

Hospital Community Benefit Accountability

Boulder Community Health Annual Report

August 30, 2021

Submitted to: Department of Health Care Policy & Financing



COLORADO
Department of Health Care
Policy & Financing

Contents

- I. Overview 3
- II. Checklist 4
- III. Public Meeting Reporting 5
- IV. Investment and Expenses Reporting 6
- V. Additional Information 13
- VI. Report Certification 14
- Appendix A - Definitions 15

I. Overview

House Bill 19-1320 requires non-profit tax-exempt general hospitals, Denver Health Medical Center, and University of Colorado Hospital to complete a community health needs assessment every three years and an annual community benefit implementation plan every year¹. Each reporting hospital is required to convene a public meeting at least once per year to seek feedback on the hospital's community benefit activities and implementation plans. These hospitals are required to submit a report to the Department of Health Care Policy & Financing (the Department) that includes but not limited to the following:

- Information on the public meeting held within the year preceding **September 1, 2021**
- The most recent Community Health Needs Assessment
- The most recent Community Benefit Implementation Plan
- The most recent submitted IRS form 990 including Schedule H
- A description of investments included in Schedule H
- Expenses included on form 990

More information can be found on the [Hospital Community Benefit Accountability webpage](#). Please direct any questions to hcpf_hospitalcommunity@state.co.us.

¹ Long Term Care and Critical Access hospitals are not required to report.

II. Checklist

A. Sections within this report

- Public meeting reporting section completed
- Investment and expenses reporting section completed
- URL of the page on the hospital's website where this report will be posted
<https://www.bch.org/about-us/community-reports/>

B. Attachments submitted with report

- Most recent Community Health Needs Assessment
- Most recent Community Benefit Implementation Plan
- List of individuals and organizations invited to the public meeting
- List of public meeting attendees and organizations represented
- Public meeting agenda
- Summary of the public meeting discussion
- Most recent submitted form 990 including Schedule H or equivalent
- Available evidence that shows how the investment improves Community health outcomes (Attachment is optional if description of evidence is provided within this report)

III. Public Meeting Reporting

Provide the following information on the public meeting held during the previous twelve months:

Date: April 14, 2021

Time: 6:00pm

Location (place meeting held and city or if virtual, note platform): Virtual

Describe your outreach efforts for the public meeting being reported:

Please see attached document file: "BCH Public Meeting 2021 Agenda Invitees and Summary"

Describe the actions taken as a result of feedback from meeting participants:

Please see attached document file: "BCH Public Meeting 2021 Agenda Invitees and Summary"

IV. Investment and Expenses Reporting

Provide the following information on the expenses included on submitted form 990

Total expenses included on Line 18 of Section 1 of submitted form 990:

\$ 385,924,022.00

Revenue less expenses included on Line 19 of Section 1 of submitted form 990:

\$6,772,530.00

Reporting Hospitals not required to complete form 990 shall provide the above information as described on Lines 18 and 19 of form 990.

In the table below provide a brief description of each investment made that was included in Parts I, II, and III of Schedule H and include the following:

- Cost of the investment. For this reporting purpose, “investment” means the hospital’s expense net of offsetting revenue for financial assistance and means-tested government programs, other community benefits such as community health improvement services and community benefit operations, and/or community building activities. See the IRS instructions for Parts I, II, and III of Schedule H of Form 990 at www.irs.gov/pub/irs-pdf/i990sh.pdf.
- For each Schedule H investment that addressed a Community Identified Health Need identify the following categories: (See Appendix A for definitions)
 - ✓ Free or Discounted Health Care Services
 - ✓ Programs that Address Health Behaviors or Risk
 - ✓ Programs that Address the Social Determinants of Health

There is a crosswalk available on the [Hospital Community Benefit Accountability webpage](#) under the resources section.

- For each investment that addressed a Community Identified Health Need briefly describe available evidence that shows how the investment improves Community health outcomes or provide the evidence as an attachment.

| Schedule H Categories | Schedule H Amounts | All or part a Community Identified need (Y/N) | Amount for free or discounted health services | Amount for health behaviors or risk | Amount for social determinants of health | Amount for other community identified need category | Name and description of investments | Available supporting evidence |
|---|--------------------|---|---|-------------------------------------|--|---|---|--|
| Pt I, Ln 7, Financial Assistance at cost | 2,775,903 | Y | 2,775,903 | | | | Charity at cost | Removal of financial barriers improves access to care. |
| Pt I, Ln 7b Medicaid | 20,808,125 | Y | 20,808,125 | | | | Unreimbursed Medicaid costs | Removal of financial barriers improves access to care. BCH CHNA - Access to Care |
| Pt I, Ln 7e Community health improvement and community benefit operations | 234,250 | Y | | 175,687 | 58,563 | | Community Education Programs | Support groups and specialized educational programs provide access to information and information for addressing health behaviors and risks. BCH CHNA - Community education |
| Pt I, Ln 7e cont. | 86,394 | Y | 86,394 | | | | Unreimbursed Cost of Sexual Assault Nurse Examiners | Victims of Sexual Assault are more apt to report when they are examined by someone with specialized training |

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|-----------------------|--------------------|---|---|-------------------------------------|--|---|-------------------------------------|--|
| Pt I, Ln 7e cont. | 8,378 | Y | | 8,378 | | | Community Outreach Coordinator | Coordinates community events addressing diet and cardiovascular fitness. BCH CHNA - Chronic Disease Management; Community Education |
| Pt I, Ln 7e cont. | 7,255 | Y | | 7,255 | | | Stop the Bleed education program | Trains community members in basic life support techniques BCH CHNA - Traumatic Injury; Community Education |
| Pt I, Ln 7e cont. | 846 | Y | | | 846 | | Socks to prevent Frostbite | Proper socks, to keep feet dry, help to prevent frostbite for the homeless experiencing extreme outdoor temperatures. |

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|-----------------------|--------------------|---|---|-------------------------------------|--|---|---|---|
| Pt I, Ln 7e cont. | 744 | Y | | | 744 | | Kids Bike Helmut program | Bike helmets help prevent traumatic brain injury. BCH CHNA - Traumatic Injury; Community Education |
| Pt I, Ln 7e cont. | 2,745 | Y | | 2,745 | | | Walk with a Doc program to promote health | Coordinates community events addressing diet and cardiovascular fitness. BCH CHNA - Chronic Disease Management; Community Education |
| Pt I, Ln 7e cont. | 19,411 | Y | | | | 19,411 | Palliative Care | Provides for health dignity in dying |
| Pt I, Ln 7e cont. | 155,670 | Y | 155,670 | | | | Unreimbursed Costs for Beacon Infectious Disease Clinic (HIV) | Community members with AIDS infections can now live with the disease with proper medication and follow up BCH CHNA - Chronic Disease Management; Community Education |

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|---|--------------------|---|---|-------------------------------------|--|---|---|--|
| Pt I, Ln 7e cont. | 16,736 | Y | | | 16,736 | | Bridge House : placing RN and SW at homeless shelter | Helps to treat the homeless with minor health issues before they spiral into emergent conditions. BCH CHNA - Access to Care |
| Pt I, Ln 7f Health professions education | 393,310 | N | | | | | Costs related to various health professions internship programs | Hands on internships provide a critical learning experience for health professionals. BCH CHNA - Access to Care |
| Pt I, Ln 7i, Cash and in-kind contributions for community benefit | 530,903 | N | | | | | Athletic trainer for BVSD, meeting rooms for non-profits, Project Cure donated medical supplies, time on Community Boards | |
| Pt II, Ln3 Community Support | 2175 | Y | | 2,175 | | | Disaster Readiness Activities beyond accreditation requirements | Natural disaster risks and pandemic risks when realized require appropriate trained medical responses. |

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|---|--------------------|---|---|-------------------------------------|--|---|---|--|
| Pt II, Ln 6 Coalition Building | 19,167 | Y | | | | 19,167 | Boulder County Health Improvement Collaborative | Helps to coordinate and identify community medical issues. BCH CHNA - Chronic Disease Management; Access to Care |
| Pt II, Ln 7 Community Health Improvement Advocacy | 70,862 | Y | | | | 70,862 | Time spent on: Colorado Hospital Association board, Medicaid Provider Rate Review Advocacy Committee, CAPTUS Purchasing Coalition board | All activities address the financial ability of our health system to provide care. BCH CHNA - Access to Care |
| Pt II, Ln 8 Workforce Development | 150,000 | N | | | | | Physician recruitment. Boulder is an underserved area for low income and Medicare populations. | BCH CHNA - Access to Care |
| Pt III, Ln2 Bad Debts at cost | 3,972,424 | | | | | | Bad Debts at Cost | |

| Schedule H Categories | Schedule H Amounts | All or part a Community Identified need (Y/N) | Amount for free or discounted health services | Amount for health behaviors or risk | Amount for social determinants of health | Amount for other community identified need category | Name and description of investments | Available supporting evidence |
|--|--------------------|---|---|-------------------------------------|--|---|---|-------------------------------|
| Pt III, Ln. Amount in Ln2 attributable to Charity care | 993,106 | Y | 993,106 | | | | Est of amount of bad debts attributable to Charity care | |
| Pt III, Ln 7 Unreimbursed Medicare cost | 23,262,019 | Y | 23,262,019 | | | | Unreimbursed Medicare cost | |
| | | | | | | | | |
| | | | | | | | | |

V. Additional Information

Please provide any additional information you feel is relevant to the items being reported on.

Please See Attached Document File: "Additional Boulder Community Health Information HCBA 2021" for more information on BCH community benefit activities within this reporting period.

VI. Report Certification

I certify that the information in this report is for Boulder Community Health and provided according to all requirements set forth by the Department's regulations found in the Code of Colorado Regulations (CCR) at 10 CCR 2505-10, Section 8.5000.

I agree to provide additional explanation or documentation at the Department's requests within 10 business days of the request.

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Electronically Signed: Darryl Brown



Appendix A - Definitions

Community - the community that a hospital has defined as the community that it serves pursuant to 26 CFR § 1.501(r)-(b)(3).

Community Benefit Implementation Plan - a plan that satisfies the requirements of an implementation strategy as described in 26 CFR § 1.501(r)-3(c).

Community Health Center - a federally qualified health center as defined in 42 U.S.C. sec. 1395x(aa)(4) or a rural health clinic as defined in 42 U.S.C. sec. 1395x(aa)(2).

Community Health Needs Assessment - a community health needs assessment that satisfies the requirements of 26 CFR § 1.501(r)-3(b).

Community Identified Health Need - a health need of a Community that is identified in a Community Health Needs Assessment.

Financial assistance policy (FAP) - a written policy that meets the requirements described in 26 CFR § 1.501(r)- 4(b)

Free or Discounted Health Care Services - health care services provided by the hospital to persons who meet the hospital's criteria for financial assistance and are unable to pay for all or a portion of the services, or physical or behavioral health care services funded by the hospital but provided without charge to patients by other organizations in the Community. Free or Discounted Health Care Services does not include the following:

1. Services reimbursed through the Colorado Indigent Care Program (CICP),
2. Bad debt or uncollectable amounts owed that the hospital recorded as revenue but wrote off due to a patient's failure to pay, or the cost of providing care to such patients,
3. The difference between the cost of care provided under Medicaid or other means-tested government programs or under Medicare and the revenue derived therefrom,
4. Self-pay or prompt pay discounts, or
5. Contractual adjustments with any third-party payers.

Examples of Free or Discounted Health Care Services

- Charity care or financial assistance program excluding CICP
- Free services such as vaccination clinics or examinations

Health System - a larger corporation or organizational structure that owns, contains, or operates more than one hospital.

Programs that Address Health Behaviors or Risk - programs funded by the hospital and provided by the hospital or other Community organizations that provide education, mentorship, or other supports that help people make or maintain healthy life choices or manage chronic disease, including addiction prevention and treatment programs, suicide prevention programs and mental health treatment, programs to prevent tobacco use, disease management programs, nutrition education programs, programs that support maternal health, including screening, referral and treatment for perinatal and postpartum depression and anxiety, and healthy birth outcomes, and programs that help seniors and people with disabilities live as independently as possible in the Community.

Programs that Address the Social Determinants of Health - funding or in-kind programs or services that improve social, economic, and environmental conditions that impact health in the Community. Social and economic conditions that impact health include education; employment; income; family and social support; and Community safety. Environmental conditions that impact health include air and water quality, housing, and transit. Programs that Address the Social Determinants of Health include but are not limited to the following:

1. Job training programs,
2. Support for early childhood and elementary, middle, junior-high, and high school education,
2. Programs that increase access to nutritious food and safe housing,
3. Medical Legal Partnerships, and
4. Community-building activities that could be included in Part II of Schedule H of the Form 990.

Reporting Hospital

1. A hospital licensed as a general hospital pursuant to Part 1 of Article 3 of Title 25 of the Colorado Revised Statutes and exempt from Federal taxation pursuant to Section 501(c)(3) of the Federal Internal Revenue code, but not including a general hospital that is federally certified or undergoing federal certification as a long-term care hospital pursuant to 42 CFR § 412.23(e) or that is federally certified or undergoing federal certification as a critical access hospital pursuant to 42 CFR § 485 Subpart F,
2. A hospital established pursuant to § 25-29-103 C.R.S., or
3. A hospital established pursuant to § 23-21-503 C.R.S.

Safety Net Clinic - a Community clinic licensed or certified by the Department of Public Health and Environment pursuant to Section § 25-1.5-103 (1)(a)(I) or (1)(a)(II), C.R.S.