bed rural hospital. The five logs hold 1,620 rows in five different layouts. The hospitals confirmed values for 49 rows. The match key flagged 26 rows as possible duplicates, and 11 of them were excluded, including Community Health Needs Assessment hours that appeared in two hospitals' logs. Four flagged rows were kept because their notes showed separate morning and afternoon sessions. All eleven checks pass, so every number on the summary can be followed back to the cell a hospital reported.

Community Benefit Reporting Workbook - Sample.xlsx										
Sample data. All names, organizations, and figures are fictional.										
File Home Insert Page Layout Formulas Data Review View										
M348 fx Keep										
A	B	C	D	E	F	G	L	M	N	
4	Row ID	Hospital	Standard program	Date	Standard position	Hours	Notes	Flag	Reviewer decision	Reviewer note
61	KVMC-0057	KVMC	Regional Health Coalition	08/14/2025	Community Benefit Manage	2.50		Cross-hospital match	Keep	This is the reporting hospital of record.
62	KVMC-0058	KVMC	Regional Health Coalition	08/14/2025	Director	2.25		Cross-hospital match	Keep	This is the reporting hospital of record.
347	KVMC-0343	KVMC	Community Health Needs Assessment	02/28/2026	Community Benefit Manage	121.75		Cross-hospital match	Keep	This is the reporting hospital of record.
348	KVMC-0344	KVMC	Community Health Needs Assessment	02/28/2026	Data Analyst	71.00		Cross-hospital match	Keep	This is the reporting hospital of record.
387	KVMC-0383	KVMC	Community Health Needs Assessment	03/31/2026	Community Benefit Manage	90.75		Cross-hospital match	Keep	This is the reporting hospital of record.
388	KVMC-0384	KVMC	Community Health Needs Assessment	03/31/2026	Data Analyst	99.25		Cross-hospital match	Keep	This is the reporting hospital of record.
542	ASH-0009	ASH	Mobile Health Screening Unit	07/31/2025	Community Health Worker	87.75		Same-hospital match	Keep	This is the first occurrence.
543	ASH-0010	ASH	Mobile Health Screening Unit	07/31/2025	Community Health Worker	87.75		Same-hospital match	Exclude (duplicate)	The same month was posted twice in the log.
544	ASH-0011	ASH	Mobile Health Screening Unit	07/31/2025	Medical Assistant	105.50		Same-hospital match	Keep	This is the first occurrence.
545	ASH-0012	ASH	Mobile Health Screening Unit	07/31/2025	Medical Assistant	105.50		Same-hospital match	Exclude (duplicate)	The same month was posted twice in the log.
546	ASH-0013	ASH	Mobile Health Screening Unit	07/31/2025	Registered Nurse	109.25		Same-hospital match	Keep	This is the first occurrence.
547	ASH-0014	ASH	Mobile Health Screening Unit	07/31/2025	Registered Nurse	109.25		Same-hospital match	Exclude (duplicate)	The same month was posted twice in the log.
715	ASH-0182	ASH	Community Health Needs Assessment	02/29/2026	Community Benefit Manage	121.75	System: CHNA-work (shar	Cross-hospital match	Exclude (duplicate)	KVMC also reported this row and carries system.
716	ASH-0183	ASH	Community Health Needs Assessment	02/29/2026	Data Analyst	71.00	System: CHNA-work (shar	Cross-hospital match	Exclude (duplicate)	KVMC also reported this row and carries system.
735	ASH-0202	ASH	Community Health Needs Assessment	03/31/2026	Community Benefit Manage	99.75	System: CHNA-work (shar	Cross-hospital match	Exclude (duplicate)	KVMC also reported this row and carries system.
736	ASH-0203	ASH	Community Health Needs Assessment	03/31/2026	Data Analyst	99.25	System: CHNA-work (shar	Cross-hospital match	Exclude (duplicate)	KVMC also reported this row and carries system.

The dashboard

The dashboard uses the same data arranged as a star schema, with two prior fiscal years added for the trend. It shows net community benefit, percent of total expense, people served, and the number of programs, then breaks net benefit down by Schedule H category, hospital, and community health priority area. A hospital selector and a fiscal year selector filter every view. The layout is designed for a Power BI rebuild, and the kit includes the data tables, a theme file, and every DAX measure.



Net community benefit, Part I line 7k	\$219.8M
Percent of total expense	10.3%
Activity-based lines 7e, 7f, 7h, 7i	\$7.3M
Part II community building	\$565K
Programs reported across five hospitals	98

The REVIEW sheet is filtered here to flagged rows. Excluded copies stay in place with a strike-through, so a reviewer can see what was removed and the reason recorded for it.

This view shows FY2026 for the whole system, and its figures match the workbook's SUMMARY sheet.

Line labels follow the 2025 Schedule H (Form 990). Total community benefit expense includes direct and indirect costs, percent of total expense divides net expense by total expense less bad debt, and community building costs go in Part II only when they are not on line 7e. Source: Internal Revenue Service, Instructions for Schedule H (Form 990) (2025).