

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning **OCT 1, 2017** and ending **SEP 30, 2018**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Brattleboro Memorial Hospital		D Employer identification number 03-0107300	
	Doing business as		E Telephone number (802) 257-0341	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 17 Belmont Avenue		G Gross receipts \$ 89,790,085.	
	City or town, state or province, country, and ZIP or foreign postal code Brattleboro, VT 05301		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	F Name and address of principal officer: Steven Gordon same as C above		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **www.bmhvt.org**

K Form of organization: Corporation Trust Association Other **L** Year of formation: **1904** **M** State of legal domicile: **VT**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To provide health care services on a region-wide basis		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	782
	6 Total number of volunteers (estimate if necessary)	6	117
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,384,662.	1,279,213.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	77,636,193.	80,466,734.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	885,502.	1,917,186.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-172,571.	-178,363.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	79,733,786.	83,484,770.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	53,674.	64,613.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	43,848,151.	46,522,504.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	37,093,565.	36,795,525.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	80,995,390.	83,382,642.
19 Revenue less expenses. Subtract line 18 from line 12	-1,261,604.	102,128.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	84,381,525.	82,570,726.
	22 Net assets or fund balances. Subtract line 21 from line 20	25,855,828.	23,187,981.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date
	Steven Gordon, President & CEO Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Joseph R. Byrne, CPA	Joseph R. Byrne, CPA	08/13/19
	Firm's name Berry Dunn McNeil & Parker, LLC	Firm's EIN 01-0523282	Check if self-employed <input type="checkbox"/> PTIN P01289281
	Firm's address P.O. Box 1100 Portland, ME 04104-1100	Phone no. (207) 775-2387	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: Brattleboro Memorial Hospital will provide community-based quality health services delivered with compassion and respect.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 65,912,192. including grants of \$ 64,613.) (Revenue \$ 80,466,734.) Provision of Hospital Care, both inpatient and outpatient services, on a region-wide basis. Approximately 164,221 outpatients and 2,017 inpatients were served throughout the year.

Brattleboro Memorial Hospital is a modern, well-equipped and professionally staffed community hospital which has been serving greater Brattleboro and the tri-state area since 1904. Throughout our more than a century of caring for our community, BMH has kept up with medical technology which, in turn, has drawn excellent physicians to our facility. The BMH Medical Staff boasts more than 100 board-certified physicians, active in both primary care and many specialties.

4b (Code:) (Expenses \$ 452,729. including grants of \$) (Revenue \$) Charity Care:

The Hospital's charity care program is designed to assist those patients who are either uninsured, underinsured or have limited financial resources that impact their ability to fully pay for their hospital care. Before completing an application for charity care, patients are first asked to investigate whether or not they may be eligible for Medicare, Medicaid, Veteran's Benefits or other governmental or public assistance programs. The Hospital's qualifications for charity care are as follows:

1) Charity care is limited to medically necessary services. Patients receiving certain elective services, such as those considered cosmetic, investigational or experimental, are expected to make payment

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 66,364,921.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	X	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Input box for Schedule O check

Main table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical input fields (e.g., 107, 0, 782).

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (10), 1b (6), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed: None
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Upon request
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: Michael Rogers - (802) 257-0341, 17 Belmont Avenue, Brattleboro, VT 05301

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Patty O'Donnell Board Chair	1.00 1.00	X		X				0.	0.	0.
(2) Stephen Phillips Board Vice Chair	1.00 1.00	X		X				0.	0.	0.
(3) Michael Mandracchia Board Secretary	1.00 1.00	X		X				0.	0.	0.
(4) Deborah Boyle Past Board Member	1.00 1.00	X						0.	0.	0.
(5) Rhonda Calhoun Board Member	1.00 1.00	X						0.	0.	0.
(6) Peter Carvell Board Member	1.00 1.00	X						0.	0.	0.
(7) William Daley Board Member	1.00 1.00	X						0.	0.	0.
(8) George Idelkope, M.D. Board Member	1.00 1.00	X						65,784.	0.	0.
(9) Donna McElligott Board Member	1.00 1.00	X						0.	0.	0.
(10) Elizabeth McLarney, M.D. Board Member	1.00 1.00	X						664,655.	0.	41,442.
(11) John V.P. Meyer Board Member	1.00 1.00	X						0.	0.	0.
(12) Burton D. Tepfer, M.D. Past Board Member	1.00 1.00	X						22,000.	0.	0.
(13) Steven Gordon President & CEO	40.00 2.00			X				0.	343,192.	36,892.
(14) Michael Rogers VP Fiscal Services	40.00 2.00			X				0.	199,945.	36,809.
(15) Kathleen McGraw Chief Medical Officer	40.00 1.00				X			301,810.	0.	59,588.
(16) Mary Urquhart Past VP Patient Care Services	40.00 1.00				X			0.	185,709.	16,687.
(17) Gregory R. Gadowski General Surgeon	40.00 0.00					X		332,153.	0.	37,644.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Thomas H. Lewis M.D. General Surgeon	40.00 0.00					X		361,196.	0.	42,721.
(19) Ellen Paquin OB/GYN	40.00 0.00					X		277,438.	0.	33,289.
(20) Craig A. Rinder Urology	40.00 0.00					X		374,532.	0.	10,800.
(21) William Vranos Orthopedics	40.00 0.00					X		379,029.	0.	14,175.
1b Sub-total								2,778,597.	728,846.	330,047.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,778,597.	728,846.	330,047.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **59**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Dartmouth Hitchcock Keene 580-90 Court Street, Keene, NH 03431	Physician Services	2,630,681.
PPR Travel P.O. Box 674009, Dallas, TX 75267-4009	Temporary Staffing	1,601,807.
Cerner Corporation P.O. Box 959156, St. Louis, MO 63195-9156	Computer Services	1,400,250.
Southern VT Health Services Corp. 17 Belmont Avenue, Brattleboro, VT 05301	Management Fees	1,115,040.
Anesthesia Physicians of Brattleboro 17 Belmont Avenue, Brattleboro, VT 05301	Anesthesia Service	859,089.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **33**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	132,397.				
	e Government grants (contributions)	1e	1,062,396.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	84,420.				
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		1,279,213.				
	Program Service Revenue	2 a Patient Service Revenue	Business Code 621400	158,812,628.	158,812,628.		
b Miscellaneous Revenue		900099	10,336,716.	9,996,402.		340,314.	
c Meaningful Use Revenue		900099	34,000.	34,000.			
d Provision for Bad Debt		621400	-5,383,192.	-5,383,192.			
e Contractual/Char. Adj.		621400	-83,333,418.	-83,333,418.			
f All other program service revenue							
g Total. Add lines 2a-2f			80,466,734.				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		581,322.			581,322.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	218,200.				
		(ii) Personal					
		b Less: rental expenses	396,563.				
		c Rental income or (loss)	-178,363.				
	d Net rental income or (loss)		-178,363.			-178,363.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	7,241,216.				
		(ii) Other	3,400.				
		b Less: cost or other basis and sales expenses	5,908,752.	0.			
		c Gain or (loss)	1,332,464.	3,400.			
	d Net gain or (loss)		1,335,864.			1,335,864.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a _____							
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions.			83,484,770.	80,126,420.	0.	2,079,137.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	64,613.	64,613.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,155,278.	1,155,278.		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	35,857,937.	28,423,459.	7,434,478.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,491,945.	1,185,743.	306,202.	
9 Other employee benefits	5,540,889.	4,392,552.	1,148,337.	
10 Payroll taxes	2,476,455.	1,977,673.	498,782.	
11 Fees for services (non-employees):				
a Management	1,112,100.	93,100.	1,019,000.	
b Legal	83,769.		83,769.	
c Accounting	73,585.		73,585.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	73,423.		73,423.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	12,050,271.	9,664,740.	2,385,531.	
12 Advertising and promotion	73,361.	1,701.	71,660.	
13 Office expenses	370,369.	139,176.	231,193.	
14 Information technology				
15 Royalties				
16 Occupancy	1,484,023.	1,143,435.	340,588.	
17 Travel	176,405.	87,515.	88,890.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	145,943.	92,170.	53,773.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,422,410.	2,719,746.	1,702,664.	
23 Insurance	866,053.	866,053.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Provider Taxes	4,541,687.	4,541,687.		
b Drugs	3,986,723.	3,986,723.		
c Medical/Surgical Suppli	3,689,208.	3,665,849.	23,359.	
d Lab Supplies	1,149,853.	1,149,818.	35.	
e All other expenses	2,496,342.	1,013,890.	1,482,452.	
25 Total functional expenses. Add lines 1 through 24e	83,382,642.	66,364,921.	17,017,721.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	2,595,840.	1	3,827,859.
	2 Savings and temporary cash investments	6,010,437.	2	24,150,782.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	10,247,913.	4	7,553,064.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	2,438,411.	8	2,720,216.
	9 Prepaid expenses and deferred charges	278,698.	9	297,229.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 70,673,070.		
	b Less: accumulated depreciation	10b 45,893,772.	25,194,483.	10c 24,779,298.
	11 Investments - publicly traded securities	33,672,123.	11	15,690,380.
	12 Investments - other securities. See Part IV, line 11	1,003,196.	12	884,344.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	2,775,051.	14	2,262,734.
	15 Other assets. See Part IV, line 11	165,373.	15	404,820.
16 Total assets. Add lines 1 through 15 (must equal line 34)	84,381,525.	16	82,570,726.	
Liabilities	17 Accounts payable and accrued expenses	12,744,344.	17	12,786,470.
	18 Grants payable		18	
	19 Deferred revenue	41,971.	19	0.
	20 Tax-exempt bond liabilities	9,214,906.	20	8,303,632.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	993,468.	24	662,312.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,861,139.	25	1,435,567.
	26 Total liabilities. Add lines 17 through 25	25,855,828.	26	23,187,981.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> X and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	57,546,749.	27	58,440,034.
	28 Temporarily restricted net assets	699,906.	28	663,669.
	29 Permanently restricted net assets	279,042.	29	279,042.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	58,525,697.	33	59,382,745.
	34 Total liabilities and net assets/fund balances	84,381,525.	34	82,570,726.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	83,484,770.
2	Total expenses (must equal Part IX, column (A), line 25)	2	83,382,642.
3	Revenue less expenses. Subtract line 2 from line 1	3	102,128.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	58,525,697.
5	Net unrealized gains (losses) on investments	5	565,353.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	189,567.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	59,382,745.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Name of the organization

Brattleboro Memorial Hospital

Employer identification number

03-0107300

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization Brattleboro Memorial Hospital	Employer identification number 03-0107300
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ <u>84,420.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>469,582.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ <u>9,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ <u>62,075.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ <u>520,168.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	_____ _____ _____	\$ <u>132,397.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Brattleboro Memorial Hospital	Employer identification number 03-0107300
--	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization Brattleboro Memorial Hospital	Employer identification number 03-0107300
--	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2017

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization Brattleboro Memorial Hospital	Employer identification number 03-0107300
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2017

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No												

4-Year Averaging Period Under section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		15,799.
j Total. Add lines 1c through 1i			15,799.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Part II-B, Line 1, Lobbying Activities:

BMH is a member of the VT Association of Hospitals and Health Systems and the American Hospital Association. A portion of the dues paid to these organizations is available for lobbying expenditures on behalf of BMH and other member organizations in furtherance of their exempt purposes. BMH does not directly perform any lobbying activities.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization **Brattleboro Memorial Hospital** Employer identification number **03-0107300**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2017

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Temporarily restricted endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		45,499.		45,499.
b Buildings		40,899,424.	24,808,361.	16,091,063.
c Leasehold improvements				
d Equipment		24,861,075.	19,306,522.	5,554,553.
e Other		4,867,072.	1,778,889.	3,088,183.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				24,779,298.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Estimated Third-Party Payor	
(3) Settlements	1,435,567.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,435,567.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	84,562,830.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	565,353.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	586,130.	
e	Add lines 2a through 2d		2e	1,151,483.
3	Subtract line 2e from line 1		3	83,411,347.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	73,423.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	73,423.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	83,484,770.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	83,705,782.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	396,563.	
e	Add lines 2a through 2d		2e	396,563.
3	Subtract line 2e from line 1		3	83,309,219.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	73,423.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	73,423.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	83,382,642.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XI, Line 2d - Other Adjustments:

Unrealized Loss on Interest Rate Swap	187,947.
Change in Interest in SVHSC	1,620.
Rental Expenses	396,563.
Total to Schedule D, Part XI, Line 2d	586,130.

Part XII, Line 2d - Other Adjustments:

Rental Expenses	396,563.
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**SCHEDULE H
(Form 990)**

Hospitals

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ 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.

Name of the organization **Brattleboro Memorial Hospital** Employer identification number **03-0107300**

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	<input checked="" type="checkbox"/>	
b If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	
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 checked="" type="checkbox"/>	
<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 checked="" type="checkbox"/>	
<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"?	<input checked="" type="checkbox"/>	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		<input checked="" type="checkbox"/>
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?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization make it available to the public?	<input checked="" type="checkbox"/>	

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

	(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
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)			452,729.		452,729.	.54%
b Medicaid (from Worksheet 3, column a)			16,532,147.	8,406,569.	8,125,578.	9.74%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			16,984,876.	8,406,569.	8,578,307.	10.28%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			1,200,504.	989,750.	210,754.	.25%
f Health professions education (from Worksheet 5)			299,790.		299,790.	.36%
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			82,613.		82,613.	.10%
j Total. Other Benefits			1,582,907.	989,750.	593,157.	.71%
k Total. Add lines 7d and 7j			18,567,783.	9,396,319.	9,171,464.	10.99%

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, from largest to smallest)

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 Brattleboro Memorial Hospital, Inc.
17 Belmont Ave.
Brattleboro, VT 05301
www.bmhvt.org
840

Table with columns: Licensed hospital, Gen. medical & surgical, Children's hospital, Teaching hospital, Critical access hospital, Research facility, ER-24 hours, ER-other, Other (describe), Facility reporting group. Row 1: X, X, , , , , X, , Community Hospital, .

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 Brattleboro Memorial 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?		X
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		X
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	X	
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>15</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	X	
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	X	
b 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		X
7 Did the hospital facility make its CHNA report widely available to the public?	X	
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>www.bmhvt.org/services/community-health-t</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	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>15</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a If "Yes," (list url): <u>www.bmhvt.org/services/community-health-team/communi</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)?		X
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 Brattleboro Memorial 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?	X	
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 type="checkbox"/> Asset level		
d <input type="checkbox"/> Medical indigency		
e <input checked="" type="checkbox"/> Insurance status		
f <input type="checkbox"/> Underinsurance status		
g <input type="checkbox"/> Residency		
h <input type="checkbox"/> Other (describe in Section C)		
14 Explained the basis for calculating amounts charged to patients?	X	
15 Explained the method for applying for financial assistance?	X	
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 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?	X	
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>http://www.bmhvt.org</u>		
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>http://www.bmhvt.org</u>		
c <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>http://www.bmhvt.org</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 type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by 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 Brattleboro Memorial Hospital

	Yes	No
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?	X	
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:		
a <input type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
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		
d <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted		
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?		X
If "Yes," check all actions in which the hospital facility or a third party engaged:		
a <input type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
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		
d <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
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):		
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		
b <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process		
c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications		
d <input checked="" type="checkbox"/> Made presumptive eligibility determinations		
e <input type="checkbox"/> Other (describe in Section C)		
f <input type="checkbox"/> None of these efforts were made		

Policy Relating to Emergency Medical Care

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?	21	X	
If "No," indicate why:			
a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions			
b <input type="checkbox"/> The hospital facility's policy was not in writing			
c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)			
d <input type="checkbox"/> Other (describe in Section C)			

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 Brattleboro Memorial Hospital

	Yes	No
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 <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
b <input type="checkbox"/> 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 <input checked="" type="checkbox"/> 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 <input type="checkbox"/> 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?	23	X
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?	24	X
If "Yes," explain in Section C.		

Schedule H (Form 990) 2017

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, 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.

Brattleboro Memorial Hospital:

Part V, Section B, Line 5: A Steering Committee was formed that represented a cross section of diverse community organizations and members that represented various community populations and age groups. Group forums, Steering Committee meetings and various surveys were conducted during the time period from December 2014 and ending June 2015.

The Needs Assessment was approved by the Board in November, 2015.

Brattleboro Memorial Hospital:

Part V, Section B, Line 6a: The Hospital's CHNA was conducted in partnership with Grace Cottage Hospital and The Brattleboro Retreat.

Brattleboro Memorial Hospital:

Part V, Section B, Line 11: Through utilization of 2015 consumer survey input, focus group feedback, and population health indicators, Brattleboro Memorial Hospital identified the following significant health needs within the Brattleboro Hospital Service Area. The health needs goals were prioritized as follows:

Improve the following health indicators of the community:

1. Mental Health

2. Obesity

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, 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.

3. Substance Abuse

4. Aging

5. Dental Health Problems

6. Difficulty Navigating Healthcare System

7. Transportation

8. Culturally Competent Medical Staff

Mental Health:

Goal: During FY 2016, 2017 and FY 2018, the organization will develop and implement a work plan that aims to provide on-going screening and intervention for mental health diagnoses. Brattleboro Memorial Hospital will enhance community partnerships and collaborations to provide comprehensive and holistic care for those individuals with mental health diagnosis.

Collaboration: Brattleboro Memorial Hospital will continue to develop and expand robust community partnerships to enhance the provision of community-based care. These partnerships include, but are not limited to: The Brattleboro Retreat, Healthcare and Rehabilitation Services, Support and Services at Home, The Vermont Chronic Care initiative, skilled nursing home facilities, and additional mental health community partnerships to address mental health needs.

Action Plan:

1. The local Regional Clinical Performance Committee (RCPC) works with

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, 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.

community agencies with goals of decreasing ER admissions for mental health disorder and improving the quality of life for these individuals. BMH will provide leadership and staff participation for the RCPC.

Update: The Accountable Community for Health (ACH) was formed combining the Agency of Human Services District Leadership Team (DLT) and the RCPC. This group will further focus on Community Care Coordination. BMH has hired RN Care Coordinators in their Primary Care and Specialty Practices. Continued Coordination has occurred with the monthly Interagency Care Coordination meeting, and shared care plans are being created utilizing OneCare's electronic platform, Care Navigator, for attributed patients.

2. BMH-owned Patient-centered Medical Homes will conduct ongoing screening for depression and other mental health disorders. The practices will continue to use the PHQ-9 and the PHQ-2 for depression screening and assessment of progression. If the screening results are positive, the practices refer to the Community Health Team and appropriate community agencies.

Update: The BMH Medical Group continues to use the PHQ-2 to screen for depression and further screen with the PHQ-9 if indicated. Patients are then referred to a Mental Health Clinician if indicated.

3. Just So Pediatrics will house a .2 FTE mental health clinician readily available from Healthcare and Rehabilitation Services (HCRS) to be an embedded clinician to see families and children with mental health diagnoses.

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, 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.

Update: Just So Pediatrics continues to house an HCRS mental health clinician one afternoon a week.

4. Just So Pediatrics and Brattleboro Primary Care will continue to participate in ongoing quarterly COR (Collaborative Office Rounds) meetings organized by The Retreat to educate pediatricians and family practitioners on adolescent mental health and systems issues.

Update: Just So Pediatrics continues to participate in ongoing COR meetings. Feedback from Just So Pediatrics is that these rounds have been invaluable for keeping up to date with psychiatric skills, increasing capacity in the area, and for collaboration. Currently COR participation and education is not formally being tracked.

5. BMH will continue to provide supplemental, in-kind support of the Windham County Community Health team, the staffing of which includes a Behavioral Specialist, and practice staff implementing and tracking SBIRT methodology

Update: Brattleboro Family continues the SBIRT model with an embedded Mental Health Clinician. This proved to work very well and warm hand offs were utilized between the PCP and the Mental Health Clinician.

6. Enhance BMH's relationship and partnership with Brattleboro Pastoral Counseling, Otter Creek, Anna Marsh, HCRS, Youth Services, and other private providers to enhance access of availability of mental health

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, 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.

providers.

Update: The Regional Psychiatric Strategy Group of which BMH is part of, continues to meet bi-monthly, recent topics include tele-psychiatry and community approach to mental health services.

Obesity:

Goal: During FY 2016, 2017 and 2018, the organization will develop and implement a workplan that aims to promotion health and wellness in Windham County. The organization is aware of the significant positive impact of early screening and educational intervention in the prevention of obesity and the co-morbid conditions associated with obesity including, but not limited to heart disease, high blood pressure, Type 2 Diabetes, respiratory problems, and certain cancers.

Collaboration: Brattleboro Memorial Hospital collaborates extensively with Grace Cottage Hospital and the Brattleboro Retreat to provide pro-active health and wellness education in the Community. BMH participates in relevant community coalitions and councils which will continue.

Action Plan:

1. Early Pediatric practice obesity screening and intervention.
 - Just So Pediatrics will continue to participate in Vermont Child Health Improvement Project (VCHIP) aimed at early intervention with childhood obesity.

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, 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.

- In February 2016, the Community Health Team will expand to include a .2 FTE LPN position to Brattleboro Primary Care's pediatric department. This new CHT member will participate in childhood obesity education programs and make referrals of children and families to the Community Health Team's Health Coach for nutrition and exercise education.

Continuation of Part V, Section B, Line 11:

Update: Just So Pediatrics, Brattleboro Primary Care, and Maplewood Family Practice continue to participate in VCHIP. Just So Pediatrics and Brattleboro Primary Care both have .2 FTE CHT embedded pediatric care coordinators, who refer to the CHT Health Coach as appropriate. Maplewood has a full time RN Care Coordinator who refers to the CHT Health Coach or Registered Dietician as needed. Brattleboro Memorial Hospital will be participating in Rise VT, focusing on exercise and preventing childhood obesity.

2. BMH will continue to support staffing for on-going Taking off Pounds Sensibly (TOPS) program.

Update: The TOPS program was eliminated due to lack of participation.

3. The Community Health Team offers walking groups, cooking classes, yoga, and Tai Chi to the community and hospital staff.

Update: In 2017 there were two weekly walking groups with 6-12 participants at two different sites BMH and Red Clover Commons, elderly

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, 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.

housing in Brattleboro. There were 3 sessions of Co-Op Healthy Eating offered with approx. 5 people in each session. Chair yoga offered weekly with 7-10 participants attending. Tai Chi, also offered weekly, has 7-9 participants. The Juggling for Health program was added and has 8-11 participants weekly.

4. BMH Health Coach attends community committees and coalitions to work to make "the healthier choice, the easier choice" i.e. teaching food pantry/shelves employees how to prepare healthy food. CHT Health Coach is an active member of the Hunger Council, comprised of 25-40 community members who have an interest in addressing food insecurity. The Health Coach held a workshop on 1/21/16 at the Drop-in Center to offer a cooking demo on soup making with ingredients available at the food shelves.

Update: In addition to the Hunger Council, the Health Coach continues to work closely with agencies such as SASH, The Gathering Place, and Groundworks in helping to make "the healthier choice, the easier choice". The Health Coach also promotes and distributes policies and interventions highlighted by the VT Chapter of the American Heart Association.

Veggie Van Go was established in 2017 and sponsored by the Vermont Foodbank. They come to the BMH campus monthly (3rd Monday of the Month at noon) and distribute fruits and vegetables to community members. Veggie Van Go has been providing fruits and vegetables to approx. 100 families per month. The foodbank also provides cooking demonstrations

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, 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.

at the pick-up site and features fruits and veggies that are being distributed that month.

5. Explore recording of Wellness in Windham County Calendar healthy nutrition classes through BCTV.

Update: This has not yet been explored.

6. Explore re-institution of employee wellness program.

Update: A new BMH Wellness team was developed which is led by the HR department.

Substance Abuse:

Goal: During FY 2016, 2017 and 2018, the organization will develop and implement a work plan that aims to take an active role in the care, treatment and mitigation of substance abuse in Windham County. Having made this commitment, the organization recognizes the importance of partnerships in this effort to decrease the substance abuse epidemic in Windham County. These partnerships bring needed addictions medicine expertise to the effort. These partners include, but are not limited to The Brattleboro Retreat, Healthcare and Rehabilitation Services, the Brattleboro Area Prevention Coalition, the Vermont Department of Health, and the Hub & Spoke state-wide infrastructure.

Collaboration: Brattleboro Memorial Hospital will be engaging with

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, 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.

medical, mental health, pharmacist community partners and organizations, including BAPC and the Prescription Drug Group, to identify patients at risk and provide comprehensive community care coordination to support these individuals to receive needed resources that focus on treatment of addiction and improvement of quality of life.

Action Plan:

1. Support Regional Clinical Performance committee (RCPC) work with substance abuse population.

Update: The Accountable Community for Health (ACH) was formed combining the District Leadership Team (DLT) and the RCPC. This group will further focus on Community Care Coordination, including coordinating care for individuals needing treatment for substance misuse. BMH has hired RN Care Coordinators in their Primary Care and Specialty practices, and continued Care Coordination has occurred with the monthly Interagency Care Coordination meetings.

2. Improve coordination and transition of care communication for patients with addictions.

Update: A biweekly meeting has been established with Primary and Specialty Care Coordinators, CHT staff, and ED and Inpatient Care Managers to enhance the transition of care for complex patients. The ICCMC (see number 1) extends this collaboration to our community

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, 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.

partners.

3. Maintain active BMH Narcotics Task Force.

Update: The BMH Medical Group Medical Director chairs the BMH Narcotics Task Force.

4. Practice-wide implementation of Medical Screening (MED Score).

Update: Narcotic prescribing practices have been updated based on the new laws that came out in July 2017. BMH has implemented many workflow updates to abide by the new prescribing laws.

5. Continual collaboration/contractual agreement with The Brattleboro Retreat to administer Windham County Hub & Spoke services and treatment (Medicaid supported). BMH serves as the administrative entity for the Windham County Spoke.

Update: BMH Director of Community Initiatives/Blueprint Project Manager meets monthly with The Brattleboro Retreat to discuss Spoke implementation and progress. We are currently supporting approx. 130 patients per month in the Hub & Spoke program.

6. Explore opportunities within BMH medical staff to increase number of office-based Suboxone prescribers.

Update: There is currently a Suboxone Provider located at Putney Family

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, 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.

Healthcare.

7. Enhance screening and treatment protocols for pregnant women with opioid addiction diagnoses.

Update: Brattleboro OB/GYN (BOG) has been participating in the Women's Health Initiative (WHI) and has screened thru April 2018, 189 pregnant women and of those women screened 78 (41%) were referred to the WHI Social Worker.

8. Explore possibilities for training Hub & Spoke Medication Assisted Treatment Team in co-occurring disorders.

Update: This has not yet been explored.

9. Host quarterly meeting of area Pharmacists and Medical Staff.

Update: The Rx Abuse Prevention Task force is meeting quarterly at different venues to discuss preventing abuse of Prescription Opioids and other controlled substances. This has proven to be a very productive dialogue between Clinicians and Pharmacists in the Brattleboro Area.

10. Implement SBIRT methodology into MD practices to enhance early identification and treatment of substance abuse disorders.

Update: SBIRT was implemented into Brattleboro Family Medicine in 2016

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, 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.

and continued in 2017. A Mental Health worker was embedded in the practice for 24 hours/week to provide brief intervention and referrals to treatment.

11. Continue use of CRAFFT screening tool for adolescents in BMH pediatrics.

Update: Just So Pediatrics continue to use CRAFFT screening tool for adolescents.

Aging:

Goal: During FY 2016, 2017 and 2018, the organization will develop and implement a workplan that aims to implement strategies to enhance the quality of life for elders in its primary and secondary service area. BMH Senior Management and its Board of Directors have identified aging individuals as a segment of the population for whom resources should be allocated.

Collaboration: BMH will collaborate with local extended care facilities, Senior Solutions, SASH, RCPC community partnerships, and the Brattleboro Housing Authority to mitigate the health (physical and mental) and socio-economic issues associated with the process of aging.

Action Plan:

1. Finance and maintain Post-Acute Care Department to provide quality

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, 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.

care to elders in skilled nursing facilities and nursing homes. The Post-Acute Care Department is staffed by one MD (internist) and an Advanced Practice Registered Nurse. Post-Care Acute Care Quality Work includes:

Wound care: protocol for what gets referred to the Wound Center. When a patient has a wound, protocol for how often they get seen and by whom. Diabetes management in LTC.

Continuation of Part V, Section B, Line 11:

Antibiotic use: PA-C joined antibiotic stewardship program within the Hospital. Creating protocol for when antibiotics are used and standardize which antibiotics get used.

Narcotic/Anti-psychotic use in the Hospital: Looking at when and how narcotics are given to LTC and rehab patients. Reduce poly pharmacy.

Rehab: Looking at length of stay and number of referrals. Creating protocol for how long someone stays in rehab and what is examined when they are in rehab. PA-C is looking at setting criteria for what they review on rehab patients. Doing this in concert with our ACO, Genesis (PT for VG and TH) and Home health agencies. Trend LTC/BMH ER and admissions.

Discharge Planning: Working with Care Management at BMH to have care conferences when a patient is d/c from BMH and going to nursing home.

Looping admissions at the NHs into this conversation. PA-C is also attending ICC rounds as a result when applicable. Explore options for

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, 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.

Assisted Living Home expansion.

Update: Brattleboro Memorial Hospital continues to finance and maintain a Post-Acute Care Department to provide quality care to elders in skilled nursing facilities and nursing homes. Many initiatives as described in the action plan have begun and are ongoing. The Post-Acute department worked closely with the ACT and Skilled Nursing Facilities, and the length of stay for rehab has decreased. The PA-C department is staffed with 3 Physicians.

2. Support MD leadership and staff participation in Regional Clinical Performance Committee Leadership Group and Regional Clinical Performance Committee focusing on increased utilization of Medicare Hospice and quality of life at end of life.

Update: This work has continued with the Post Acute Care team in 2017.

3. Continue support of BMH Ethics Committee work with Advance Directives.

Update: Brattleboro Memorial Hospital is partnered with Brattleboro Area Hospice's "taking steps" program to provide education to primary care providers about advance directives and had volunteers in the practices to assist with the process.

4. Improve community-wide fall risk screening and education program through collaboration with SASH.

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, 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.

Update: The Emergency Department continues to assess patients for their fall risk in the ED. SASH has implemented a fall risk assessments for admissions and the assessment is performed annually at their wellness visit.

5. Increase rate of flu vaccination for seniors in Patient-Centered Medical Homes.

Update: Brattleboro Memorial Hospital's Medical Group has increased efforts to increase the rate of flu vaccinations for seniors. This information is currently being tracked and outreach is conducted as needed.

6. CHT will perform outreach to referred vulnerable elderly adults.

Update: CHT and SASH continue to meet monthly to discuss the vulnerable elderly population. The Interagency Care Team continues to meet monthly as well. With embedded Care Coordinators in several practices, referrals are also being made to CHT through the primary care offices. SASH continues to do Fall Risk Assessments during their annual wellness checks.

Dental Health Problems:

Goal: During FY 2016, 2017 and 2018, the organization will develop and implement a work plan that aims to show BMH's commitment in partnering

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, 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.

with the professional dental community to identify strategic initiatives and goals to improve dental access and dental health in its hospital service area. BMH commits to being available to host Dental Society meetings and arranging meetings between the Emergency Department and local dentists as the vehicle by which this community-wide strategic planning can take place.

Collaboration: BMH will continue collaboration with the community of local dentists, VDH Dental Hygienist, the Walk-in Clinic, and existing community organizations/partners involved in support of dental healthcare, quality and equity for the low-income, minority and underserved populations. BMH Emergency Department will utilize evidence-based care standards as per Dartmouth Hitchcock Medical Centers for treatment of dental health problems.

Action Plan:

1. Host local dental community meetings that include participation by Emergency Department MD's, allied health staff, Primary Care Physicians, and the Director of Population Health.

Update: In December of 2016, BMH hosted a meeting facilitated by the United Way that included local dentists, VDH, the Walk-in Clinic, and existing community organizations/partners involved in support of dental healthcare.

2. Support of United Way dental initiatives including Windham County

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, 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.

Dental Day.

Update: Brattleboro Memorial Hospital continues to support United Way dental initiatives.

3. Participate in community meetings regarding Windham County dental health issues.

Update: Brattleboro Memorial Hospital has participated in community meetings with the walk in clinic and United Way.

4. Support legislative bill for dental therapist/expanded dental hygienist role.

Update: No update

5. BMH pediatric practices to utilize EES dental Clinic and Saturday surgery resources.

Update: Just So Pediatrics continues to utilize EED dental clinic and Saturday surgery resources, but are not currently tracking referrals.

6. Just So Pediatrics will provide fluoride administration.

Update: Just So Pediatrics has initiated the fluoride varnish program and conducts water testing for fluoride.

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, 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.

Difficulty Navigating the Healthcare System:

Goal: During FY 2016, 2017 and 2018, the organization will develop and implement a work plan that aims to assist the community by provision of ongoing assistance in navigation through healthcare services and insurance requirements, enhance "one-stop shopping" opportunities for health service consumers, and support comprehensive community care coordination infrastructure. BMH will collaborate with community organizations to provide advocacy and services to low-income, minority and underserved populations. BMH will conduct health needs assessment of populations served by Groundworks, a combined entity of Morningside Shelter and the Drop-in Center, as well as the overflow shelter. BMH will support the Director of Patient Experience position and the Community Resource Liaison position to provide assistance with patient questions/complaints, insurance assistance and navigation through the healthcare system.

Collaboration: BMH collaborates extensively and formally with community organizations involved in the domains of health and services including but not limited to Vermont Department of Health, United Way, Health Care and Rehabilitation Services, the Brattleboro Retreat, Groundworks, and SEVCA. This rich collaborative network partnership creates an environment for the identification of healthcare system Navigation issues as well as a forum for identifying and implementing system-wide improvements.

Action Plan:

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, 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.

1. Identify qualitative and quantitative health needs of population utilizing Groundworks (Morningside Shelter, Drop-in Center and overflow shelter through a Health Needs Assessment and focus groups (1/16-3/16)

-Present data referenced above to Senior Leadership/Board of Directors with Action Plan being developed based on findings.

Update: The Vulnerable Population Care Coordinator continues to be embedded at Groundworks and works collaboratively with HCRS to improve access to healthcare for this population.

Continuation of Part V, Section B, Line 11:

2. Continue to provide a Community Resource Liaison position.

Update: Brattleboro Memorial Hospital continued to provide a Community Resource Liaison position in 2017.

3. Continue to provide a Director of Patient Experience position.

Update: Brattleboro Memorial Hospital continued to provide a Director of Patient Experience position in 2017.

4. Develop online, internal and community resource guide to assist healthcare staff in making appropriate referral for clients/patients.

Update: This work began in 2016 with collaboration between the

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, 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.

Information Systems Department and RN Care Coordinator. Through work with the District Leadership Team, Integrating Family Services, and the BMH Care Coordination team, it was identified that this effort may be duplicative of Vermont 211.

5. Promote community education regarding resources available, including Vermont 211.

Update: The BMH Care Coordination Team continually shares information regarding resources available, including Vermont 211. The 211 Program Coordinator has been invited to the bi-weekly BMH Care Coordination Team meeting to discuss various community resources available.

Transportation:

Goal: During FY 2016, 2017 and 2018, the organization will develop and implement a workplan that aims to provide representation at all community forums discussing transportation issues. In addition, the Director of Community Initiatives/Blueprint Project has been soliciting input from BMH departments regarding transportation barriers and possible solutions. BMH has provided a letter of support for the SEVT FY 2016 CMAQ (Congestion Mitigation and Air Quality) application for the start of a new transit system for Route 30 from Brattleboro to Jamaica. BMH will be considering the feasibility of providing matching financial support as outlined in the grant proposal.

Collaboration: Collaboration with multiple community agencies,

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, 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.

organizations, town committees, and potential federal grantees will be integral to BMH's activities and strategies to enhance transportation access in Windham County.

Action Plan:

1. Provide BMH representation at local transportation discussion/planning forums.

Update: CHT staff member attends Elderly & Disabled (E&D) transportation meeting regularly at the Current offices in Rockingham.

2. Explore feasibility of becoming a contributor to the SEVT FY 2016 CMAQ (Congestion Mitigation and Air Quality Improvement) grant application.

Update: Although BMH agreed to provide match for CMAQ grant application, this grant was ultimately not funded.

3. Consider other options to enhance transportation resources for improved healthcare access.

Update: BMH continues to be on The Current bus route.

Culturally Competent Medical Staff:

Goal: During FY 2016, 2017 and 2018, the organization will develop and

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, 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.

implement a workplan that aims to improve the cultural competency of BMH staff by providing culturally competency training. BMH Development Department will evaluate marketing strategies to reach populations in need of population-specific healthcare services. Additionally, Brattleboro Memorial Hospital will evaluate patient education resources to assess readability levels and level of cultural sensitivity/inclusivity and conduct a health needs assessment of the homeless population and develop an implementation plan.

Collaboration: BMH will continue to collaborate extensively with HCRS and other community organizations, The Brattleboro Retreat and Grace Cottage Hospital. BMH is actively and contractually engaged with The Brattleboro Retreat to administer the Medicaid Hub & Spoke program. A cornerstone of this program is the reduction of the stigma associated with the opioid addicted population, many of whom are members of this population group. BMH, Grace Cottage Hospital and The Brattleboro Retreat partner to provide community health education which can be a venue for educating the community about services and programs available to the population

Action Plan:

- 1. BMH is currently gathering data and will address disparities through clinical quality improvement and cultural competency training for staff.

Update: The RN continues to be embedded at the Drop In center and works

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, 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.

collaboratively with Groundworks clients and staff to improve access to healthcare for this population.

2. Evaluate current BMH marketing and messaging for degree of cultural diversity and sensitivity to target population.

Update: It is currently the practice of the BMH development/marketing department to evaluate all materials for degree of cultural diversity and sensitivity.

3. Implement strategies to evaluate educational materials for cultural appropriateness and literacy competency level.

Update: Work not yet started.

4. BMH has taken the "Pledge to Act to Eliminate Health Care Disparities" spearheaded by the American Hospital Association.

Update: Data was collected by the Executive Director of Care Management and in collaboration with the Chief Medical Officer and Emergency Department, the decision was made to create a Care Manager position in the Emergency Department to address the needs of various vulnerable populations. This Care Coordinator will work collaboratively with the Vulnerable Population Nurse, BMH Care Coordinators and the Community Partners.

5. Continue CMO/Human Resources grant for improvement in staff cultural

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, 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.

competency.

Update: BMH is exploring several trainings for staff to attend to improve cultural competency.

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.

Part I, Line 3c:

Brattleboro Memorial Hospital's Free Care program is designed to assist those patients who are either uninsured, underinsured or have limited financial resources that impact their ability to fully pay for their hospital care. When making application for Free Care, patients are first asked to investigate whether or not they may be eligible for Medicare, Medicaid, Veterans' Benefits or other governmental or public assistance programs. Free Care should always be the payor of last resort.

A. Qualifications for Free Care:

1. Free Care is limited to medically necessary services. Patients receiving certain elective services, such as those considered cosmetic, investigational or experimental, are expected to make payment arrangements in advance, as these types of services are not covered by Free Care;

2. Patients' family income must be at or below 250% of the current Federal Poverty Income Guidelines for their family size;

Part VI Supplemental Information (Continuation)

3. Patients or their guarantors must complete a Free Care application and provide the hospital with verification of income. Responsible parties may be asked to disclose the identity and amounts of any assets that could be used to pay for medical expenses.

NOTE: Income verification may be waived at the discretion of the Director of Patient Financial Services, particularly in those instances in which patients have subsequently qualified for Medicaid, or are deceased, with no estate;

4. Free Care applications will be processed within two weeks of the date of their receipt in our Business Office;

5. Free Care applies only to those patient accounts still in active Accounts Receivable; no Free Care allowance may be applied against accounts that have been forwarded to a collection agency as Bad Debt.

B. Patients will be notified in writing of their approval or denial status within 30 days of the date of receipt of the application and any required supporting documentation. All accounts written off to Free Care must be approved by the Director of Patient Financial Services or the Vice-President of Finance.

Part I, Line 7:

A cost accounting system was used to calculate the amounts reported in the table. The cost accounting system addresses all patient segments. A cost-to-charge ratio was used.

Part VI Supplemental Information (Continuation)

Part II, Community Building Activities:

1. Health Fair

2. Director of the Community Health Team participates in community coalitions such as Fit & Health Kid's Coalition, Healthier Communities Coalition. The HCC coalition, of which the Director of the Community Health Team, is a member, has been instrumental in advocating for healthy nutrition, exercise, food security, Farm to School programming & advocating for improving the built environment & town policies to support health & wellness. Many of the health improvement needs identified by & advocated for by the coalition have been incorporated into the new town plan for Brattleboro. The HCC was recognized for its success & effectiveness. The HCC has conducted Community Healthier Living Index (CHLI) assessments at Green Street School and at BMH. This YMCA tool measures community organization support for physical activity & health eating. Mini grant money will be used to implement strategies for improvements in the areas of health nutrition and exercise.

3. Our Director of Nutrition Services supports local agriculture & has been recognized for BMH's level of support. 550 BMH employees benefit from local foods & healthy choices on our breakfast, lunch & dinner menus daily.

Part III, Line 3:

A simple RCC was utilized to reduce charges to cost. The estimated bad debt that may be eligible for our charity care policy was based on a 25% eligibility rate.

Part III, Line 4:

Part VI Supplemental Information (Continuation)

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to operations and a credit to a valuation allowance based on its assessment of individual accounts and historical adjustments. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to patient accounts receivable.

In evaluating the collectibility of accounts receivable, the Hospital analyzes past results and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payor sources in evaluating the sufficiency of the allowance for doubtful accounts. For receivables associated with services provided to patients who have third-party coverage, the Hospital analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for bad debts, if necessary. For receivables associated with self-pay patients (which include both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the Hospital records a provision for bad debts in the period of service based on past experience, which indicates that many patients are unable or unwilling to pay amounts for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated or eligible) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged against the allowance for doubtful accounts.

Part VI Supplemental Information (Continuation)

During 2018, the Hospital increased its estimate from \$5,414,985 to \$7,177,617 in the allowance for doubtful accounts relating to self-pay patients, and during 2017 the Hospital decreased its estimate from \$5,719,983 to \$5,414,985 in the allowance for doubtful accounts relating to self-pay patients. During 2018, self-pay write-offs decreased from \$4,407,730 to \$3,933,657 and during 2017 self-pay write-offs increased from \$3,567,049 to \$4,407,730. The changes resulted from trends experienced in the collection of amounts from self-pay patients and deterioration in the aging of self-pay receivables.

Part III, Line 8:

The Medicare shortfall should be considered a community benefit in its entirety. A cost-to-charge ratio was used.

Part III, Line 9b:

Patients or their guarantors must complete a Free Care application and provide the hospital with verification of income. Responsible parties may be asked to disclose the identity and amounts of any assets that could be used to pay for medical expenses.

NOTE: Income verification may be waived at the discretion of the Director of Patient Financial Services, particularly in those instances in which patients have subsequently qualified for Medicaid, or are deceased, with no estate.

Part VI, Line 2:

BMH conducted the 2015 Community Health Needs Assessment. The needs assessment addressed health and wellness in Windham County, inclusive of

Part VI Supplemental Information (Continuation)

lifestyle, access to care, maternal & child health, illness & death, and injury. Methodology included data analysis, on-line surveys, survey questionnaire distribution at public events, various focus groups, provider surveys and 2 formal Steering Committee meetings. Highest priority issues about healthcare & healthcare access were identified.

Evaluations were given to all participants of the Community Health Needs Assessment. Participants are asked what health & wellness topics they would like to have presented. Each participant developed an implementation plan. These responses are compiled & prioritized. The committee for the calendar uses these priority requests to plan content of future calendars.

Part VI, Line 4:

BMH serves a total service area that includes:

- 22 towns
- A population of 43,714
- Compared to VT/US, residents of the service area tend to be:
 - a. Older
 - b. Similarly well off, especially in the secondary service area
 - c. Less at risk for obesity

The 65+ population will be the fastest growing segment, while the 0-17 and 18-44 age cohorts drop. VT is the second oldest state in the country (after Maine). Median age in the PSA & SSA is higher than Vermont overall & significantly higher than the US median.

Brattleboro area employers, like Vermont employers generally, are small in

Part VI Supplemental Information (Continuation)

size. The 3 largest employers are: C&S Wholesale, Entergy VT, and BMH. 11,474 people commute to Brattleboro to work. The unemployment rate for Windham County as of May 2015 was 3.8%.

The VT Department of Health publishes a comprehensive Health Status Report every 5 years. The most recent report is dated 2012. County data is compared to goals for VT. The indicators for Windham County for 2012 identified the following areas of concern:

1. Access to health care - residents without a usual doctor; lack of health insurance

2. Breast, Colon and Cervical Cancer screening rates are worse than in Vermont or less than the healthy Vermonter goal.

3. Rates of Injury in Windham County were higher than Vermont in all age groups except 0-9 year olds.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization **Brattleboro Memorial Hospital** Employer identification number **03-0107300**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
The Strolling of the Heifers, Inc. 105 Partridge Road East Dummerston, VT 05346	02-0638820	501(c)(3)	6,000.	0.	FMV		Support continuing programs
Boys and Girls Club 17 Flat Street Brattleboro, VT 05301	03-0309528	501(c)(3)	10,600.	0.	FMV		Support continuing programs
Groundworks Collaborative, LLC PO Box 370 Brattleboro, VT 05302	03-0267404	501(c)(3)	19,200.	0.	FMV		Support continuing programs
UVM AHEC Program 1 South Prospect St Arnold 5 Burlington, VT 05401	03-0360193	501(c)(3)	10,000.	0.	FMV		Support continuing programs

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **4.**

3 Enter total number of other organizations listed in the line 1 table **0.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2017)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2:

The Organization makes contributions to small community events and no monitoring is deemed necessary.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2017

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Brattleboro Memorial Hospital

Employer identification number

03-0107300

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a	X	
6b	X	
7	X	
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2017

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Elizabeth McLarney, M.D. Board Member	(i)	509,961.	136,142.	18,552.	14,175.	27,267.	706,097.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Steven Gordon President & CEO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	308,928.	16,340.	17,924.	14,175.	22,717.	380,084.	0.
(3) Michael Rogers VP Fiscal Services	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	198,361.	0.	1,584.	14,742.	22,067.	236,754.	0.
(4) Kathleen McGraw Chief Medical Officer	(i)	284,110.	0.	17,700.	14,175.	45,413.	361,398.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) Mary Urquhart Past VP Patient Care Services	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	184,125.	0.	1,584.	9,368.	7,319.	202,396.	0.
(6) Gregory R. Gadowski General Surgeon	(i)	329,601.	2,000.	552.	13,500.	24,144.	369,797.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) Thomas H. Lewis M.D. General Surgeon	(i)	339,612.	2,000.	19,584.	14,850.	27,871.	403,917.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) Ellen Paquin OB/GYN	(i)	276,222.	1,000.	216.	14,175.	19,114.	310,727.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) Craig A. Rinder Urology	(i)	373,500.	0.	1,032.	10,800.	0.	385,332.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) William Vranos Orthopedics	(i)	300,850.	77,147.	1,032.	14,175.	0.	393,204.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part I, Line 6:

Bonuses paid in calendar year 2017 are mostly contractual however the net earnings are a minor consideration in the senior leadership bonus amounts.

Part I, Line 7:

Bonus payments made to Elizabeth McLarney and William Vranos are qualitative bonuses based in part on worked Relative Value Units (RVUs) performed in excess of baseline expectations.

Bonus payments made to Gordon Gadowsky, Thomas Lewis, and Ellen Paquin are qualitative bonuses based on attending medical staff meetings.

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**

▶ **Attach to Form 990.** ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization **Brattleboro Memorial Hospital** Employer identification number **03-0107300**

Part I	Bond Issues	See Part VI for Columns (a) and (f) Continuations											
		(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
								Yes	No	Yes	No	Yes	No
	A	Vermont Educational and Health Building Financing	23-7154467	None	06/01/16	10,500,000.	Advance refund of previously issue		X		X		X
	B												
	C												
	D												

Part II	Proceeds	A		B		C		D	
1	Amount of bonds retired	2,064,270.							
2	Amount of bonds legally defeased								
3	Total proceeds of issue	10,500,000.							
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	169,085.							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds	8,067,131.							
12	Other unspent proceeds	2,263,784.							
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?	X							
16	Has the final allocation of proceeds been made?		X						
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III	Private Business Use	A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X							
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X							
b Name of provider	People's United Bank							
c Term of hedge	10.0000000							
d Was the hedge superintegrated?	X							
e Was the hedge terminated?		X						

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

Schedule K, Part I, Bond Issues:

(a) Issuer Name: Vermont Educational and Health Building Financing Agency

(f) Description of Purpose: Advance refund of previously issued bonds

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2017

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Open To Public Inspection

Name of the organization

Brattleboro Memorial Hospital

Employer identification number

03-0107300

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
Joanne Rogers	Family Member of Mi	37,656.	Employment		X
Judith McBean	Family Member of Do	222,746.	Employment		X
Gail Roberts	Family Member of Pe	40,784.	Employment		X

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

Sch L, Part IV, Business Transactions Involving Interested Persons:

(a) Name of Person: Joanne Rogers

(b) Relationship Between Interested Person and Organization:

Family Member of Michael Rogers, VP Fiscal Services

(c) Amount of Transaction \$ 37,656.

(d) Description of Transaction: Employment

(e) Sharing of Organization Revenues? = No

(a) Name of Person: Judith McBean

(b) Relationship Between Interested Person and Organization:

Family Member of Donna McElligott, Board Member

(c) Amount of Transaction \$ 222,746.

(d) Description of Transaction: Employment

(e) Sharing of Organization Revenues? = No

(a) Name of Person: Gail Roberts

(b) Relationship Between Interested Person and Organization:

Family Member of Peter Carvell, Board Member

(c) Amount of Transaction \$ 40,784.

(d) Description of Transaction: Employment

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

(e) Sharing of Organization Revenues? = No

Multiple horizontal lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

Brattleboro Memorial Hospital

Employer identification number

03-0107300

Form 990, Part III, Line 4b, Program Service Accomplishments:

arrangements in advance, as these types of services are not covered by
the charity care program.

2) Patient's family income must be at or below 300% of the current
Federal Poverty Income Guidelines for their applicable family size.

The Hospital maintains records to identify and monitor the level of
charity care it provides. These records include the amount of charges
foregone for services and supplies furnished under its charity care
policy, the estimated cost of those services and supplies and
equivalent service statistics. The following information measures the
level of the charity care provided during the year ended September 30,
2018:

Equivalent percentage of charity care services to all services

0.69%

Number of patients receiving charity care

1,310

In addition, the Hospital incurs a payment shortfall in the treatment
of Medicaid patients. This government program reimburses for medical
services at less than the costs incurred to provide those services. In
2018 and 2017, respectively, the Hospital incurred a shortfall of
approximately

\$9,395,000 and \$9,219,000 related to treating Medicaid patients.

Name of the organization

Brattleboro Memorial Hospital

Employer identification number

03-0107300

The Hospital also provided other community benefits upon which no monetary value has been placed.

-BMH provides space at no cost to the local non-profit Brattleboro Walk-in Clinic.

-Offers free smoking cessation classes.

-Collaborates with other community agencies in publishing a community wellness calender twice a year.

Form 990, Part VI, Section A, line 6:

The sole member of the Hospital shall be Southern Vermont Health Services Corporation, a Vermont not-for-profit corporation.

Form 990, Part VI, Section A, line 7a:

The Board of Directors of the Hospital shall consist of eleven persons elected by Southern Vermont Health Service Corporation (sole member) from among membership of the sole member, plus the President and Medical Staff President ex officio but without the power to vote. Directors shall be elected annually by the sole member to hold office for three years and until their successors have been elected and qualified or until thier death or resignation. Elected directors may serve for a maximum of three consecutive three-year terms.

Form 990, Part VI, Section A, line 7b:

The Board of Directors may not take any of the following actions without the prior approval of Southern Vermont Health Service Corporation (sole member):

a) Adopt any annual or long-term capital or operating budget of the

Name of the organization Brattleboro Memorial Hospital	Employer identification number 03-0107300
---	--

Hospital;

- b) Authorize the Hospital to enter into any contract or engage in any transaction which is not provided for in an annual or long-term capital or operating budget of the Hospital approved by the sole member, where the amount involved exceeds an amount as determined from time to time by the sole member;
- c) Authorize the Hospital to transfer funds or other assets to any other organization or corporation, where the amount involved exceeds an amount as determined from time to time by the sole member;
- d) Authorized the Hospital to engage in, or enter into, any transaction involving the borrowing of funds, incurring of debt, and/or guaranteeing, pledging, or collateralizing of any of its assets in connection therewith;
- e) Adopt any new, or any changes to the existing, long-range or master plans or the Hospital; or
- f) Organize or acquire, or authorize the organization or acquisition of, any subsidiary or affiliate of the Hospital.

Form 990, Part VI, Section B, line 11b:

The role of the Hospital's Finance and Audit Committee includes review of the 990. The Finance and Audit Committee engages the auditors and receives the audit and a complete copy of the Form 990, including all schedules. The Finance and Audit Committee will report to the Board that the 990 review has occurred. The Board accepts The Finance and Audit Committee reports and the 990. All members of the Board will have access to the 990 prior to filing.

Form 990, Part VI, Section B, Line 12c:

Each December, Board Members are required to complete a Conflict of

Name of the organization

Brattleboro Memorial Hospital

Employer identification number

03-0107300

Interest Statement. Beginning FY 2010, these statements were reviewed by outside counsel and reported back to the Board of Directors along with recommendations for action.

Form 990, Part VI, Section B, Line 15:

The Executive Compensation Committee (ECC) of the Board of Directors (BOD) engages an outside compensation consultant to review executive compensation policies, procedures and conduct an independent regional and national market survey for senior leadership positions. The ECC sets the CEO's compensation and reviews the CEO's recommendations for other senior leadership compensation. The actions of the ECC are reviewed and approved by the BOD.

Form 990, Part VI, Section C, Line 19:

Financial statements are published on our website. Our governing documents and conflict of interest policies are not made available to the public.

Form 990, Part IX, Line 11g, Other Fees:

Contract Services & Consultant:

Program service expenses	6,845,921.
Management and general expenses	1,110,375.
Fundraising expenses	0.
Total expenses	7,956,296.

Contract Temp.:

Program service expenses	1,344,896.
Management and general expenses	10,639.
Fundraising expenses	0.

Name of the organization Brattleboro Memorial Hospital	Employer identification number 03-0107300
---	--

Total expenses 1,355,535.

Service Contracts:

Program service expenses 1,399,851.

Management and general expenses 1,257,054.

Fundraising expenses 0.

Total expenses 2,656,905.

Laundry:

Program service expenses 74,072.

Management and general expenses 7,463.

Fundraising expenses 0.

Total expenses 81,535.

Total Other Fees on Form 990, Part IX, line 11g, Col A 12,050,271.

Form 990, Part X, Line 10: Land, Buildings, and Equipment

Section 1.263(a)-3(n) Election:

Brattleboro Memorial Hospital

17 Belmont Avenue

Brattleboro, VT 05301

EIN: 03-0107300

Brattleboro Memorial Hospital is electing to capitalize repair and maintenance costs under Regulation Section 1.263(a)-3(n).

Form 990, Part XI, line 9, Changes in Net Assets:

Unrealized Gain on Interest Rate Swap 187,947.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization **Brattleboro Memorial Hospital** Employer identification number **03-0107300**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Southern Vermont Health Services Corp. - 22-2564588, 17 Belmont Ave., Brattleboro, VT 05301	Provide Health Management Services	Vermont	501(c)(3)	Line 7	N/A		X

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for supplemental information.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868 .**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. Brattleboro Memorial Hospital	Employer identification number (EIN) or 03-0107300
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 17 Belmont Avenue	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Brattleboro, VT 05301	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

Michael Rogers

• The books are in the care of ▶ **17 Belmont Avenue - Brattleboro, VT 05301**
Telephone No. ▶ **(802) 257-0341** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **August 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or
▶ tax year beginning **OCT 1, 2017**, and ending **SEP 30, 2018**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Electronic Filing PDF Attachment



BRATTLEBORO MEMORIAL HOSPITAL, INC.

FINANCIAL STATEMENTS

September 30, 2018 and 2017

With Independent Auditor's Report



BRATTLEBORO MEMORIAL HOSPITAL, INC.

September 30, 2018 and 2017

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Brattleboro Memorial Hospital, Inc.

We have audited the accompanying financial statements of Brattleboro Memorial Hospital, Inc. (Hospital), a Vermont not-for-profit corporation and wholly-controlled subsidiary of Southern Vermont Health Services Corporation, which comprise the balance sheets as of September 30, 2018 and 2017, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Hospital's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hospital's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brattleboro Memorial Hospital, Inc. as of September 30, 2018 and 2017, and the results of its operations, changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
December 14, 2018
Registration No. 92-0000278

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Balance Sheets

September 30, 2018 and 2017

ASSETS

	<u>2018</u>	<u>2017</u>
Current assets		
Cash and cash equivalents	\$ 3,827,859	\$ 2,595,840
Patient and other accounts receivable, net	7,553,064	10,247,913
Supplies inventory	2,720,216	2,438,411
Other current assets	297,229	278,698
Due from affiliate	<u>96,401</u>	<u>165,373</u>
Total current assets	<u>14,494,769</u>	<u>15,726,235</u>
Assets limited as to use		
Investments		
Internally designated	37,760,848	37,571,529
Under bond agreement for capital acquisition	2,021,948	2,014,807
Other temporarily restricted investments	<u>58,366</u>	<u>96,224</u>
Total assets limited as to use	<u>39,841,162</u>	<u>39,682,560</u>
Interest in net assets of Southern Vermont Health Service Corporation (SVHSC)	884,344	882,724
Deferred system development costs, net	2,262,734	2,775,051
Property and equipment, net	24,779,298	25,194,483
Interest rate swap	<u>308,419</u>	<u>120,472</u>
Total assets	<u>\$ 82,570,726</u>	<u>\$ 84,381,525</u>

The accompanying notes are an integral part of these financial statements.

LIABILITIES AND NET ASSETS

	<u>2018</u>	<u>2017</u>
Current liabilities		
Current portion of long-term debt	\$ 1,274,387	\$ 1,258,699
Accounts payable	4,919,328	5,235,047
Salaries, wages, and payroll taxes payable	1,571,872	1,432,267
Accrued retirement plan contribution	1,146,777	1,140,139
Accrued compensated absences	2,653,812	2,626,222
Other accrued expenses	2,494,681	2,310,669
Deferred revenue	-	41,971
Estimated third-party payor settlements	<u>1,435,567</u>	<u>2,861,139</u>
Total current liabilities	15,496,424	16,906,153
Long-term debt, less current portion	<u>7,691,557</u>	<u>8,949,675</u>
Total liabilities	<u>23,187,981</u>	<u>25,855,828</u>
Net assets		
Unrestricted	58,440,034	57,546,749
Temporarily restricted	663,669	699,906
Permanently restricted	<u>279,042</u>	<u>279,042</u>
Total net assets	<u>59,382,745</u>	<u>58,525,697</u>
Total liabilities and net assets	<u>\$ 82,570,726</u>	<u>\$ 84,381,525</u>

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Statements of Operations

Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Unrestricted revenues, gains, and other support		
Patient service revenue (net of contractual allowances and discounts)	\$ 75,479,210	\$ 78,599,568
Less provision for bad debts	<u>5,383,192</u>	<u>3,915,046</u>
Net patient service revenue	70,096,018	74,684,522
Meaningful use revenue	34,000	212,535
Fixed prospective revenue	7,798,792	378,010
Other revenue	3,814,940	3,590,636
Net assets released from restrictions for operations	<u>37,073</u>	<u>-</u>
Total unrestricted revenues, gains, and other support	<u>81,780,823</u>	<u>78,865,703</u>
Expenses		
Salaries, wages, and benefits	46,522,504	43,848,152
Supplies and other	17,279,157	17,331,375
Contracted services	10,595,365	11,269,303
Depreciation and amortization	4,605,275	4,255,310
Health care improvement tax	4,541,687	4,420,086
Interest expense	<u>161,794</u>	<u>178,685</u>
Total expenses	<u>83,705,782</u>	<u>81,302,911</u>
Operating loss	<u>(1,924,959)</u>	<u>(2,437,208)</u>
Nonoperating gains		
Income from investments	1,839,559	796,105
Other nonoperating income	91,400	85,511
Unrealized gain on interest rate swap	187,947	273,734
Change in net unrealized gains on investments	<u>566,941</u>	<u>1,760,254</u>
Nonoperating gains, net	<u>2,685,847</u>	<u>2,915,604</u>
Excess of revenues, gains, other support, and nonoperating gains over expenses	760,888	478,396
Net assets transferred from SVHSC for capital expenditures	<u>132,397</u>	<u>284,991</u>
Increase in unrestricted net assets	<u>\$ 893,285</u>	<u>\$ 763,387</u>

The accompanying notes are an integral part of these financial statements.

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Statements of Changes in Net Assets

Years Ended September 30, 2018 and 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Balances, October 1, 2016	\$ 56,783,362	\$ 654,574	\$ 279,042	\$ 57,716,978
Excess of revenues, gains, other support, and nonoperating gains over expenses	478,396	-	-	478,396
Change in net unrealized gains on investments	-	(1,135)	-	(1,135)
Investment gain	-	8,997	-	8,997
Change in interest in SVHSC	-	37,470	-	37,470
Net assets transferred from SVHSC for capital acquisitions	<u>284,991</u>	<u>-</u>	<u>-</u>	<u>284,991</u>
Change in net assets	<u>763,387</u>	<u>45,332</u>	<u>-</u>	<u>808,719</u>
Balances, September 30, 2017	<u>57,546,749</u>	<u>699,906</u>	<u>279,042</u>	<u>58,525,697</u>
Excess of revenues, gains, other support, and nonoperating gains over expenses	760,888	-	-	760,888
Change in net unrealized gains on investments	-	(1,588)	-	(1,588)
Investment gain	-	804	-	804
Change in interest in SVHSC	-	1,620	-	1,620
Net assets released from restrictions for operations	-	(37,073)	-	(37,073)
Net assets transferred from SVHSC for capital acquisitions	<u>132,397</u>	<u>-</u>	<u>-</u>	<u>132,397</u>
Change in net assets	<u>893,285</u>	<u>(36,237)</u>	<u>-</u>	<u>857,048</u>
Balances, September 30, 2018	<u>\$ 58,440,034</u>	<u>\$ 663,669</u>	<u>\$ 279,042</u>	<u>\$ 59,382,745</u>

The accompanying notes are an integral part of these financial statements.

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Statements of Cash Flows

Years Ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ 857,048	\$ 808,719
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	4,605,275	4,255,310
Amortization of debt issuance costs, included in interest expense	15,851	15,852
Provision for bad debts	5,383,192	3,915,046
Gain on sale of equipment	(3,400)	(2,500)
Net realized gain on investments	(1,332,464)	(358,503)
Net unrealized gain on investments	(565,353)	(1,759,119)
Unrealized gain on interest rate swap	(187,947)	(273,734)
Change in interest in net assets of SVHSC	(1,620)	(37,470)
Net assets transferred from SVHSC for capital acquisition	(132,397)	(284,991)
(Increase) decrease in		
Patient and other accounts receivable, net	(2,688,343)	(7,712,653)
Supplies inventory	(281,805)	62,892
Other current assets	(18,531)	123,548
Due from affiliate	68,972	104,333
(Decrease) increase in		
Accounts payable	(315,719)	2,927,847
Accrued salaries, wages and benefits	167,195	279,053
Deferred revenue	(41,971)	41,971
Other current liabilities	190,650	173,414
Estimated third-party payor settlements	<u>(1,425,572)</u>	<u>(1,881,324)</u>
Net cash provided by operating activities	<u>4,293,061</u>	<u>397,691</u>
Cash flows from investing activities		
Purchase of property and equipment	(3,674,373)	(5,040,539)
Additions to deferred system development costs	-	(276,804)
Proceeds from the sale of investments	7,241,216	14,208,949
Purchase of investments	<u>(5,502,001)</u>	<u>(9,922,707)</u>
Net cash used by investing activities	<u>(1,935,158)</u>	<u>(1,031,101)</u>
Cash flows from financing activities		
Additions to deferred financing costs, net	-	-
Net assets transferred from SVHSC for capital acquisition	132,397	284,991
Repayments of long-term debt	<u>(1,258,281)</u>	<u>(1,248,981)</u>
Net cash used by financing activities	<u>(1,125,884)</u>	<u>(963,990)</u>
Net increase (decrease) in cash and cash equivalents	1,232,019	(1,597,400)
Cash and cash equivalents, beginning of year	<u>2,595,840</u>	<u>4,193,240</u>
Cash and cash equivalents, end of year	\$ <u>3,827,859</u>	\$ <u>2,595,840</u>
Supplementary disclosures of cash flow information		
Cash payment for interest	\$ <u>236,596</u>	\$ <u>227,267</u>

The accompanying notes are an integral part of these financial statements.

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

September 30, 2018 and 2017

Nature of Business

Brattleboro Memorial Hospital, Inc. (Hospital) is a Vermont not-for-profit hospital. SVHSC, a not-for-profit organization, is the sole corporate member of the Hospital. The Hospital is a provider of healthcare services with facilities in the Brattleboro, Vermont area.

1. Summary of Significant Accounting Policies

Basis of Presentation

The Hospital's financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic (ASC) 958, *Not-For-Profit Entities*. Under FASB ASC 958, all not-for-profit organizations are required to provide a balance sheet, a statement of activities, and a statement of cash flows. The ASC and related guidance for healthcare entities require reporting amounts for the Hospital's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows.

FASB ASC 958 also requires net assets and revenues, expenses, gains, and losses be classified based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of the three classes of net assets - permanently restricted, temporarily restricted, and unrestricted - be displayed in a balance sheet and that the amounts of change in each of those classes of net assets be displayed in a statement of changes in net assets.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include certain investments in highly liquid debt instruments with original maturities of three months or less.

Patient Accounts Receivable

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to operations and a credit to a valuation allowance based on its assessment of individual accounts and historical adjustments. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to patient accounts receivable.

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

September 30, 2018 and 2017

In evaluating the collectibility of accounts receivable, the Hospital analyzes past results and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payor sources in evaluating the sufficiency of the allowance for doubtful accounts. For receivables associated with services provided to patients who have third-party coverage, the Hospital analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for bad debts, if necessary. For receivables associated with self-pay patients (which include both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the Hospital records a provision for bad debts in the period of service based on past experience, which indicates that many patients are unable or unwilling to pay amounts for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated or eligible) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged against the allowance for doubtful accounts.

During 2018, the Hospital increased its estimate from \$5,414,985 to \$7,177,617 in the allowance for doubtful accounts relating to self-pay patients, and during 2017 the Hospital decreased its estimate from \$5,719,983 to \$5,414,985 in the allowance for doubtful accounts relating to self-pay patients. During 2018, self-pay write-offs decreased from \$4,407,730 to \$3,933,657 and during 2017 self-pay write-offs increased from \$3,567,049 to \$4,407,730. The changes resulted from trends experienced in the collection of amounts from self-pay patients and deterioration in the aging of self-pay receivables.

Supplies Inventory

Supplies inventory is carried at the lower of cost (determined by the first-in, first-out method) or market.

Investments and Investment Income

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the balance sheets. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is included in the excess of revenues, gains, other support, and nonoperating gains over expenses unless the income or loss is restricted by donor or law.

Investments are exposed to various risks, such as interest rate, credit, and overall market volatility. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the balance sheets.

The Hospital has elected the fair value option in FASB ASC 825, *Financial Instruments*, relative to its investments to simplify the presentation of all investment performance activity from unrestricted investments within the nonoperating gains section of the statements of operations.

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

September 30, 2018 and 2017

Assets Limited as to Use

Assets limited as to use primarily consist of assets held by trustees under indenture agreements and designated assets set aside by the Hospital's Board of Trustees (Board), over which the Board retains control and which it may at its discretion subsequently use for other purposes.

Donor-Restricted Gifts

Unconditional promises to give cash and other assets to the Hospital are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received and the conditions are met, subject to a present value discount and an allowance for uncollectible amounts. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statements of operations as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements.

Property and Equipment

Property and equipment acquisitions are recorded at cost, or if contributed, at fair market value determined at the date of donation. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method. Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

Gifts of long-lived assets such as land, buildings, or equipment are reported as unrestricted support, and are excluded from the excess of revenues, gains, other support, and nonoperating gains over expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Interest Rate Swap

The Hospital uses an interest rate swap contract to mitigate the cash flow exposure of interest rate movements on variable-rate debt. The Hospital has adopted FASB ASC 815, *Derivatives and Hedging*, to account for its interest rate swap contract. The interest rate swap contract has not been designated as a cash flow hedge and thus changes in fair value are included within nonoperating gains.

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

September 30, 2018 and 2017

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by the Hospital has been limited by donors to a specific time period or purpose. Permanently restricted net assets have been restricted by donors to be maintained by the Hospital in perpetuity.

Net Patient Service Revenue

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Changes in these estimates resulted in an increase in net patient service revenue of approximately \$848,000 and \$867,000 in 2018 and 2017, respectively.

Charity Care

The Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

Fixed Prospective Revenue

The Hospital is a participant in OneCare Vermont, LLC, a statewide Accountable Care Organization (ACO). Beginning January 1, 2018, the Hospital entered into a risk-bearing arrangement by participating in the Medicare Next Generation Model. Under both the Medicare Next Generation Model program and the Vermont Medicaid program, the Hospital receives monthly fixed prospective payments for services provided to attributed members. The ACO is responsible for both the cost and quality of care for each attributed member. This is true whether that person uses little or no care or whether they require services consistently throughout the year. The Hospital recognizes its share of annual contract settlements as an increase or decrease in fixed prospective revenue.

Employee Fringe Benefits

The Hospital has an "earned time" plan which provides benefits to employees for paid leave hours. Under this plan, each employee earns paid leave for each period worked. These hours of paid leave may be used for vacations, holidays, or illnesses. Hours earned, but not used, are vested with the employee. The Hospital accrues a liability for such paid leave as it is earned. The earned time plan does not cover any contracted employees.

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

September 30, 2018 and 2017

Excess of Revenues, Gains, Other Support, and Nonoperating Gains Over Expenses

The statements of operations include excess of revenues, gains, other support, and nonoperating gains over expenses. Changes in unrestricted net assets which are excluded from this measure, consistent with industry practice, include permanent transfers of assets to and from affiliates for other than goods and services, and contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purpose of acquiring such assets).

Income Taxes

The Hospital is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes on related income.

Functional Expenses

The Hospital provides general healthcare services to residents within its geographic location. Expenses related to providing these services were as follows for the years ended:

	<u>2018</u>	<u>2017</u>
Healthcare services	\$ 70,644,286	\$ 66,962,295
General and administrative	<u>13,061,496</u>	<u>14,340,616</u>
	<u>\$ 83,705,782</u>	<u>\$ 81,302,911</u>

Subsequent Events

For purposes of the preparation of these financial statements in conformity with GAAP, management has considered transactions or events occurring through December 14, 2018, the date the financial statements were available to be issued.

2. Community Benefit

The Hospital's charity care program is designed to assist those patients who are either uninsured, are underinsured or have limited financial resources that impact their ability to fully pay for their hospital care. Before completing an application for charity care, patients are first asked to investigate whether or not they may be eligible for Medicare, Medicaid, Veteran's Benefits or other governmental or public assistance programs.

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

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The Hospital's qualifications for charity care are as follows:

- Charity care is limited to medically necessary services. Patients receiving certain elective services, such as those considered cosmetic, investigational or experimental, are expected to make payment arrangements in advance, as these types of services are not covered by the charity care program.
- The patient's family income must be at or below 300% of the current Federal Poverty Income Guidelines for their applicable family size.

The Hospital maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges foregone for services and supplies furnished under its charity care policy, the estimated cost of those services and supplies and equivalent service statistics. The following information measures the level of the charity care provided during the years ended September 30:

	<u>2018</u>	<u>2017</u>
Charges foregone, based on established rates	\$ <u>1,091,000</u>	\$ <u>1,192,000</u>
Estimated costs and expenses incurred to provide charity care ¹	\$ <u>575,000</u>	\$ <u>647,000</u>
Equivalent percentage of charity care services to all services	<u>0.69</u> %	<u>0.80</u> %

¹ The cost estimate is based on an overall cost to charge ratio applied to charges written-off as charity care.

In addition, the Hospital incurs a payment shortfall in the treatment of Medicaid patients. This government program reimburses for medical services at less than the costs incurred to provide those services. In 2018 and 2017, respectively, the Hospital incurred a shortfall of approximately \$9,395,000 and \$9,219,000 related to treating Medicaid patients.

The Hospital also provided other community benefits upon which no monetary value has been placed.

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

September 30, 2018 and 2017

3. Patient and Other Accounts Receivable and Net Patient Service Revenue

Patient and Other Accounts Receivable

Patient and other accounts receivable is stated net of contractual allowances and allowance for doubtful accounts and is comprised of the following as of September 30:

	<u>2018</u>	<u>2017</u>
Patient accounts receivable	\$ 28,854,188	\$ 30,307,046
Other accounts receivable	807,944	743,932
Contractual allowances	(14,931,451)	(15,388,080)
Allowance for doubtful accounts	<u>(7,177,617)</u>	<u>(5,414,985)</u>
 Patient accounts receivable, net	 <u>\$ 7,553,064</u>	 <u>\$ 10,247,913</u>

Net Patient Service Revenue

Patient service revenue and contractual and other allowances consisted of the following for the years ended September 30:

	<u>2018</u>	<u>2017</u>
Patient services		
Inpatient services	\$ 35,907,728	\$ 31,585,955
Outpatient services	<u>122,904,900</u>	<u>118,254,506</u>
	<u>158,812,628</u>	<u>149,840,461</u>
Less (plus):		
Medicare and Medicaid allowances	65,335,026	58,372,738
State disproportionate share	(539,206)	(866,228)
Other contractual allowances	17,446,503	12,542,299
Charity care allowances	<u>1,091,095</u>	<u>1,192,084</u>
	<u>83,333,418</u>	<u>71,240,893</u>
 Patient service revenue (net of contractual allowances and discounts)	 <u>75,479,210</u>	 <u>78,599,568</u>
Less provision for bad debts	<u>5,383,192</u>	<u>3,915,046</u>
 Net patient service revenue	 <u>\$ 70,096,018</u>	 <u>\$ 74,684,522</u>

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

September 30, 2018 and 2017

The Hospital has agreements with the Centers for Medicare & Medicaid Services (CMS or Medicare) and the State of Vermont Department of Health and Human Services (Medicaid) that provide for payments at amounts different from its established rates. Revenue from the Medicare and Medicaid programs accounted for approximately 53% and 51% of the Hospital's net patient service revenue for the years ended September 30, 2018 and 2017, respectively.

The Hospital recognizes patient service revenue associated with services rendered to patients who have third-party payor coverage on the basis of contractual rates for such services. For uninsured patients that do not qualify for charity care, the Hospital recognizes revenue on the basis of its standard rates (or on the basis of discounted rates, if negotiated or provided by policy). Based on historical trends, a significant portion of the Hospital's uninsured patients will be unable or unwilling to pay for the services rendered. Thus, the Hospital records a provision for bad debts related to uninsured patients in the period the services are rendered. Patient service revenue, net of contractual allowances and discounts (but before the provision for bad debts), recognized during the year ended September 30, 2018 totaled \$75,479,210, of which \$71,111,907 was revenue from third-party payors and \$4,367,303 was revenue from self-pay patients, and during the year ended September 30, 2017 totaled \$78,599,568, of which \$73,636,693 was revenue from third-party payors and \$4,962,875 was revenue from self-pay patients.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties and exclusion from the Medicare and Medicaid programs. During 2016, the Hospital identified and submitted a voluntary refund as a result of an error in the use of a particular billing code. The impact of this billing error, estimated at \$595,000, was reflected as an amount due to Medicare within the estimated third-party payor settlements amount in the financial statements at September 30, 2016, and was paid during 2017. Also during 2016, the Hospital identified and submitted a self-disclosure that certain claims were made in error to Medicare and other government payors between 2012 and 2014. The impact of these billing errors resulted in an overpayment to the Hospital estimated to be in the amount of \$1,700,000 and was reflected within the estimated third-party payor settlements amount in the financial statements at September 30, 2017. During 2018, the Hospital reached a settlement agreement and paid \$1,655,000. The Hospital has assessed the risk and financial impact of any other errors it believes may exist, and has reflected their estimated impact in its estimated third-party payor settlements in the financial statements. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenues in the year that such amounts become known.

A summary of the payment arrangements with major third-party payors follows:

Medicare

Inpatient acute care services and outpatient services rendered to Medicare program beneficiaries are paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic and other factors. The Hospital's Medicare cost reports have been audited by the Medicare fiscal intermediary through September 30, 2015.

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Medicaid

Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed at prospectively-determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic and other factors and are not subject to retroactive adjustment.

Other Arrangements

The Hospital has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to the Hospital under these agreements includes prospectively-determined rates per discharge, discounts from established charges and prospectively-determined daily rates.

4. Meaningful Use Revenue

The Medicare and Medicaid electronic health record (EHR) incentive programs provide a financial incentive for achieving "meaningful use" of certified EHR technology. The Medicare criteria for meaningful use will be staged in three steps with stage three beginning in fiscal year 2018. The Medicaid program will provide incentive payments to hospitals and eligible professionals as they adopt, implement, and upgrade or demonstrate meaningful use in the first year of participation and demonstrate meaningful use for up to five remaining participation years. The Hospital has recorded meaningful use revenue of approximately \$34,000 and \$213,000 in 2018 and 2017, respectively.

The Medicare EHR meaningful use attestation is subject to audit by CMS in future years. As part of this process, a final settlement amount for the incentive payments could be established that differs from the initial calculation. There are no payment adjustments under the Medicaid EHR incentive program.

5. Supplies Inventory

The major classes of supplies inventory consisted of the following as of September 30:

	<u>2018</u>	<u>2017</u>
Central storeroom	\$ 234,342	\$ 220,569
Operating room	1,427,803	1,518,053
Pharmacy	412,173	403,359
340B program retail pharmacy	454,198	117,629
Other	<u>191,700</u>	<u>178,801</u>
	<u>\$ 2,720,216</u>	<u>\$ 2,438,411</u>

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

September 30, 2018 and 2017

6. Investments

Investments consisted of the following as of September 30:

	<u>2018</u>	<u>2017</u>
Assets limited as to use internally designated		
Cash and cash equivalents	\$ 22,070,468	\$ 3,937,059
Marketable equity securities	8,089,565	9,720,142
Mutual funds	7,600,815	7,208,855
Corporate bonds	-	1,224,887
U.S. Treasury securities and other government securities	<u>-</u>	<u>15,480,586</u>
	<u>\$ 37,760,848</u>	<u>\$ 37,571,529</u>
 Assets limited as to use under bond agreement for capital acquisition		
Cash and cash equivalents	<u>\$ 2,021,948</u>	<u>\$ 2,014,807</u>
 Other temporarily restricted investments		
Cash and cash equivalents	\$ 58,366	\$ 58,571
U.S. Treasury securities and other government securities	<u>-</u>	<u>37,653</u>
	<u>\$ 58,366</u>	<u>\$ 96,224</u>

Investment income and gains (losses) on assets limited as to use and other temporarily restricted investments are comprised of the following:

	<u>2018</u>	<u>2017</u>
Income		
Interest and dividend income		
Assets limited as to use	\$ 507,095	\$ 437,602
Other temporarily restricted investments	<u>804</u>	<u>8,997</u>
	507,899	446,599
 Net realized gain on investments		
Assets limited as to use internally designated	<u>1,332,464</u>	<u>358,503</u>
	<u>\$ 1,840,363</u>	<u>\$ 805,102</u>
 Change in net unrealized gains (losses) on investments		
Assets limited as to use internally designated	\$ 566,941	\$ 1,760,254
Other temporarily restricted investments	<u>(1,588)</u>	<u>(1,135)</u>
	<u>\$ 565,353</u>	<u>\$ 1,759,119</u>

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

September 30, 2018 and 2017

7. Property and Equipment

As of September 30, 2018 and 2017, the cost and accumulated depreciation of depreciable assets by major classes of assets were as follows:

	<u>2018</u>	<u>2017</u>
Land	\$ 45,499	\$ 45,499
Land improvements	2,335,937	2,335,937
Building and improvements	40,899,424	40,532,356
Major moveable equipment	24,861,075	23,883,084
Construction-in-progress	<u>2,531,135</u>	<u>543,190</u>
	70,673,070	67,340,066
Less accumulated depreciation	<u>45,893,772</u>	<u>42,145,583</u>
	<u>\$ 24,779,298</u>	<u>\$ 25,194,483</u>

Depreciation expense for the years ended September 30, 2018 and 2017 was \$4,092,958 and \$4,084,538, respectively.

8. Long-Term Debt

On June 1, 2016, the Hospital entered into a loan agreement with Vermont Educational and Health Buildings Finance Agency issuing \$10,500,000 in direct placement bonds (Brattleboro Memorial Hospital Project Series 2016 A). The bonds are held by Peoples United Bank. The proceeds were used to advance refund the previously issued Series 2008 A bonds, terminate the associated swap agreement, and finance the Hospital's capital expenditures. Interest on the bonds is based on monthly rates as determined by the loan and trust agreement. The Hospital may prepay certain of the bonds according to the terms of the loan and trust agreement. The bonds are collateralized by the assets of the Hospital.

There are various restrictive covenants, which include compliance with certain financial ratios and a detail of events constituting defaults. The Hospital is in compliance with these requirements at September 30, 2018.

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

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Long-term debt consisted of the following as of September 30:

	<u>2018</u>	<u>2017</u>
Series 2016 A bonds with variable rate interest (2.07655% at September 30, 2018), payable in monthly installments, including interest, of approximately \$89,796 through February 2027.	\$ 8,435,730	\$ 9,362,855
Unsecured note payable, due in quarterly installments of \$83,162 through September 2020, including interest calculated at 3.5%.	<u>662,312</u>	<u>993,468</u>
Total long-term debt before unamortized bond issuance costs	9,098,042	10,356,323
Less: unamortized bond issuance costs	<u>132,098</u>	<u>147,949</u>
Total long-term debt	8,965,944	10,208,374
Less current portion	<u>1,274,387</u>	<u>1,258,699</u>
Total long-term debt, excluding current portion	<u>\$ 7,691,557</u>	<u>\$ 8,949,675</u>

Maturities for long-term debt in subsequent fiscal years ending September 30 are as follows:

2019 (included in current liabilities)	\$ 1,274,387
2020	1,290,012
2021	975,403
2022	991,900
2023	1,008,677
Thereafter	<u>3,557,663</u>
	<u>\$ 9,098,042</u>

Interest Rate Swap

In connection with the issuance of the Series 2016 A Bonds, the Hospital entered into an interest rate swap agreement for ten years for \$10,500,000, or 100% of the original bond issue, to hedge the interest rate risk associated with the Series 2016 A Bonds. The notional amount of the swap will amortize such that it is equal to 100% of the outstanding bond balance. The interest rate swap agreement requires the Hospital to pay a bank, the swap counterparty, a fixed rate of 1.0375% in exchange for the counterparty's payment to the Hospital of a variable rate based on 68% of the one-month USD-LIBOR-BBA rate.

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The Hospital is required to include the fair value of the swap in the balance sheet, and annual changes, if any, in the fair value of the swap in the statements of operations. For example, during the term of the swap, the annually calculated value of the swap will be reported as an asset if interest rate expectations increase above those expected on the date the swap was entered into (as an unrealized gain in the statements of operations), which will generally be indicative that the net fixed rate the Hospital is paying is below market expectations of rates during the remaining term of the swap. The swap will be reported as a liability (as an unrealized loss in the statements of operations) if interest rate expectations decrease below those expected on the date the swap was entered into, which will generally be indicative that the net fixed rate the Hospital is paying on the swap is above market expectations of rates during the remaining term of the swap. These annual accounting adjustments of value changes in the swap transaction are non-cash recognition requirements, the net effect of which will be zero at the end of the swap's term. The Hospital retains the sole right to terminate the swap agreement should the need arise. The Hospital recorded the swap at its asset position of \$308,419 and \$120,472 at September 30, 2018 and 2017, respectively.

9. Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets were available for the following purposes at September 30:

	<u>2018</u>	<u>2017</u>
Auxiliary programs	\$ 58,366	\$ 57,186
Time restriction - Life Income Trust	-	39,038
Charity care	72,762	63,828
Other programs	529,521	537,202
Capital acquisition	<u>3,020</u>	<u>2,652</u>
	<u>\$ 663,669</u>	<u>\$ 699,906</u>

Permanently restricted net assets were made up of the following at September 30:

	<u>2018</u>	<u>2017</u>
Income restricted for:		
Medical library	\$ 1,202	\$ 1,202
Capital	20,000	20,000
Income unrestricted	<u>257,840</u>	<u>257,840</u>
	<u>\$ 279,042</u>	<u>\$ 279,042</u>

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Notes to Financial Statements

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10. Concentrations of Credit Risk

The Hospital grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors at September 30, 2018 and 2017 was as follows:

	<u>2018</u>	<u>2017</u>
Medicare	32 %	40 %
Other third-party payors	20	15
Patient	23	13
Blue Cross	10	13
Medicaid	<u>15</u>	<u>19</u>
	<u>100 %</u>	<u>100 %</u>

The Hospital maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Hospital has not experienced any losses in such accounts. The Hospital believes it is not exposed to any significant risk on cash and cash equivalents.

11. Health Care Improvement Tax

Effective July 1, 1991, a health care improvement tax was imposed on hospitals, nursing homes, and home health agencies as part of a program to upgrade services in Vermont. The State of Vermont pays the Hospital with funds received from the health care improvement trust fund and federal matching funds. Hospitals in Vermont are assessed a certain percentage of net patient service revenue which is determined annually by the General Assembly. The following tax was paid and disproportionate share funds received for the years ended September 30:

	<u>2018</u>	<u>2017</u>
Disproportionate share	\$ 539,206	\$ 866,228
Medicaid assessment expensed	<u>4,541,687</u>	<u>4,420,086</u>
	<u>\$ (4,002,481)</u>	<u>\$ (3,553,858)</u>

BRATTLEBORO MEMORIAL HOSPITAL, INC.

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12. Commitments and Contingencies

Self-Funded Insurance Plans - The Hospital is self-insured with respect to healthcare coverage. This coverage is used to provide medical health benefits to its eligible employees and their eligible dependents. An accrual for management's estimate of healthcare claims incurred, but not reported, is included in other accrued expenses in the balance sheets.

Professional Liability Insurance - The Hospital is insured against malpractice loss contingencies under a claims-made insurance policy. Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on occurrence during its term, but reported subsequently, will be uninsured. The Hospital has also created a tail coverage reserve in the event that insurance providers are changed. This reserve was \$1,015,977 as of September 30, 2018 and 2017. The Hospital is subject to complaints, claims and litigation due to potential claims which arise in the normal course of business. FASB ASC 954-450, *Health Care Entities - Contingencies*, provides clarification to companies in the healthcare industry on the accounting for professional liability and similar insurance. ASC 954-450 states that insurance liabilities should not be presented net of insurance recoveries and that an insurance receivable should be recognized on the same basis as the liabilities, subject to the need for a valuation allowance for uncollectible accounts. The Hospital has evaluated its exposure to losses arising from identifiable potential claims and has properly accounted for them in the balance sheets for the years ended September 30, 2018 and 2017.

Litigation - In the normal course of business, the Hospital may be involved in litigation and annual third-party audits. Management, as part of its on-going risk management, consults with its legal counsel to assess the impact of these matters on the Hospital.

Emergency Department Physician Staffing - The Hospital has an agreement with Dartmouth-Hitchcock Clinic to provide twenty-four hour per day physician staffing for its emergency department. Contract rates are reviewed annually and adjusted, if required, by the mutual consent of both parties. The agreement can be terminated at any time by mutual consent of both parties or by either party with 60-day prior written notification. The agreement renews on an annual basis.

Certificate of Need Approval - In December 2016, the Hospital filed a certificate of need application with the State of Vermont to build a new four story medical office building, renovate the existing operating room suite and perioperative area, and replace the Hospital's three boilers. The total anticipated cost of the project is approximately \$23 million. In October 2017, the State of Vermont approved the certificate of need application. The Hospital expects to fund the project using internally designated investments and new tax-exempt borrowings.

The Hospital has paid or accrued costs of approximately \$1.9 million for the CON project as of September 30, 2018. The majority of these expenditures are for architect and engineering services. The Hospital has spent approximately \$500,000 related to the boiler replacement portion of the CON project as of September 30, 2018. Estimated costs to complete the boiler replacements are approximately \$1.6 million and are expected to be completed in the spring of 2019.

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Deferred System Development Costs - During 2016, the Hospital entered into an agreement with Cerner Corporation (Cerner) to implement a hospital-wide EHR system. The Cerner agreement has an initial term of seven years with successive 12-month terms. The costs incurred by the Hospital related to the implementation of the EHR system through June 1, 2017, the date the EHR system was placed in service, have been deferred and are being amortized over the remaining term of the Cerner agreement. Net deferred system development costs as of September 30, 2018 and 2017 were \$2,262,734 and \$2,775,051, respectively. Associated amortization expense was \$512,317 and \$170,772 in 2018 and 2017, respectively. The following is a schedule of future amortization of deferred system development costs as of September 30, 2018:

2019	\$ 512,317
2020	512,317
2021	512,317
2022	512,317
2023	<u>213,466</u>
	<u>\$ 2,262,734</u>

The following schedule reflects the Hospital's minimum payments to Cerner under the agreement for future subscription, transaction, and maintenance services as of September 30, 2018:

2019	\$ 772,336
2020	772,336
2021	772,336
2022	756,096
2023	<u>121,331</u>
	<u>\$ 3,194,435</u>

13. Related Party Transactions

The Hospital contracts with SVHSC for management services. The Hospital recorded \$1,115,040 and \$1,575,000 in management service expenses in 2018 and 2017, respectively. As of September 30, 2018 and 2017, the Hospital had a receivable from SVHSC of \$96,401 and \$165,373, respectively, for funds received by SVHSC on behalf of the Hospital.

In accordance with FASB ASC 958, the Hospital has recognized an interest in the net assets of SVHSC for assets donated to SVHSC with the Hospital designated as beneficiary.

14. Fair Value Measurements and Disclosures

FASB ASC 820, *Fair Value Measurement*, defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FASB ASC 820 also establishes a fair value hierarchy which requires

BRATTLEBORO MEMORIAL HOSPITAL, INC.

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an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

Assets and liabilities measured at fair value on a recurring basis are summarized below.

				<u>Fair Value Measurements at September 30, 2018</u>			
				<u>Total</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	
Assets:							
Investments							
	Cash and short-term investments	\$	24,150,782	\$	24,150,782	\$	-
	Marketable equity securities		8,089,565		8,089,565		-
	Mutual funds		7,600,815		7,600,815		-
	Interest rate swap		<u>308,419</u>		<u>-</u>		<u>308,419</u>
	Total assets	\$	<u>40,149,581</u>	\$	<u>39,841,162</u>	\$	<u>308,419</u>

				<u>Fair Value Measurements at September 30, 2017</u>			
				<u>Total</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	
Assets:							
Investments							
	Cash and short-term investments	\$	6,010,437	\$	6,010,437	\$	-
	Corporate bonds		1,224,887		-		1,224,887
	U.S. Treasury obligations and government securities		15,518,239		15,518,239		-
	Marketable equity securities		9,720,142		9,720,142		-
	Mutual funds		7,208,855		7,208,855		-
	Interest rate swap		<u>120,472</u>		<u>-</u>		<u>120,472</u>
	Total assets	\$	<u>39,803,032</u>	\$	<u>38,457,673</u>	\$	<u>1,345,359</u>

BRATTLEBORO MEMORIAL HOSPITAL, INC.

Notes to Financial Statements

September 30, 2018 and 2017

The fair value of Level 2 assets is primarily based on quoted market prices of the underlying or similar securities, interest rates, and credit risk. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. Accordingly, the fair value estimates may not be realized in an immediate settlement of the instrument.

15. Retirement Plans

The Hospital has a defined contribution plan for active employees to which the Hospital contributes 5% of the annual salary of the participating employee. Plan expense for the years ended September 30, 2018 and 2017 was \$1,277,337 and \$1,327,706, respectively.

The Hospital also has a defined contribution plan for active employees to which the Hospital contributes a matching contribution. In order to receive the match, employees must meet certain eligibility requirements. The Hospital matches 100% of elective deferrals to a limit based on years of service. Participants must be employed on the last day of the calendar year in order to receive the match. Plan expense for the years ended September 30, 2018 and 2017 was \$242,958 and \$222,165, respectively.