



Hospital Community Benefit Accountability Annual Report

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|----------------|--|-----------------------|
| Hospital Name: | | Information Required. |
| Date: | | Information Required. |
| Submitted to: | Department of Health Care Policy & Financing | |

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Hospital Community Benefit Accountability Report

I. Overview

House Bill 17-1020 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 at:

[Hospital Community Benefit Accountability Webpage](#)

Please direct any questions to the following email address:

[hcpf_hospitalcommunity@state.co.us?subject=Hospital Community Benefit Accountability](mailto:hcpf_hospitalcommunity@state.co.us?subject=Hospital%20Community%20Benefit%20Accountability)

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

Hospital Community Benefit Accountability Report

II. Checklist

A. Sections within this report

| | | |
|--|--|---------------------------------|
| | Public meeting reporting section completed | Please complete checklist item. |
| | Investment and expenses reporting section completed | Please complete checklist item. |
| | URL of the page on the hospital’s website where this report will be posted | Please complete checklist item. |
| | | Please complete checklist item. |

B. Attachments submitted with report

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

III. Public Meeting Reporting

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

| | | |
|-------|--|-----------------------|
| Date: | | Information Required. |
| Time: | | Information Required. |

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

| | |
|--|-----------------------|
| | Information Required. |
|--|-----------------------|

Describe your outreach efforts for the public meeting being reported:

Please enter responses below using a new row for each item.

| | |
|--|-----------------------|
| | Information Required. |
|--|-----------------------|

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

Please enter responses below using a new row for each item.

| | |
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| | Information Required. |
|--|-----------------------|

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IV. Investment and Expenses Reporting

Amount

| |
|--|
| |
| |

Information Required. Enter zero if none or not applicable.

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/1990sh.pdf.
- For each Schedule H investment that addressed a Community Identified Health Need identify the following categories:
 - ✓ Free or Discounted Health Care Services
 - ✓ Programs that Address Health Behaviors or Risk
 - ✓ Programs that Address the Social Determinants of Health

See Appendix A for definitions.

Appendix A - Definitions

See Appendix B for a Schedule H Crosswalk.

[Appendix B - Sch H Crosswalk](#)

- 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 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 | Does the Total match the sum of its parts? |
|------------|-----------------------|--|---|---|--|--|---|
| Categories | | | | | | | |
| Totals | \$ - | N/A | \$ - | \$ - | \$ - | \$ - | Yes |

[illegible]

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V. Additional Information

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

Enter responses below using a new row for each new note.

| | |
|---------|--|
| Note 1 | |
| Note 2 | |
| Note 3 | |
| Note 4 | |
| Note 5 | |
| Note 6 | |
| Note 7 | |
| Note 8 | |
| Note 9 | |
| Note 10 | |

Part I

| | Financial Assistance and Means-Tested Government Programs | a) number of acitivities or programs (optional) | b) persons served (optional) | c) Total community benefit expense | d) direct offsetting revenue | e) net community benefit expense | f) percent of total expense |
|---|---|---|------------------------------|------------------------------------|------------------------------|----------------------------------|-----------------------------|
| 7 | Financial Assistance at cost (from worksheet 1) | | | | | \$ - | 0.00% |
| a | Medicaid | | | | | \$ - | 0.00% |
| b | Cost of other means-tested government programs (from worksheet 3, column b) | | | | | \$ - | 0.00% |
| c | Total | 0 | 0 | \$ - | \$ - | \$ - | 0.00% |
| d | | | | | | | |
| | Other Benefits | a) number of acitivities or programs (optional) | b) persons served (optional) | c) Total community benefit expense | d) direct offsetting revenue | e) net community benefit expense | f) percent of total expense |
| | Community health improvement services and community benefit operations (from worksheet 4) | | | | | \$ - | 0.00% |
| e | health professions educations (from worksheet 5) | | | | | \$ - | 0.00% |
| f | subsidized health services (from worksheet 6) | | | | | \$ - | 0.00% |
| g | research (from worksheet 7) | | | | | \$ - | 0.00% |
| h | cash and in-kind contributions for community benefit (from worksheet 8) | | | | | \$ - | 0.00% |
| i | Total Other Benefits | 0 | 0 | \$ - | \$ - | \$ - | 0.00% |
| j | | | | | | | |
| k | Grand Total (add lines 7d and 7j) | 0 | 0 | \$ - | \$ - | \$ - | 0.00% |

This is an optional sheet that hospitals may fill out and utilize as a means to submit a pro-forma Schedule H to the Department for those that are required to submit pro-forma items. NOTE: If a hospital chooses to prepare a separate Schedule H for submission, this sheet is not required.

Instructions: fill out columns A through D of the table with the appropriate information for Parts I and II. Total lines will sum the inputs. Column E will auto-calculate based on inputs from columns C and D. Column F will auto-calculate based on values from column E and Total Expenses (Line 18 of Section 1 of the 990) reported on tab "IV. Investments & Expenses".

For Part III, utilize the "amount" column for any lines requiring a dollar value an the "yes" and "no" columns for any lines requiring a yes or no response. Simply type in the letter "x" within the "yes" and

Part II

| # | Activity | a) number of acitivities or programs (optional) | b) persons served (optional) | c) Total community benefit expense | d) direct offsetting revenue | e) net community benefit expense | f) percent of total expense |
|----|---|---|------------------------------|------------------------------------|------------------------------|----------------------------------|-----------------------------|
| 1 | Physical improvments and housing | | | | | \$ - | 0.00% |
| 2 | Economic development | | | | | \$ - | 0.00% |
| 3 | community support | | | | | \$ - | 0.00% |
| 4 | environmental improvements | | | | | \$ - | 0.00% |
| 5 | leadership development and training for community members | | | | | \$ - | 0.00% |
| 6 | coalition building | | | | | \$ - | 0.00% |
| 7 | community health improvement advocacy | | | | | \$ - | 0.00% |
| 8 | workforce development | | | | | \$ - | 0.00% |
| 9 | Other | | | | | \$ - | 0.00% |
| 10 | Total | 0 | 0 | \$ - | \$ - | \$ - | 0.00% |

Part III

| # | Section A. Bad Debt Expense | amount | Yes | No |
|----|--|------------------------|----------------------|-------|
| | Did the organization report bad debt expense in accordance with Helathcare Finaicla Management Association Statement No. 15? | | | |
| 1 | | | | |
| 2 | Enter the amount of the organization's bad debt expense. | | | |
| | enter the esitamted amount of the organizaiton's bad debt expenses attributedable to patients eligible under the organization's fiancial assistance policy. | | | |
| 3 | | | | |
| # | Section B. Medicare | amount | Yes | No |
| | Enter total revenue received from Medicare (including DSH and IME) | | | |
| 5 | | | | |
| 6 | Enter Medicare allowable costs of care relating to payments on line 5 | | | |
| 7 | subtract lines 6 from 5. This is the surplus (or shortfall) | \$ - | | |
| 8 | Check the box that describes the method used to determine the amount from line 6. | Cost accounting system | Cost to Charge ratio | Other |
| | Check boxes: | | | |
| # | Section C. Collection Practices | amount | Yes | No |
| | Did the organization have a written debt collection policy during the year? | | | |
| 9a | | | | |
| 9b | If "yes", did the organization's collection policy that applied to the largest number of its patient during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? | | | |

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VII. Report Certification

I certify that the information in this report is 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.

| | | |
|----------------|--|-----------------------|
| Hospital Name: | | Information Required. |
| Name: | | Information Required. |
| Title: | | Information Required. |
| Phone Number: | | Information Required. |
| Email Address: | | Information Required. |

Hospital Community Benefit Accountability Report

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.

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Appendix B - Schedule H Crosswalk

| Schedule H Part II Categories | Description | Community Benefit Report Category (Where more than one category may apply please refer to the definitions to determine how to report) |
|---|---|--|
| Physical Improvements and housing | The provision or rehabilitation of housing for vulnerable populations, such as removing building materials that harm the health of the residents, neighborhood improvement or revitalization projects, provision of housing for vulnerable patients upon discharge from an inpatient facility, housing for low-income seniors, and the development or maintenance of parks and playgrounds to promote physical activity | Programs that address the social determinants of health |
| Economic development | Assisting small business development in neighborhoods with vulnerable populations and creating new employment opportunities in areas with high rates of joblessness | Programs that address the social determinants of health |
| Community support | Child care and mentoring programs for vulnerable populations or neighborhoods, neighborhood support groups, violence prevention programs, and disaster readiness and public health emergency activities, such as community disease surveillance or readiness training beyond what is required by accrediting bodies or government entities | Programs that address health behaviors or risk; Programs that address the social determinants of health |
| Environmental improvements | Activities to address environmental hazards that affect community health, such as alleviation of water or air pollution, safe removal or treatment of garbage or other waste products, and other activities to protect the community from environmental hazards. The organization cannot include on this line or in this part expenditures made to comply with environmental laws and regulations that apply to activities of itself, its disregarded entity or entities, a joint venture in which it has an ownership interest, or a member of a group exemption included in a group return of which the organization is also a member. Similarly, the organization cannot include on this line or in this part expenditures made to reduce the environmental hazards caused by, or the environmental impact of, its own activities, or those of its disregarded entities, joint ventures, or group exemption members, unless the expenditures are for an environmental improvement activity that (i) is provided for the primary purpose of improving community health; (ii) addresses an environmental issue known to affect community health; and (iii) is subsidized by the organization at a net loss. An expenditure may not be reported on this line if the organization engages in the activity primarily for marketing purposes | Programs that address the social determinants of health |
| Leadership development and training for community members | Training in conflict resolution; civic, cultural, or language skills; and medical interpreter skills for community residents | Programs that address health behaviors or risk; Programs that address the social determinants of health |
| Coalition building | Participation in community coalitions and other collaborative efforts with the community to address health and safety issues | Programs that address health behaviors or risk; Programs that address the social determinants of health |
| Community health improvement advocacy | Efforts to support policies and programs to safeguard or improve public health, access to health care services, housing, the environment, and transportation | Programs that address health behaviors or risk; Programs that address the social determinants of health |
| Workforce development | Recruitment of physicians and other health professionals to medical shortage areas or other areas designated as underserved, and collaboration with educational institutions to train and recruit health professionals needed in the community (other than the health professions education activities reported in Part I, line 7f of Schedule H) | Will be considered on a case by case basis. Submit information and justification to the Department as to how it meets the Community Benefit category |
| Other | Community building activities that protect or improve the community's health or safety that aren't described in the categories listed in Part II, lines 1 through 8 of Schedule H | Programs that address health behaviors or risk; Programs that address the social determinants of health; Free or discounted health care services |

| Other categories | Description | Community Benefit Report Category |
|-----------------------------|--|---|
| Financial assistance policy | A policy describing how the organization will provide financial assistance at its hospital(s) and other facilities, if any. Financial assistance includes free or discounted health services provided to persons who meet the organization's criteria for financial assistance and are unable to pay for all or a portion of the services. Financial assistance doesn't include: bad debt or uncollectible charges that the organization recorded as revenue but wrote off due to a patient's failure to pay, or the cost of providing such care to such patients; the difference between the cost of care provided under Medicaid or other means-tested government programs or under Medicare and the revenue derived therefrom; self-pay or prompt pay discounts; or contractual adjustments with any third-party payors | Free or discounted health care services |