

Hospital Community Benefit Accountability

UCHealth Memorial Hospital Annual Report

September 1, 2020

Submitted to: Department of Health Care Policy & Financing



COLORADO

Department of Health Care
Policy & Financing

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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
- The most recent Community Health Needs Assessment
- The most recent Community Benefit Implementation Plan (This requirement will be waived for the report due September 1, 2020)
- 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 the report will be posted
<https://www.uhealth.org/about/community-health-needs-assessment/>

B. Attachments submitted with report

- Most recent Community Health Needs Assessment
- Most recent Community Benefit Implementation Plan (Optional)
- List of individuals and organizations invited to the public meeting (Optional)
- List of public meeting attendees and organizations represented (Optional)
- Public meeting agenda (Optional)
- Summary of the public meeting discussion (Optional)
- Most recent submitted form 990 including Schedule H or equivalent

III. Public Meeting Reporting

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

Date: June 29, 2020

Time: 3:00 pm

Location: Virtual meeting via Microsoft Teams

Describe your outreach efforts for the public meeting being reported: (Optional)

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

There were very few questions and comments from the meeting participants. The information was shared with UCHeath Memorial Hospital leadership and will be considered during the development of the FY 2021 implementation strategy.

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:

\$918,032,943.00

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

\$96,079,936

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

Provide a description of each investment made that was included in Parts I, II, and III of Schedule H that addressed a community Identified Health Need 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 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

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 describe available evidence that shows how the investment improves Community health outcomes

Separate each investment (expense) as a numbered list

1. A summary of the investments by category is provided below. Additional detail on the investments that comprise each of these categories can be found in the attached excel file. It is important to note that many investments could be categorized as either addressing health behaviors and risk or addressing social determinants of health. We have assigned a primary categorization due to the difficulty in attributing exact dollars for one program amongst the categories.
2. It is also important to note that this summary of investments requested for the Hospital Community Benefit Accountability report expressly excludes certain community benefit investments, allowed on Schedule H, that are significant for hospitals and to the community. These include uncompensated care costs associated with Colorado Indigent Care Program, Medicaid, CHP and Medicare patients. The inclusion of these additional community benefit investments would increase the community benefit investment for UCHHealth Memorial Hospital by \$76,385,631.
3. The Schedule H, which we are also providing to HCPF, excludes investments associated with Managed Medicare and Tricare patients, as well costs associated with self-pay patients who do not apply for or qualify for financial assistance, among others. The inclusion of these additional community benefit investments would increase the community benefit investment for UCHHealth Memorial Hospital by \$44,349,175.
4. Investments in programs that address health behaviors or risk: \$85,987,501
5. Investments in free or discounted health care services: \$1,698,343
6. Investments in programs that address social determinants of health: \$697,916

V. Report Certification

I certify that the information in this report is for UCHealth Memorial Hospital 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.

Dan Rieber

Chief Financial Officer, UCHealth

720-848-7836

Dan.Rieber@uchealth.org

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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.

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.