

**SCHEDULE H
(Form 990)**

Hospitals

OMB No. 1545-0047

2019

Open to Public Inspection

▶ Complete if the organization answered "Yes" on Form 990, Part IV, question 20.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

BOULDER COMMUNITY HEALTH

84 0175870

Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	✓	
b If "Yes," was it a written policy?	✓	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input checked="" type="checkbox"/> Other <u>250</u> %	✓	
b Did the organization use FPG as a factor in determining eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input checked="" type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	✓	
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	✓	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	✓	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		✓
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		
6a Did the organization prepare a community benefit report during the tax year?		✓
b If "Yes," did the organization make it available to the public?		

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

7 Financial Assistance and Certain Other Community Benefits at Cost						
Financial Assistance and Means-Tested Government Programs	(a) Number of activities 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
a Financial Assistance at cost (from Worksheet 1)			4,104,961	1,329,058	2,775,903	0.7%
b Medicaid (from Worksheet 3, column a)			53,802,746	32,994,621	20,808,125	5.3%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs	0	0	57,907,707	34,323,679	23,584,028	6%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			1,155,615	623,186	532,429	0.1%
f Health professions education (from Worksheet 5)			393,310	0	393,310	0.1%
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			530,903	0	530,903	0.1%
j Total. Other Benefits	0	0	2,079,828	623,186	1,456,642	0.3%
k Total. Add lines 7d and 7j	0	0	59,987,535	34,946,865	25,040,670	6.3%

Part II Community Building Activities Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support			2,175		2,175	0%
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building			19,167		19,167	0%
7 Community health improvement advocacy			70,862		70,862	0%
8 Workforce development			150,000		150,000	0%
9 Other						
10 Total	0	0	242,204	0	242,204	0%

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	✓	
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2		
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.	3		
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.			

Section B. Medicare

5 Enter total revenue received from Medicare (including DSH and IME)	5	58,802,395		
6 Enter Medicare allowable costs of care relating to payments on line 5	6	82,064,414		
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-23,262,019		
8 Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other				

Section C. Collection Practices

9a Did the organization have a written debt collection policy during the tax year?	9a	✓	
b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b	✓	

Part IV Management Companies and Joint Ventures (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1	Sch H, Stmt 1				
2					
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13					

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, from largest to smallest— see instructions)
 How many hospital facilities did the organization operate during the tax year? 1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

1 Boulder Community Foothills Hospital
4747 Arapahoe Avenue
Boulder, CO, 80303
www.bch.org, 010323

2

3

4

5

6

7

8

9

10

Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
✓	✓					✓			

Part V Facility Information (continued)

Section B. Facility Policies and Practices

(complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group Boulder Community Foothills Hospital

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

		Yes	No
Community Health Needs Assessment			
1	Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?		✓
2	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C.		✓
3	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12. If "Yes," indicate what the CHNA report describes (check all that apply):	✓	
a	<input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b	<input checked="" type="checkbox"/> Demographics of the community		
c	<input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d	<input checked="" type="checkbox"/> How data was obtained		
e	<input checked="" type="checkbox"/> The significant health needs of the community		
f	<input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g	<input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h	<input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i	<input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j	<input type="checkbox"/> Other (describe in Section C)		
4	Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>19</u>		
5	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted.	✓	
6a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C.		✓
6b	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C.		✓
7	Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply):	✓	
a	<input checked="" type="checkbox"/> Hospital facility's website (list url): <u>See H, Part V, Section C</u>		
b	<input type="checkbox"/> Other website (list url): _____		
c	<input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d	<input type="checkbox"/> Other (describe in Section C)		
8	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11.	✓	
9	Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>19</u>		
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?	✓	
a	If "Yes," (list url): <u>See H, Part V, Section C</u>		
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		✓
11	Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?		✓
b	If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c	If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$		

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group **Facility: 1-Boulder Community Foothills Hospital**

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP:	✓	
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>250</u> % and FPG family income limit for eligibility for discounted care of <u>350</u> %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input checked="" type="checkbox"/> Asset level		
d	<input checked="" type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input checked="" type="checkbox"/> Underinsurance status		
g	<input checked="" type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	✓	
15	Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):	✓	
a	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input checked="" type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	✓	
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>See H, Part V, Section C</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>See H, Part V, Section C</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>See H, Part V, Section C</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j	<input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group Facility: 1-Boulder Community Foothills Hospital

	Yes	No
<p>17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?</p>	✓	
<p>18 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p> <p>f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted</p>		
<p>19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?</p> <p>If "Yes," check all actions in which the hospital facility or a third party engaged:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p>		✓
<p>20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):</p> <p>a <input checked="" type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)</p> <p>b <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)</p> <p>c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)</p> <p>d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)</p> <p>e <input type="checkbox"/> Other (describe in Section C)</p> <p>f <input type="checkbox"/> None of these efforts were made</p>		

Policy Relating to Emergency Medical Care

<p>21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?</p> <p>If "No," indicate why:</p> <p>a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions</p> <p>b <input type="checkbox"/> The hospital facility's policy was not in writing</p> <p>c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)</p> <p>d <input type="checkbox"/> Other (describe in Section C)</p>	✓	
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Part V Facility Information *(continued)*

Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)

Name of hospital facility or letter of facility reporting group Facility: 1-Boulder Community Foothills Hospital

22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.

- a The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
- b The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- c The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- d The hospital facility used a prospective Medicare or Medicaid method

23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?

If "Yes," explain in Section C.

24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?

If "Yes," explain in Section C.

	Yes	No
23		✓
24		✓

Part V Facility Information (continued)

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

Schedule H, Part V, Section B, Line 5-Boulder Community Foothills Hospital - Please refer to Community Input on pages 5 and 6 of the 2020-2022 CHNA, and to Appendix One of this report.

Schedule H, Part V, Section B, Line 7a-Boulder Community Foothills Hospital - <https://www.bch.org/About-Us/Community-Reports.aspx> Report is at the bottom of the page.

Schedule H, Part V, Section B, Line 11-Boulder Community Foothills Hospital - Please refer to pages 10 - 14 and 20 - 28 of the 2020-2022 CHNA. The top four health needs identified are: Chronic disease management and traumatic injury, Mental health including chronic pain management and substance abuse, Wellness and preventative health including aging of the population and access to care and Community education. Details of the how BCH is addressing these needs are included in the CHNA. The CHNA did not identify any significant health needs that are not being addressed. Two large social determinants of care which impact health are affordable housing and transportation. BCH is not directly addressing these because it is not in a position to have a direct impact. However, it partners with organizations within the community that are attempting to create positive change in these areas.

Schedule H, Part V, Section B, Line 16a-Boulder Community Foothills Hospital - <https://www.bch.org/Pay-My-Bill/FINANCIAL-ASSISTANCE.aspx>

Schedule H, Part V, Section B, Line 16b-Boulder Community Foothills Hospital - <https://www.bch.org/documents/Pay-My-Bill/FINANCIAL-ASSISTANCE-APPLICATION-New-2017.pdf>

Schedule H, Part V, Section B, Line 16c-Boulder Community Foothills Hospital - <https://www.bch.org/Pay-My-Bill/FINANCIAL-ASSISTANCE.aspx>

Multiple horizontal lines for text entry, currently blank.

Part V Facility Information *(continued)*

Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility
 (list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? 49

Name and address	Type of Facility (describe)
1 BCH Behavioral Health DPU 4801 Riverbend Road Boulder, CO, 80301	Psych DPU
2 Inpatient Rehabilitation DPU 11820 Destination Dr Broomfield, CO, 80021	Rehab DPU
3 Community Medical Center 1000 W South Boulder Road Lafayette, CO, 80026	Emergency Room
4 BCH at Boulder Medical Center 2750 Broadway Boulder, CO, 80304	laboratory and imaging services
5 Boulder Community Musculoskeletal Surgery LLC 4740 Pearl Parkway Boulder, CO, 80301	Ambulatory Surgical Center
6 Endoscopy Center of the Rockies in Lafayette 1000 W South Boulder Road, Suite 202 Lafayette, CO, 80026	Endoscopic Ambulatory Surgery Center
7 Endoscopy Center of the Rockies in Boulder 1755 48th Street, Suite 110 Boulder, CO, 80303	Endoscopic Ambulatory Surgical Center
8 Endoscopy Center of the Rockies in Longmont 1551 Professional Lane, Suite 295 Longmont, CO, 80501	Endoscopic Ambulatory Surgical Center
9 Boulder MRI LLC 1000 W South Boulder Road, Suite 105 Lafayette, CO, 80026	MRI Imaging Center
10 (Continued on Schedule H, Part VI, Statement 2)	

Part VI Supplemental Information

Provide the following information.

- 1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8 and 9b.
- 2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 **Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 **Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

Schedule H, Part I, Line 3c - Criteria used to determine eligibility for financial assistance in addition to the FPG include Asset level, Medical Indigency, Insurance Status, Underinsurance status and Residency.

Schedule H, Part I, Line 7 - The costing methodology used for Part 1, Lines 7a and 7b, is the Worksheet 2 Ratio of Cost-to-Charges. The costs for Lines e, 7f and 7i are directly identifiable costs from our internal accounting records.

Schedule H, Part I, Line 7, Column f - \$12,464,478

Schedule H, Part II - Community Support Activities include disaster readiness training in conjunction with numerous local agencies (fire, police, sheriff, other counties, other hospitals) to ensure coordinated and effective response to a disaster. Coalition building includes the hospitals participation in the development of the Colorado Regional Health Information Organization (CORHIO) and Boulder County Health Improvement Collaborative (BCHIC), which are both electronic health exchanges aimed at promoting effective and efficient health care delivery as well as information for community health assessments. BCHIC also helps underinsured and uninsured patients in the county obtain specialist care. Community health improvement advocacy includes participation on the Colorado Hospital Association Board, the Medicaid Provider Rate Review Advisory Committee, and a Purchasing Coalition to reduce costs. The Workforce development includes physician recruitment expense. Boulder is a Medically Underserved Area for low income and Medicare.

Schedule H, Part III, Section A, Line 4 - The January 1, 2018 adoption of Financial Accounting Standards Board Accounting Standards Update 2014-09, Revenue from Contracts with Customers (ASU 2014-09) impacts the explicit recognition of the provision for doubtful accounts. Prior to January 1, 2018 the provision for doubtful accounts was explicitly recognized on the income statements; after January 1, 2018 it is reported net in Patient care service revenue and is not explicitly recognized on the audited financial statements. Footnote 2 Summary of Significant Accounting Policies, (o) Patient Care Service Revenue found on page 11 of the audited financial statements discusses implicit price concessions such as charity and bad debts. The amount reported on Line 2 as bad debt is an estimate of the cost of the actual balances on accounts written off to bad debt. It is estimated that 85% of the amount written off is stated at charges. This 85% is then converted to cost using the RCC developed on Worksheet 2. The remaining 15% is estimated to be related to a patient liability for deductibles and coinsurance. The amount reported on Ln 3 is estimated to be 25 % of Ln 2.

Schedule H, Part III, Section B, Line 8 - 100% and more of Line 7 Medicare shortfall should be treated as community benefit. Boulder County has a demonstrated community need for physicians who accept Medicare. (Many physician providers do not.) The hospital not only serves the Medicare population for hospital services, it also employs numerous primary care, internal medicine, surgeons, neurologists, pulmonology and cardiology providers who accept Medicare in order to provide our community with adequate coverage. The Cost Report shortfall reported on Line 7 excludes Medicare HMO enrollee shortfalls, excludes shortfalls from ancillary procedures which are paid by fee schedule and are therefore not included in the Cost Report, and excludes the shortfall related to employed physicians serving the Medicare population. The hospitals total Medicare shortfall, including these programs, is actually \$39,229,542. The source for Line 6 is the filed Medicare Cost Report.

Part VI- Supplemental Information (Continued)

Schedule H, Part III, Section C, Line 9b - The hospital employs financial counselors to assist patients in determining eligibility for Medicaid, Colorado Indigent Care Program (CICP), or the hospital's charity program (WeCare). Financial arrangements with Emergency Room patients are not discussed until the patient has been assessed and treated in accordance with EMTALA. The hospital's debt collection policy contains a Communications section addressing courtesy, confidentiality, cultural sensitivity, and primary language of a patient. It contains a section on Billing and Collection Practices which addresses when an account will be referred to a licensed collection agency and that those agencies will treat all patients with dignity, compassion and respect, as well as adhering to Colorado State Laws and the Fair Debt Collection Act. BCH will not knowingly send a patient's bill to a collection agency if they have an application pending for either government-sponsored coverage or for financial assistance. Patients may apply/reapply for financial assistance before, during or after care, or after collection agency assignment.

Schedule H, Part VI, Line 2 - In 2010, a comprehensive facilities study was performed to evaluate each of the existing hospital campuses and determine the most efficient and effective methods of delivering the safest, highest quality health care. The Planning Committee uses the Community Health Needs Assessment, the Comprehensive Facilities study, as well as market and demographic studies to ensure BCH meets the future health care needs of our community. BCH is completing a 10 year transitional strategy to consolidate health care delivery in order to meet the needs of the community in a safe and sustainable manner. As of October, 2014 all acute care inpatient services have been consolidated at the Foothills campus. BCH opened a new facility adjacent to the Foothills hospital in the spring of 2019 to move Behavioral Health services, and partnered with UCHealth to jointly provide Inpatient Rehabilitation services in Broomfield, CO, which opened mid 2019.

Schedule H, Part VI, Line 3 - The Hospital employs financial counselors to assist patients in determining eligibility for Medicaid, Colorado Indigent Care Program (CICP), or the Hospitals charity program (WeCare). The hospital employs Spanish speaking financial counselors and would utilize interpreter services for other languages. Financial Assistance programs are referenced in patient discharge information, billing statements, and on the hospitals web site.

Schedule H, Part VI, Line 4 - Please refer to pages 15 through 19 of the 2020-2022 CHNA. This section of the CHNA discusses Service Area, Demographics, Gender, Age, Diversity and Employment/Income.

Schedule H, Part VI, Line 7 - Colorado - The Hospital Community Benefit Accountability Report was filed August 2020 pertaining to the 12/31/18 Schedule H.

Description of Management Companies and Joint Ventures

Name	Description	Organization's	Officers, etc.	Physican's
Boulder Community Musculoskeletal Surgery Center LLC	Outpatient Orthopedic Surgery Center	50%	0%	50%
Endoscopy Center of the Rockies LLC	Outpatient Endoscopy Center	50%	0%	50%
Boulder MRI LLC	outpatient MRI center	51%	0%	49%
Foothills Surgery Center LLC	Ambulatory Surgical Center	51%	0%	49%
Riverbend Sleep LLC	Property ownership and lease to Approved Entities	50%	0%	50%
Premier Eye Surgery Center of Colorado	ambulatory surgery center for eyes	50.1%	0%	49.9%

Description = Description of entity's primary activity

Organization's = Organization's profit % or ownership %

Officers, etc. = Officers, etc. profit % or ownership %

Physican's = Physican's profit % or ownership %

Part V Section D - Description of Other Facilities

Name and address	Facility Type
Foothills Surgery Center LLC 4743 Arapahoe Avenue Suite 101 Boulder, CO, 80303	Ambulatory Surgical Center
Boulder Heart 4743 Arapahoe Avenue Suite 201 Boulder, CO, 80303	Physician clinic
Boulder Heart Lafayette 1000 W South boulder Road Suite 216 Lafayette, CO, 80026-2089	Physician clinic
Boulder Heart Longmont 2101 Ken Pratt Blvd Suite 104 Longmont, CO, 80501-6568	Physician clinic
Internal Medical Associates of Boulder 5495 Arapahoe Avenue Boulder, CO, 80303	Physician clinic
Boulder Valley Surgical Associates 4743 Arapahoe Avenue Boulder, CO, 80303	Surgical services
Boulder Valley Pulmonology 4820 Riverbend Road Boulder, CO, 80301	Physician clinic
CU Sports Medicine and Performance Center 2150 Stadium Drive Second Floor Boulder, CO, 80309	outpatient sports medicine clinic
Boulder Community Health Sports Medicine Imaging LLC 2150 Stadium Drive Boulder, CO, 80309	Imaging IDTF
Beacon Center for Infectious Disease 4800 Riverbend Rd Boulder, CO, 80301	Infectious Disease Clinic
Boulder Community Health Sleep Diagnostic 4895 Riverbend Rd Boulder, CO, 80301	Sleep study center
Sleep Fit 13654 Xavier Lane Suite 210A Broomfield, CO, 80020	Sleep study center
Internal Medical Associates of Lafayette 1000 W South Boulder Rd Suite 214	Physician clinic

Internal Medicine Associates at Buffalo Ridge 101 Erie Parkway Erie, CO, 80516	Physician clinic
Center for Integrative Care 4715 Arapahoe Unit 100 Boulder, CO, 80303	Outpatient integrative care for cancer patients
Broomfield Imaging 36 Garden Center Broomfield, CO, 80020	Laboratory and imaging services
Frontier Internal Medicine 2101 Ken Pratt Blvd Ste 104 Longmont, CO, 80501	Physician clinic
Wellneww Program of BCH 5495 Arapahoe Avenue Boulder, CO, 80303	Physician clinic
Northwest Family Medicine 3 Superior Dr Superior, CO, 80027	Physician clinic
Family Medical Associates 1000 W South Boulder Rd Suite 110 Lafayette, CO, 80026	Physician clinic
Spruce Street Internal Medicine 2575 Spruce Street Boulder, CO, 80302	Physician clinic
Boulder Creek Family Medicine 1755 48th St Suite 200 Boulder, CO, 80303	Physician clinic
Associated Neurologists of Boulder 4801 Riverbend Rd Boulder, CO, 80301	Physician clinic
Occupational Health Services 1000 W South Boulder Rd Lafayette, CO, 80026	Occupational medicine clinic
Dakota Ridge Medical Center 2995 Baseline Road Suite 210 Boulder, CO, 80303	Physician clinic
Gunbarrel Medical Center 6685 Gunpark Drive Suite 110 Boulder, CO, 80301	Physician clinic
BMC East Laboratory 80 Health Park Dr Louisville CO, CO, 80027	Laboratory draw station

Schedule H, Part VI, Statement 2

BOULDER COMMUNITY HEALTH

Boulder Heart at Erie Medical Center 101 Erie Parkway Erie, CO, 80516	Physician clinic
Boulder Women's Care 4745 Arapahoe Ave Suite 320 Boulder, CO, 80303	Physician Clinic
Boulder Women's Care at Erie Medical Center 101 Erie Parkway Erie, CO, 80516	Physician Clinic
Center for Mind Body Medicine 4801 Riverbend Road Boulder, CO, 80301	Physician Clinic
Endocrinology Associates of BCH 5495 Arapahoe Avenue Boulder, CO, 80303	Physician Clinic
Endocrinology Associates of BCH - Superior 3 Superior Drive Superior, CO, 80027	Physician Clinic
Erie Family Medicine 101 Erie Parkway Erie, CO, 80519	Physician Clinic
Foothills Community Midwives 4745 Arapahoe Ave Boulder, CO, 80303	midwife clinic
Urgent Care Center - Erie 6685 Gunpark Dr Boulder, CO, 80301	Urgent Care Center
Urgent Care Center - Superior 3 Superior Dr Superior, CO, 80027	Urgent Care Center
Worldwide Travel Clinic 4800 Riverbend Rd Boulder, CO, 80301	Physician clinic
Wound Healing Center 4880 Riverbend Rd Boulder, CO, 80301	Wound Clinic
Community Medical Center- Emergency Department 1000 W South Boulder Rd Lafayette, CO, 80026	Freestanding ER

