

**The North Carolina Medical Care Commission**  
**Reporting for Community Improvement and Charity Care/Community Benefit by a**  
**Continuing Care Retirement Community (CCRC)**

**Community Improvement Relationships** is an active process CCRC linking with the community agencies and organizations responsible for assessing and planning to meet the health and other needs of the community. CCRCs are expected to connection with these agencies and organizations to better define how the CCRC can use its particular strengths and talents to meet community benefit needs.

**Charity Care** is the unreimbursed costs to the facility of providing health care, housing, or other services to a resident who is uninsured, underinsured, or otherwise unable to pay for all or part of the services rendered. (Session Law 2001-17; GS 105-278.6A). Most likely the first priority identified by a CCRC for charity care/community benefits would be to provide charity care for its residents.

**Community Benefits** are the unreimbursed costs to the facility of providing the following:

1. Services, including health, recreation, community research, and education activities provided to the community at large, including the elderly.
2. Charitable donations.
3. Donated volunteer services
4. Donations and voluntary payments to government agencies.  
(Session Law 2001-17; GS 105-278.6A)

**POLICY:**

The CCRC shall submit at the time of borrowing and every year thereafter commencing with fiscal year ending in calendar 2001 the following information to the Medical Care Commission as long as the CCRC has outstanding North Carolina Medical Care Commission debt.

1. North Carolina Medical Care Commission, Executive Summary of the CCRCs Community Improvement Relationships.
2. North Carolina Medical Care Commission, Charity Care/Community Benefit Report
3. Any supplemental reports that describe Charity Care/Community Benefit programs and cost/expenses (e.g. IRS Form 990, Section III, annual reports, etc.)

(Exhibit A)

**North Carolina Medicare Care Commission**  
**Executive Summary of the CCRCs Community Improvement Relationships**  
**Continuing Care Retirement Community (CCRC)**

Organization: \_\_\_\_\_ Date: \_\_\_\_\_

1. Statement of the CCRCs mission and commitment to charity care/community benefit.
  
  
  
  
  
  
  
  
  
  
2. Describe geographic service area and target populations for community benefits.
  
  
  
  
  
  
  
  
  
  
3. Describe the relationships with agencies and organization with in the community.
  
  
  
  
  
  
  
  
  
  
4. List current community benefit programs.

**Detailed Application for Property Tax Exemption Under G.S. 105-**

**Instructions** (Return to County Tax Office No Later Than October 1, 2001)

A facility may be granted a total exclusion under Section 1, G.S. 105-278.6A, (c), provided that conditions (1) through (5) are met AND condition (6) a. OR (6) b. is met.

If the facility qualifies under (6) a. AND meets conditions (1) through (5), check this box to obtain a total exemption. Only complete identifying information and signature. Do not complete the rest of the form. (Provide relevant documentation.)

If the facility qualifies under (6) b. AND meets conditions (1) through (5), complete the rest of the form below.

Provide all relevant attachments as noted under each category.

**REVENUE**

**Total Resident Revenue - As Disclosed in Most Recent Audited Financial Statement**

(Includes all monthly service fees, fee for service charges, **amortized entry fee income for the year**, and any fees collected that would not otherwise be amortized into income for the year associated with living in the facility. **Excludes investment income, contributions and income from non-resident sources.**) Attach Relevant Sections of Most Recent Audited Financial Statements

(1) \_\_\_\_\_

**CHARITY CARE**

**(A) Unreimbursed Health Care**

(From Medicare/Medicaid or Third Party cost reports, internal resident assistance data **certified by the facility** or audited financial statements which show amount of unreimbursed costs) Attach Applicable Pages of Cost Reports

\_\_\_\_\_

**(B) Unreimbursed Housing and Services**

(From internal assistance reports (Lyons software or spreadsheet) **certified by the facility** and/or audited statements which show amount of unreimbursed costs and/or as disclosed in most recent audited financial statement)

\_\_\_\_\_

**Total Charity Care**

(2) \_\_\_\_\_

**COMMUNITY BENEFITS**

(Amounts claimed are to be taken from audited financial statements which either footnote the amount or disclose the amount in the statement of operations as a line item and/or can be taken from documented receipt letters from entities receiving the service, donation or volunteer service, and/or as documented in the Lyons Software or **similar spreadsheet program certified by the facility**. The amounts are limited to actual expenses incurred by the facility to perform the service or provide the donation.)

**(A) Services**

(Verifiable unreimbursed expenses incurred by the facility to provide health, recreation, community research, and education activities to the community at large, including the elderly – DOES NOT include resident volunteer time.)

\_\_\_\_\_

**(B) Charitable Donations**

(Actual cash outlay or equivalent dollar amount of donated items originally acquired by the facility and documented in facility community benefit report (Lyons software or spreadsheet) and/or noted in audited financial statements.)

\_\_\_\_\_

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**(C) Donated Volunteer Services**

(Cost to the facility for allowing employees to volunteer in community service projects or organizations and/or actual unreimbursed facility material, space and volunteer time as documented based on wages paid by the facility for the volunteer during the service period/project)

\_\_\_\_\_

**(D) Donations and Voluntary Payments to Government Agencies**

(Amounts to be taken from Receipted donations/payments from government agency receiving donation/payment when the facility would otherwise not have to pay the agency – goodwill.)

\_\_\_\_\_

**Total Community Benefits**

(3) \_\_\_\_\_

**Total Community Benefits and Charity Care**      (2) + (3)

(4) \_\_\_\_\_

**Percentage of Resident Revenue**

Total Community Benefits and Charity Care Divided by  
Total Resident Revenue

(4) \_\_\_\_\_

(1)

Percentage of Resident Revenue      (4) divided by (1)

\_\_\_\_\_ %

**Exclusion Percentage Based on Percent of Resident Revenue Above**

**% of Revenue**

**Exclusion %**

5%

100%

4%

80%

3%

60%

2%

40%

1%

20%

**Exclusion %** \_\_\_\_\_

Facility

Name \_\_\_\_\_ County \_\_\_\_\_

Facility

Address \_\_\_\_\_

***By Signing Below We Hereby Certify the Information Stated Above is Correct and True as Supported by Our Financial and Facility Records:***

\_\_\_\_\_ Date

\_\_\_\_\_  
Officer's Signature