

Community Health Needs Assessment Toolkit

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Kentucky
Hospital
Association

Community Health Needs Assessment Toolkit

Introduction	page 1
Overview of the Requirements.....	page 2
Background	page 2
ACA Requirements	page 2
Components of an Assessment	page 3
Step 1: Establish the Assessment Infrastructure	page 3
Step 2: Defining the Purpose and Scope	page 4
Step 3: Collecting and Analyzing Data	page 4
Step 4: Selecting Priorities	page 5
Step 5: Documenting and Communicating Results	page 6
Step 6: Preparing the IRS Schedule H	page 6
Step 7: Planning for Action and Monitoring Progress	page 6
Appendix	
A: CHNA Timeline	page 7
B: CHNA Facilitator Checklist.....	page 9
C: Report Outline	page 10
D: Sample Survey Questions	page 11
E: Resources	page 12
County-Specific Data	
Foundation for a Healthy Kentucky	
Kentucky Office of Rural Health	
IRS Web Site	
KHA – Hospital-Specific Data – KHA InfoSuite	
Consultants	
County Profiles	
National Center for Rural Health Works	

Introduction

The 2010 Affordable Care Act (ACA) requires that all hospitals that are or seek to be recognized as 501(c)3 conduct a community health needs assessment (CHNA). The CHNA is additional criteria for hospitals to maintain their tax-exempt, 501(c)(3) status. This requirement applies for tax years beginning after March 23, 2012. A hospital must complete a CHNA at least every three years with input from the broader community, including public health experts. Hospitals are then asked to describe how they are addressing needs identified in the CHNA as well as identify any needs not being addressed and explain why not. CHNA must be made widely available, including through information on the Form 990.

The Kentucky Hospital Association (KHA) Community Health Needs Assessment (CHNA) Toolkit is a guide for planning, leading the process, meeting federal requirements and using community health assessments to better understand — and ultimately improve — the health of communities. In other words, the CHNA focuses on the community perspective.

Generally speaking, the Community CHNA is an effort to identify and prioritize a community's health needs, accomplished by collecting and analyzing data, and includes input from the community. Information from a CHNA can be used in the development of strategies to address prioritized needs, with the goal of contributing to improvements in the community's health. CHNA typically seeks to understand and document health status, behaviors and needs in the community served by the hospital. This includes, but is broader than, the hospital's patients. Thus, it likely will include health services data already collected by the hospital (for example, numbers of admissions or emergency department visits by diagnosis) and population indicators such as rates of diabetes, unintentional injuries or the ability to obtain primary health care.

Hospitals should be proactive in leading/coordinating this effort, assigning key staff to this effort and watching for the publication of final regulations by the Treasury and the IRS.

Overview of Requirements

Background

- **August 2008:** The Internal Revenue Service (IRS) releases final instructions for the original Schedule H for hospitals that file Form 990. It includes the question: “Describe how the organization assesses the health care needs of the communities it serves.”
- **March 2010:** The Affordable Care Act is enacted, and Section 9007 includes the new CHNA requirement. The provisions take effect in a hospital’s first taxable year beginning after **March 23, 2012**.
- **July 2010:** The American Hospital Association (AHA), Healthcare Financial Management Association (HFMA), Premier and VHA Inc. send the IRS a comment letter in response to its Request for Comments Regarding Additional Requirements for Tax-Exempt Hospitals, including recommendations regarding CHNA.
- **February 2011:** IRS releases a revised Schedule H that includes 28 specific questions about CHNA.
- **April 2011:** AHA, HFMA, VHA, Inc. and ten state and metro hospital associations send the IRS a letter about Schedule H. They recommend several changes and request that the IRS “withdraw and reissue the form, improve the Instructions and issue clear and usable guidance.”
- **June 2011:** The IRS issues a notice making the section of Schedule H implementing the new CHNA requirements optional for tax year 2010.
- **July 2011:** The IRS issues a notice seeking comments on CHNA requirements.
- **August 2011:** AHA, HFMA and VHA, Inc. send the IRS detailed comments to improve the revised Schedule H form and instructions, including the CHNA section.
- **September 2011:** KHA submits comments regarding clarification of “community” definition, data resources and collaboration among providers.

ACA Requirements

The Affordable Care Act provides specific details about conducting and using a CHNA. Section 9007 of the Affordable Care Act requires that 501(c)(3) hospitals:

- Conduct a CHNA every three years
- Adopt an implementation strategy to meet the community health needs identified

The assessment must:

- Take into account input from persons who represent the broad interests of the community served by the hospital, including those with special knowledge of, or expertise in public health
- Be made widely available to the public
- Be completed every three years with the first being completed no later than fiscal year 2012

The assessment may:

- Be based on information collected by other organizations, such as a public health agency or nonprofit organization
- Be conducted in collaboration with other organizations, including related organizations, other hospitals, and state and local agencies, such as public health departments

There is a \$50,000 excise tax for failing to meet the CHNA requirements for any taxable year and noncompliance with this, or other new requirements, may result in loss of exemption. Hospitals report on these activities using the IRS’s Form 990, Schedule H.

The requirements state the hospital must conduct a needs assessment and adopt an implementation strategy but the organization does not have to include an implementation strategy for each need. The economic impact to the hospital could be significant; therefore, the strategy must only address what can be completed and what actions are to be implemented. However, in its report, the hospital must identify the needs it does not intend to meet and explain why the hospital does not intend to meet those needs.

Components of an Assessment

What does a CHNA entail? First, there is no single approach to CHNA; in practice, there are a number of steps that many assessments follow. Second, it is important that your hospital design and implement its assessment in ways that make sense given the unique needs, characteristics and resources of your community, the hospital, other health care resources, local health issues and available data. This toolkit merely gives your hospital the framework in which to guide your hospital through the process. The steps to complete the assessment include:

- Establish the Assessment Infrastructure
- Defining the Purpose and Scope
- Collecting and Analyzing Data
- Selecting Priorities
- Documenting and Communicating Results
- Planning for Action and Monitoring Progress

A small rural hospital, a suburban community hospital and an urban academic medical center may approach all these steps somewhat differently, according to their circumstances. However, the framework for meeting the requirement, as laid out in the detailed steps below, is appropriate for any facility.

Appendix A provides a basic timeline to assist hospitals in meeting the requirements of the CHNA. It is anticipated the process outlined below would take approximately one year for most hospitals to complete in order to thoroughly review data and gain broad community input.

Step 1: Establish the Assessment Infrastructure

Ensure that senior leaders are informed about assessment requirements and the overall process. Identify available resources, including responsible staff and create a work plan. Decide whether (and if so, how) to partner with external organizations on the assessment; assess whether they can contribute data, community health knowledge, in-kind staff or financial resources.

Establishing the assessment infrastructure begins with developing partnerships not only with the hospital internal staff but also with outside agencies likely to be involved in the assessment. During the first phase, partners who are working together should have the opportunity to get to know each other and develop specific goals and objectives for the CHNA process. Prior to the first community meeting, the hospital administrator will need to select a facilitator to lead the process.

The facilitator could be a hospital administrator, a health planner, a trustee, a representative of local public health agency or a regional leader. The facilitator will work with a small group of hospital staff and leaders to develop a steering committee to assist the facilitator in the process of developing a CHNA. The steering committee should be at least three to five members to ensure progress through the process. This committee's purpose is primarily to assist the facilitator in developing a process to complete the CHNA, a timeline and to ensure appropriate input from the hospital and the community is considered in the process. The steering committee members should help identify the best representatives of the CHNA committee both at the hospital level and the community level. These may include representatives from the local health department, hospital management, local government, social service agencies and/or a representative of population groups with known health disparities and other knowledgeable community members.

To help the hospital get to know the CHNA Committee, have introductory meetings between organization staff and other partners. Meetings should include the stakeholders of the community being assessed, the program staff, the funders, and the consumers of the programs. This process will help the hospital learn more about the community, the organizations it serves and its residents. The hospital can review existing material, including but not limited to strategic plans and community benefits reports developed by the program staff and look at any other pertinent historical information. The hospital should then share the expectations and approach regarding the assessment with other partners. It is important to learn as much as possible about the community partners that have been selected to make sure they understand the scope of this process. Once the infrastructure is established the hospital will then begin planning the scope and purpose of the assessment.

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Step 2: Defining the Purpose and Scope

Hospitals will be required to define the community served by the hospital facility and how it was determined including the geographic area and any specific target populations identified in the CHNA process. Clarification is still needed from the IRS on how to define the “community” which the hospital serves. The IRS and the Treasury have stated they expect that a “facility’s community will be defined by geographic location (e.g., a particular city, county or metropolitan region). In the comments to the IRS, KHA recommends using county-level data as it is the most readily available. Furthermore, until there is more clarification from the IRS, KHA recommends that hospital data analysis should be at the county level and should include counties for which 75 percent of its inpatient population resides.

TIP: In order for the hospital to determine what it wants to learn about the community’s health, include a range of topics and any health concerns of particular interest. Discuss any anticipated uses of the assessment results, in addition to fulfilling the IRS requirement, keeping in mind the assessment will be made available publicly.

To determine the purpose and scope of the assessment the hospital must first ask questions and define goals and objectives for the needs assessment. All stakeholders should be involved in this process.

1. What is the hospital’s strategy? The strategy is to conduct a health needs assessment of the community.
2. What is the specific purpose of the health needs assessment?
3. What are the goals of the health needs assessment?
4. What are the roles and expectations for each partner?
5. How will the hospital collect the data to determine the community health needs?
6. What is the target population and geographic area? How will the sample population be chosen?
7. What is the timeline for the assessment?

These are just a few questions to get the CHNA Committee started thinking about what direction to proceed. The CHNA can become very cumbersome if the committee does not stay focused on the goals and objectives set in the beginning. For example, the hospital may want to know the most prevalent disease in its community. This will prove difficult to determine since not all diseases are reported. A more accurate question would be, “What is the prevalence of heart disease and diabetes in our community?” So, when planning the goals and defining the expectations, think about the community’s ability to participate. Additionally, the hospital must consider the best way to achieve input from the broader community.

Step 3: Collecting and Analyzing Data

Data are at the core of any assessment. Identify what information is desired, consistent with the hospital’s purpose and scope. Consider beginning with data that already exist and are accessible in the hospital and through publicly available sources, such as information on health services utilization, rates of chronic disease, access to health care, health behaviors and demographic indicators (see Appendix E: Data Resources). Determine what additional information is needed and how to obtain it. Be sure to take into account input from persons who represent the broad interests of the community served by the hospital, including those with special knowledge of, or expertise in public health. These groups may have data that can be used in the process or may have insight into what data may be useful and how to best access it. Additionally, the IRS and the Treasury identify groups that may provide valuable information in the CHNA process including consumer advocates, nonprofit organizations, academic experts, local government officials, underserved populations and minority groups.

Data available to all hospitals are listed in the appendix of this toolkit. The resources will provide hospital, county and state specific data that can be used to compare data to the local community. This data range will provide to the hospital with the necessary information to proceed with a community survey. Additionally, KHA will make available hospital-specific data reports to member hospitals by request through the toolkit.

How to conduct a survey

The next step is to develop the survey instrument. Each hospital is required to have the broader community’s input in the CHNA and there are multiple ways and tools to accomplish this task. For instance, the hospital could facilitate townhall meetings in multiple locations to ensure a good sample of the community, develop community focus groups, mail a survey of questions or provide an electronic survey of questions. Below are suggestions on how to obtain the data needed to complete the CHNA:

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Townhall Meetings

Townhall meetings are conducted in various locations throughout the defined community. The purpose of holding these meetings is to explain the need to improve the overall health of the community. The best way to accomplish this is through community input. Select a neutral community representative to facilitate the meeting and ask questions that the stakeholders/assessment committee has determined are gaps in the data that has been reviewed (See Sample Questions-Appendix B).

The pitfall of townhall meetings is the inability to control the number of people who will participate. The course and subject of the meeting may veer off the intended track or a disgruntled citizen may use this as an opportunity to vent about a personal issue. It is important that the facilitator set ground rules and have the ability to keep the process on track. The success that can come from townhall meetings is getting to know what the community health needs are and actually hearing directly from those for whom the hospital provides health care. Additionally from the townhall meetings, the hospital could develop community focus groups to provide insight in the health care needs of the community.

Focus Groups

Focus groups can be a useful tool in determining community health needs. To develop focus groups the hospital would need a facilitator to meet with groups and ask the group to focus on a specific topic or list of topics. The selection of a neutral, third party as a facilitator is encouraged. Examples would be representatives from the Area Development District, cooperative extension agency, Area Health Education Centers, public health or a representative from a local college or university. The focus group meetings must involve the community members or lay persons. Focus group meetings should be held in various locations to ensure all populations are being represented.

The pitfalls to focus groups are the groups' inability to come to a concise conclusion of the health care needs of the community as a whole and could possibly push their individual agenda. The success of focus groups is the ability to have the view point from multiple perspectives and to hone in on specific health needs of the community.

Mail Survey

Mail surveys are a great way to gather information from the community. In a survey the hospital can control the questions and answers as the participant is only given limited choices. However, not all surveys are limiting and can include a written response section. It really depends on how the hospital wants to collect the data of the questions. Mail surveys should be short and to the point so that the participant is more apt to complete the survey. This type of survey could also be distributed to the various departments of the hospital for the patient to complete at the end of their service with your facility.

The problem with mail surveys is the low response rate or timely return of the survey. On average, a mailed survey only gets about a 25-30 percent response. On the other hand, if the 25-30 percent of the responses comes from various parts of the community this gives you a good sampling of the entire community. Hospitals would also need to recognize the cost related to using a mailed survey due to printing and postage.

Web Survey

A web survey can provide beneficial information, as long as there is wide internet access in the community. The survey can be listed on the hospital Web site for patients and visitors to complete in the privacy of their home. The problem this poses is lack of internet access and the likelihoods patient or visitor will finish the survey. The hospital could send the patient and/or the patient's representative an e-mail reminder with a link to the survey. The survey could be advertised in many media markets to get the information to the community such as the use of billboards, radio or advertising through local physician offices and health departments.

Choose the survey instrument that will give you the ability to capture the most input from the community. Keep these simple steps in mind when developing the survey tool:

- Develop simple affirmative statements
- Make sure each item is asking only one question or statement
- Delete repetitive questions and statements
- Write the survey at a 6th grade reading level

Step 4: Selecting Priorities

Once all data (utilization, patient migration, health status and broad community input) are in hand, consider how priorities will be determined and who will participate in selecting them. Select a manageable number of priority

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issues, based on the assessment data and knowledge of available resources and capabilities to address them.

After the data has been summarized, then prepare a one-page summary of the results and select the top three to five concerns that are feasible for the hospital to address. This summary will be presented to the CHNA committee for review. Ultimately, the hospital must identify which needs are most critical to be met and which the hospital can feasibly address both strategically and financially. This step will be key to meeting the requirements and providing information in the Schedule H, form 990.

Step 5: Documenting and Communicating Results

Prepare a written assessment summary or report that describes the community, the process used to conduct the assessment, how the organization took into account community and public health input, and the health needs identified. Make the assessment report publicly available, and consider creating a communications plan highlighting key findings and the hospital's engagement in community health. An overall report of the needs assessment findings is necessary in order to provide written proof that an assessment was carried out and the report can serve to answer any questions regarding the process or findings in the needs assessment.

Step 6: Preparing the Schedule H, Form 990

The Affordable Care Act (ACA), enacted March 23, 2010, added new requirements that hospital organizations must satisfy in order to be described in section 501(c)(3), as well as new reporting and excise taxes.

Because many of these provisions are effective for tax years beginning after the date of enactment, revision of the core [Form 990](#), [Schedule H](#) and [instructions](#) has been a priority for the Internal Revenue Service (IRS).

As the IRS develops the new forms and guidance to implement the ACA, the IRS goals will be to:

- Allow hospitals to clearly describe their activities and policies,
- Minimize burden to the extent possible, and
- Capture compliance information as required for adherence with the statute.

The IRS has released a [draft version of the 2011 Form 990, Schedule H, Hospitals and its instructions](#), and continues to seek input from the public on how to improve the Schedule. The IRS revised Schedule H to add Part V, Section B for tax year 2010 to gather information on hospital organizations' compliance with new requirements imposed on tax-exempt hospitals by the Affordable Care Act.

Hospital organizations required to file Form 990 and Schedule H must complete all parts and sections of Schedule H for the 2011 tax year except for lines one through seven of Part V, Section B which relate to community health needs assessments. These lines will remain optional for tax year 2011 and are required only for tax years beginning after March 23, 2012. Hospital organizations must also attach a copy of their most recent audited financial statements to their tax year 2011 Form 990.

The IRS has considered public input on Schedule H, Part V, Section B, and has revised this section and its instructions for tax year 2011.

Step 7: Planning for Action and Monitoring Progress

The ACA requires that tax-exempt hospitals adopt an implementation strategy once the assessment is complete. In practice, many hospitals already use their assessments to inform strategic and program specific decisions. Document the priority health needs the hospital intends to address, directly or in coordination with others, including any continuation of effort to address previously determined unmet needs.

Appendix A - CHNA Timeline

The CHNA requirement is effective with the tax reporting periods after March 23, 2012. Hospitals with a fiscal year from April 1 through March 30 need to complete the CHNA, develop a report for publication and include findings in the 990 Schedule H in the 2012 Tax Return.

Below is a basic timeline to assist hospitals in meeting the requirements of the CHNA. It is anticipated the process outlined below would take approximately one year for most Kentucky hospitals to complete in order to thoroughly review data and gain broad community input.

	Task 1	Task 2	Task 3
Month 1	Establish Assessment Infrastructure <ul style="list-style-type: none"> Identify process facilitator Identify steering committee members Identify data "gatherer" 	Establish Assessment Process Timeline <ul style="list-style-type: none"> Review requirements Review steps Tailor timeline to hospital and community 	Identify Community Representatives <ul style="list-style-type: none"> Begin discussions on identifying "community" Identify interest groups for representation input Discuss key community representatives to include
Month 2	Convene CHNA Committee <ul style="list-style-type: none"> Educate Community Committee on CHNA Requirements Process Timeline Resources Needed Roles 	Establish Meeting Schedule <ul style="list-style-type: none"> Decide how often and when the Committee will meet 	Establish Community Definition <ul style="list-style-type: none"> Discuss the appropriate definition of geographical area for "community" May be both geographic and population *note may add population later in process as needs are identified
Month 3	Data Collection and Gathering <ul style="list-style-type: none"> Establish list of important data on community Identify appropriate and reliable data resources (see data section of KHA CHNA Toolkit) 	Demographic Data <ul style="list-style-type: none"> Gather and review demographic data to better understand community 	Health Status Data <ul style="list-style-type: none"> Chronic disease Special health populations
Month 4	Data Collection and Gathering <ul style="list-style-type: none"> Review inpatient and outpatient data Patient origin and migration Top diagnoses Request data from KHA if needed 	Review of Availability of Other Health Providers in Community <ul style="list-style-type: none"> Primary care and specialty 	Establish Data Summary Report
Month 5	Convene CHNA Committee <ul style="list-style-type: none"> Review data summary report Identify missing data or information 	Establish Preliminary List of Needs Identified	Discuss Process for Broad Community Input
Month 6	Plan and Develop Broad Process for Obtaining Broad Community Input <ul style="list-style-type: none"> Internal steering committee process 	Consider Opportunities for Community Input: <ul style="list-style-type: none"> Town hall Paper survey (consider distribution) Electronic survey Focus groups 	Refine Process for Input <ul style="list-style-type: none"> Develop survey questions

	Task 1	Task 2	Task 3
Month 7	Consider Multiple Locations to Provide Opportunities for Special Interest Groups	Gather Community Input <ul style="list-style-type: none"> Implement survey or input process 	
Month 8	Review Information Gathered from Community Input	Develop Draft Report of Data Collected and Analyzed	
Month 9	Convene Community Committee <ul style="list-style-type: none"> Review survey information Identify significant needs 	Identify Needs <ul style="list-style-type: none"> Ask the community committee to make recommendations on significant needs Identify needs that should not be addressed and why 	Steering Committee Finalizes Needs List <ul style="list-style-type: none"> Review data and input from community and community committee Identify which needs are appropriate and financially feasible for the hospital to meet Identify which needs cannot be met and why
Month 10	Develop Draft CHNA Report for Public		
Month 11	Convene Community Committee Final Time <ul style="list-style-type: none"> Provide draft report overview Seek final recommendations 		
Month 12	Finalize Report for Publication and Reporting in Schedule H, Form 990	Make Available on Hospital Web Site	

Appendix B - CHNA Facilitator Checklist

- Establish in-house steering committee members (administrator, planner, financial officer, data collector/analyzer)
- Consider completing the CHNA process jointly with another community hospital. If desired, this decision should be made early in the process
- Establish a timeline to complete CHNA process
- Identify community stakeholder representatives:
 - Public health
 - Local government
 - Primary care
 - Special interest groups (e.g., poor, chronic disease, disabled, elderly, blind, hearing impaired, non-English speaking populations, etc). *Note: this suggested list is a recommendation. Your hospital's committee may not include all these groups and may include representatives of groups not listed here.*
- Invite community stakeholders to meeting:
 - Provide overview of requirements and seek input and support
 - Establish a timeline and meeting schedule
- Define the “community” on which the report will be based
- Gather demographic data on the community
- Gather data on health status of the community
- Gather utilization data (request or run KHA InfoSuite data if member):
 - Inpatient migration/origin,
 - Top DRGs for population
 - ED visit data
- Develop data summary report
- Convene Community Stakeholder Committee
 - Review data
 - Identify missing data elements
- Establish list of preliminary needs that have been identified
- Discuss and identify most appropriate survey instrument for broad community input. This may include one or more of the following:
 - Electronic survey (consider free online process like Survey Monkey)
 - Mail surveys
 - Community focus groups or town hall meetings
- Advertise opportunity for community input (e.g., at the hospital, on the radio, in the newspaper, etc...)
- Plan and convene broad community input activities (logistics):
 - If holding town hall or focus groups, find neutral location and identify neutral third party facilitator
- Analyze and summarize findings from broad community input sources
- Convene Community Stakeholder Committee to review community input:
 - Review significant needs identified
 - Seek recommendations on needs to be addressed and needs that do not need to be addressed currently
- Convene in-house steering committee to review needs and recommendations from community stakeholder group and finalize plan for addressing needs:
 - Consider financial feasibility of meeting some needs
- Develop draft report
- Convene Community Stakeholder Committee for final review of report and input
- Finalize report for the public view and publish on hospital Web site
- Work with finance representative to meet Schedule H requirements

Appendix C - Sample CHNA Report Outline

- I.** Executive Summary (1 page)
- II.** Chronology of Events (1 page)
- III.** Brief Background/History of Assessment (1 page)
- IV.** Description of Current Study (1 page)
- V.** Participant Profile
 - a.** This page includes graphs and tables describing the sample that was surveyed
- VI.** Brief Report
 - a.** List top concerns and strengths identified by survey participants (1 page)
- VII.** Open-Ended Survey Responses
 - a.** If any qualitative questions were included in the survey, include sample questions on this page
- VIII.** Community Meeting Discussion
 - a.** Summary of issues discussed at the public meeting
- IX.** Recommendation of changes to be made
 - a.** These recommendations need to be feasible and realistic for your hospital to proceed
- X.** Conclusion and Next Steps

Appendix D - Sample Survey Questions

1. The zip code of my residence is _____.
2. Have you or someone in your household used the services of (hospital name) in the past 24 months?
3. If not at (Hospital name), at which hospital were services received?
4. Why did you or someone in your household receive care at a hospital other than (hospital name)?
5. What services do you use at (hospital name)?
6. How satisfied were you or someone in your household with the services you received at Hospital name? Satisfied, Dissatisfied, Unknown
7. Please explain why you were satisfied or dissatisfied.
8. What type of specialist have you or someone in your household been to and in which city did you receive that care?
9. Did the specialist request further testing, laboratory work and/or x-rays?
10. If yes, in which city were the tests or laboratory work performed?
11. Do you use a family doctor for most of your routine health care?
12. If no, then what kind of medical provider do you use for routine care? community health center, health department, emergency room/hospital, specialist, other
13. Have you or someone else in your household been to a primary care doctor in the Hospital Name group? (Only if the hospital has a primary care site.)
14. How satisfied were you or someone in your household with the quality of primary care received in the Hospital Name group? Satisfied, Dissatisfied, Unknown.
15. Why were you satisfied/dissatisfied?
16. Have you or someone in your household delayed health care due to lack of money and/or insurance?
17. Do you or someone in your household received treatment for any of the following conditions? diabetes, high blood pressure, cancer (these answers would be what the hospital uses to determine are the most common diseases in your community).

Appendix E - Resources

- County Specific Data- <http://www.countyhealthrankings.org>
- Foundation for a Healthy Kentucky- <http://www.healthy-ky.org/>
- Kentucky Office of Rural Health- <http://www.mc.uky.edu/ruralhealth/korh.asp>
- IRS- <http://www.irs.gov/>
- Kentucky Hospital Association- <http://www.kyha.com/>
- Consultants- <http://www.communityhlth.org/communityhlth/Marketplace/businesslisting.jsp>
- County Profiles- <http://www2.ca.uky.edu/CEDIK/node/43>
- National Center for Rural Health Works- <http://ruralhealthworks.org/community/>