

Hospital Community Benefit Accountability

Annual Report

January 15, 2025

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I. Summary and Key Findings

In this reporting period covering hospitals' fiscal year (FY) 2022, 46 non-profit, tax exempt hospitals invested 7.2% of their patient revenues into the community.^{1,2} This is an increase of more than the 7.0% and 6.9% of patient revenue in 2020 and 2021, respectively.³ Overall, Colorado hospitals invested \$1.22 billion in community investments in the 2022 reporting year, which is an increase of \$129.8 million or 11.9% above the community benefit spending reported for the prior year. Such contributions are significant, appreciated, and valued. Changes in investment amounts by hospital over time are available in Appendix C. Investments by category are as follows:

- Free or reduced-cost health care services, i.e., charity care: \$283.6 million.
- Programs addressing behavioral health: \$43.4 million.
- Programs addressing social determinants of health: \$48.0 million.
- Programs addressing community based health care: \$31.7 million.
- Programs addressing provider recruitment, education, research, and training: \$721.8 million.
- Other investments addressing community identified needs: \$93.5 million.

In 2022, reporting hospitals' total of \$1.22 billion community investments represents 7.0% of their total operating expense and 6.9% of total expenses in 2022.

In 2022, the reported Medicaid shortfall totaled \$1.31 billion.⁴ When combined with total community benefits, the overall total represents 15.0% of total net patient revenue for 2022. When compared to expenses, total community benefit plus Medicaid shortfall represents 14.5% of total operating expenses and 14.0% of total expenses.

HCPF has also looked at other forms of unreimbursed costs, specifically charity care. Using data provided by hospitals through Hospital Financial Transparency, HCPF has reviewed charity care costs. HCPF found that:

- Notably, free or reduced cost care, i.e., charity care, has been a consistent percentage of total investments from 2019 through 2022 while the uninsured rate in the state remained stable in this time period.

¹For this report, many hospitals are reporting investments for the year ended December 31, 2022 while others are reporting for the year ended June 30, 2023 or their fiscal year, if different.

²Hospital Community Benefit Accountability requires nonprofit tax exempt general hospitals, Denver Health, and UCHealth University of Colorado Hospital to submit community benefit information to the Department of Health Care Policy & Financing. Critical Access Hospitals are exempt from reporting.

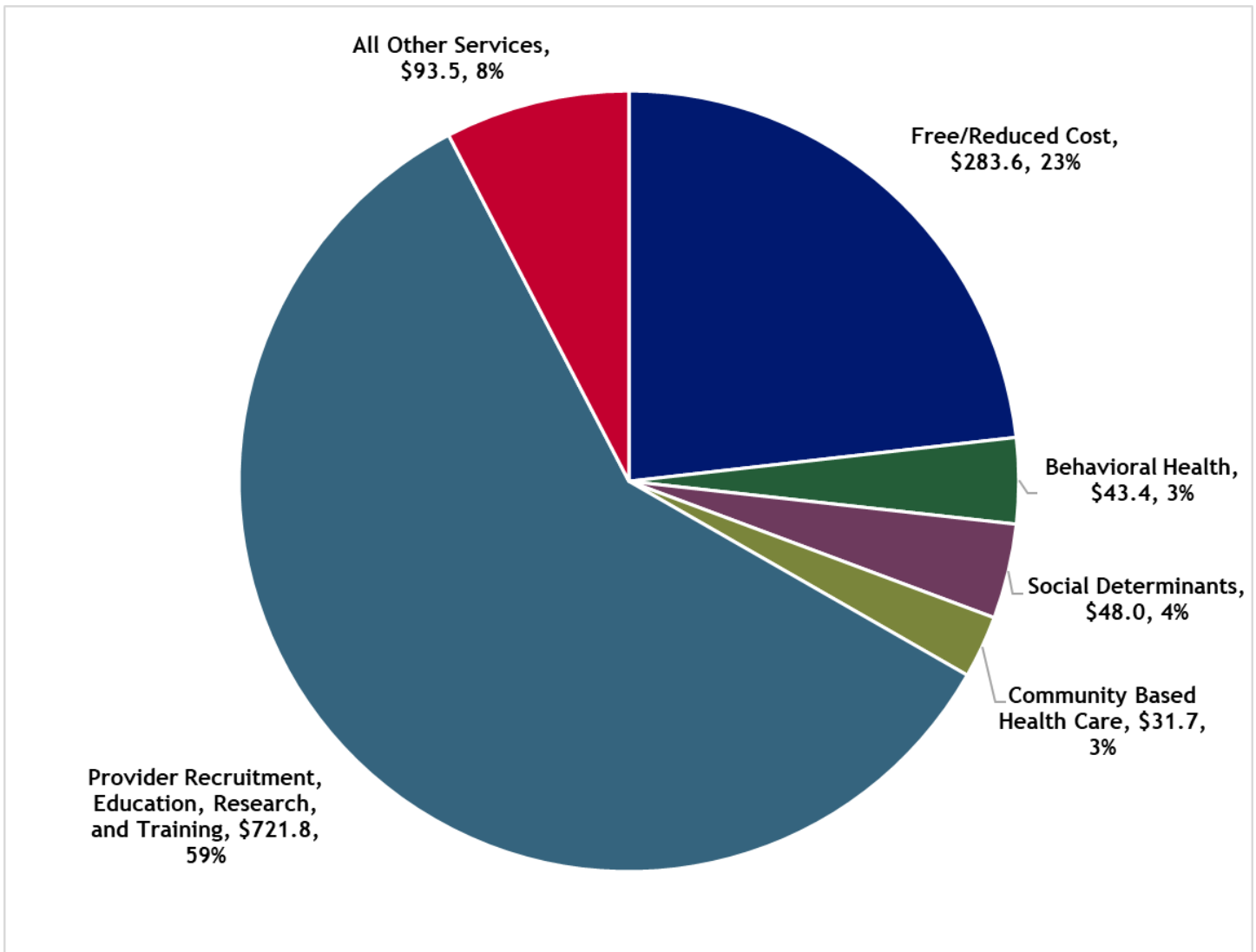
³For more information see the Department of Health Care Policy & Financing's (HCPF) 2023 and 2024 Hospital Community Benefit Accountability (HCBA) Reports on HCPF HCBA webpage: <https://hcpf.colorado.gov/hospital-community-benefit-accountability>

⁴Medicaid shortfall is defined as the difference between the cost of care for Medicaid-eligible patients and the amount of payment a hospital receives for those services. Medicaid shortfall for this report is reported through the IRS Form 990, or pro-forma documents provided by hospitals using the same method of calculation as the Form 990.

- No system exceeded 3.0% of uncompensated care costs as a percentage of net patient revenue, except for Independent hospitals and San Luis Valley. Yet, when reviewing individual hospitals, the independent category has more variability. Denver Health’s uncompensated care costs were 12.1% of its net patient revenue in 2022, whereas Boulder Community Hospital’s uncompensated care costs were only 0.9% of its 2022 net patient revenue. Denver Health’s total uncompensated care costs are primarily driven by its charity care costs which accounted for 8.4% of its net patient revenue. For 2022, Denver Health has the largest value for charity care costs with \$88.1 million. This is three-fold more than the next largest figure of UHealth University of Colorado Hospital’s \$24.0 million. As the Front Range’s largest urban safety net hospital, Denver Health has been taking on the largest proportion of charity care costs within the state.



Figure 1: 2022 Community Investments by Category (in millions)



The passage of House Bill (HB)23-1243: Hospital Community Benefit advanced hospital reporting to provide more clarity on each hospital’s community benefit spending.⁵ Changes from previous reporting include removing health behavior or risks, as a category and adding behavioral health; provider recruitment, education, research, and training; and programs addressing community based health care.

The passage of HB23-1243 now requires the Department of Revenue (DOR) to complete the estimated tax exemption value calculations for hospitals. The Department of Health Care Policy and Financing (HCPF) found that almost all systems spent more on community benefit without including Medicaid shortfall, except for AdventHealth and CommonSpirit. Estimated Tax exemption for the hospital systems in

⁵ <https://leg.colorado.gov/bills/hb23-1243>

2022 was:

- AdventHealth - \$39.0 million
- Banner Health - \$8.3 million
- Children's Hospital Colorado - \$43.8 million
- CommonSpirit - \$107.6 million
- Intermountain Health - \$33.7 million
- UCHHealth - \$54.9 million

In 2022, almost all systems provided more *community benefit without including Medicaid shortfall amounts* compared to the *estimated tax exemption value*, except for AdventHealth and CommonSpirit Health. When Medicaid shortfall is added to community benefit investments, both systems exceed their estimated tax exemption. When reviewing the nine independent reporting hospitals, including Denver Health, all spent more on community benefit without Medicaid shortfall than their estimated tax exemption.

More information on this topic is available in the Benefit of Tax Exemption Status section of this report. Hospital-specific tax exemption values compared to community benefit spending are available in the appendix to enable better community conversations.

For FY 2022, reporting hospitals separated specific investment activity into corresponding categories. The categories include free or reduced-cost health care services, programs addressing behavioral health, programs addressing social determinants of health, programs addressing community based health services, programs addressing provider recruitment/education/research/training, and other investments that address community identified needs.

HB23-1243 added the reporting categories of provider recruitment, education, research and training; and community based health care categories. A majority of provider recruitment and education, which had been historically reported as social determinants in 2021, now has its own category. Of the \$721.8 million total spending on provider recruitment, education, research, and training category during this latest reporting period, UCHHealth, as a system of 10 hospitals, invested \$566.2 million (78% of the total) towards professional education, research and support of the Colorado University School of Medicine (CUSOM). Of the \$566.2 million from UCHHealth, \$180.0 million was the portion identified as directed to CUSOM.

HB23-1243 also directs hospitals to provide evidence for how these investments improve health outcomes and directly tie to the corresponding community identified need. HCPF found that most hospitals did provide this information in good faith; however, the quality of the evidence could be improved. Understanding that this requirement was implemented shortly before hospitals began the process of compiling

investment information, HCPF will continue to work with hospitals on the requirements for evidence by providing examples of actual supporting evidence beyond a list of activities the investment aims to improve.

Under federal requirements, hospitals must conduct a hospital Community Health Needs Assessments (CHNA) every three years and develop an annual community benefit implementation plan every year. Below are the top prioritized needs and top investment categories for FY 2022:

Top hospital prioritized needs:

- 84.8%, or 39 hospitals, prioritized behavioral health as a health need. Behavioral health includes access to care and services for mental health, substance abuse disorders, and eating disorders, amongst others.
- 58.7%, or 27 hospitals, prioritized access to care as a health need. This need is oftentimes as simple as being able to access health care services within a reasonable distance from one's home.
- 39.1%, or 18 hospitals, prioritized chronic conditions.

Top Investment Categories:

- Provider recruitment, education, research, and training represented 59.1% of total investment.
- Free or reduced care represented 23.2% of total investment.
- Other community identified needs represented 7.7% of total investment.

HCPF reviewed hospitals' CHNAs to see how many hospitals allocated investment dollars into the behavioral health category since communities and hospitals cited behavioral health as the most prioritized need. HCPF found that 28 out of 46 reporting hospitals had allocated their investment into the behavioral health category. However, 18 hospitals did not report investment dollars in the behavioral health category. Additionally, HCPF found that 15 of these 18 hospitals prioritized behavioral health in their CHNA but did not report parallel investments in behavioral health. This indicates that 38.5% of the 39 hospitals that stated they prioritized behavioral health did not allocate any investment dollars into the behavioral health category.

Hospitals's Community Health Needs Assessments (CHNA) and Implementation Plans can be accessed through the [HCPF Hospital Community Benefit webpage](#) under the Reporting Hospital section.

II. Background

Since 1969, the federal government has required nonprofit hospitals to provide a community benefit as a condition of their tax exemption. Community benefit is not explicitly defined by federal statutes or regulations and can include charity care, Medicaid shortfall, and other benefits not directly related to patient care. This may include community health improvement activities, health professions education, research as well as cash and in-kind support to community organizations. In terms of community benefit, Medicaid shortfall and charity care comprise a majority of community benefit spending by nonprofit, tax-exempt hospitals. For-profit, tax-paying hospitals also provide charity care, provide care to Medicaid members, incur Medicaid shortfall and charity care costs as well.

To gain better insights into the investments Colorado's nonprofit, tax-exempt hospitals make in their communities, HB19-1320 required nonprofit tax-exempt general hospitals, Denver Health and University of Colorado Hospital to complete a community health needs assessment every three years. Additionally, they are required to complete an annual community benefit implementation plan every year. HB19-1320 required hospitals to host a public meeting every year to discuss their community benefit activities from the previous year and discuss their upcoming community benefit implementation plan. Critical access hospitals are not required to participate but are encouraged to do so.

HB23-1243, effective August 2023, revised Colorado's hospital community benefit requirements by expanding the information reporting hospitals are required to submit to HCPF. This information includes their community benefit spending, public meetings, and the process for establishing prioritized health needs within a hospital's CHNA. New requirements for reporting hospitals include:

- Expanding upon the manner in which hospitals invite the public to attend meetings and requiring notifications of the public meetings be at least 30 days prior to the meeting.
- Sharing at each public meeting the community benefit activities the hospitals undertook and the amounts funded for each activity.
- Submitting to HCPF the details of who attended the public meeting, the topics discussed, and any decisions made as a result of the discussion.
- Making each CHNA and implementation plan available to the public.
- Presenting priority areas identified in the most recent CHNA and any other community benefit investment option it recommends.

HB23-1243 also required HCPF to conduct a stakeholder meeting to determine best practices to ensure diverse input from local community members. HCPF engaged the Colorado Health Institute (CHI) to explore best practices in hospital engagement with communities as described in HB23-1243. HCPF and CHI convened a stakeholder meeting on November 28, 2023, to solicit feedback on best practices and reducing redundancies. Over 100 people attended this meeting, representing community-based organizations, advocacy groups, local public health agencies, community health care providers, home and community-based service providers, hospitals and health systems, and more. Following the meeting, CHI fielded a survey to collect additional feedback from those who were unable to attend. This guide offers recommendations based on the stakeholder meeting and survey. The two sections of this guide are:

1. Best practices for hospitals to conduct community engagement, especially with populations experiencing disproportionate health outcomes.
2. Best practices for avoiding duplication in community needs assessments.

HCPF utilized multiple stakeholder engagement opportunities to connect with stakeholders and proponents throughout the implementation and rulemaking process. This included group webinars with individuals and stakeholders to provide direct communication. This Best Practices Guide and other resources collected by CHI during the stakeholder process are available on the HCPF Hospital Community Benefit Accountability (HCBA) [webpage](#).

By requiring more detailed community investment information and increased transparency about community benefit priorities, these new requirements increase the accessibility, productivity and impact of hospitals' public community benefit meetings. This is accomplished through more advanced meeting notification, interpretative services upon request, and broader information reported by hospitals to their community, such as the hospitals spending on each activity. This improved reporting also enables more comprehensive analysis of hospitals' community benefit investments through more discrete investment reporting categories.

HB23-1243 also gives HCPF the authority to require reporting hospitals to submit a corrective action plan if HCPF finds the reporting hospital is not in compliance with Colorado's community benefit requirements. Details of these requirements can be found on HCPF's HCBA [webpage](#). Program rules are available on the Code of Colorado Regulations [webpage](#).

On June 14, 2024, HB23-1243 rules were adopted by the Medical Services Board and went into effect July 30, 2024. Due to the effective date of rule adoption,

this report reflects public meeting information under reporting requirements of HB19-1320 and hospital reporting requirements of HB23-1243.



III. Recommendations

HB23-1243 expands on previous legislation by requiring hospitals to make their public meetings more accessible to the community and provide more information to the community during these meetings. Hospitals are now required to send public meeting invitations at least 30 days prior to the meeting. They are also required to allow for 30 days after the public meeting for any community member comments or recommendations. This must happen prior to the development of a hospital's community benefit implementation plan. With the additional community engagement and reporting requirements from HB23-1243, HCPF makes the following recommendations to hospitals:

1. Hold community benefit public meetings earlier in the year, which will increase the time reporting hospitals have to send the public meeting invitations, allow the required time for community feedback, and better enable hospitals to complete the implementation plan for that reporting year. HCPF found that 52.5% of reporting hospitals held their community benefit meeting within 30 days of the standard reporting due date.⁶
2. Utilize the Best Practices for Community Engagement resource and resource repository. HCPF partnered with the CHI to explore best practices in hospital engagement with their communities as described in HB23-1243. Hospitals can utilize this document to address best practices for nonprofit hospitals to conduct community engagement, especially with populations experiencing disproportionate health outcomes while avoiding duplication in community needs assessments. Both of these resources are located on the HCBA [webpage](#).
3. To ensure reporting hospitals' public meeting invitations are sent to required state agency invitees, HCPF publishes and updates the list of required agency invitees on the HCBA [webpage](#). Using this updated list ensures the hospitals invite all required state agency representatives to their community engagement meetings.
4. HCPF encourages hospitals to review their CHNAs and align non-service related community benefit spending to those of its community identified health needs. For example, if the community requests spending on behavioral health then the invested dollars should reflect that health need. If the hospital does not pursue community benefit spending priorities voiced by its community, that must be clearly communicated to community members, including the rationale.
5. HCPF will continue to work with hospitals throughout the year on the requirements for evidence regarding investment improvement by providing

⁶ Typically the due date for hospitals is July 1 of each year, due to the implementation and rule making process of HB23-1243 reporting hospitals were granted an extension to Sept 13, 2024. In future years the due date will revert back to July 1.

examples of actual supporting evidence provided beyond a list of activities the investment aims to improve.

Department Oversight

1. HCPF will continue to utilize the public meeting documents to ensure reporting hospitals are providing the required 30 day invitation notice before a public meeting occurs. Additionally, HCPF will review documentation to ensure hospitals are providing community members the required 30 days following the meeting to submit any feedback.
2. HCPF will ensure that any hospital holding a combined public meeting shares details about each hospital during the meeting.
3. HCPF will utilize the new hospital reporting on categories to analyze gaps between what the community identified as its needs and where hospitals are investing their community benefit dollars. HCPF will continue to analyze data and report the amount of community benefit invested by hospitals.
4. HCPF will continue its collaboration with hospitals to demonstrate hospitals are aligning community benefits with what their communities have identified as a health need.
5. HCPF will continue to research other states' hospital community benefit requirements and reporting to inform our analysis, reporting and recommendations.
6. HCPF will utilize its ability to write corrective action plans for non-compliance when necessary.



IV. Findings

A. Compliance with Public Meeting Requirements

Under the HCBA regulations at [10 CCR 2505-10, Section 8.5002](#), reporting hospitals are required to submit to HCPF their public meeting agenda, meeting summary, list of invitees, and list of attendees. Pursuant to HB23-1243, reporting hospitals are now required to send public meeting invitations at least 30 days prior to the scheduled meeting. Hospitals must also allow 30 days for community feedback after the meeting and provide community members a summary of the feedback received. Rules implementing the new requirements under HB23-1243 were effective on July 30, 2024. Reporting hospitals were encouraged to incorporate the new public meeting requirements, but not required to do so if their public meeting was scheduled prior to the effective date of the revised rules.

Out of the 46 reporting hospitals, 24 hospitals sent invitations for their public meeting at least 30 days prior to the scheduled date of the meeting. Hospitals who provided at least 30 days notice of their public meeting include CommonSpirit Health hospitals, Intermountain Health hospitals, Children’s Hospital Colorado (both the Anschutz and Colorado Springs hospitals), AdventHealth Avista, Boulder Community Hospital, Delta Health, AdventHealth Littleton Hospital, National Jewish Health, San Luis Valley Health, and Vail Health.⁷ Below are some best practices from reporting hospitals’ public meetings to highlight:

- CommonSpirit Health sent their public meeting invitations on average 36 days prior to their scheduled meeting dates. These meetings were virtual and held at various times throughout the day ranging from afternoon to evening. The most notable aspect of CommonSpirit Health community benefit public meetings was their guest speaker(s). Each location had at least one guest speaker from that location’s community that had received investment dollars who presented on how those investment dollars helped their community organization.
- Intermountain Health sent their public meeting invitations on average 39 days prior to their scheduled meeting dates. These meetings were in-person during the afternoon. Intermountain Health held breakout sessions for attendees and allowed them to vote on which needs felt most important for the upcoming CHNAs. A webinar was held 90 days later to discuss the process of choosing the health priorities for the upcoming CHNA with 6 presenters from Intermountain Health along with 96 attendees. Intermountain Health also held breakout

⁷ Throughout this report Children’s Hospital Colorado shall include both Children’s Hospital Colorado, Anschutz and Children’s Hospital Colorado, Colorado Springs. When data is presented on the individual hospital level both hospitals will be represented with the locations named.

sessions during the webinar to discuss how each hospital location can address the new priorities.

- Children’s Hospital Colorado, both the Anschutz and Colorado Springs locations, each sent their public meeting invitations on average 36 days prior to their scheduled meeting dates. Each location held independent meetings and provided multiple meeting time options. These meetings were held during the morning and evening to help accommodate attendees’ schedules.
- AdventHealth Avista Hospital, Boulder Community Hospital, Delta Health, AdventHealth Littleton Hospital, National Jewish Health, San Luis Valley Health, and Vail Health sent their public meeting invitations at least 30 days prior to their scheduled public meetings.

HCPF received invitations from 40 of the 46 reporting hospitals to their public meeting. HB23-1243 requires hospitals to invite HCPF along with other state agencies to be in compliance. On HCPF’s main [HCBA webpage](#), there is an updated list of state agency contacts and a list of representatives from community organizations who are required to be invited to reporting hospitals’ public meetings. HCPF will review and follow up with hospitals that did not invite HCPF and/or other state agencies for the upcoming reporting period. Corrective action plans will be considered by HCPF if noncompliance continues during the next reporting period.



A. Compliance with Reporting Requirements

Following the adoption of the rules, the submission date for hospitals for this reporting year was moved from July 1 to September 13, 2024. This extension was only for the 2024 reporting year and will revert back to the submission date set out in regulation of July 1 hereafter. Six hospitals requested an extension past the submission date of September 13. HB23-1243 legislation requires hospitals to submit evidence for investment improvement for each investment activity. This evidence is required to show how reporting hospitals' spending improves community health outcomes and directly corresponds to the relevant Community Identified Health Needs. Hospitals provided HCPF this information in the annual template or in a separate document. This year all hospitals submitted this evidence to HCPF.

For this reporting time period, all hospitals were compliant with reporting requirements, such as submitting the HCPF provided template and Schedule H information of the IRS Form 990. Hospitals report community investments related to their most recent IRS form 990 according to the hospital's fiscal year. Banner Health, Children's Hospital Colorado, Intermountain Health, and UHealth systems all provided individual pro-forma schedule H information along with their consolidated 990 forms.

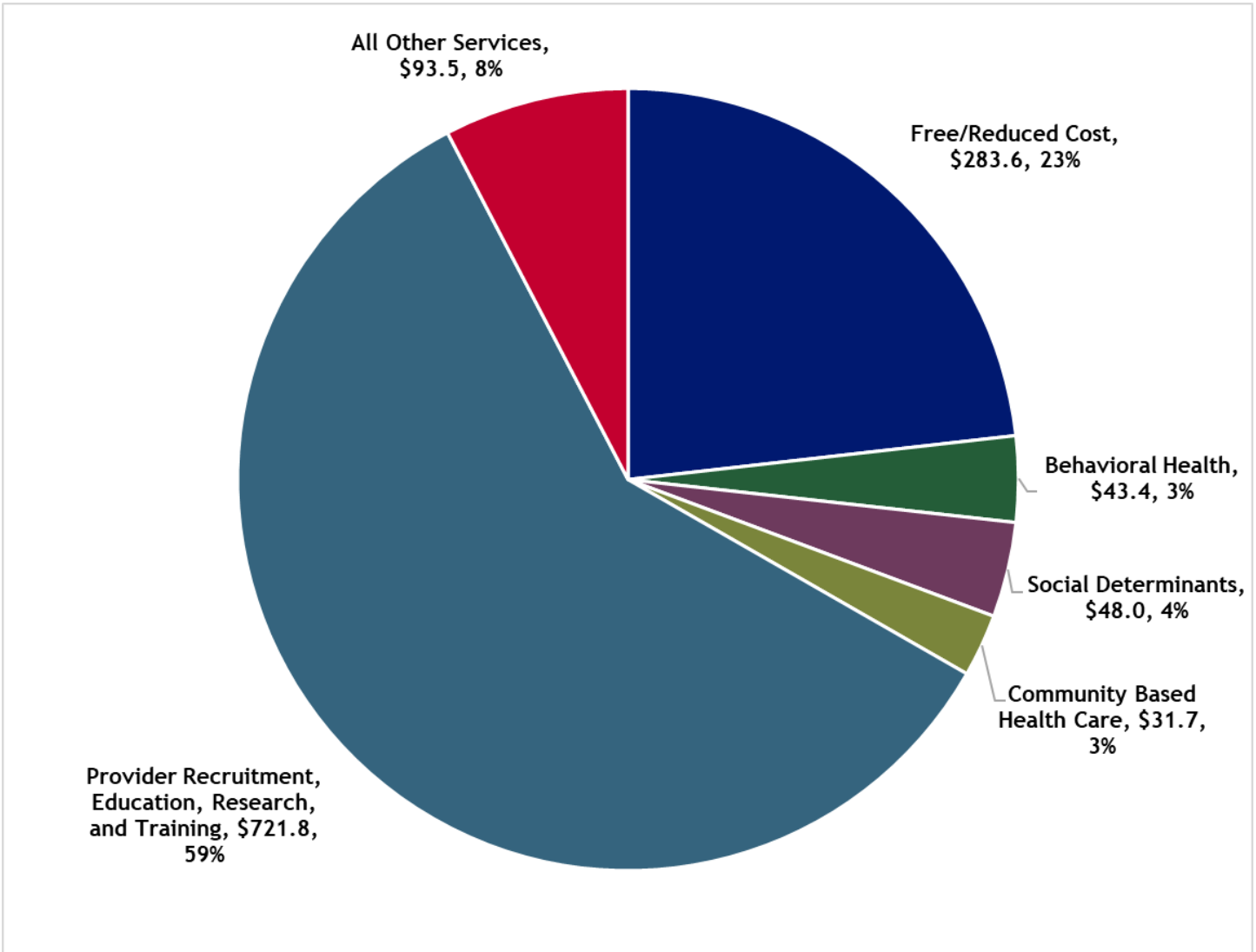
B. Hospital Investment Percentage

In this reporting period, hospitals invested 7.2% of their patient revenues in the community. Such contributions are significant, appreciated and valued. Overall, Colorado hospitals invested \$1.22 billion in community investments in the reporting year. In the previous reporting period, hospitals invested \$1.09 billion back into their communities which was 6.9% of their patient revenues, representing an increase of 11.9% or an increase of \$129.8 million between 2021 and 2022. Free or reduced-cost health care services represent 23.2% of the total in 2022. Programs addressing behavioral health represent 3.5% of the total, while programs addressing social determinants of health represent 3.9% of the total. Additionally, programs addressing community based health care represent 2.6%, while programs addressing provider recruitment, education, research and training represent 59.1%. Finally, other investments that addressed community identified needs represent 7.7% of the total. This is summarized in the bullets below and in Figure 1.

- Free or reduced-cost health care services: \$283.6 million (23.2%)
- Programs that addressed behavioral health: \$43.4 million (3.5%)
- Programs that addressed social determinants of health: \$48.0 million (3.9%)
- Programs that addressed community based health care: \$31.7 million (2.6%)
- Programs that addressed provider recruitment, education, research and training: \$721.8 million (59.1%)

- Other investments that addressed community identified needs: \$93.5 million (7.7%)

Figure 1: 2022 Community Investments by Category (in millions)



HB23-1243 added two new investment categories to help increase transparency with hospital community benefit investment dollars. Previously, HCPF compared hospitals' community investment categories to investments by hospitals from previous years. Table 1 shows the community investments by category from 2019 through 2021 with a total of 46 reporting hospitals for each of the reporting years and based on the prior legislation, HB19-1320. Most of the categories increased from the previous year indicating that hospitals were investing more into the community. For example, total investments increased from \$834.6 million in 2019 to \$1.09 billion in 2021, or an increase of \$257.5 million. In 2019 and 2020, social determinants of health only

represented 2.8% and 7.8%, of total investment, respectively, compared to 55.1% of total investment for 2021. Similarly, health behaviors represented over half of the total investment percentage with 58.1% and 55.3%, respectively, compared to 4.9% of the total community investment in 2021. This shift may be due to hospitals more accurately reporting investment categories, indicated by the near proportional changes between the two categories comparing 2020 and 2021.

Table 1: Community Investments by Category over time, HB19-1320 categories (in millions)

Fiscal Year	Free or Reduced Care Costs	Health Behaviors	Social Determinants of Health	Other Community Identified Needs	Total Investments
2019	\$197.7	\$485.5	\$23.1	\$128.2	\$834.6
2020	\$239.1	\$533.3	\$75.6	\$117.0	\$965.0
2021	\$262.0	\$54.1	\$601.8	\$174.2	\$1,092.1

Table 2 shows the total investments from 46 reporting hospitals with categories from HB23-1243 legislation. With the changes that occurred through HB23-1243, certain year-over-year analyses can not be performed for this report although categories that remained the same can be analyzed. In 2022, hospitals reported investing a total of \$1.22 billion in community benefit priorities which is a \$129.8 million increase from 2021, or an increase of 11.9%. In 2022, free or reduced care costs increased by \$21.5 million, or an increase of 8.2% from 2021. HB23-1243 added reporting categories of provider recruitment, education, research and training, and community based health care categories which allowed reporting hospitals to report community benefit spending into more discrete categories. This makes it difficult to compare community benefit investment categories reported for 2022 to 2021 and other prior years. For example and most notably, reported social determinants of health declined by \$553.8 million in 2022 compared to 2021; however, this does not necessarily indicate a reduction in programs addressing social determinants of health. Specifically, a majority of provider recruitment and education, which had been historically reported as social determinants in 2021, now has its own category. For more information on investment totals by hospital over time, see Appendix C: Total Investments by Hospital Over Time.



Table 2: 2022 Community Investments by Category, HB23-1243 categories (in millions)

Categories	Total Investments (Fiscal Year 2022)
Free or Reduced Cost Care	\$283.6
Behavioral Health	\$43.4
Social Determinants of Health	\$48.0
Community Based Health Care	\$31.7
Provider Recruitment, Education, Research and Training	\$721.8
Other Community Identified Needs	\$93.5
Total Investments	\$1,222.0

HCPF found that of the \$721.8 million total spending on provider recruitment, education, research, and training category, UHealth, as a system of 10 hospitals, invested \$566.2 million (78% of the total) towards professional education, research and support of the Colorado University School of Medicine (CUSOM). Of the \$566.2 million from UHealth, \$180.0 million was the portion identified as directed to CUSOM. Additional reporting from UHealth and others to illuminate where this funding was specifically directed and how it impacted or improved care access in Colorado, including the specific areas of access expansion (ie: primary care, behavioral health, specific specialty care, etc) would prove helpful in assisting Colorado policymakers and all stakeholders in addressing health care provider access challenges. (Insight provided: "Access to critical health care services and programs for communities".) The remaining 36 hospitals invested \$155.7 million (22% of the total) into the provider recruitment, education, research, and training category. HB23-1243 requires hospitals to provide evidence for each investment activity to show how the investment dollars are improving community health outcomes. Hospitals with significant investments in the provider recruitment, education, research, and training category provided evidence stating investments into this category improves access to care, early detection and treatment of disease, chronic disease management, and education for health professionals. Many hospitals provided a list of activities that their investments aim to improve but lacked insights to as to the actual results of the hospitals' investment. HCPF will work with hospitals throughout the year to improve actual data driven evidence of improvements by providing examples for hospitals to follow.

In the absence of better information on the results of such investments, HCPF examined how \$721.8 million in community benefits used for the provider recruitment, education, research, and training category impacted the total number of physicians and other medical professionals. CDPHE provided HCPF with new licenses each year from 2015 to 2022 from the Colorado Department of Regulatory Agencies's (DORA) register of new licenses issued each year. DORA's register shows all newly issued licenses which are inclusive of first time physicians and RNs, those renewing their licenses and those moving from another state to Colorado. It should be noted that DORA's list of licenses are not representative of those in direct patient care. In 2022, DORA's information shows that there were 9,757 new licenses issued (2,123 physicians and 7,634 RNs). In 2022, if the total of \$721.8 million in provider recruitment, education, training, and research were applied to each newly issued license for physicians and RNs then reporting hospitals would have provided a grant of approximately \$74,000 per new license as continuing education training or assistance with schooling. However, the count of new licenses are not only applicable for the 46 reporting hospitals for HCBA, but also physicians and RNs at CAH and for profit hospitals. Thus the value per license would actually be higher.

Another notable finding was that behavioral health remains among the top priorities in hospitals' CHNAs. Table 2 shows a total of \$43.4 million allocated for hospitals' community investment in behavioral health. HCPF reviewed hospitals' evidence for behavioral health improvement and found the information provided reflected activities the behavioral health investments are aiming to improve instead of supporting data and other evidence behind those investments. Hospitals stated that training and educating professionals improves access to care, patient outcomes, and reductions in substance abuse, amongst others, but provided no actual evidence to justify these claims of improvement. This new reporting requirement went into effect shortly before the reporting period and HCPF expects improved reporting as hospitals are able to track investment effects in the upcoming year. However, only 28 of 46 hospitals that reported a community identified health need of behavioral health actually allocated funds to this category. Eighteen hospitals did not report investment dollars in the behavioral health category. Additionally, HCPF found that 15 of these 18 hospitals prioritized behavioral health in their CHNA but did not report parallel investment in behavioral health. This raises the question of whether hospitals are failing to invest in what the community identifies as a health need.

HCPF will continue to review trends in the coming years and provide more data for investments over time as hospitals familiarize themselves with the new investment categories. For more information for specific hospital investment amounts, see Appendix B: Investment Amounts by Hospital.

A. Community Investment Compared to Net Patient Revenue

HCPF examined community benefit as a percentage of net patient revenue to quantify what percentage of nonprofit hospitals' patient care dollars goes back into the community. Overall, hospitals' community investments represent 7.2% of total net patient revenue, excluding Medicaid shortfall.^{8, 9, 10} When Medicaid shortfall is included as a community benefit, investments represent 14.5% of reporting hospitals' net patient revenue compared to 15.6% in 2021.¹¹

Figure 2 shows the percentage of net patient revenue by hospital system and in total by community benefit category without Medicaid shortfall.

In 2022, the UHealth system had the highest proportion of community benefit without Medicaid shortfall as a percentage of net patient revenue at 11.9% (10.8% and 10.7% in 2021 and 2020, respectively). Of UHealth's total community benefit as a percentage of net patient revenue, 10.1% of the 11.9% was made up of the provider recruitment, education, research and training (see light teal blue in Figure 2).

⁸ As defined in state statute, i.e., free or reduced-cost health care services and investments that address community identified health needs. This excludes Medicaid shortfall.

⁹ Net patient revenue approximates the payments a hospital receives for patient services. Net patient revenue is calculated by totaling all charges the hospital billed to patients, subtracting contractual allowances and then subtracting bad debt and charity care.

¹⁰ St. Elizabeth Hospital was not included in the total community benefit percentage for CommonSpirit. This was due to the recent change in ownership and incomplete records available to compile the data needed for this report.

¹¹ Increases in Medicaid shortfall should also include a discussion of increases in charges for services, as Medicaid payments do not immediately increase as hospitals increase their charges. This results in higher Medicaid shortfall amounts under the same Medicaid payment methodology for the same care.

Figure 2: 2022 Community Benefit Percentage of Net Patient Revenue

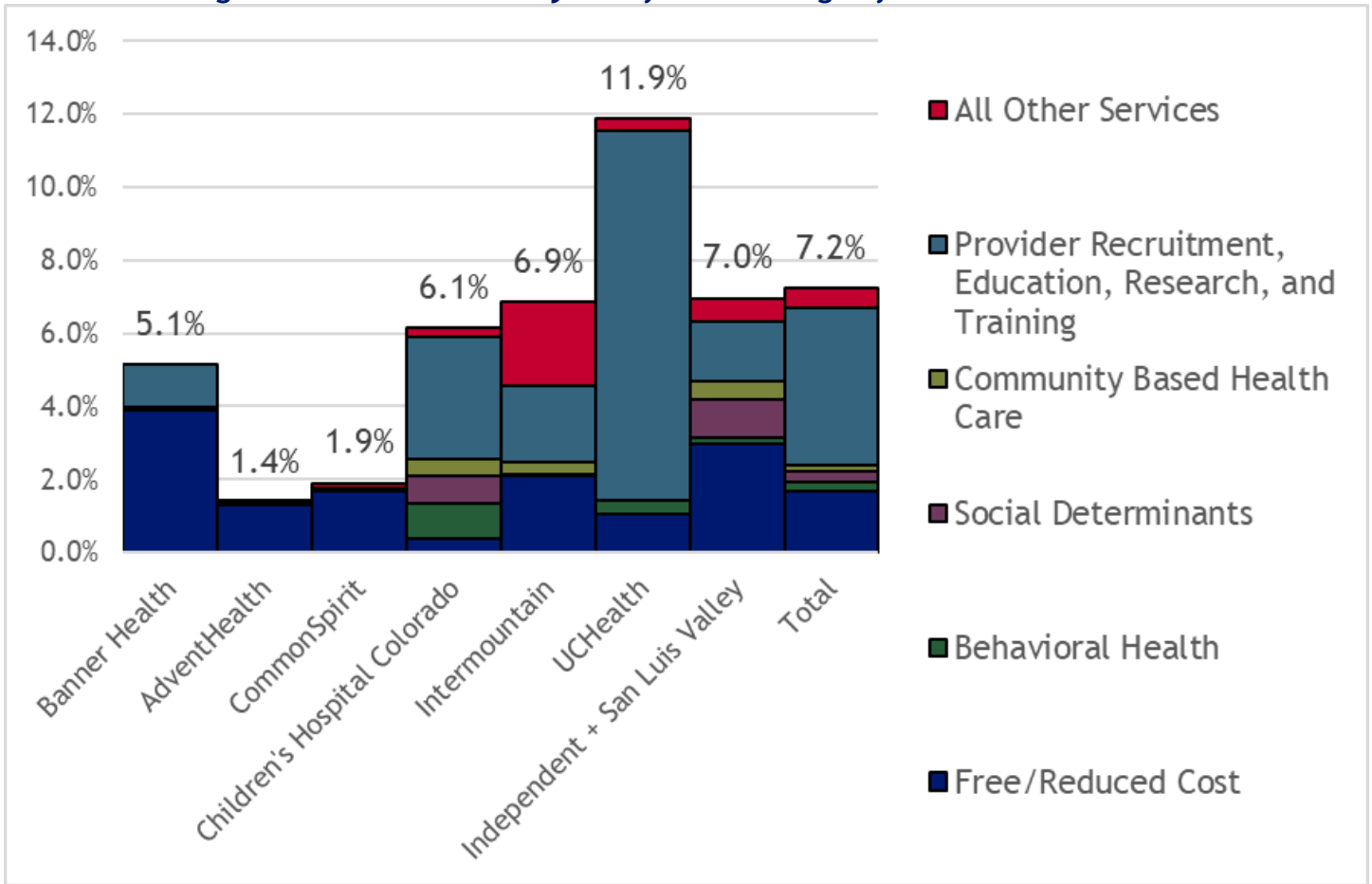


Figure 3 shows the percentage of net patient revenue by hospital system and in total by community benefit category including Medicaid shortfall. When Medicaid shortfall is included Children’s Hospital Colorado has the largest community investment amount in proportion to its net patient revenue at 23.2%. Children’s Hospital Colorado has a higher Medicaid shortfall as a percent of net patient revenue because Medicaid covers over 40% of the children in Colorado and also has a significantly lower Medicare payer mix than any other system which generally makes up a bulk of a hospital’s services. In 2022, Children’s Hospital Colorado had approximately 0.4% of its total payer mix allocated to Medicare. Whereas, on average, the other systems and independent hospitals had a Medicare payer mix of 42.6%.¹² From a dollar perspective, Children’s Hospital Colorado has the second highest Medicaid shortfall (\$279.1 million) after UHealth (\$350.6 million). This indicates that it is not the total dollar amount driving this outlier but a combination of the dollar amount and the

¹² Information on payer mix is sourced from Hospital Financial Transparency data. For more information see HCPF’s 2024 Hospital Financial Transparency Report: <https://hcpf.colorado.gov/sites/hcpf/files/2024%20Hospital%20Financial%20Transparency%20Report%20Appendix%20C%20V2.pdf>

proportion of Medicaid to Children’s Hospital Colorado overall patient services. The Colorado Healthcare Affordability and Sustainability Enterprise (CHASE) annual report has additional discussion on the impact and scale of Medicaid and Medicare payment to cost ratios on hospitals' finances. The CHASE annual report is available on the CHASE Board’s [webpage](#).

Figure 3: 2022 Community Benefit and Medicaid Shortfall Percentage of Net Patient Revenue

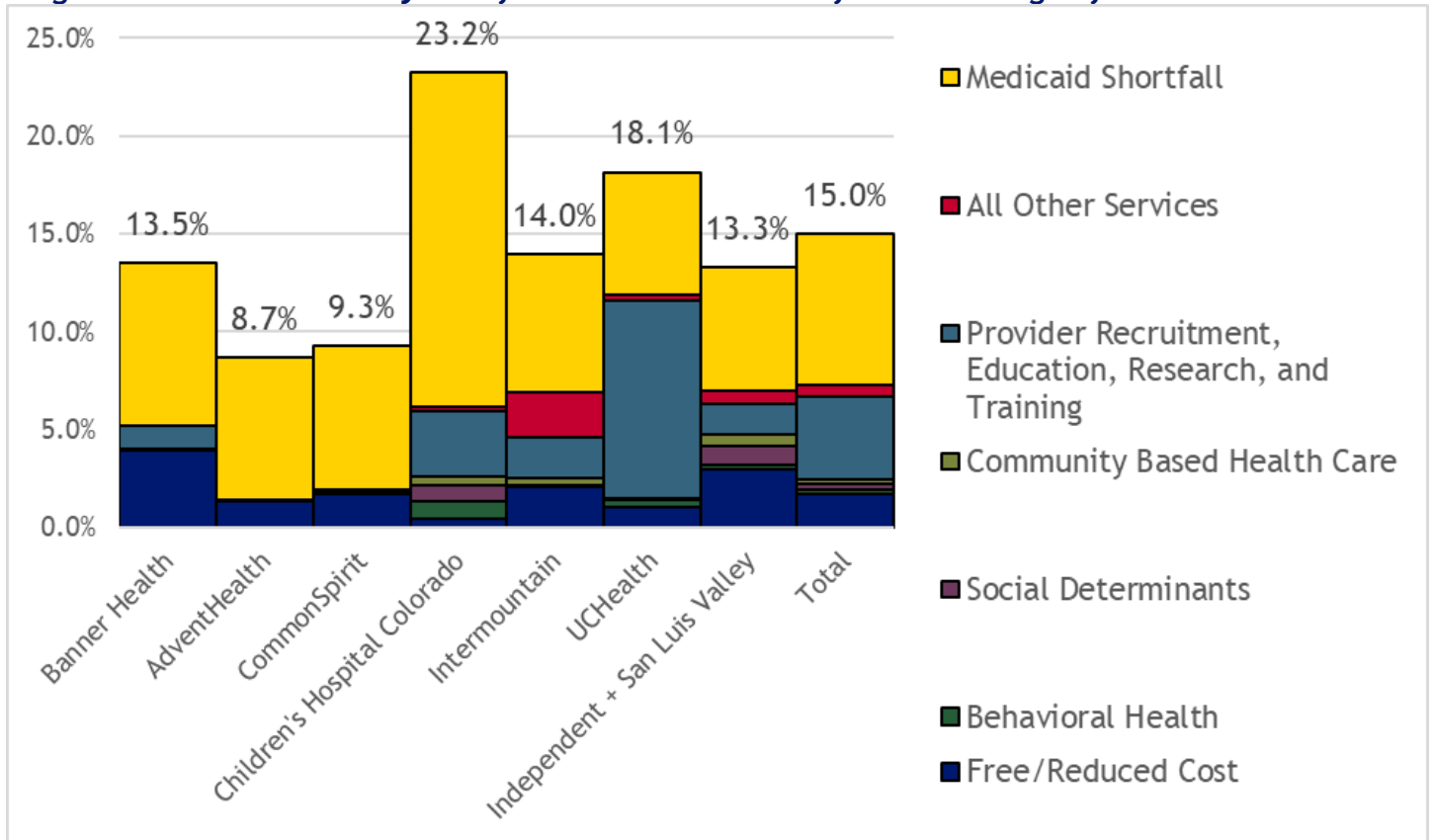


Table 3, shows community benefit categories and Medicaid shortfall as a percent of net patient revenue in 2022 by hospital system. Figure 2 and Figure 3 are a visual representation of Table 3, or the length of the bars represents the percentage each community benefit category is of that system total net patient revenue in 2022.

Table 3: 2022 Community Benefit and Medicaid Shortfall by System by Percentage of Total Net Patient Revenue

Category	AdventHealth	Banner Health	Children's Hospital Colorado	CommonSpirit	Intermountain Health	UCHealth	Independent & San Luis Valley ¹³
Medicaid Shortfall	7.3%	8.3%	17.1%	7.4%	7.1%	6.3%	6.3%
Free or Discounted Services	1.3%	3.9%	0.4%	1.7%	2.1%	1.0%	3.0%
Behavioral Health	0.0%	0.03%	0.9%	0.01%	0.04%	0.4%	0.2%
Social Determinants of Health	0.0%	0.1%	0.1%	0.02%	0.04%	0.03%	1.0%
Community Based Health Care	0.05%	0.0%	0.5%	0.02%	0.3%	0.0%	0.5%
Provider Recruitment, Education, Research, and Training	0.0%	1.2%	3.3%	0.03%	2.1%	10.1%	1.6%
Other Community Identified Needs	0.01%	0.0%	0.2%	0.1%	2.3%	0.3%	0.6%
Total Community Benefit	1.4%	5.1%	6.1%	1.9%	6.9%	11.9%	7.0%

¹³ Independent & San Luis Valley values include Denver Health's values listed below Table 3.



Category	AdventHealth	Banner Health	Children's Hospital Colorado	CommonSpirit	Intermountain Health	UCHealth	Independent & San Luis Valley ¹³
Total Community Benefit plus Medicaid Shortfall	8.7%	13.5%	23.2%	9.3%	14.0%	18.1%	13.3%

As the Front Range's largest safety net hospital, Denver Health, makes up the largest portion of most community benefit categories for the Independent & San Luis Valley amounts in Table 3. For comparison, in 2022, Denver Health's values were:

- Medicaid Shortfall - 2.8% of total net patient revenue
- Free or Discounted Services - 6.3%
- Behavioral Health - 0.04%
- Social Determinants of Health - 0.0%
- Community Based Health Care - 0.0%
- Provider recruitment, Education, Training, & Research - 2.3%
- Other Community Identified Needs - 1.1%
- Total Community Benefit - 9.7%
- Total Community Benefit and Medicaid Shortfall - 12.5%

As a safety net hospital in the Denver region, Denver Health spent 9.7% of its net patient revenue, or the revenue it received from caring for patients, on community benefits which is more than any system did except for UCHealth. Notably for UCHealth, of the 11.9% of net patient revenue spent on community benefits, 10.1% percentage points were for provider recruitment education, research and training. This factor is discussed in detail below Table 2.

A. Community Investment Compared to Total Expense

Tax-exempt, nonprofit hospitals report information on their community benefit expenditures in their IRS form 990, Schedule H, submissions.¹⁴

IRS form 990, Schedule H Part I, reflects hospitals' community benefit activities, and includes the line items financial assistance at cost (i.e. charity care), community

¹⁴ A copy of IRS Form 990 can be found on the IRS's website: <https://www.irs.gov/pub/irs-pdf/f990sh.pdf>.



health improvements, health professions education, subsidized health services, research, Medicaid shortfall, and other government means-tested programs, such as the Colorado Indigent Care Program (CICP), but excluding Medicare shortfall.¹⁵ Schedule H Part I also shows these community benefit expenses as a percentage of total expenses.

IRS form 990, Schedule H Part II, reflects hospitals' community building activities including physical improvements and housing, economic development, community support, environmental improvements, community health improvement advocacy, and workforce development. Additionally, it shows these expenses as a percentage of total expenses.

Table 4 displays the community benefit and community building expenditures with their percentage of total expenses as reported on hospitals' IRS form 990, Schedule H, Parts I and II. Note that the data for community building is minimal for all hospitals, if any investment was reported. This may indicate the need for better reporting or an opportunity for hospitals to apply investment dollars in currently unused ways.

Additional information on hospitals' community investment amounts over time can be found in Appendix B, which shows the investment amounts reported to HCPF, which does not include Medicaid shortfall like the IRS form 990 reported amounts do.

¹⁵ For the purposes of the IRS form 990 financial assistance at cost is discounted care programs often known as charity care programs. See IRS Form 990 supplemental instructions available at <https://www.irs.gov/pub/irs-pdf/i990sh.pdf>.

Table 4: Schedule H Investment Amounts (including Medicaid Shortfall)

Hospital	Community Benefit Expense	Community Benefit Percent of Total Expense	Community Building Expense	Community Building Percent of Total Expense
AdventHealth	\$122,576,203	8.4%	\$233,619	0.0%
Banner Health East Morgan County Hospital ¹⁶	\$504,878	1.6%	\$786	0.0%
Banner Health Fort Collins Medical Center	\$6,189,114	11.6%	\$-	0.0%
Banner Health McKee Medical Center	\$8,218,592	6.9%	\$2,500	0.0%
Banner Health North Colorado Medical Center	\$60,511,084	16.6%	\$50,000	0.0%
Banner Health Sterling Regional Medical Center ¹⁷	\$685,852	1.4%	\$7,257	0.0%
Boulder Community Health	\$25,714,957	5.8%	\$196,111	0.0%
Children's Hospital Colorado ¹⁸	\$378,010,088	21.9%	\$1,383,004	0.1%
CommonSpirit	\$222,265,354	9.1%	\$-	0.0%
Community Hospital	\$2,617,024	1.1%	\$-	0.0%
Delta County Memorial Hospital	\$5,782,878	5.3%	\$16,250	0.0%
Denver Health	\$161,134,341	11.4%	\$105,505	0.0%
Intermountain Health Good Samaritan Medical Center	\$21,201,774	6.1%	\$3,032	0.0%
Intermountain Health Lutheran Medical Center	\$51,558,813	11.5%	\$-	0.0%
Intermountain Health Platte Valley Medical Center	\$28,655,042	13.9%	\$-	0.0%
Intermountain Health Saint Joseph Hospital	\$96,308,360	15.3%	\$114,823	0.0%
Intermountain Health St Mary's Regional Medical Center	\$82,272,210	17.0%	\$-	0.0%
Montrose Memorial Hospital	\$27,036,376	18.2%	\$-	0.0%
National Jewish Health	\$37,233,431	10.9%	\$-	0.0%
San Luis Valley Health	\$8,483,496	6.9%	\$43,740	0.0%
UCHealth Broomfield Hospital	\$18,796,587	23.8%	\$3,232	0.0%



Hospital	Community Benefit Expense	Community Benefit Percent of Total Expense	Community Building Expense	Community Building Percent of Total Expense
UCHealth Grandview Hospital	\$11,488,379	19.3%	\$5,542	0.0%
UCHealth Greeley Hospital	\$35,319,142	16.9%	\$21,260	0.0%
UCHealth Highlands Ranch Hospital	\$43,886,161	15.9%	\$12,821	0.0%
UCHealth Longs Peak Hospital	\$40,393,074	18.1%	\$9,959	0.0%
UCHealth Medical Center of the Rockies	\$111,569,472	19.3%	\$89,742	0.0%
UCHealth Memorial Hospital	\$212,295,062	16.6%	\$3,091,867	0.2%
UCHealth Parkview Medical Center	\$87,174,778	16.2%	\$-	0.0%
UCHealth Poudre Valley Hospital	\$130,026,758	17.6%	\$119,619	0.0%
UCHealth University of Colorado Hospital	\$399,853,098	14.5%	\$142,191	0.0%
UCHealth Yampa Valley Medical Center	\$9,343,746	7.1%	\$15,433	0.0%
Vail Health	\$29,370,549	8.2%	\$-	0.0%
Valley View Hospital	\$26,008,022	9.0%	\$244,837	0.1%
Total	\$3,679,543,346	12.8%	\$7,296,841	0.03%

¹⁶ East Morgan provided HCPF with their Schedule H totals with Medicaid showing over-reimbursement which had their Community Benefit Expense total as a negative. HCPF removed the Medicaid amount in their total to represent a positive total expense.

¹⁷ Sterling Regional Medical Center provided HCPF with their Schedule H totals with Medicaid showing over-reimbursement which had their Community Benefit Expense total as a negative. HCPF removed the Medicaid amount in their total to represent a positive total expense.

¹⁸ See footnote 4.



B. Total Operating Expenses

Following rule revisions through the implementation of HB23-1243, HCPF is reporting hospitals' community benefit spending as a percentage of total operating expenses. Total operating expenses are sourced from hospital provided submission through the Hospital Financial Transparency Report available at HCPF's Hospital Financing Transparency [webpage](#). Because of the source used, this information may differ slightly when compared to the total expenses from IRS 990 information in Table 4 above.

Table 5: Total Operating Expense (in millions) with Percentage of Community Benefit Spending

Hospital System	Total Operating Expense	Community Benefit (without provider recruitment)	Community Benefit (with provider recruitment)	All Community Benefit including Medicaid Shortfall
Banner Health	\$631.0	3.7%	4.7%	12.4%
AdventHealth	\$1,375.2	1.4%	1.4%	8.9%
CommonSpirit	\$2,322.3	2.0%	2.0%	9.9%
Children's Hospital Colorado ¹⁹	\$1,722.4	2.7%	5.8%	22.0%
Intermountain Health	\$2,228.7	4.3%	6.2%	12.6%
UCHealth	\$5,406.4	1.8%	12.3%	18.8%
Independent & San Luis Valley ²⁰	\$3,798.7	4.5%	5.8%	11.1%
Denver Health	\$1,321.5	5.9%	7.7%	10.0%
Total	\$17,484.7	2.9%	7.0%	14.4%

In 2022, total community benefit as a percent of total operating expense was 7.0%, which is similar to the proportion of net patient revenue. Community benefit as a percent of total operating expenses ranged from 1.4% for AdventHealth to 12.3% for UCHealth. Similar to net patient revenue, when Medicaid shortfall is included Children's Hospital Colorado as a system becomes the largest community benefit spending of 22.0% of the system's total operating expenses.

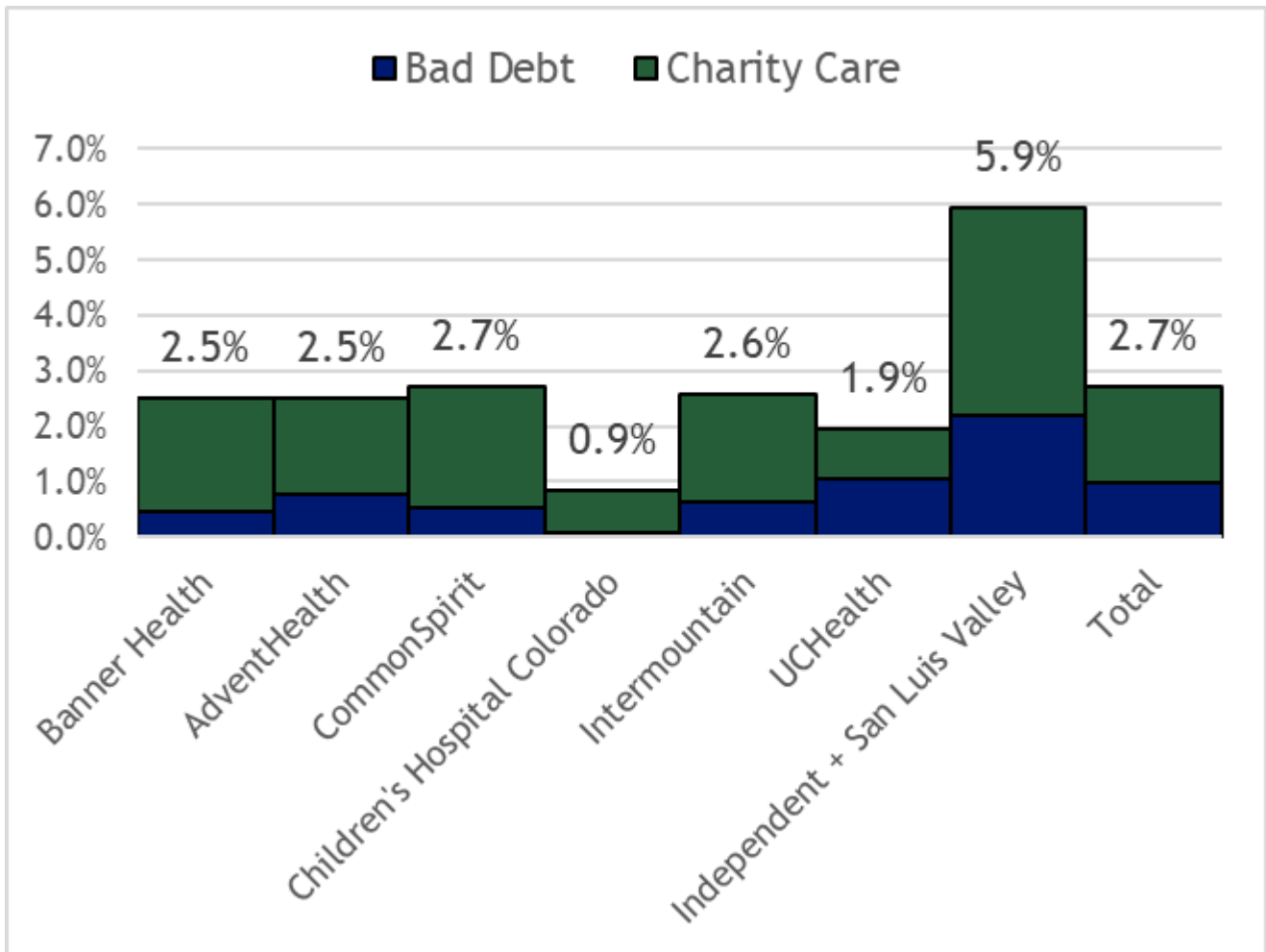
¹⁹ See footnote 4.

²⁰ Independent & San Luis Valley values include Denver Health's values listed below.

C. Uncompensated Care Costs

Figure 4 shows bad debt and charity care costs as a percentage of net patient revenue with total uncompensated care cost percent denoted at the top.²¹ While charity care costs are included in community benefit values, note that bad debt is not a community benefit expense and is typically not reported by hospitals through the Hospital Community Benefit Accountability program. Bad debt represents payments hospitals expected to receive but did not. Bad debt is not charity care or other community benefit investment.

Figure 4: Uncompensated Care Costs as a Percentage of Net Patient Revenue



In 2022, on average uncompensated care costs represented 2.7% of hospitals' net patient revenue. No system exceeded 3.0%, except for Independent hospitals and San Luis Valley. Yet, when reviewing individual hospitals, the independent category has more variability. Denver Health's uncompensated care costs were 12.1% of its net patient revenue in 2022, whereas Boulder Community Hospital's uncompensated care costs were only 0.9% of its 2022 net patient revenue. Denver Health's total

²¹ Uncompensated care costs are sourced from hospitals' submitted reports through Hospital Financial Transparency.

uncompensated care costs are primarily driven by its charity care costs which accounted for 8.4% of its net patient revenue. San Luis Valley, which operates two hospitals (one Critical Access and one general acute care hospital), reported uncompensated care costs which were 2.0% of its net patient revenue in 2022.

Notably, free or reduced cost care, i.e., charity care, has been a consistent percentage of total investments from 2019 through 2022 (see Table 1 and Table 2) while the uninsured rate in the state remained stable in this time period. However, the unwinding of Medicaid continuous enrollment requirements under the COVID-19 public health emergency (PHE) and the recent influx of migrants to the Denver area, are expected to show an increase in the number of uninsured Coloradans needing care when data from 2023 and 2024 are available.²² For example, Denver Health has reported a \$10 million increase in uncompensated care in calendar year 2023, which they attribute to the unprecedented number of migrants.^{23,24} More recent data on uncompensated costs is available in the Hospital Financial Transparency Report, available at <https://hcpf.colorado.gov/hospital-transparency>, notably Graph 10.

For 2022, Denver Health has the largest value for charity care costs with \$88.1 million. This is three-fold more than the next largest figure of UCHHealth University of Colorado Hospital's \$24.0 million. As the Front Range's largest urban safety net hospital, Denver Health has been taking on the largest proportion of charity care costs within the state. When compared to total community benefit without Medicaid shortfall, Denver Health's charity care is more than three hospital systems' community benefit in total (AdventHealth, Banner Health, and CommonSpirit). The increases of uncompensated care in 2023 will not be reflected until the 2026 Community Benefit Accountability report but are discussed in the 2025 Hospital Financial Transparency Report.

HCPF will continue working with hospitals and other community partners on efforts to keep Coloradans covered and to support uninsured individuals.²⁵

D. Benefit of Tax Exemption Status

Most hospitals in Colorado are nonprofit organizations and are exempt from state and federal income taxes, sales tax, property taxes and personal property taxes. For-profit corporations pay these taxes while accruing costs like Medicaid shortfall and charity care.²⁶ For-profit taxable hospitals in Colorado include those in the HCA HealthONE system and Animas Surgical Hospital. This is important as for profit entities

²² For more information on the COVID-19 PHE Unwind see HCPF's Continuous Coverage Unwind Data Reporting webpage: <https://hcpf.colorado.gov/ccu>

²³ <https://coloradosun.com/2024/03/13/denver-migrants-immigration/>

²⁴ <https://www.washingtonexaminer.com/news/investigations/2985306/cost-migrant-crisis-denver-hospitals-buckle-volume-patients/>

²⁵ <https://hcpf.colorado.gov/ccu>

²⁶ For-profit hospitals provide similar benefits to their community including serving Medicaid members, providing charity care to patients, and other community benefits such as research and community building activities. *Nonprofit Hospitals: Profits and Cash Reserves Grow, Charity Care Does Not.* (June 2023) Health Affairs. Retrieved from: <https://www.healthaffairs.org/doi/10.1377/hlthaff.2022.01542>

are also doing the work of providing care to under- and uninsured individuals throughout the state.

Table 6 evaluates Colorado's for-profit health system, HCA HealthONE, including Medicaid shortfall, charity care costs and other benefits similar to those incurred by nonprofit hospitals. Table 6 allows for a comparison to evaluate the benefit of tax-exempt status of other systems by comparing similar community benefits HCA HealthONE provides to the citizens of Colorado. In aggregate, HCA HealthONE had 3.2% of its net patient revenue in 2022 as community investment. It should be noted that unlike other hospitals and hospital systems, HCA HealthONE's percent of net patient revenue and total amount does include Medicaid Shortfall and should be compared to percent values in Figure 3 for more accuracy. Additionally, other benefits in Table 6 are reported at the system level through HCA HealthONE's 2023 Community Impact Report and are not broken out by hospitals, thus the other benefits and totals are reported for just the entire system.²⁷

HCA HealthONE has comparable community benefits in the form of charity care (\$20.8 million, or 0.7% of net patient revenues) as that of Banner Health, AdventHealth, and Independent/San Luis Valley hospitals (\$11.9 million or 2.1%, \$18.6 million or 1.3%, and \$20.0 million or 0.7%, respectively). Additionally, HCA HealthONE has a comparable Medicaid shortfall dollar amounts to that of Banner Health. All systems including Banner Health provide a higher proportion of Medicaid shortfall to net patient revenue.

However, note that Medicaid shortfall is calculated using a cost-to-charge ratio and more cost-efficient hospitals will have a lower Medicaid shortfall. HCA HealthONE has a lower cost-to-charge ratio than many other hospitals in Colorado and if their costs were similar to other hospitals in the state, the system would have an increased Medicaid Shortfall amount. The ability to reduce underreimbursement by limiting costs and more efficiently serving patients may serve other hospitals well.²⁸

²⁷ HCA HealthONE's 2023 Community Benefit Impact report is available at: <https://healthonecares.com/util/documents/annual-reports/>

²⁸ A cost-to-charge ratio is applied to hospital reported charges by payor to determine costs associated with patient care for those payors and for write-off charges to determine uncompensated care costs.



Table 6: 2022 HCA HealthONE Community Benefit (in millions)²⁹

Hospital Name	Medicaid Shortfall	Charity Care Costs	Other Benefits	Total	Percent of Net Patient Revenue
HCA HealthONE Mountain Ridge ³⁰	\$22.1	\$2.9	N/A	N/A	N/A
HCA HealthONE Rose Medical Center	\$8.8	\$1.8	N/A	N/A	N/A
HCA HealthONE Sky Ridge Medical Center	\$2.0	\$2.3	N/A	N/A	N/A
HCA HealthONE Presbyterian/ St. Luke's Medical Center	\$4.0	\$2.8	N/A	N/A	N/A
HCA HealthONE Swedish Medical Center	\$5.3	\$6.1	N/A	N/A	N/A
HCA HealthONE The Medical Center of Aurora	\$16.5	\$4.9	N/A	N/A	N/A
HCA HealthONE Total	\$58.8	\$20.8	\$16.8	\$96.4	3.2%

As shown in Table 6, Table 7, and Table 8 community benefit expenditures for major hospital systems in Colorado exceed the estimated tax exemption when Medicaid shortfall, free and reduced cost care and other community investments are included.

²⁹ HCA HealthONE’s hospital specific values for Medicaid shortfall, costs for charity care programs, and net patient revenue percentage were evaluated from the Hospital Expenditure Report 2022 dataset and its total other community benefits come from evaluation of community health improvements, community building activities, Health professional education, cash and in-kind contributions, and research investment from HCA HealthONE’s 2023 Community Impact Report retrieved from <https://healthonecares.com/util/documents/annual-reports/>

³⁰ Previously known as HCA HealthONE North Suburban Medical Center.



Most nonprofit, tax-exempt hospitals' community benefit expenditures are for Medicaid shortfall and charity care costs, which for-profit, tax-paying hospitals also incur.³¹

Table 7, shows community benefit and Medicaid shortfall amounts by system. As a reminder, Medicaid shortfall is defined as the difference between the current costs for services for Medicaid-eligible patients and the payments received for those services.

Table 7: 2022 Community Benefit and Medicaid Shortfall by System (in millions)

Category	AdventHealth	Banner Health	Children's Hospital Colorado ³²	CommonSpirit	Intermountain Health	UCHealth	Independent & San Luis Valley ³³
Medicaid Shortfall	\$103.1	\$48.4	\$279.1	\$182.9	\$142.9	\$350.6	\$201.0
Free or Discounted Services	\$18.6	\$22.5	\$6.2	\$41.8	\$41.8	\$58.4	\$94.2
Behavioral Health	\$0.0	\$0.2	\$15.4	\$0.1	\$0.8	\$20.8	\$6.1
Social Determinants of Health	\$0.1	\$0.4	\$12.8	\$0.5	\$0.8	\$1.4	\$32.0
Community Based Health Care	\$0.7	\$0.0	\$7.6	\$0.4	\$6.1	\$0.0	\$16.8
Provider Recruitment, Education, Research, and Training	\$0.0	\$6.8	\$54.5	\$0.8	\$41.9	\$566.2	\$51.6

³¹ See pages 38-40 of Department of Health Care Policy & Financing (August 2021) *Hospital Cost, Price & Profit Review* retrieved from https://hcpf.colorado.gov/sites/hcpf/files/Hospital%20Cost%20Price%20and%20Profit%20Review%20Full%20Report_withAppendices-0810ac.pdf.

³² As a two-hospital system, Children's Hospital Colorado, has a much higher Medicaid shortfall compared to some of its system peers since it takes on a larger share of children in the state. Additionally, other systems might have comparable public payer shortfalls when Medicare is included.

³³ Independent & San Luis Valley values include Denver Health's value listed below this table.



Category	AdventHealth	Banner Health	Children's Hospital Colorado ³²	CommonSpirit	Intermountain Health	UCHealth	Independent & San Luis Valley ³³
Other Community Identified Needs	\$0.1	\$0.0	\$3.8	\$3.7	\$46.5	\$19.1	\$20.3
Total Community Benefit	\$19.5	\$29.9	\$100.3	\$47.3	\$137.9	\$665.9	\$221.1
Total Community Benefit plus Medicaid Shortfall	\$122.6	\$78.3	\$379.4	\$230.2	\$280.8	\$1,016.5	\$422.1

As the Front Range's largest safety net hospital, Denver Health, makes up a large portion of most community benefit categories for the Independent & San Luis Valley amounts in Table 5. For comparison, in 2022, Denver Health's values were:

- Medicaid Shortfall - \$29.2 million
- Free or Discounted Services - \$61.0 million
- Behavioral Health - \$0.5 million
- Social Determinants of Health - \$0.0 million
- Community Based Health Care - \$0.0 million
- Provider Recruitment, Education, Training, & Research - \$24.0 million
- Other Community Identified Needs - \$11.0 million
- Total Community Benefit - \$102.3 million
- Total Community Benefit and Medicaid Shortfall - \$131.6 million

HB23-1243 Tax Exemption Evaluations

Per HB23-1243, the tax exemption evaluations were completed by the Department of Revenue (DOR). This calculation is an estimate of each hospital’s federal income taxes, state income taxes, and property taxes. Reporting hospital’s estimated tax exemption is calculated by applying state and federal tax rates to net income sourced from hospital submitted reports through Hospital Financial Transparency.

Table 8 shows 2022 community benefit investment amounts and the estimated tax exemption value by system. Figure 4 displays this as a stacked bar chart with a line graph for tax exemption overlaid. The large impact of the provider recruitment, education, research and training category is discussed in detail following Table 2.

Table 8: 2022 Community Benefit Investments and Estimated Tax Exemption by System

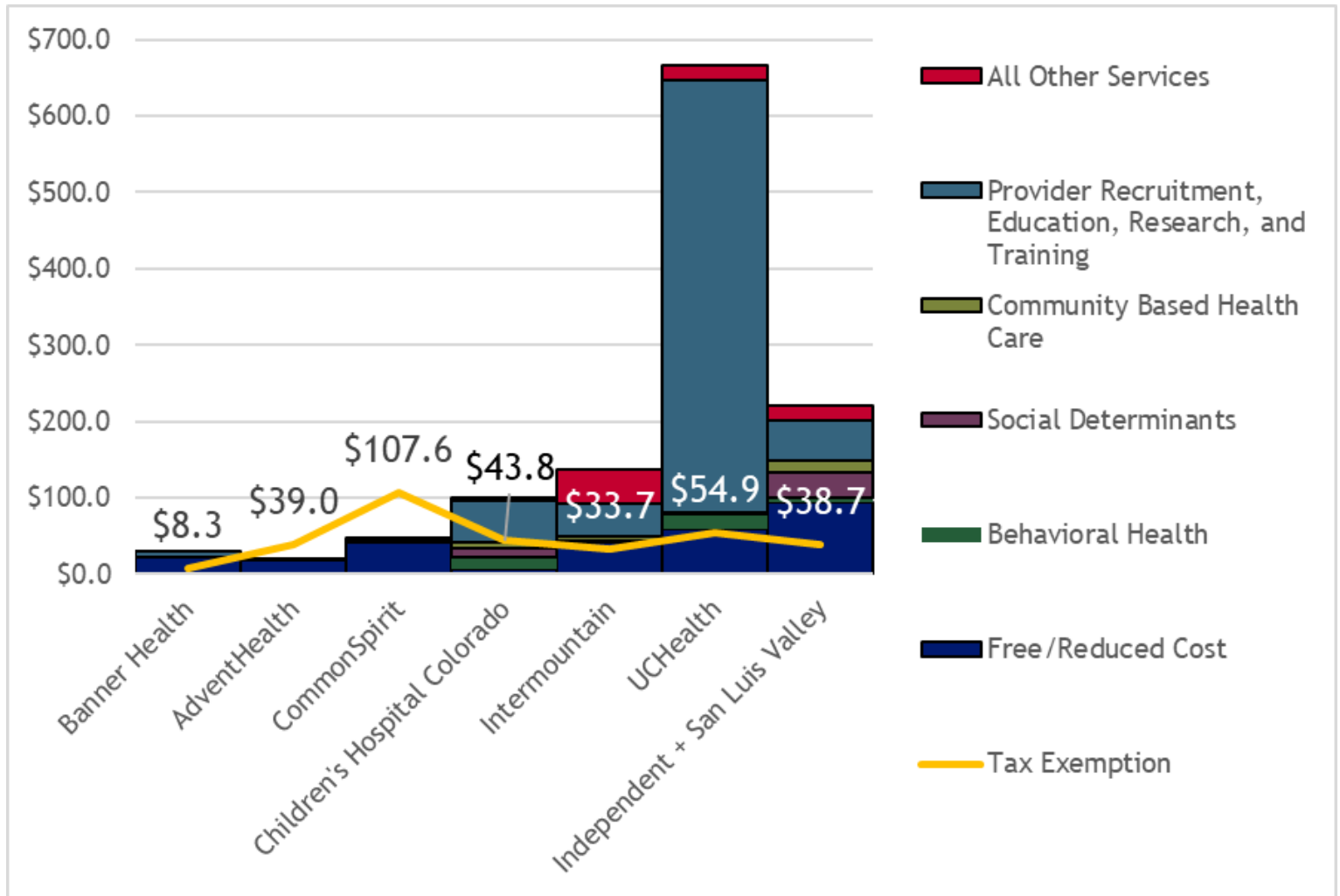
System	Free and Reduced Care Costs	Behavioral Health	Social Determinants of Health	Community Based Health Care	Provider Recruitment Education Research and Training	Other Community Identified Needs	Total	Estimated Value of Tax Exemption
AdventHealth	\$18.6	\$0.0	\$0.1	\$0.7	\$0.0	\$0.1	\$19.5	\$39.0
Banner Health	\$22.5	\$0.2	\$0.4	\$0.0	\$6.8	\$0.0	\$29.9	\$8.3
Children’s Hospital Colorado	\$6.2	\$15.4	\$12.8	\$7.6	\$54.5	\$3.8	\$100.3	\$43.8
CommonSpirit	\$41.8	\$0.1	\$0.5	\$0.4	\$0.8	\$3.7	\$47.3	\$107.6
Intermountain Health	\$41.8	\$0.8	\$0.8	\$6.1	\$41.9	\$46.5	\$137.9	\$33.7
UCHealth	\$58.4	\$20.8	\$1.4	\$0.0	\$566.2	\$19.1	\$665.9	\$54.9
Independent & San Luis Valley Health ³⁴	\$94.2	\$6.1	\$32.0	\$16.8	\$51.6	\$20.3	\$221.1	\$38.7

³⁴ Independent & San Luis Valley values include Denver Health’s value listed below



Denver Health ³⁵	\$61.0	0.5\$	\$0.0	\$0.0	\$24.0	\$11.0	\$102.3	\$16.0
Total	\$283.6	\$43.4	\$48.0	\$31.7	\$721.8	\$93.5	\$1,222.0	\$326.0

Figure 5: Community Benefit and Tax Exemption Value (in millions)



In the 2024 Hospital Community Benefit Accountability Report, HCPF reported a total estimated tax value of \$860.6 million for FY 2021.³⁶ The difference between 2021 and 2022 is driven by a reduction in estimated state and federal income taxes. This is driven by a change for when net income is negative the corresponding federal and state income tax liability is estimated to be zero. Importantly, FY 2022 was a

³⁵ In 2022, Denver Health reported a negative net income which estimates its federal and state income tax to be \$0. The value of the estimated tax exemption is representative of only its property tax exemption.

³⁶ https://hcpf.colorado.gov/sites/hcpf/files/2024%20Hospital%20Community%20Benefit%20Report_0.pdf

particularly turbulent year in the investment markets, with outlier market declines in both the bond and equities markets, which negatively impacted hospitals' total net income. For systems, investment income is a significant contributor to their total net income because of the days cash on hand reserves they have established and the historic, annual investment gains on those reserves. 2022 was clearly an unusual year, with a tremendous negative investment loss impact on total net income for hospitals here in Colorado and nationally as well. In 2021, HCPF found nine reporting hospitals had negative net income compared to 26 in 2022, leading to the drop in estimated tax exemption values in 2022. The value of the tax exemption in 2022 is atypical because of the outlier investment market losses in 2022. 2023, and likely 2024, reporting comparisons between hospital community benefit and tax exemptions will be more typical representations. FY 2023 information will be collected in July 2025 and available in the 2026 Hospital Community Benefit Accountability Report.

With the new methodology and lower profits due to atypical investment market losses in 2022, almost all systems spend more on community benefit without including Medicaid shortfall amounts except for AdventHealth and CommonSpirit Health. When Medicaid shortfall is added to community benefit investments, both systems exceed their estimated tax exemption. When reviewing the nine independent reporting hospitals, including Denver Health, all spent more on community benefit without Medicaid shortfall than their estimated tax exemption. Yet, note that in 2022, except for Montrose Memorial Hospital, all independent hospitals' estimated tax exemption is only representative of its forgone property tax because all other independent hospitals had negative net income resulting in zero federal and state income tax estimated value in 2022. When 2023 data is available in July 2025 HCPF will review independent hospitals' estimated tax exemptions and see if this finding holds true in future years. HCPF will continue to monitor the estimated tax exemption for hospitals and hospital systems in future reports as information provided by hospitals shows that net income has improved significantly since 2022.³⁷

Additional information on hospitals' individual estimated tax exemption calculation can be found in Appendix D, which shows the estimated tax exemption calculations compared to community benefit spending by hospital.

E. Community Health Needs Assessment (CHNA)

Under federal requirements, each nonprofit hospital is required to conduct a CHNA every three years and implement strategies to meet the identified community health needs.³⁸ Under Colorado's HCBA requirements, reporting hospitals must submit their current CHNA annually as well as their yearly community benefit implementation plan, which explains the hospital's prioritized community needs and its plan to implement these priorities that year. HCPF reviewed all the CHNA's that were

³⁷ FY 2023 net income is sourced from hospital submitted reports through Hospital Financial Transparency.

³⁸ CHNA requirements, like the 3 year requirement, are outlined under Title 26, Section 1.501(r)(3) of the Code of Federal Regulations.

submitted to see which hospitals submitted new CHNAs and identify which hospitals submitted new prioritized needs. For 2022, HCPF found that 27 of 46 hospitals submitted new CHNAs for this reporting period. Of the 27 hospitals, 22 prioritized at least one new need from the previous CHNA. Some of these new prioritized needs include substance use treatment, food security, and COVID-19 PHE recovery.

Prior to the creation of the yearly updated community benefit implementation plan, HB23-1243 requires each reporting hospital to allow 30 days following the community public meeting for additional comments and recommendations from community members. Following this 30-day period, hospitals must report back to the community the feedback they received as well as indicate if any of the community-voiced priorities were incorporated into the hospital community benefit implementation plan. This process encourages increased community feedback during public meetings and also connects community feedback to implementation plans. The aim is to bridge the gap between community needs and hospitals' investment decisions. For example, Intermountain Health held a system-wide webinar to discuss new CHNA priorities based on feedback from the public meetings held by each Intermountain Health hospital. This webinar included a summary of community feedback and used breakout rooms for participant input on how Intermountain Health can address the new priorities.

HB23-1243 aims to further encourage hospitals to prioritize the voice of the community very intentionally and in alignment and coordination with community feedback and recommendations. HCPF found that some hospitals provided unique and more aligned and prioritized community health needs in their community benefit investments, such as:

- Vail Health: addressed health care staffing shortages with a focus on increased diversity and advancing policy to improve community health (increasing access, lowering costs, and driving engagement).
- Delta Health: addressed access to affordable care and reducing health disparities among specific populations.
- Montrose Memorial Hospital: addressed the need for increased emphasis on housing and transportation.

Due to the effective date of HB23-1243 rules, updated public meeting requirements were encouraged but not required if hospitals' public meetings were scheduled prior to the rule's effective date of July 30, 2024. AdventHealth Castle Rock, AdventHealth Parker, Community Hospital, and Vail Health all held their public meeting after the effective date of HB23-1243 rules. Of these, HCPF notes that Vail Health was the only hospital that provided at least 30 days notice prior to their public meeting.

F. Prioritized Health Needs

Hospitals' submissions of their CHNAs to HCPF are critical for analysis of how hospitals incorporate community needs into their implementation plans, and Table 9 displays

the top prioritized community health needs. HCPF reviewed all 46 reporting hospitals' CHNAs and found that the top priority for the vast majority was behavioral health followed by access to care and chronic conditions.



Table 9: Hospital Prioritized Needs

Prioritized Needs	Percentage of Hospital Prioritized
Behavioral Health	84.8%
Access to Care	58.7%
Chronic Conditions	39.1%

HB23-1243 requires hospitals to report their investments in more discreet categories, adding behavioral health, community based health care, and provider recruitment, education, research, and training investment categories. In addition to adding more investment categories, HB23-1243 also requires hospitals to specify each investment activity to increase transparency on where hospital investment dollars are spent and provide more information on the amount per activity. With this new information, HCPF can analyze the alignment of needs prioritized by hospitals in their CHNAs to see if their investment dollars match those priorities.

Table 10: Top Investment Categories (in millions)

Investment Category	Investment Total
Provider Recruitment, Education, Research, and Training	\$721.8
Free or Reduced Care	\$283.6
Other Community Identified Needs	\$93.5

Table 10 displays the top hospital community investment categories. Provider recruitment, education, research, and training had the highest total investment for this reporting year. Specifically, provider recruitment, education, research, and training totaled \$721.8 million, followed by free or reduced care with \$283.6 million. Discussion about the provider recruitment, education, research, and training category is detailed below Table 2. Then other community identified needs followed with \$93.5 million.

Out of 46 reporting hospitals, 39 prioritized behavioral health in their CHNA making this the top prioritized need for 2022. HCPF reviewed hospitals' community benefit investments in behavioral health to see if the community benefit spending in this category matched its prioritization. HCPF found that 28 out of 46 reporting hospitals invested into the behavioral health category. Conversely, 18 hospitals did not report investment dollars in the behavioral health category. Additionally, HCPF found that 15



of these 18 hospitals prioritized behavioral health in their CHNA but did not report parallel investment in behavioral health.³⁹ These hospitals are: AdventHealth Avista Hospital, AdventHealth Castle Rock Hospital, AdventHealth Parker Hospital, AdventHealth Porter Hospital, Banner Health East Morgan County Hospital, Banner Health Fort Collins Medical Center, Banner Health Northern Colorado Medical Center, Banner Health Sterling Regional Medical Center, CommonSpirit Longmont United Hospital, CommonSpirit St. Anthony Hospital, CommonSpirit St. Anthony North Hospital, CommonSpirit St. Thomas More Hospital, Montrose Memorial Hospital, San Luis Valley Health, and Valley View Hospital. This mismatch may portray misalignment between the hospitals' stated prioritized needs and their investment activities, reflecting an opportunity going forward. HCPF will continue to analyze these trends and look into hospitals' evidence of investment reflecting prioritized needs for increased transparency for hospitals' communities.

While this misalignment is not grounds for a corrective action plan, HCPF encourages hospitals to more intentionally compare how their community benefit investments align with their CHNAs and their community feedback, and to use their Community Benefit Implementation Plan work to more effectively align their community investments with their community's voices. HCPF also encourages communities to leverage the information in this HCPF transparency report to engage with hospitals to drive hospital accountability by channeling their community benefit spending into categories and initiatives that represent community identified needs, or to converse with hospitals to understand why spending in other areas of benefit to the community were prioritized over the community voice (for example, a hospital may divert spending to an emergent health issue that did not exist when community members identified needs).

³⁹ HCPF found that Intermountain Health St. Mary's Medical Center, UHealth Grandview Hospital, UHealth Parkview Hospital, and Vail Health reported investment amounts in behavioral health but not as a prioritized health need.

V. Conclusion

This report reflects reporting of hospital community benefit investments for hospitals' FY 2022. During this time period, excluding Medicaid shortfall, Colorado non profit hospitals invested \$1.22 billion in community benefits. This represents an increase of \$129.8 million from the previous year's \$1.09 billion investment. In 2022, hospitals invested 7.2% of their patient revenues in the community, an increase of 0.3 percentage points from the previous year's 6.9%. When compared to hospital expenses instead of revenue, this community benefit spending represents 7.0% of total operating expenses and 6.8% of total expenses. HCPF values and appreciates these contributions by hospitals.

HB23-1243 added three new categories that hospitals community benefit investments can be broken into: behavioral health; community-based health care services; and provider recruitment, education, and training. These categories will enable HCPF to identify more trends in the coming years and show more accurate year over year comparisons to create more transparency into hospital investments.

HCPF found that the top prioritized need in hospitals' CHNAs was behavioral health at 84.8% while provider recruitment, education, research, and training was the top investment category hospitals invested their community benefit dollars into, representing 56.8% of the total investment combined for all 46 reporting hospitals.⁴⁰ As well, 15 hospitals, or 38.5%, of hospitals that prioritized behavioral health in their CHNA did not report community benefit spending on behavioral health investment.

HB23-1243 also required HCPF to conduct a stakeholder forum to determine best practices to ensure diverse input from local community members as well as best practices for reporting hospitals to collaborate with local public health agencies and community organizations. HCPF partnered with CHI to create best practices in community engagement and to create a repository that hospitals can utilize as they prepare for the expanded public meeting reporting requirements. HCPF encourages hospitals to utilize this resource as hospitals prepare for their next community benefit public meeting. HCPF also reminds hospitals that the new requirements for their public meetings are now effective.

The updated tax exemption methodology completed by DOR found that almost all hospital systems spent more on community benefits than their estimated tax exemption when not including Medicaid shortfall, except for AdventHealth and CommonSpirit Health. All eight independent hospitals spent more on community benefits without Medicaid shortfall than their estimated tax exemption. With Medicaid shortfall added to community benefit investments, all 46 reporting hospitals exceed their estimated tax exemption. HCPF will continue to monitor the estimated

⁴⁰ See footnote 2 for more information on which types of hospitals are required to submit. For a full list of reporting hospitals see Table 11 in Appendix A below.

tax exemption for hospitals and hospital systems as information provided by hospitals shows that net income has improved significantly since 2022.

HCPF is appreciative of hospitals for the reporting hospitals have completed, including complying with many new requirements and in-depth template submission detail in a short amount of time. These new insights help provide communities with more meaningful insights into the community benefit investments made by hospitals, addressing the recommendations brought forth by HCPF in prior reports as well as community complaints voiced about the lack of hospital investment clarity provided in previously released reports.

For more information about changes to the Hospital Community Benefit Accountability requirements, please visit HCPF's Hospital Community Benefit webpage at hcpf.colorado.gov/hospital-community-benefit-accountability.



VI. Appendix A Reporting Hospitals

Table 11: Reporting Hospitals

Hospital	County
AdventHealth Avista Hospital	Boulder
AdventHealth Castle Rock Hospital	Douglas
AdventHealth Littleton Hospital	Arapahoe
AdventHealth Parker Hospital	Douglas
AdventHealth Porter Hospital	Denver
Banner Health East Morgan County Hospital	Morgan
Banner Health Fort Collins Medical Center	Larimer
Banner Health McKee Medical Center	Larimer
Banner Health North Colorado Medical Center	Weld
Banner Health Sterling Regional Medical Center	Logan
Boulder Community Health	Boulder
Children's Hospital Colorado, Anschutz	Arapahoe
Children's Hospital Colorado, Colorado Springs	El Paso
CommonSpirit Longmont United Hospital	Boulder
CommonSpirit Mercy Regional Medical Center	La Plata
CommonSpirit Penrose-St Francis Health Services	El Paso
CommonSpirit St Anthony Hospital	Jefferson
St Anthony North Hospital	Adams
CommonSpirit St Anthony Summit Medical Campus	Summit
CommonSpirit St Elizabeth Hospital	Morgan
CommonSpirit St Mary Corwin Hospital	Pueblo
CommonSpirit St Thomas More Hospital	Fremont
Community Hospital	Mesa
Delta County Memorial Hospital	Delta
Denver Health	Denver
Intermountain Good Samaritan Medical Center	Boulder
Intermountain Lutheran Medical Center	Jefferson
Intermountain Platte Valley Medical Center	Adams
Intermountain Saint Joseph Hospital	Denver
Intermountain St Mary's Regional Medical Center	Mesa
Montrose Memorial Hospital	Montrose
National Jewish Health	Denver
San Luis Valley Health	Alamosa

Hospital	County
UCHealth Broomfield Hospital	Broomfield
UCHealth Grandview Hospital	El Paso
UCHealth Greeley Hospital	Weld
UCHealth Highlands Ranch Hospital	Douglas
UCHealth Longs Peak Hospital	Boulder
UCHealth Medical Center of the Rockies	Larimer
UCHealth Memorial Hospital	El Paso
UCHealth Parkview Medical Center	Pueblo
UCHealth Poudre Valley Hospital	Larimer
UCHealth University of Colorado Hospital	Arapahoe
UCHealth Yampa Valley Medical Center	Routt
Vail Health	Eagle
Valley View Hospital	Garfield



VII. Appendix B Investment Amounts by Hospital

Table 12: 2022 Investment Amounts

Hospital	Free or Discounted Services	Behavioral Health	Social Determinants of Health	Community Based Health Care	Provider Recruitment Education Research and Training	Other community identified needs	Total
AdventHealth Avista Hospital	\$3,852,309	\$-	\$50,152	\$234,064	\$-	\$6,370	\$4,142,895
AdventHealth Castle Rock Hospital	\$1,593,155	\$-	\$-	\$10,243	\$-	\$216	\$1,603,614
AdventHealth Littleton Hospital	\$3,414,534	\$200	\$-	\$4,727	\$-	\$-	\$3,419,461
AdventHealth Parker Hospital	\$4,632,814	\$-	\$9,583	\$354,233	\$-	\$92,325	\$5,088,955
AdventHealth Porter Hospital	\$5,121,743	\$-	\$4,014	\$99,893	\$-	\$23,311	\$5,248,961
Banner Health East Morgan County Hospital	\$498,221	\$-	\$6,657	\$-	\$-	\$-	\$504,878
Banner Health Fort Collins Medical Center	\$796,530	\$-	\$12,377	\$10,000	\$-	\$-	\$818,907
Banner Health McKee Medical Center	\$1,508,482	\$161,593	\$2,500	\$-	\$-	\$-	\$1,672,575
Banner Health North Colorado Medical Center	\$19,070,085	\$-	\$311,942	\$-	\$6,827,073	\$-	\$26,209,100
Boulder	\$6,528,010	\$92,566	\$104,540	\$308,246	\$386,874	\$735,518	\$8,155,754



Hospital	Free or Discounted Services	Behavioral Health	Social Determinants of Health	Community Based Health Care	Provider Recruitment Education Research and Training	Other community identified needs	Total
Community Health							
Children's Hospital Colorado, Anschutz	\$5,583,938	\$13,021,183	\$11,183,625	\$6,863,110	\$52,524,087	\$3,628,902	\$92,804,845
Children's Hospital Colorado, Colorado Springs	\$628,108	\$2,409,301	\$1,606,108	\$709,880	\$1,952,066	\$201,377	\$7,506,840
CommonSpirit Longmont United Hospital	\$3,205,607	\$-	\$399	\$5,865	\$213,589	\$49,092	\$3,474,552
CommonSpirit Mercy Regional Medical Center	\$3,130,333	\$117	\$416,906	\$73,485	\$125,085	\$2,869,612	\$6,615,538
CommonSpirit Penrose-St Francis Health Services	\$10,722,366	\$50,000	\$3,616	\$84,512	\$6,189	\$175,000	\$11,041,682
CommonSpirit St Anthony Hospital	\$11,259,549	\$-	\$-	\$84,791	\$17,043	\$281,147	\$11,642,530
CommonSpirit St Anthony Hospital North	\$6,126,011	\$-	\$21,211	\$33,063	\$419,508	\$84,722	\$6,684,516
CommonSpirit St Anthony Summit Medical Campus	\$4,309,362	\$65,000	\$18,666	\$37,080	\$-	\$-	\$4,430,107
CommonSpirit St	\$687,322	\$2,165	\$40,190	\$28,352	\$1,542	\$57,325	\$816,897



Hospital	Free or Discounted Services	Behavioral Health	Social Determinants of Health	Community Based Health Care	Provider Recruitment Education Research and Training	Other community identified needs	Total
Elizabeth Hospital							
CommonSpirit St Mary Corwin Hospital	\$1,790,754	\$8,619	\$1,942	\$87,315	\$31,723	\$44,712	\$1,965,065
CommonSpirit St Thomas More Hospital	\$552,600	\$-	\$-	\$4,797	\$-	\$118,300	\$675,697
Community Hospital	\$2,617,024	\$-	\$-	\$-	\$-	\$866,341	\$3,483,365
Delta County Memorial Hospital	\$53,221	\$10,000	\$9,000	\$3,513	\$23,014	\$5,700,380	\$5,799,128
Denver Health	\$66,730,923	\$456,192	\$-	\$-	\$24,018,663	\$11,138,515	\$102,344,293
Intermountain Health Good Samaritan Medical Center	\$1,867,552	\$18,461	\$83,653	\$17,865	\$1,780,466	\$2,819,144	\$6,587,141
Intermountain Health Lutheran Medical Center	\$3,950,424	\$142,410	\$150,387	\$25,000	\$871,031	\$12,554,986	\$17,694,238
Intermountain Health Platte Valley Medical Center	\$3,630,721	\$236,467	\$330,345	\$-	\$777,267	\$4,411,224	\$9,386,024
Intermountain Health Saint Joseph Hospital	\$17,664,336	\$109,251	\$175,891	\$5,813,571	\$26,880,043	\$7,688,150	\$58,331,242



Hospital	Free or Discounted Services	Behavioral Health	Social Determinants of Health	Community Based Health Care	Provider Recruitment Education Research and Training	Other community identified needs	Total
Intermountain Health St Mary's Regional Medical Center	\$14,659,123	\$280,000	\$54,581	\$269,585	\$11,608,560	\$18,996,376	\$45,868,225
Montrose Memorial Hospital	\$5,665,918	\$-	\$30,554,818	\$3,785	\$-	\$-	\$36,224,521
National Jewish Health	\$947,506	\$-	\$-	\$4,862,968	\$21,052,851	\$1,394,662	\$28,257,988
San Luis Valley Health	\$747,482	\$-	\$-	\$155,758	\$306,273	\$62,712	\$1,272,225
Banner Health Sterling Regional Medical Center	\$668,058	\$-	\$17,794	\$-	\$-	\$-	\$685,852
UCHealth Broomfield Hospital	\$4,420,205	\$18,224	\$1,990	\$-	\$11,124,475	\$4,078	\$15,568,971
UCHealth Grandview Hospital	\$3,242,157	\$433	\$1,851	\$-	\$6,010,517	\$15,572	\$9,270,530
UCHealth Greeley Hospital	\$2,047,538	\$1,768	\$10,036	\$-	\$17,967,339	\$222,241	\$20,248,922
UCHealth Highlands Ranch Hospital	\$850,468	\$2,498	\$7,892	\$-	\$36,453,165	\$42,816	\$37,356,838
UCHealth Longs Peak Hospital	\$1,473,129	\$37,752	\$6,130	\$-	\$25,114,876	\$370,533	\$27,002,419



Hospital	Free or Discounted Services	Behavioral Health	Social Determinants of Health	Community Based Health Care	Provider Recruitment Education Research and Training	Other community identified needs	Total
UCHealth Medical Center of the Rockies	\$6,639,834	\$6,505	\$47,436	\$-	\$75,364,771	\$888,987	\$82,947,533
UCHealth Memorial Hospital	\$8,283,392	\$468,428	\$826,205	\$-	\$122,830,830	\$1,879,704	\$134,288,559
UCHealth Parkview Medical Center	\$1,803,644	\$33,478	\$-	\$-	\$2,569,008	\$37,324	\$4,443,454
UCHealth Poudre Valley Hospital	\$8,609,792	\$1,383,280	\$328,536	\$-	\$70,722,742	\$11,291,918	\$92,336,268
UCHealth University of Colorado Hospital	\$21,291,730	\$18,855,281	\$99,303	\$-	\$199,956,442	\$941,985	\$241,144,741
UCHealth Yampa Valley Medical Center	\$1,547,573	\$1,284	\$116,139	\$-	\$621,530	\$3,474,373	\$5,760,898
Vail Health	\$474,983	\$5,505,678	\$1,128,454	\$11,053,491	\$2,342,324	\$10,006	\$20,514,936
Valley View Hospital	\$8,662,895	\$-	\$244,837	\$434,412	\$934,363	\$334,381	\$10,610,888
Totals	\$283,561,460	\$43,378,133	\$47,989,703	\$31,673,603	\$721,835,331	\$93,514,337	\$1,221,952,569



VIII. Appendix C Total Investments by Hospital Over Time

Table 13: Total Investments by Hospital Over Time

Hospital	Total Investment 2019	Total Investment 2020	Percent change between 2019-2020	Total Investment 2021	Percent change between 2020-2021	Total Investment 2022	Percent change between 2021-2022
AdventHealth Avista Hospital	\$2,420,838	\$4,588,083	89.5%	\$5,017,660	9.4%	\$4,142,895	-21.1%
AdventHealth Castle Rock Hospital	\$838,574	\$2,098,492	150.2%	\$2,462,827	17.4%	\$1,603,614	-54.6%
AdventHealth Littleton Hospital	\$2,085,003	\$5,421,063	160.0%	\$5,587,149	3.1%	\$3,419,461	-63.4%
AdventHealth Parker Hospital	\$3,026,053	\$6,006,805	98.5%	\$5,243,036	-12.7%	\$5,088,955	-3.0%
AdventHealth Porter Hospital	\$3,507,483	\$5,200,285	48.3%	\$7,412,484	42.5%	\$5,248,961	-41.2%
Banner Health East Morgan County Hospital	\$-	\$756,160		\$696,460	-7.9%	\$504,878	-37.9%
Banner Health Fort Collins Medical Center	\$753,694	\$1,153,255	53.0%	\$1,072,821	-7.0%	\$818,907	-31.0%
Banner Health McKee Medical Center	\$3,569,612	\$2,912,784	-18.4%	\$3,268,956	12.2%	\$1,672,575	-95.4%
Banner Health North Colorado Medical Center	\$28,002,372	\$26,753,941	-4.5%	\$24,335,960	-9.0%	\$26,209,100	7.1%
Banner Health Sterling Regional Medical Center	\$677,199	\$1,111,135	64.1%	\$858,010	-22.8%	\$685,852	-25.1%

Hospital	Total Investment 2019	Total Investment 2020	Percent change between 2019-2020	Total Investment 2021	Percent change between 2020-2021	Total Investment 2022	Percent change between 2021-2022
Boulder Community Hospital	\$3,400,536	\$4,179,741	22.9%	\$7,428,419	77.7%	\$8,155,754	8.9%
Children's Hospitals Colorado, Anschutz	\$77,251,539	\$67,272,810	-12.9%	\$82,729,407	23.0%	\$92,804,845	10.9%
Children's Hospital Colorado, Colorado Springs	\$399,104	\$8,384,212	2000.8%	\$4,951,120	-40.9%	\$7,506,840	34.0%
CommonSpirit Longmont United Hospital	\$3,670,078	\$4,417,385	20.4%	\$5,440,609	23.2%	\$3,474,552	-56.6%
CommonSpirit Mercy Regional Medical Center	\$3,191,544	\$4,192,749	31.4%	\$5,601,351	33.6%	\$6,615,538	15.3%
CommonSpirit Penrose-St Francis Health Services	\$9,491,477	\$12,427,429	30.9%	\$16,093,967	29.5%	\$11,041,682	-45.8%
CommonSpirit St. Anthony Hospital	\$6,324,974	\$12,168,558	92.4%	\$12,939,005	6.3%	\$11,642,530	-11.1%
CommonSpirit St. Anthony Hospital North Hospital	\$5,496,408	\$9,358,616	70.3%	\$9,676,688	3.4%	\$6,684,516	-44.8%
CommonSpirit St. Anthony Summit Medical Campus	\$2,166,730	\$3,394,685	56.7%	\$4,974,688	46.5%	\$4,430,107	-12.3%



Hospital	Total Investment 2019	Total Investment 2020	Percent change between 2019-2020	Total Investment 2021	Percent change between 2020-2021	Total Investment 2022	Percent change between 2021-2022
CommonSpirit St. Elizabeth Hospital ⁴¹	N/A	N/A	N/A	N/A	N/A	\$816,897	N/A
CommonSpirit St. Mary-Corwin Hospital	\$4,161,151	\$4,456,183	7.1%	\$8,457,646	89.8%	\$1,965,065	-330.4%
CommonSpirit St. Thomas More Hospital	\$-	\$1,749,463		\$1,917,381	9.6%	\$675,697	-183.8%
Community Hospital	\$8,165,528	\$8,166,528	0.0%	\$1,563,017	-80.9%	\$3,483,365	55.1%
Delta County Memorial Hospital ⁴²	\$-	\$475,154		\$5,027,911	958.2%	\$5,799,128	13.3%
Denver Health ⁴³	\$43,343,541	\$44,821,079	3.4%	\$118,588,188	164.6%	\$102,344,293	-15.9%
Intermountain Health Good Samaritan Medical Center	\$5,381,585	\$3,597,466	-33.2%	\$5,411,307	50.4%	\$6,587,141	17.9%
Intermountain Health Lutheran Medical Center	\$11,048,735	\$25,051,717	126.7%	\$12,259,029	-51.1%	\$17,694,238	30.7%
Intermountain Health Platte Valley Medical Center	\$8,277,497	\$10,086,162	21.9%	\$9,119,290	-9.6%	\$9,386,024	2.8%

⁴¹ CommonSpirit purchased Colorado Plains Medical Center in May of 2022 from LifePoints, LLC, a for profit hospital system, and renamed it to St Elizabeth Hospital. Information from 2019 to 2021 is unavailable as a for profit hospital Colorado Plains Medical Center did not have to submit this information to HCPF.

⁴² Delta County Memorial Hospital had an over 900% increase in total investments from 2020-2021. This increase is likely due to increased diligence to provide information that was previously not available to HCPF.

⁴³ Increases in Denver Health's (DHHA) community benefit was primarily driven by increases to DHHA's internal charity care programs and inclusion of subsidized health care services for Medicare, \$38.3 million, which were not reported in 2020 investments.



Hospital	Total Investment 2019	Total Investment 2020	Percent change between 2019-2020	Total Investment 2021	Percent change between 2020-2021	Total Investment 2022	Percent change between 2021-2022
Intermountain Health St. Mary's Regional Medical Center	\$36,866,366	\$42,407,700	15.0%	\$41,293,373	-2.6%	\$45,868,225	10.0%
Intermountain Health Saint Joseph Hospital	\$41,883,511	\$52,112,609	24.4%	\$51,985,293	-0.2%	\$58,331,242	10.9%
Montrose Memorial Hospital	\$10,593,167	\$8,645,033	-18.4%	\$8,241,096	-4.7%	\$36,224,521	77.2%
National Jewish Hospital	\$26,850,641	\$22,831,019	-15.0%	\$25,763,333	12.8%	\$28,257,988	8.8%
San Luis Valley Health	\$1,813,950	\$938,627	-48.3%	\$1,622,954	72.9%	\$1,272,225	-27.6%
UCHealth Broomfield Hospital	\$3,062,759	\$5,651,558	84.5%	\$10,022,801	77.3%	\$15,568,971	35.6%
UCHealth Grandview Hospital	\$4,587,541	\$516,854	-88.7%	\$5,219,653	909.9%	\$9,270,530	43.7%
UCHealth Greeley Hospital	\$26,118,261	\$21,904,858	-16.1%	\$16,480,046	-24.8%	\$20,248,922	18.9%
UCHealth Highlands Ranch Hospital	\$11,856,159	\$41,980,892	254.1%	\$43,175,998	2.8%	\$37,356,838	-15.6%
UCHealth Longs Peak Hospital	\$25,688,873	\$18,616,735	-27.5%	\$22,357,944	20.1%	\$27,002,419	17.2%
UCHealth Medical Center of the Rockies	\$66,195,193	\$67,212,383	1.5%	\$73,328,059	9.1%	\$82,947,533	11.6%
UCHealth Memorial	\$97,704,886	\$101,943,679	4.3%	\$110,084,245	8.0%	\$134,288,559	18.0%



Hospital	Total Investment 2019	Total Investment 2020	Percent change between 2019-2020	Total Investment 2021	Percent change between 2020-2021	Total Investment 2022	Percent change between 2021-2022
Hospital							
UCHealth Parkview Medical Center ⁴⁴	\$4,361,693	\$199,871	-95.4%	\$4,226,273	2014.5%	\$4,443,454	4.9%
UCHealth Poudre Valley Hospital	\$59,992,617	\$60,906,397	1.5%	\$65,678,506	7.8%	\$92,336,268	28.9%
UCHealth University of Colorado Hospital	\$162,584,744	\$211,493,884	30.1%	\$212,800,620	0.6%	\$241,144,741	11.8%
UCHealth Yampa Medical Center	\$3,604,176	\$4,216,803	17.0%	\$4,482,599	6.3%	\$5,760,898	22.2%
Vail Health	\$6,964,527	\$15,099,721	116.8%	\$19,010,652	25.9%	\$20,514,936	7.3%
Valley View Hospital	\$7,224,186	\$8,145,159	12.7%	\$8,220,800	0.9%	\$10,610,888	22.5%
Total	\$834,604,505	\$965,025,722	15.6%	\$1,092,128,632	13.2%	\$1,221,952,569	11.9%

⁴⁴ Parkview Medical Center had an over 2000% increase in total investments from 2020-2021 due to increased reporting efforts on the hospital's part, which under-reported community benefit investments to HCPF reflecting 2020 amounts.



IX. Appendix D Tax Exemption and Community Benefit Spending by Hospital

Table 14: Tax Exemption and Community Benefit Spending by Hospital

Hospital	Estimated Tax Exemption Value	Community Benefit Spending
AdventHealth Avista Hospital	\$6,380,681	\$4,142,895
AdventHealth Castle Rock Hospital	\$7,217,486	\$1,603,614
AdventHealth Littleton Hospital	\$4,677,255	\$3,419,461
AdventHealth Parker Hospital	\$17,257,049	\$5,088,955
AdventHealth Porter Hospital	\$3,485,241	\$5,248,961
Banner Health East Morgan County Hospital	\$1,383,986	\$504,878
Banner Health Fort Collins Medical Center	\$1,976,318	\$818,907
Banner Health McKee Medical Center	\$871,816	\$1,672,575
Banner Health North Colorado Medical Center	\$2,980,033	\$26,209,100
Banner Health Sterling Regional Medical Center	\$1,095,519	\$685,852
Boulder Community Hospital	\$7,465,988	\$8,155,754
Children's Hospital Colorado, Anschutz	\$40,209,354	\$92,804,845
Children's Hospital Colorado, Colorado Springs	\$3,558,692	\$7,506,840
CommonSpirit Longmont United Hospital	\$1,682,343	\$3,474,552
CommonSpirit Mercy Regional Medical Center	\$13,278,781	\$6,615,538
CommonSpirit Penrose-St. Francis Health Services	\$26,307,236	\$11,041,682

Hospital	Estimated Tax Exemption Value	Community Benefit Spending
CommonSpirit St. Anthony Hospital	\$22,750,193	\$11,642,530
CommonSpirit St. Anthony North Hospital	\$19,811,120	\$6,684,516
CommonSpirit St. Anthony Summit Medical Campus	\$13,974,225	\$4,430,107
CommonSpirit St. Elizabeth ⁴⁵	\$514,517	\$816,897
CommonSpirit St. Thomas More Hospital	\$6,587,087	\$675,697
Common Spirit St. Mary-Corwin Hospital	\$2,649,278	\$1,965,065
Community Hospital	\$1,171,548	\$3,483,365
Delta County Memorial Hospital	\$448,732	\$5,799,128
Denver Health	\$15,975,430	\$102,344,293
Intermountain Health Good Samaritan Medical Center	\$2,860,816	\$6,587,141
Intermountain Health Lutheran Medical Center	\$6,798,622	\$17,694,238
Intermountain Health Platte Valley Medical Center	\$5,271,991	\$9,386,024
Intermountain Health Saint Joseph Hospital	\$12,162,831	\$58,331,242
Intermountain Health St. Mary's Regional Medical Center	\$6,595,128	\$45,868,225
Montrose Memorial Hospital	\$4,413,338	\$36,224,521
National Jewish Hospital	\$4,339,718	\$28,257,988
San Luis Valley Health	\$763,717	\$1,272,225
UCHealth Broomfield Hospital	\$1,215,936	\$15,568,971
UCHealth Grandview Hospital	\$426,735	\$9,270,530

⁴⁵ Net income for CommonSpirit St. Elizabeth Hospital was unavailable in 2022, therefore DOR was unable to make a calculate federal and state income tax values for the hospital. The estimated tax value is only representative of its property tax value.



Hospital	Estimated Tax Exemption Value	Community Benefit Spending
UCHealth Greeley Hospital	\$2,953,972	\$20,248,922
UCHealth Highlands Ranch Hospital	\$5,965,866	\$37,356,838
UCHealth Longs Peak Hospital	\$2,794,693	\$27,002,419
UCHealth Medical Center of the Rockies	\$21,315,736	\$82,947,533
UCHealth Memorial Hospital	\$4,046,441	\$134,288,559
UCHealth Parkview Medical Center	\$1,874,223	\$4,443,454
UCHealth Poudre Valley Hospital	\$8,373,586	\$92,336,268
UCHealth University of Colorado Hospital	\$6,532,892	\$241,144,741
UCHealth Yampa Medical Center	\$1,265,824	\$5,760,898
Vail Health Hospital	\$1,627,531	\$20,514,936
Valley View Hospital	\$666,194	\$10,610,888
Total	\$325,975,698	\$1,221,952,569



X. Appendix E Investments by Division of Insurance Region

Figure 6: 2022 Total of All Investments Reported

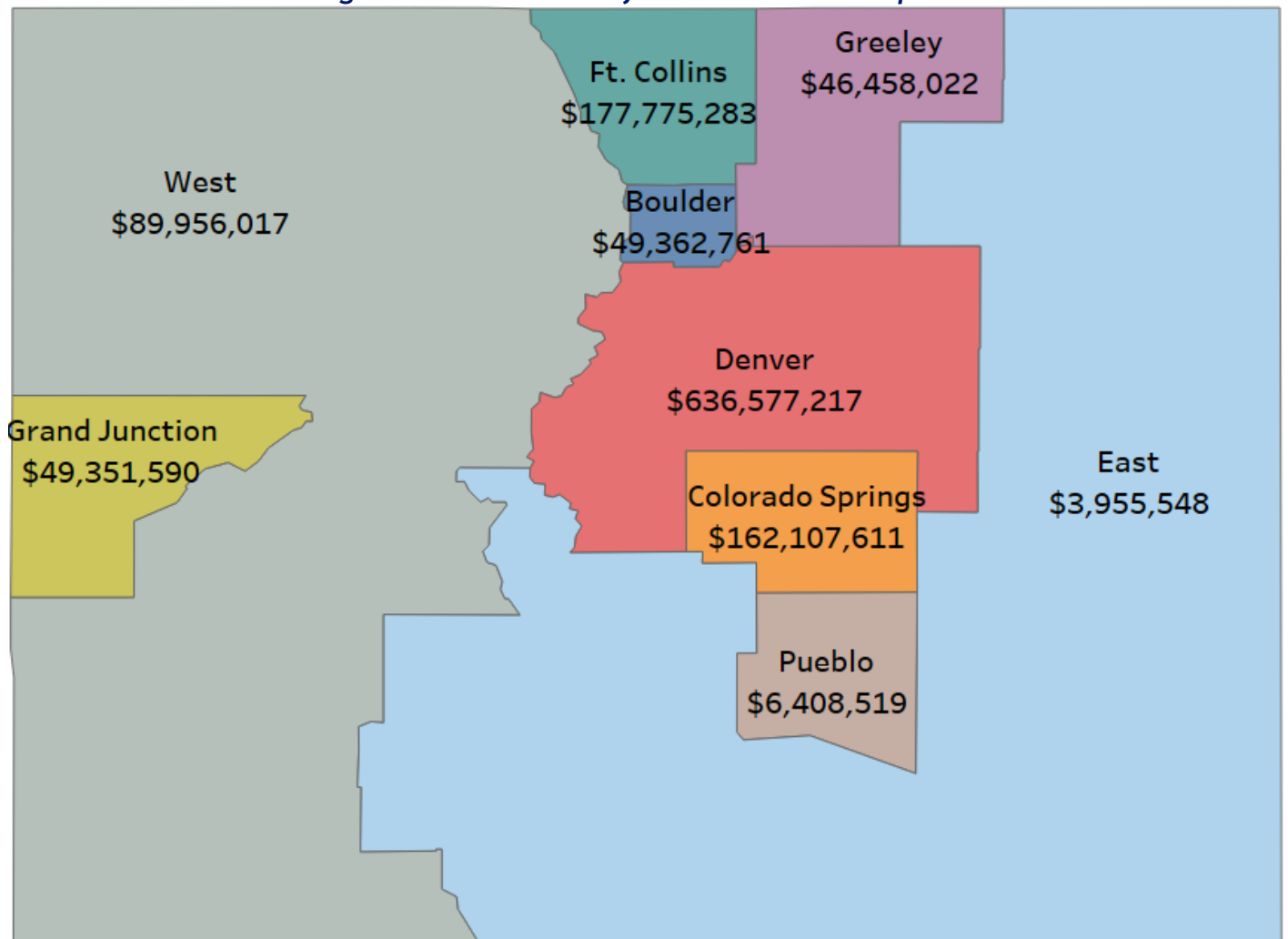


Figure 7: 2022 Free or Reduced-Cost Health Care Services

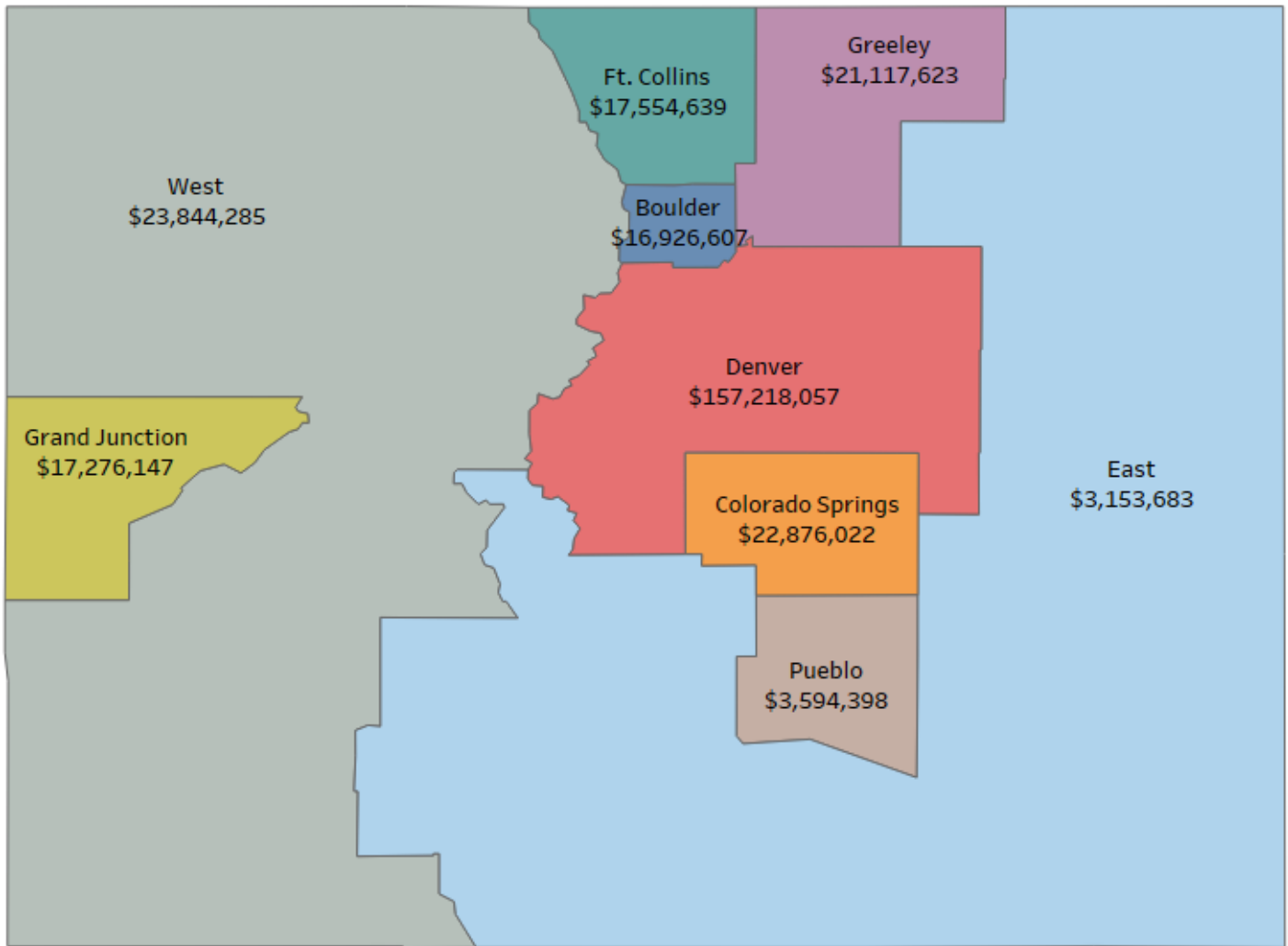


Figure 8: 2022 Programs Addressing Behavioral Health

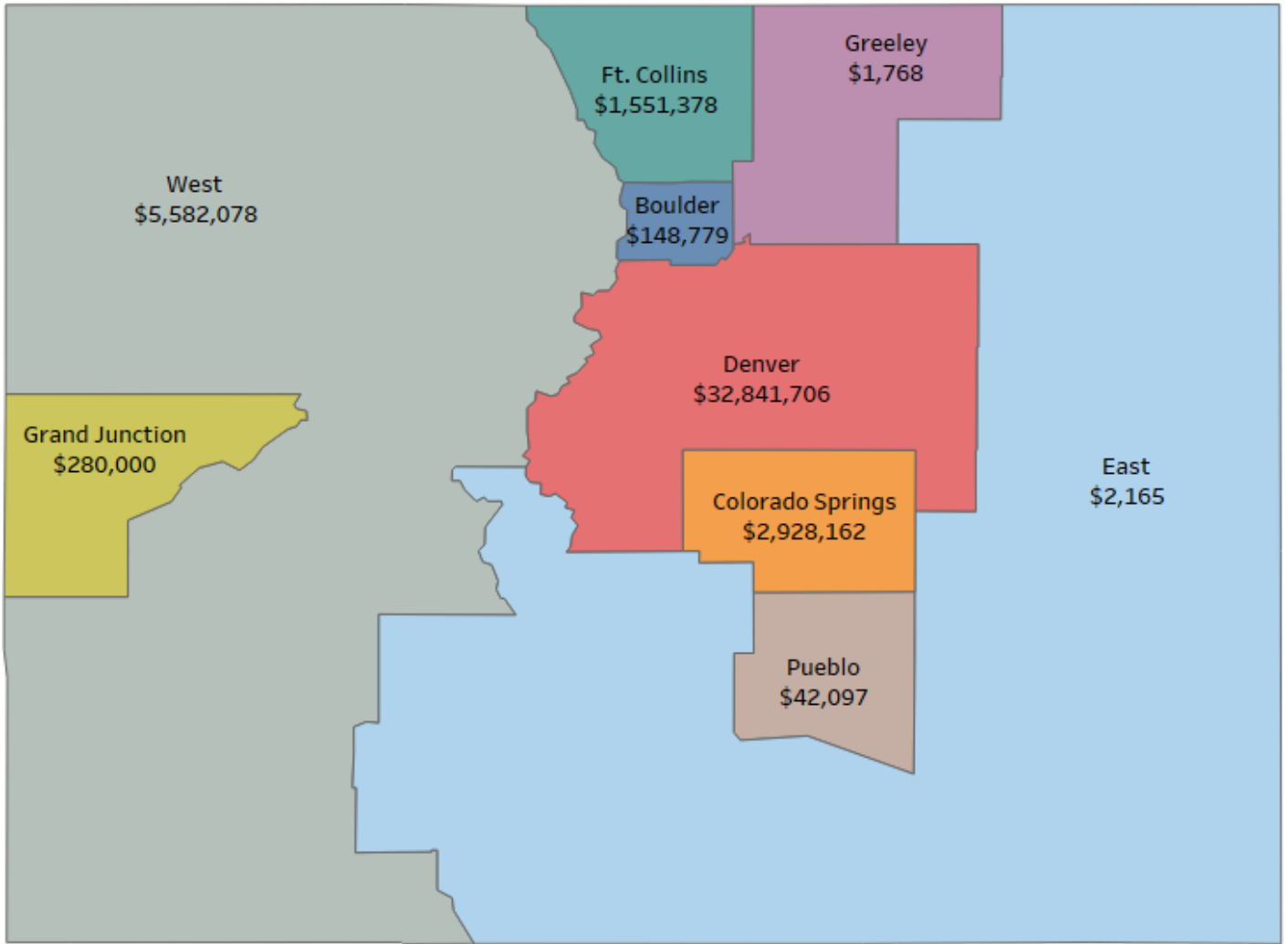


Figure 9: 2022 Programs Addressing Social Determinants of Health

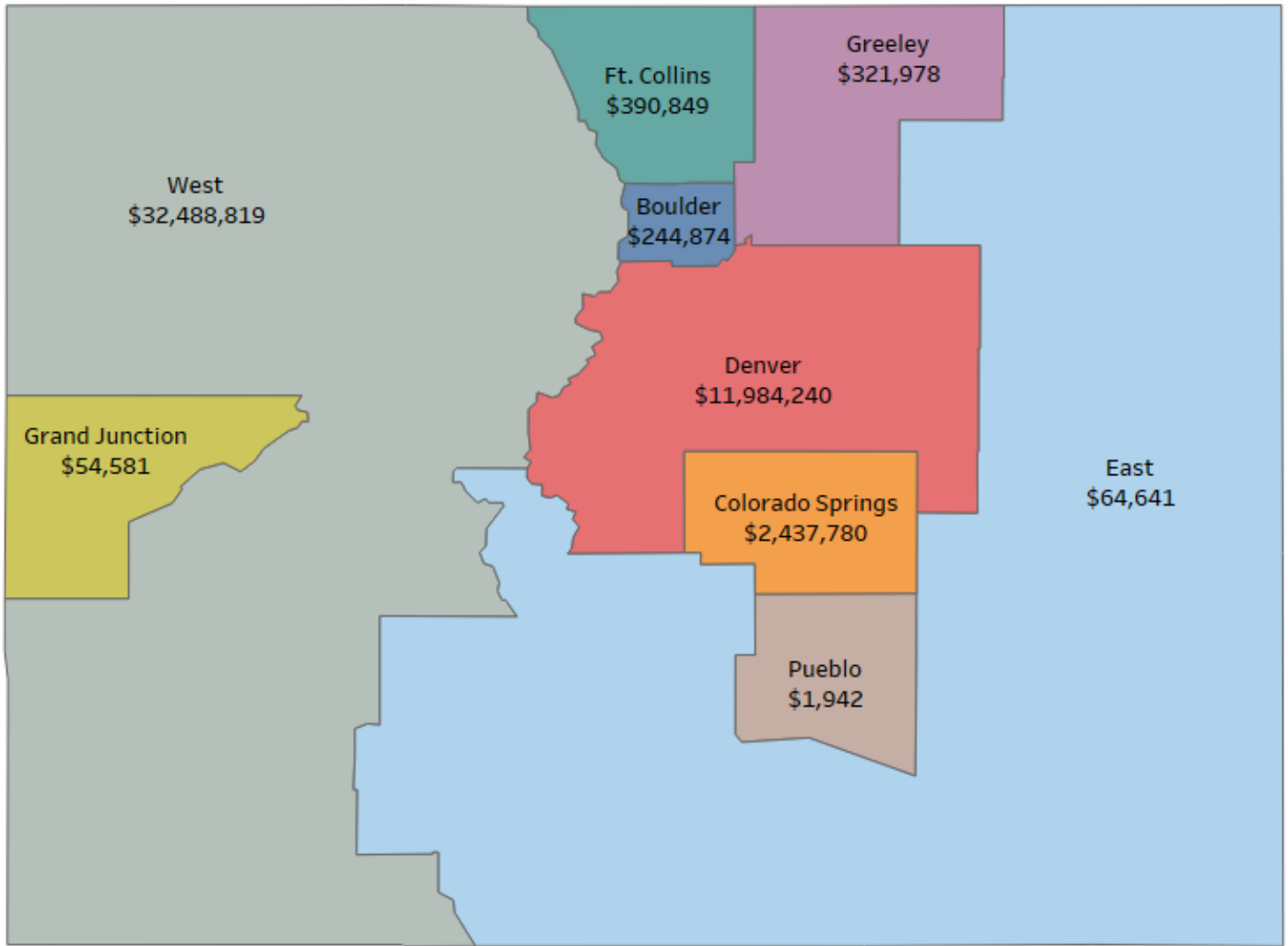


Figure 10: 2022 Programs Addressing Community Based Health Care

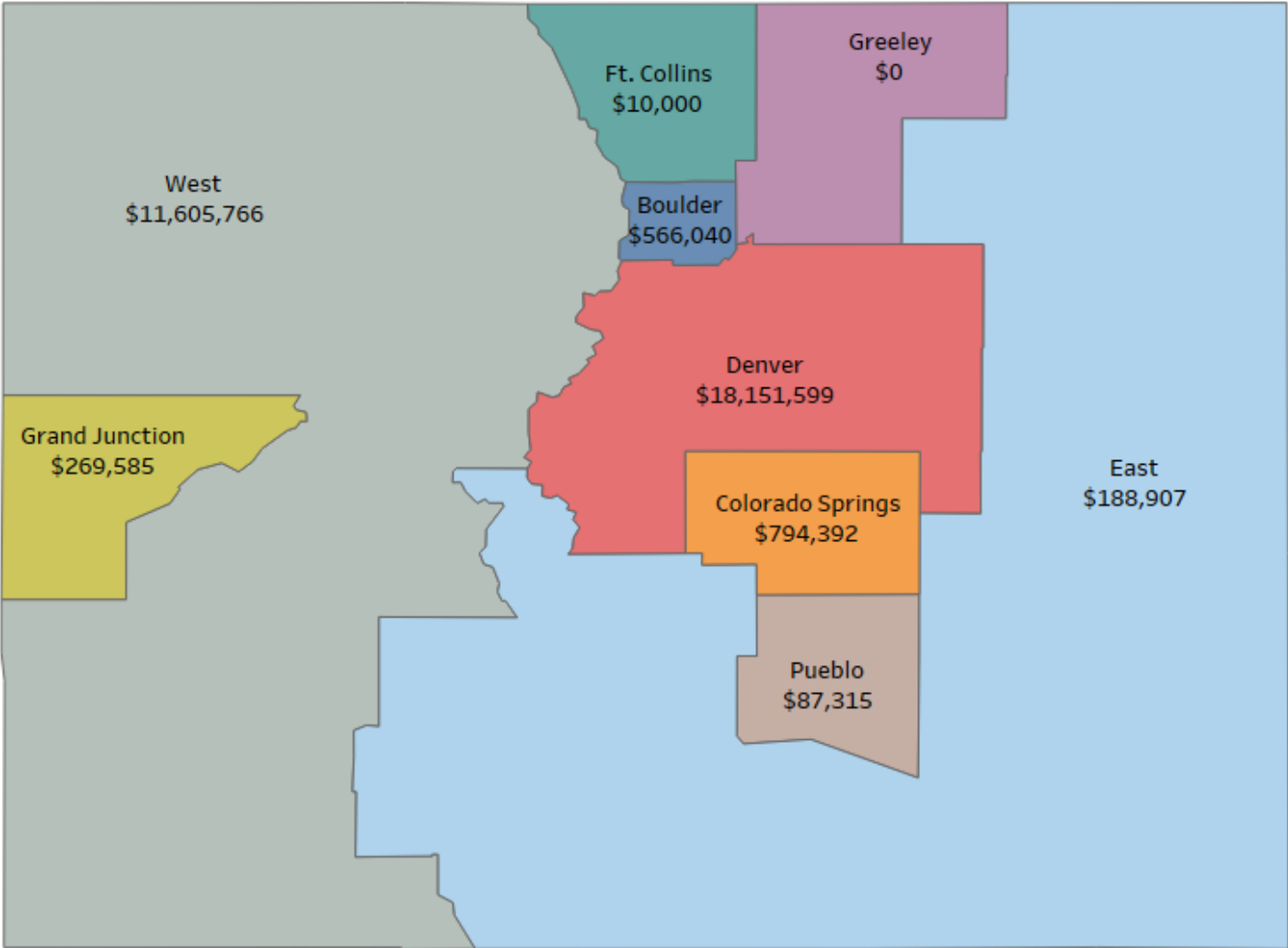


Figure 11: 2022 Programs Addressing Provider Recruitment, Education, Research, and Training

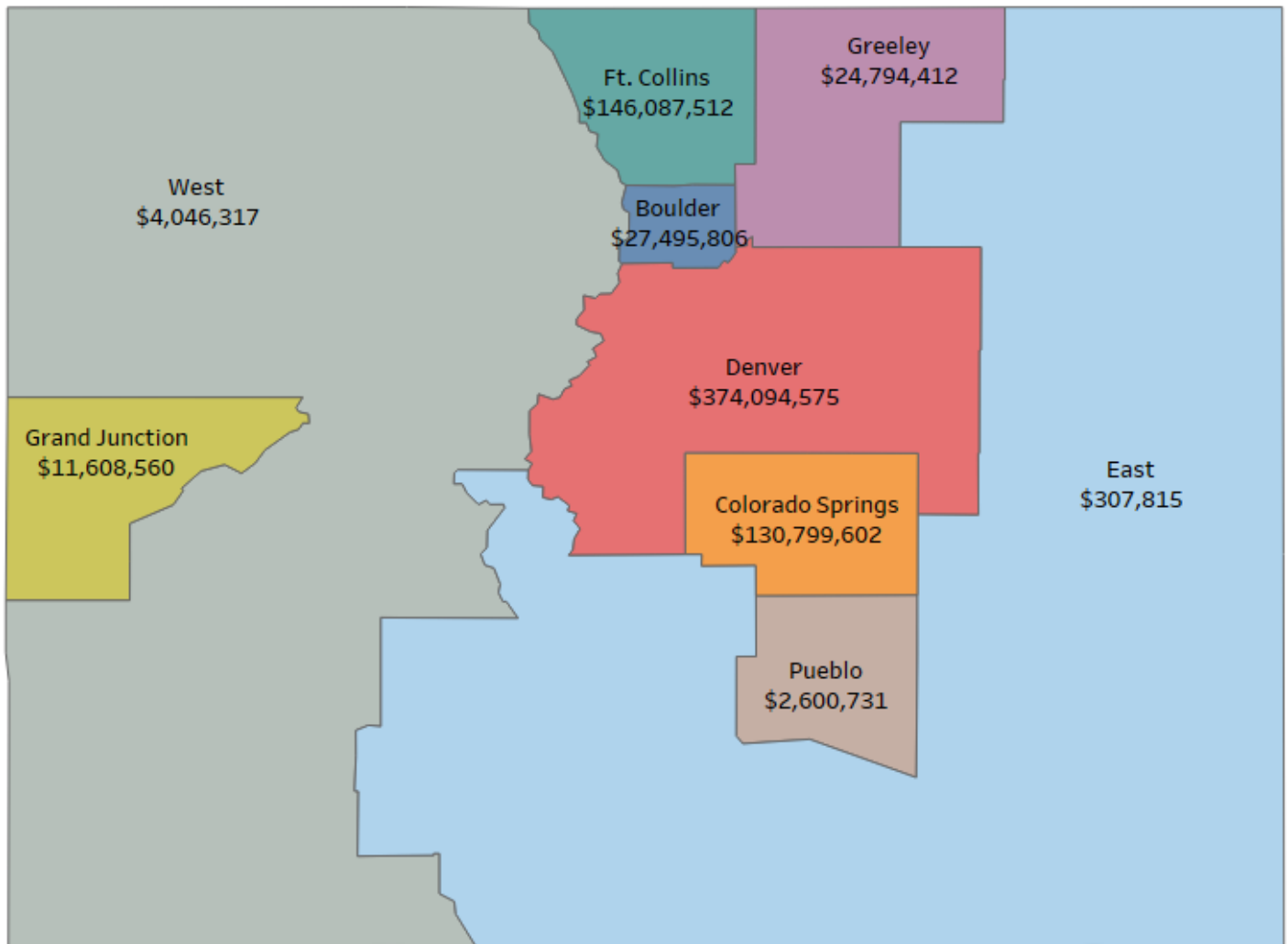


Figure 12: 2022 Programs Addressing All Other Services

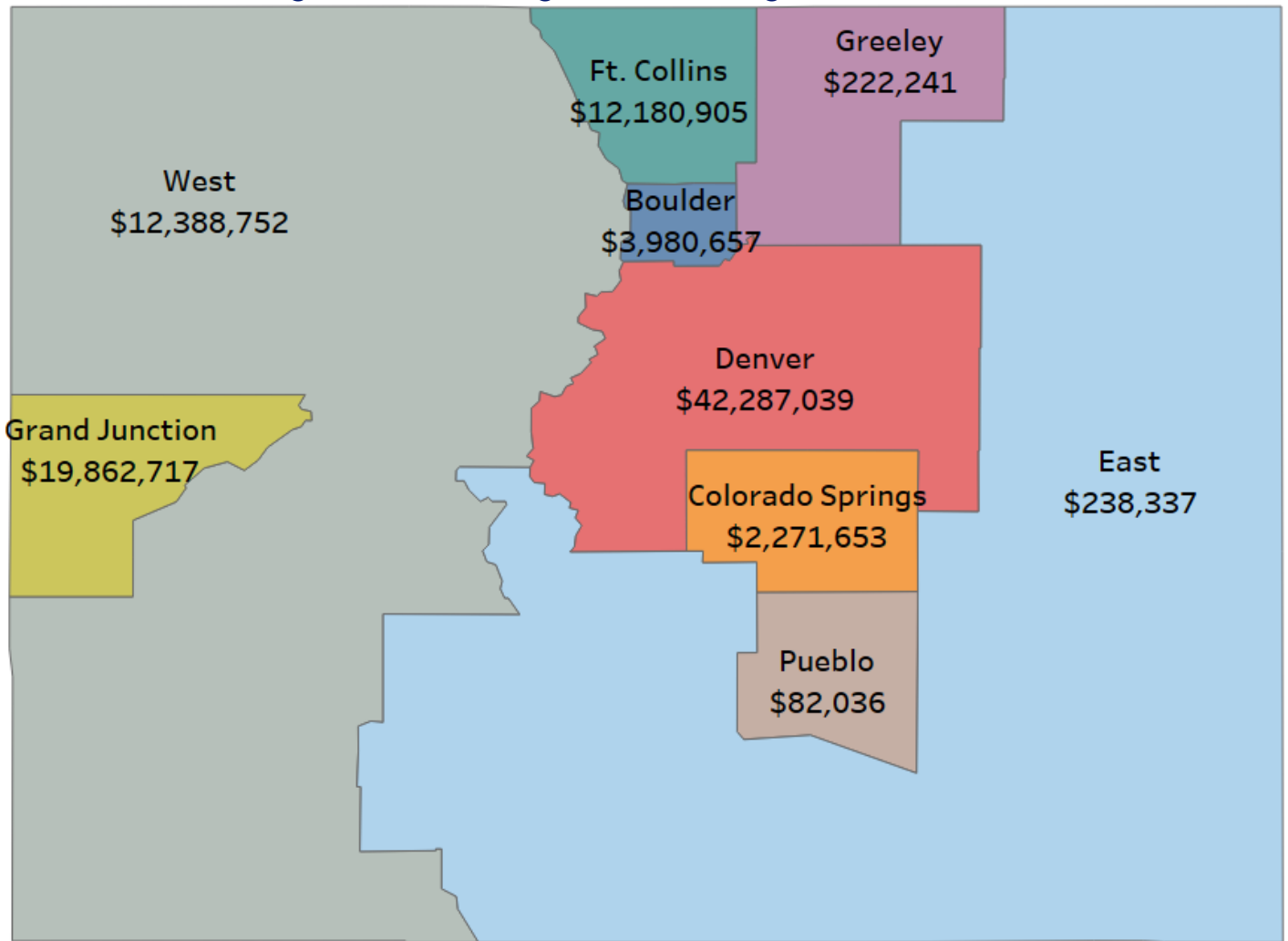
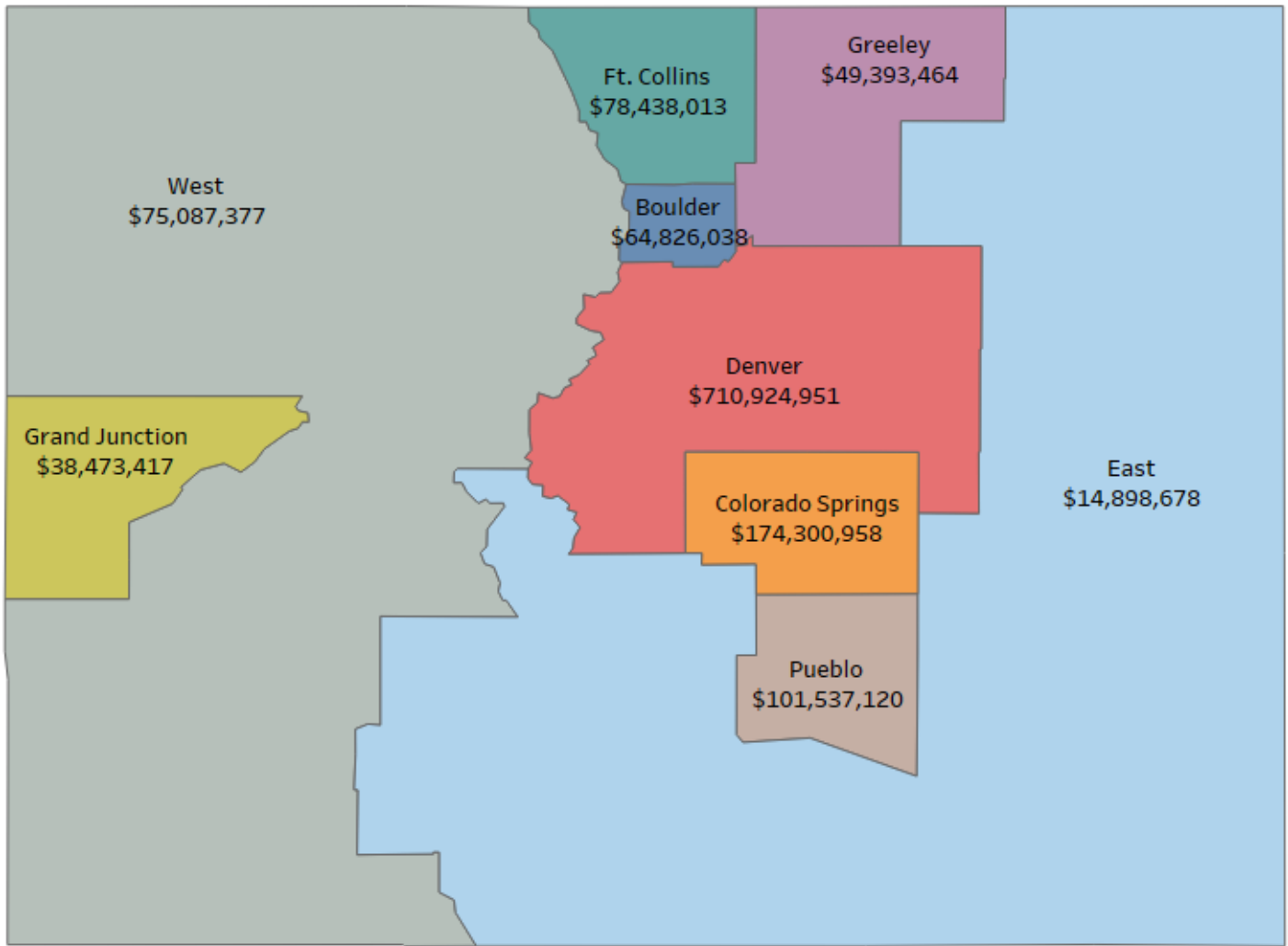


Figure 13: 2022 Medicaid Shortfall



XI. Appendix F Estimated Tax Exemption Methodology

Methodology

Financial benefits of hospital nonprofit status include tax exemptions, business fee exemptions, tax-exempt bond financing and receipt of charitable contributions. Due to constraints of available information, the scope of this analysis is income tax exemptions and property tax exemptions.

HB23-1243 added Section 25.5-1-703(7)(d), C.R.S. Pursuant to this statute, the Colorado Department of Revenue (CDOR) estimates the federal and state income tax exemptions and the property tax exemptions received by each hospital. CDOR provides these estimates to the Colorado Department of Health Care Policy and Financing (HCPF). HCPF aggregates CDOR's hospital estimates by health system.

CDOR does not have actual data on federal or state income tax exemptions or property tax exemptions for these hospitals. CDOR uses Hospital Financial Transparency data provided by HCPF. CDOR does not collect property tax in Colorado, and therefore CDOR uses publicly available property tax data.

Corporate income tax is estimated using a hospital's net income as reported to HCPF for fiscal year 2022.⁴⁶

- Federal corporate income tax is estimated by multiplying net income by the federal corporate tax rate of 21.0% for tax year 2023.
- State corporate income tax is estimated by multiplying net income by the Colorado corporate tax rate of 4.40% for tax year 2023. For information about net income and financial data availability refer to HCPF's Hospital Financial Transparency Report available at HCPF's Hospital Financial Transparency [webpage](#).
- Property tax for each hospital is estimated using the methodology the county treasurer would use. Property tax liability is calculated for each parcel attributable to that hospital and then these amounts are totaled to obtain the annual property tax exemption per hospital. Property data is collected by visiting county assessor websites and identifying parcels with known hospital facilities or listings that have known hospital facilities or that list hospitals or health systems as owners. The parcel values included are only those classified as tax exempt. For partially exempt parcels, only exempt portion values were included. County websites were used to obtain property tax year 2023 actual values, assessed values, and mill levies, which were used to calculate property tax.⁴⁷ In a handful of cases, county assessors were contacted directly to determine values and exemption status.

⁴⁶ St. Elizabeth Hospital net income was not available and thus income tax calculations were not performed

⁴⁷ For St. Anthony Summit Medical Campus, the Summit County assessor provided the property tax year 2020 value because the property tax year 2023 valuation was not available.

Income Tax Limitations

Corporate tax returns are not available for nonprofit hospitals and therefore taxable income values are unknown. While net income is not taxable income, it is the best available income tax starting point. To the extent that net income is not representative of taxable income, these estimates will be inaccurate.

Property Tax Limitations

Estimates attempted to capture all parcels owned by a hospital or health system but may have mistakenly included or excluded parcels. County-specific publicly available information may not be complete, current, or accurate.

XII. Appendix G Investments Reported by Hospital

AdventHealth Avista Hospital

- Health Screenings and Education Including Community Blood Drives, Blood Pressure Checks, and Clinica Technology Subsidy
- Community Health Improvement and Community Benefit Operations Including Charity Transportation
- In-Kind Donations of Staff Hours and Supply Donations Including Support of Broomfield FISH and A Precious Child
- Community Building Including Mommy and Me Markets
- Other Community Services

AdventHealth Castle Rock Hospital

- Health Education and Screenings Including Maternal Health Screenings and Breastfeeding Support, Sibling and Partner Classes
- Other Community Services - Breastfeeding Saturday Seminar

AdventHealth Littleton Hospital

- Health Education and Screenings including Maternal Health Support, Health Behavior Education through Community Partners, and Mental Health Education

AdventHealth Parker Hospital

- Health Education and Screenings Including Surgical Weight Loss Classes and Support and Car Seat Safety Checks
- Other Community Services
- Community Health Improvement and Community Benefit Including Maternal Lactation Support

- In-Kind Donations to the New Day Adventist Church and the Elizabeth Firefighters Community Foundation
- Community Building Including Staff Hours for Economic Development

AdventHealth Porter Hospital

- Health Education and Screenings to Promote Access to Preventive Care and Outreach to Underserved Communities
- Clinic and Primary Care Services Including Apothecare Charity Prescriptions Provided at No Cost to the Community
- Other Community Services
- Community Health Improvement and Community Benefit Activities to Reach Underserved Communities and Increase Access to Care

Banner Health East Morgan County Hospital

- Blood Drives/Screenings
- Health Care Support & Enrollment Assistance - System initiative to provide enrollment assistance to the vulnerable and underserved
- Funded Discharge Aftercare - System initiative to provide post-discharge services to the vulnerable and underserved.
- Disaster Preparedness Training: Emergency Management Evacuation Exercises

Banner Health Fort Collins Medical Center

- Patient and Community Education
- Health Care Support & Enrollment Assistance - System initiative to provide enrollment assistance to the vulnerable and underserved
- Funded Discharge Aftercare - System initiative to provide post-discharge services to the vulnerable and underserved.
- Community Donations

Banner Health McKee Medical Center

- Health Care Support & Enrollment Assistance - System initiative to provide enrollment assistance to the vulnerable and underserved
- Patient and Community Prenatal Education
- Oncology research addresses CHNA Targets 1 & 2 - Access to Care and Chronic Diseases.
- Palliative Care



- Funded Discharge Aftercare - System initiative to provide post-discharge services to the vulnerable and underserved.
- Contributions to local agencies to support wellness, cancer prevention and cures, lung health etc.
- Loveland Arts Council donation

Banner Health North Colorado Medical Center

- Patient and Community Education
- Patient and Community Burn Education
- Health Care Support & Enrollment Assistance - System initiative to provide enrollment assistance to the vulnerable and underserved
- ICD Support Groups
- Funded Discharge Aftercare - System initiative to provide post-discharge services to the vulnerable and underserved.
- Health Professional Education - Pharmacy Residents
- Health Professional Education - Physicians & Medical Residents
- Ambulance and emergency Evacuation
- Burn Center
- Palliative Care
- Women's Care Services
- Oncology Research
- Contributions
- Community Support
- Economic Development

Banner Health Sterling Regional Medical Center

- Health Care Support & Enrollment Assistance - System initiative to provide enrollment assistance to the vulnerable and underserved
- Funded Discharge Aftercare - System initiative to provide post-discharge services to the vulnerable and underserved.
- Financial Donations
- Disaster Preparedness Training: Emergency Management Evacuation Exercises



Boulder Community Health

- Community Health Education
- Perinatal Education
- CHNA Costs
- Community Outreach Coordinator
- Community Life Support Training
- NICU Care Support for Underserved
- Bike Helmets for Children
- Health Care Needs Related to Opioid Addiction
- Caring Science Training
- HIV/AIDS Care through Beacon Center for Infectious Disease
- Navigator specific to Behavioral Health Care
- Language Training for providers
- Antimicrobial Stewardship
- Sexual Assault Examiners
- Health Professional Education/Internships
- Donations and support to Community health/not for profits
- Disaster Readiness/Preparation
- BCHIP Community medical issue coordination
- CHA and Other Board Expense
- Workforce Development

Children's Hospital Colorado, Anschutz

- Partners for Children's Mental Health
- Pediatric Mental Health Institute: Community Outreach and Education
- Disease and Condition Specific Community Health Education
- School Health Program
- After Hours Telephone Care Program
- ParentSmart Healthline
- Family Aid Administration
- Transportation Vouchers
- Family Health Navigation
- In-Home and Community Asthma Education and Outreach



- Community Health: School-Based Dental Screenings, Community Health Navigation, Healthy Roots Food Clinic, Resource Connect, Black Health Initiative, Child Passenger Safety, Safe Sleep.
- Social Care Network
- Bug Watch Publication
- Milk Depot-Donation and Outreach Center
- Burn Unit Educational Outreach and National Camp
- Family Health Library
- Health Access and Safety Net
- Population Health: Improve Access to Health Care Services
- Child Health Improvement: Social & Environ. Determinants of Health
- Community Benefit Operations (Dedicated Staff & Evaluation)
- Medical Library
- Graduate Medical Education (GME)
- Allied Health Professions Students
- Nursing Students
- Certified Nursing Assistants (CNA) Students
- Interprofessional Preceptor Training
- Emergency Medical Services (EMS) Community Education
- Clinical Outreach and Education -Community Health Care Providers
- Professional Development-Community Health Care Providers
- Subsidized Health Services
- Research
- Cash Donations/Not-for-profit Community Organizations
- Cash and In-Kind Contributions for Community Benefit
- Community Building: Economic Development
- Community Building: Environmental Improvement
- Community Building: Coalition Building
- Community Building: Leadership Dev and Training Community Members
- Community Building: Workforce Development

Children’s Hospital Colorado, Colorado Springs

- Partners for Children's Mental Health



- Disease and Condition Specific Community Health Education
- Injury Prevention and Education
- Building Resilience for Healthy Kids
- Health Navigators
- Family Aid Administration
- Transportation Vouchers
- After Hours Telephone Care Program
- ParentSmart Healthline
- Bug Watch Publication
- Social Care Networks
- Health Access and Safety Net
- Population Health: Improve Access to Health Care Services
- Child Health Improvement: Social & Environ. Determinants of Health
- Community Benefit Operations (Dedicated Staff)
- Community Benefit Operations (Evaluation)
- Allied Health Professions Students
- Nursing Students
- Cash Donations/Not-for-profit Community Organizations
- Cash and In-Kind Contributions for Community Benefit
- Community Building: Economic Development
- Community Building: Community Support

CommonSpirit Longmont United Hospital

- Classes/Workshops: Senior Care
- Support Groups: Stroke
- Support Groups: Women's Health
- DME / Supplies for Indigent Patients upon Discharge
- Health Professions Education: Nursing Students
- Cash Donations and Grants: Food Security and Education
- Cash Donations and Grants: Mental and Behavioral Health
- Community Support: Longmont Senior Center Education Programs

CommonSpirit Mercy Regional Medical Center

- Classes/Workshops: Chronic Disease Management



- Classes/Workshops: Search & Rescue
- Clinics/Clinic Support: Silverton Community Health Clinic
- DME / Supplies for Indigent Patients at Home
- Food Security/Access: Meals & Nutrition Services: Soup Kitchen Donations
- Health Care Support Services: Transportation
- Health Professions Education: Student Precepting
- Cash Donations: Health, Fitness, Safety
- Health Equity Grant: Community Compassion Outreach
- Health Equity Grant: Manna The Durango Soup Kitchen
- Athletic Training Services provided in-kind to local middle schools, a high school and a college. Evaluate injuries, treat sprains and strains, provide rehabilitation services.
- Staff in-kind time for Southwest Opioid Response District

CommonSpirit Penrose-St. Francis Health Services

- Classes/Workshops: Cancer, Safety, Outreach Education
- Clinic Support: Medications and Immunizations
- Clinic Support: Guest House for Indigent Patients
- DME / Supplies for Indigent Patients upon Discharge
- Food Security/Access: Meals & Nutrition Services
- Health Professions Education: Nursing and Other Student Precepting
- Health Equity Grant: Catholic Charities of Central Colorado: Housing & Food Security
- Health Equity Grant: Community Health Partnership service to LGBTQ+ youth and adults.
- Health Equity Grant: Homeward Pikes Peak
- Grant: Educating Children of Color, for youth to overcome adverse circumstances by providing SAT preparation courses, mentoring, and to help better serve a diverse population.
- Coalition Building and Community Support, including homeless and continuum of care

CommonSpirit St. Anthony Hospital

- Outreach Education
- Clinics: Medical supplies, onsite medical coverage at community events



- In-Kind staff time for trauma outreach activities
- Cash Donations: Support for first responders, search & rescue
- Health Equity Grant: Chanda Plan Foundation for services to individuals with long-term physical disabilities
- Health Equity Grant: Heart Mind Haven services to LGBTQIA+ and homeless individuals.
- Health Equity Grant: Jeffco Action Center for services to food insecure, low-income, 40% Latino population.
- Health Equity Grant- Lifespan Local for services to low-income, bilingual, immigrants, refugees, food insecure, parents, families, people with diabetes.
- In-Kind Donation: DME / Supplies
- Health Professions Education: Continuing Med Education

CommonSpirit St. Anthony Hospital North Hospital

- CHNA & Community Benefit Reporting
- In-Kind staff time, including for Adams County Health Alliance, behavioral health coalition, nurse family partnership
- Outreach Education
- Support Groups: Stroke
- Screenings
- Cash Donations for community health and well-being
- Health Equity Grant: Friends of Broomfield for mental health services to persons with intellectual and developmental disabilities (includes \$4,398.68 in operations expenses)
- DME / Supplies for discharged indigent patients
- Transportation (access to care)
- Classes/Workshops
- Health Professions Education: Nursing Students
- Health Professions Education: Other Students
- Food Security/Access: Meals & Nutrition Services

CommonSpirit St. Anthony Summit Medical Campus

- Community Support
- Food Security/Access: Meals & Nutrition Services
- Classes/Workshops: Search & Rescue / Safety



- Outreach Education
- Screenings
- Immunizations
- Cash Donations: Recovery Resources, for substance use services
- Cash Donations: Food Insecurity Partnerships
- Cash Donations: Community Care Clinic
- Cash Donations
- Health Equity Grant: Advocates for Victims of Assault
- Food Security/Access: Meals & Nutrition Services

CommonSpirit St. Elizabeth Hospital

- Classes/Workshops: Childbirth & Breastfeeding
- Classes/Workshops: Suicide Prevention
- Classes/Workshops: Other Health Issues
- Health Professions Education: Continuing Education, Trauma
- Cash Donations: Health and Community Improvement
- Grants: Health Equity Grant (Break the Silence)
- Paid, in-kind staff participation in community improvement organizations

CommonSpirit St. Mary-Corwin Hospital

- Cash Donations: Community
- Outreach Education: Cancer
- Classes/Workshops: Exercise, Fitness & Health
- Classes/Workshops: Search & Rescue / Safety
- Outreach Education
- Outreach Education: Health Fair
- Support Groups
- Screenings: Migrant Clinic
- Clinics/Clinical Support
- Cash Donations, including Pueblo Community College Nursing and Allied Health Teaching & Learning Center
- Food Security/Access: Meals & Nutrition Services
- Health Professions Education Classes/Workshops: Search & Rescue / Safety



- Health Professions Education: Continuing Med Education
- Health Professions Education: Other Students

CommonSpirit St. Thomas More Hospital

- Outreach Education: Health Fair & Other Events
- Clinics/Clinical Support
- Food Security/Access: Meals & Nutrition Services
- In-Kind Donations Transportation
- Community Support (fundraising for CASA; funeral/grief support)

Community Hospital

- Community Support

Delta County Memorial Hospital

- Sports physicals at discounted rate when provider goes to schools
- Delta Health's Foundation continues to offer scholarships to current employees to help cover continuing education in healthcare.
- Delta Health supports either through sponsorship and/or with clinician support of different departments, community and wellness programs
- Birthing Class
- Community Health Needs Assessment (CHNA) fees paid to Consulting firm
- Delta Health OB providers continue to see health department undocumented patients for antenatal care
- Delta Health's Trauma Department participated in Heritage Days, focusing on injury prevention in children in collaboration with Delta County Ambulance District.
- Delta Health offers a safe medication disposal site in their clinics. Delta Health provides bags that neutralize a patient's medication. The patient can dispose of their medications at the clinics or they can.
- Delta Health has a patient advocacy council where the hospital works with their patients on how to improve services
- Delta Health is in discussions about providing security training to providers and staff on how to address patients presenting in crisis and perform de-escalation. Delta Health has employees complete a Question, Persuade, Refer (QPR) class that trains them on mental health and suicide prevention.
- Delta Health provides outreach blood draw centers in Hotchkiss and Cedaredge



to better reach communities farther from the hospital to decrease patient drive time.

- Delta Health provides Medications for Opioid Use Disorder (MOUD) for people with opioid use disorder at various locations.
- Delta Health offers cardiac rehab for their elderly patients
- Per the Hospital Transformation Program (HTP), Delta Health is focusing on an opioid stewardship in the emergency room. Delta Health will continue to educate patients through the emergency
- Various community groups' usage of meeting rooms at no charge
- One Delta County Sponsorship
- Rural Health Clinic - FAMILY MEDICINE
- Rural Health Clinic - HOTCHKISS CLINIC
- Rural Health Clinic - Internal Medicine Clinic
- Sponsor for the Economic Update Breakfast
- Member of the County Economic Development Corp.
- Community support

Denver Health

- Sexual Assault Nurse Examiners (SANE)
- Denver Health Foundation Administration
- Nurse Line
- Child Life Program
- Enrollment Services
- Health Professions Education

Intermountain Health Good Samaritan Medical Center

- Aging Mastery Program
- Baby's First Ride
- Blood Drive
- Colorado Cancer Center - Education and Support Groups
- Cardiovascular-Stroke Support Groups
- Lyft vouchers to support patients discharging who need transportation
- Perinatal programs, education and support groups to support healthy baby and mom
- Education and Injury Prevention Outreach

- Community Health Operations and Dedicated Staff to manage and oversee all community
- health programs
- Community Health Operations to support Covid-19 awareness and vaccine events
- OutBoulder County to support Mental Health services
- Via Mobility to support transportation needs
- Sister Carmen Community Center to support families basic needs
- Clinica Family Health
- Benefits in Action support increasing Access to Care
- CPEP
- Mental Health Partners to support mental health services
- Project Cure to support medical supply donations
- Access for Intensive Care Unit, Behavioral Health, Cardiac and Pulmonary Rehabilitation, Infusion Center, Outpatient Physical Therapy, and Dialysis

Intermountain Health Lutheran Medical Center

- Community Maternal Addiction Services: addiction recovery services for expectant and parenting mothers
- Food Insecurity Programming for food providing organizations in Jefferson county and Healthy U nutrition education program
- Housing Programming: medical respite care and housing transition services for those experiencing homelessness
- Provider Recruitment, Education, Research and Training:
- Nursing Education Administration: coordination of training and education for the next generation of nursing staff from academic institutions
- Warren Tech Clinicals: CNA training for high school students enrolled in the Warren Technical Education program
- Clinical training opportunities for medical staff and students
- Access for specialty care services and hospital service lines
- Free medication for indigent population
- Project Cure donation of supplies
- Community Health Improvement Services that address community identified health needs:
- A Perfect Homecoming Care Management: Transition to home services for indigent elderly after hospitalization



- Baby's First Ride: Child passenger safety seat inspection and education
- Boot Camp for New Dads: prenatal education
- Cancer Services: community based education and support for those experiencing cancer
- Community Bariatric Support Services: community based education and support before and after bariatric surgery
- Community Benefit Staff and Operations: staff to manage all community benefit programming
- Community Outreach to the Hispanic/Latino community for COVID vaccine
- Community Health Operations to support Covid-19 awareness and vaccine events
- Community Outreach to support Spanish translation to reach Hispanic/Latino residents in Arvada with the BOLD initiative

Intermountain Health Platte Valley Medical Center

- Aging Mastery Program
- Outreach and education and special events with ambulance support
- Blood drives
- Community rooms for not for profits
- Nutrition/diabetes education classes
- Lyft vouchers to support transportation needs
- Cooking Matters classes to support food insecurity
- Pediatric screenings for spine health
- Stroke/heart disease outreach and education
- High school students healthcare career exploration and shadowing
- Support groups for chronic disease including cancer and stroke
- Walk With a Doc weight loss and physical activity program
- Women's and newborn support and education programs
- Community Health staff to manage and operate all community health improvement and community benefit programs and activities
- Community Health Operations to support Covid-19 awareness and vaccine events
- Pennock Center for Counseling to support behavioral health
- Richard Lambert Foundation to support behavioral health
- North Range Behavioral Health
- Funded integrated behavioral health provider within Platte Valley Medical Group



- Bird Conservancy social connectedness program
- Brighton Housing Authority to support housing needs
- Hope at Miracle House to support housing needs
- Almost Home to support housing needs
- A Precious Child to support basic needs for families
- Food for Hope to support food insecurity
- Via Mobility to support transportation needs
- Community Uplift Partnership to support social needs
- Weld Food Bank to support food insecurity
- Benefits in Action to support improving access to care and benefits like SNAP
- Brothers Redevelopment to support housing
- Catholic Charities to outreach to rural Hispanic elderly population to support basic needs
- CASA for social needs
- Food for Hope to support food insecurity
- Shockneck Boys and Girls to support healthy youth programs and address obesity prevention
- Center for Personalized Education for Professionals for educational supports
- Community Health Investment Program operational costs
- Project CURE

Intermountain Health Saint Joseph Hospital

- Baby's First Ride
- Boot Camp for New Dads - Injury prevention and education
- Prenatal Education Scholarships
- Mental Health first aid training and Aging Mastery Series
- Specialty care access for underinsured and uninsured patients referred from Bruner Family Medicine
- Baby Boutique
- Food Insecurity
- Pharmacy Prescription
- Transportation support for those in need
- Translation/Interpreter Services
- Behavioral health services for those with cancer



- Basic Need Supplies provided when discharging patients who are homeless
- Rocky Mountain Crisis Partners - suicide prevention follow-up program
- Pharmacy Support - Community Clinics - Medical expense for indigent population
- Community Benefit Staff - programming staff expense
- Community Health Operations to support Covid-19 awareness and vaccine events
- Professional Education
- Center for African American Health to support Behavioral Health Programming
- Inner City Health to support Health Care Access at Community Based Health Care clinic
- Durable medical equipment for the indigent population
- Cross Purpose to support economic stability and social determinants of health programming.
- Contributions to invest and subsidize losses for clinics included Caritas Clinic, Seton Women's Center, Bruner Family Medicine
- Project Cure for medical supply donations

Intermountain Health St. Mary's Regional Medical Center

- Cancer Services
- Stroke Services
- Cardiology Services
- Clinic Outreach: Family Medicine Day Center Homeless Clinic Hours
- Physician Recruitment: Physician recruitment to increase access to care in the Grand Valley
- Injury Prevention: Outreach at community events providing education & safety practice to all ages, topics include bike safety, fall prevention, stop the bleed, & firearm safety.
- Support Services: Rosehill Hospitality House resource for those families experiencing housing hardship when a loved one is hospitalized at St. Mary's.
- Health Professional Education: EMS/Paramedic Injury Prevention Training to 71 who serve on emergency services
- Community Benefit Staff: Staff to manage all community benefit programming
- COVID Response
- Training opportunities for students in nursing, pharmacy, specialty technicians
- Clinical training provides real-world experience for health professionals



- Mindsprings Health, Counseling & Education Center, and Holy Family Catholic School for access to Mental Health Services.
- Colorado Discover Ability, STRIVE, Hilltop (Latimer House), Special Olympics, National MS Society, La Plaza dba Child & Migrant Services, Food Bank of the Rockies, Grand Valley Catholic Outreach
- Marillac Health (FQHC) for access to care
- In Kind donation of food (food rescue program) and laundry services to Homeward Bound Homeless shelter
- Mindsprings Health, Counseling & Education Center, and Holy Family Catholic School for access to Mental Health Services. Amount for Behavioral Health
- Colorado Discover Ability, STRIVE, Hilltop (Latimer House), Special Olympics, National MS Society, La Plaza dba Child & Migrant Services, Food Bank of the Rockies, Grand Valley Catholic Outreach. Amount for SDoH
- Marillac Health (FQHC) for access to care. Amount for Community Based Health Care
- Colorado Mesa University, QHN, American Red Cross, GJ Symphony, Grand Junction Economic Partnership, Back the Badge, District 51 Foundation, Grand Junction Imagination Library, Center for Children, CASA, Homeward Bound, and Clinic Shortfalls.

Montrose Memorial Hospital

- Community Health Improvement Services
- Subsidized health services

National Jewish Health

- Community Health Education
- Community-based clinical services
- Community benefit operations
- Education for Health Professionals
- Community Health
- Research commitment

San Luis Valley Health

- Health Fairs
- Bumps & Bruises” Clinic
- Support Groups



- Dietician Charity Encounters
- Sports Physical Screenings
- BLS Classes

UCHealth Broomfield Hospital

- Access to critical health care services and programs for our communities
- Support for the University of Colorado School of Medicine
- Education and training for health professionals
- Support for Colorado Center for Personalized Medicine
- Mental and behavioral health programs and services
- Support for community organizations dedicated to disease prevention and treatment
- Other investments in community organizations and community health benefit activities
- Support for organizations focused on food insecurity

UCHealth Grandview Hospital

- Support for University of Colorado School of Medicine
- Support for Colorado Center for Personalized Medicine
- Other investments in community organizations and community health benefit activities
- Support for organizations focused on food insecurity
- Support for community organizations dedicated to disease prevention and treatment

UCHealth Greeley Hospital

- Access to critical health care services and programs for our communities
- Support for University of Colorado School of Medicine
- Support for Colorado Center for Personalized Medicine
- Other investments in community organizations and community health benefit activities
- Support for Project Cure
- Support for community organizations dedicated to disease prevention and treatment



- Support for Pathways of Northern Colorado hospice and palliative care services
- Support for organizations focused on food insecurity
- Support for local chapter of United Way

UCHealth Highlands Ranch Hospital

- Access to critical health care services and programs for our communities
- Support for University of Colorado School of Medicine
- Support for Colorado Center for Personalized Medicine
- Other investments in community organizations and community health benefit activities
- Support for community organizations dedicated to disease prevention and treatment
- Support for organizations focused on food insecurity
- Support for Second Wind Fund

UCHealth Longs Peak Hospital

- Access to critical health care services and programs for our communities
- Support for University of Colorado School of Medicine
- Other investments in community organizations and community health benefit activities
- Support for Colorado Center for Personalized Medicine
- Mental and behavioral health programs and services
- Support for community organizations dedicated to disease prevention and treatment
- Support for organizations focused on food insecurity

UCHealth Medical Center of the Rockies

- Access to critical health care services and programs for our communities
- Support for University of Colorado School of Medicine
- Support for Colorado Center for Personalized Medicine
- Other investments in community organizations and community health benefit activities
- Support for health care research
- Support for Project Cure



- Education and training for health professionals
- Support for community organizations dedicated to disease prevention and treatment
- Support for local chapter of United Way
- Support for Pathways of Northern Colorado hospice and palliative care services
- Support for Front Range Community College Health Care Careers Center
- Support for organizations focused on food insecurity
- Support for High Plains Honor Flight

UCHealth Memorial Hospital

- Access to critical health care services and programs for our communities
- Support for University of Colorado School of Medicine
- Support for Colorado Center for Personalized Medicine
- Education and training for health professionals
- HealthLink Nurse Advice Line
- Mental and behavioral health programs and services
- Support for Ronald McDonald House
- Transportation support for patients who are unable to pay
- Support for Colorado Springs Health Foundation
- Community education, presentations to at-risk groups and health fairs focused on cardiovascular health
- Support for oncology research
- Forensic nursing care services for children in collaboration with Children's Advocacy Center
- Other investments in community organizations and community health benefit activities
- Partnership with Pikes Peak State College for education and training
- Suicide prevention education and tools
- Guardianship services
- Scholarships for Masters of Social Work students at University of Colorado Colorado Springs
- Community education, presentations to at risk groups and health fairs in partnership with the Independence Center
- Support for trauma research



- Support for organizations focused on food insecurity
- Community education and training programs for local and rural EMS agencies
- Support for community organizations dedicated to disease prevention and treatment
- Housing assistance for patients
- Support for local chapter of United Way
- Community education, presentations to at-risk groups and health fairs focused on cancer prevention and services
- Community health education programs in partnership with Ascending to Health
- Healthy Hearts School and Family Program
- Community health education programs

UCHealth Parkview Medical Center⁴⁸

- Education and training for health professionals
- Mental and behavioral health programs and services
- Health fairs, screenings and preventative services (e.g., flu shots)
- Access to critical health care services and programs for our communities
- Community health education programs
- Other investments in community organizations and community health benefit activities

UCHealth Poudre Valley Hospital

- Access to critical health care services and programs for our communities
- Support for University of Colorado School of Medicine
- Support for Colorado Center for Personalized Medicine
- Education and training for health professionals
- HealthLink Nurse Advice Line
- Mental and behavioral health programs and services
- Support for Ronald McDonald House
- Transportation support for patients who are unable to pay
- Support for Colorado Springs Health Foundation

⁴⁸ Parkview Medical Center was incorporated into the UCHealth system in December 2023, for the purposes of this report however, Parkview Medical Center is not included within UCHealth's values to more accurately represent independent hospital values in FY 2022.



- Community education, presentations to at-risk groups and health fairs focused on cardiovascular health
- Support for oncology research
- Forensic nursing care services for children in collaboration with Children's Advocacy Center
- Other investments in community organizations and community health benefit activities
- Partnership with Pikes Peak State College for education and training
- Suicide prevention education and tools
- Guardianship services
- Scholarships for Masters of Social Work students at University of Colorado Colorado Springs
- Community education, presentations to at risk groups and health fairs in partnership with the Independence Center
- Support for trauma research
- Support for organizations focused on food insecurity
- Community education and training programs for local and rural EMS agencies
- Support for community organizations dedicated to disease prevention and treatment
- Housing assistance for patients
- Support for local chapter of United Way
- Community education, presentations to at-risk groups and health fairs focused on cancer prevention and services
- Community health education programs in partnership with Ascending to Health
- Healthy Hearts School and Family Program
- Community health education programs

UCHealth University of Colorado Hospital

- Support for University of Colorado School of Medicine
- Education and training for health professionals
- Mental and behavioral health programs and services
- Support for Colorado Center for Personalized Medicine
- Support for DAWN clinic, a free health clinic serving uninsured residents of Aurora



- Community benefit program operations
- Support for community organizations dedicated to disease prevention and treatment
- Other investments in community organizations and community health benefit activities
- Trauma education programs for the community
- Support for organizations focused on food insecurity
- Community educational sessions on health improvement programs
- Support for Second Wind Fund
- Support for Aurora Health Alliance
- Support for Metro Denver Partnership in Health
- Support for Re:Vision
- Support for Center for Work, Education & Employment (CWEE)
- Stroke education programs for the community

UCHealth Yampa Valley Medical Center

- Access to critical health care services and programs for our communities
- Support for University of Colorado School of Medicine
- Other investments in community organizations and community health benefit activities
- Support for Colorado Center for Personalized Medicine
- Transportation support for patients who are unable to pay
- Support for The Health Partnership (formerly the Northwest Colorado Partnership in Health)
- Community health education programs
- Ask-A-Nurse Health Advice Line
- Postpartum lactation support group
- Women's cancer survivor support
- Support for community organizations dedicated to disease prevention and treatment



Vail Health Hospital

- Cancer Education
- CBISA Cost
- Comm Benefit Ops/CHNA/Dedicated Staff
- Consumer Health Library
- CPR/First Aid/Stop the Bleed Classes
- Education: Senior Citizens
- Parenting/Family/Sibling
- Fitness/Exercise
- Health Fairs
- Immunization/Adult
- Comm Education/Lectures
- Nutrition/Weight Management
- School based education - Sun safety
- Screenings-School based (Sports Physicals)
- Screening/skin cancer
- Self Help/Injury prevention
- Support Group/Cancer
- Transpo/Car Seat Safety Program
- Water Safety
- Women's Health Education
- Medical students, Interns, Residents and Fellows
- Nursing Education
- Other Allied Health Professions
- Research
- Diversified Services Unrestricted Contribution
- Eagle Valley Behavioral Health Contribution
- The Steadman Philippon Research Institute is recognized globally for its pioneering research in osteoarthritis, healing, surgery, and injury prevention and rehabilitation.
- Cash donations to community organizations
- In-kind donation to 501(c)(3) organization United Way of reduced rent
- In-kind donation to 501(c)(3) organizations Vail Summit Orthopedic Foundation



and Steadman Philipon Research Institute of reduced rent

- Project Cure
- In-kind donation of meeting room space to community 501(c)(3) not-for-profit groups
- Other related patient expense - transportation, clothing, etc

Valley View Hospital

- Meals on Wheels
- Athletic Trainers
- Community Education
- Research
- Rent Abatement for FQHC
- Valley Health Alliance



XIII. Appendix H Federal Requirements

Since 1969, the federal government has required nonprofit hospitals to provide a community benefit as a condition of their tax exemption. Community benefit is not explicitly defined by federal statutes or regulations and can include charity care, Medicaid shortfall, and other benefits not directly related to patient care. Such as community health improvement activities, health professions education, research, and cash and in-kind support to community organizations. Historically, hospitals fulfilled much of their community benefit requirement by providing care to people who could not afford to pay.⁴⁹

The Affordable Care Act (ACA) added additional community benefit requirements for nonprofit hospitals but did not include a specific minimum value of community benefits that a hospital must provide to qualify as tax-exempt.⁵⁰

Currently, there are no federal community benefit requirements that ensure hospitals use the most accurate accounting standards for charity care and Medicaid shortfalls, set a minimum level of community benefit spending, require hospitals to spend on community benefit dollars on identified needs, or describe in detail the type of activities that qualify as community benefit spending.⁵¹

Specific federal requirements are noted here:

To qualify as tax-exempt under federal law,⁵² a hospital must meet the general requirements for tax exemption under Internal Revenue Code Section 501(c)(3), the community benefit standard under Revenue Ruling 69-545, and the requirements codified under Internal Revenue Code Section 501(r) following the enactment of the Affordable Care Act (ACA).

- In general, under Section 501(c)(3), a hospital must demonstrate that it provides benefits to a class of persons that is broad enough to benefit the community and operate to serve a public rather than a private interest.
- A hospital must meet the community benefit standards under Revenue Ruling 69-545:
- Operate an emergency room open to all, regardless of ability to pay,

Maintain an open medical staff policy,

- Maintain a board of directors drawn from the community,
- Provide hospital care for all patients able to pay, including those who have coverage through public programs such as Medicaid and Medicare,

⁴⁹ <https://www.coloradohealthinstitute.org/research/hospital-community-benefit-accounting-impact>

⁵⁰ <https://www.healthaffairs.org/doi/10.1377/hpb20160225.954803/full/>

⁵¹ <https://www.nashp.org/states-can-hold-hospitals-accountable-for-their-community-benefit-expenditures/>

⁵² <https://www.irs.gov/charities-non-profits/charitable-hospitals-general-requirements-for-tax-exemption-under-section-501c3>

- Use surplus funds to improve facilities, equipment, and patient care, and use surplus funds to advance medical training, education and research.
- Finally, a hospital must meet the four additional requirements codified under Section 501(r) following enactment of the ACA:
 - Conduct a CHNA every three years, adopt an implementation strategy to meet the identified community health needs, and make the CHNA report widely available to the public,
 - Establish written financial assistance and emergency medical care policies,
 - Limit the amounts charged for emergency or other medically necessary care to individuals eligible for assistance under the hospital’s financial assistance policy, and
 - Make reasonable efforts to determine an individual’s eligibility for assistance under the hospital’s financial assistance policy before engaging in extraordinary collection actions against the individual.



XIV. Appendix I Definitions

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

Community Based Organization - a public or private nonprofit organization that represents a community or significant segments of a community or work towards community-focused goals beyond one particular community and provides educational or related services to individuals in the community under 20 USC § 7801(5).

Community Benefit - actions that hospitals take to qualify as an organization organized and operated for the charitable purpose of promoting health pursuant to § 501(c)(3) of federal Internal Revenue Code. These actions include demonstrating that the hospital provides benefits to a class of persons that is broad enough to benefit the community, and that it operates to serve a public rather than private interest. Community Benefit may also refer to the dollar amount spent on the community in the form of Free or Discounted Health Care Services; Provider Recruitment, Education, Research and Training; and Community spending activities.

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

Community Benefit Priorities - Community Benefit activities that are documented within the Reporting Hospital's Community Health Needs Assessment or otherwise established pursuant to the IRS Form 990, Schedule H and its instructions.

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

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

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

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

1. Services reimbursed through the Colorado Indigent Care Program (CICP);
2. Bad debt or uncollectible amounts owed that the hospital recorded as revenue but wrote off due to a patient's failure to pay, or the cost of providing care to such

patients;

3. The difference between the cost of care provided under Medicaid or other means-tested government programs or under Medicare and the revenue derived therefrom;
4. Self-pay or prompt pay discounts; or
5. Contractual adjustments with any third-party payers.

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

Local Public Health Agency - a county or district public health agency established pursuant to C.R.S. § 25-1-506, or a local department of public health.

Medicaid Shortfall - the cost of Medicaid reflected on the IRS Form 990, Schedule H, Worksheet 3.

Net Patient Revenue - Net patient revenue approximates the payments a hospital receives for patient services. Net patient revenue is calculated by totaling all charges the hospital billed to patients, subtracting contractual allowances and then subtracting bad debt and charity care.

Table 15 Net Patient Revenue Calculation

Calculation	Variable
	Total charges
-	Total contractual allowance
-	Total charity care
-	Total bad debt
=	Net patient revenue

Programs that Address Behavioral Health - funding or in-kind programs or services intended to improve an individual's mental and emotional well-being and are reportable on the IRS Form 990, Schedule H and its instructions. Programs that Address Behavioral Health are designed to address, but are not limited to:

1. Mental health disorders;
2. Serious psychological distress;
3. Serious mental disturbance;
4. Unhealthy stress;
5. Tobacco use prevention; and
6. Substance use.



Programs that Address Community Based Health Care - funding or in-kind programs or services that improve types of person-centered care delivered in the home and community and are not billable to a third party. A variety of health and human services can be provided. Community Based Health Care addresses the needs of people with functional limitations who need assistance with everyday activities such as getting dressed or bathing.

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

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

Provider Recruitment, Education, Research and Training, Workforce development, Health professions education, and Research defined within the Internal Revenue Service form 990 as:

1. **Workforce development** - the recruitment of physicians and other health professionals to medical shortage areas or other areas designated as underserved, and collaboration with educational institutions to train and recruit health professionals needed in the Community (other than the health professions education activities entered on Part I, line 7f),
2. **Health Professions Education** - educational programs that result in a degree, a certificate, or training necessary to be licensed to practice as a health professional, as required by C.R.S. 12-240-110, or continuing education necessary to retain state license or certification by a board in the individual's health profession specialty,
 - a. Health Professions Education does not include education or training programs available exclusively to the organization's employees and medical staff or scholarships provided to those individuals. However, it does include education programs if the primary purpose of such programs is to educate health professionals in the broader



community. Costs for medical residents and interns can be included, even if they are considered employees for purposes of Form W2, Wage and Tax Statement.

3. Research - any study or investigation the goal of which is to generate increased generalized knowledge made available to the public (for example, knowledge about underlying biological mechanisms of health and disease, natural processes, or principles affecting health or illness; evaluation of safety and efficacy of interventions for disease such as clinical trials and studies of therapeutic protocols; laboratory-based studies; epidemiology, health outcomes, and effectiveness; behavioral or sociological studies related to health, delivery of care, or prevention; studies related to changes in the health care delivery system; and communication of findings and observations, including publication in a medical journal). The organization can include the cost of internally funded research it conducts, as well as the cost of research it conducts funded by a tax-exempt or government entity.

Reporting Hospital - means,

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

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

Total Expense - is all expenses incurred by a business including its operations and nonoperating business ventures.

Total Operating Expense - is all expenses incurred by a business in its normal operations.