

# Hospital Community Benefit Accountability

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*Annual Report*

**January 15, 2026**

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## I. Summary and Key Findings

The Hospital Community Benefit Accountability (HCBA) report is required under Section 25.5-1-703(7) of the Colorado Revised Statute in order to keep the legislature and key stakeholders apprised of Colorado nonprofit hospitals' community benefit spending and compliance with the program.

The federal Affordable Care Act requires tax-exempt hospitals to conduct a Community Health Needs Assessments (CHNA) every three years and use it to determine where to invest funding to best serve their local community, through their Community Benefit Implementation Plans, as a condition of a hospital's tax-exempt status. Additionally, the federal government requires most tax-exempt hospitals to report their community benefit investment amounts to the Internal Revenue Service (IRS) through the IRS Form 990. Colorado furthermore requires a breakdown of those investments into six categories, and their impacts to a hospital's community, annually. The analyses within this report serve to aggregate the submitted reports' information on community benefit spending as well as information on a hospital level within the appendices of this report. As required in Colorado Statute, all nonprofit and tax-exempt hospitals in Colorado shall supply the state with a report of the hospital's community benefit investments broken into the HCBA categories, a copy of the hospital's CHNA, the hospital's Community Benefit Implementation Plan, and either a copy of the hospital's IRS Form 990 or a pro forma version.

The findings and data in this report are key to understanding the benefits tax-exempt hospitals in the state provide to their communities. This information provides insights into the amount and kind of, community benefit spending, how that compares to taxable entities, how community benefit spending compares to forgone taxes, and how community spending matches community desires. U.S. tax-exempt hospitals work with their communities to determine the most pressing needs through the CHNA process, which helps direct hospitals' spending to align with the desires of their communities. This data helps keep hospitals accountable to their communities and ensures hospitals are putting revenues received from their communities back into their communities in ways that tangibly benefit them. These findings and data inform state policymakers and advocates on charity care requirements, aligning community benefit priorities with state public health goals, and encouraging community partnerships between hospitals and other organizations with similar missions and goals.

The HCBA program requires the Department of Health Care Policy & Financing (HCPF) to report on the follow statutory requirements:

- Amount that each reporting hospital invested by category. Colorado aggregates

are provided in Part III and Appendix B.

- Estimated total dollar amount of federal and state tax exemptions. These can be found in Part IV of this report and appendix E.
- Legislative Recommendations, which can be found in Part III below.
- Summary of CHNA identified needs and community impact by hospital. Found in Part IV and Appendix H.

HCPF analyzes hospital investments that were made and recorded on their IRS Form 990 for their fiscal year (FY) 2023. Throughout this report, when referencing a year, HCPF will be discussing this as hospitals' Fiscal Year. A total of \$1.44 billion in community investment spending was made during this reporting year. This represents an 18% increase over the previous reporting year. Colorado nonprofit, tax exempt hospitals invested 8.2% of their patient revenues into their communities in the form of community benefits. When Medicaid Shortfall is included, total community benefit and Medicaid Shortfall was \$2.84 billion. Medicaid shortfall is the difference between the cost of care provided to Medicaid-eligible patients and the amount of payment a hospital receives for those services. Community benefit spending is broken down into six categories and the investment amount for each in 2023 was:

- Free or reduced-cost health care services, i.e., charity care: \$360.0 million
- Programs addressing behavioral health: \$27.9 million
- Programs addressing social determinants of health: \$16.6 million
- Programs addressing community based health care: \$50.9 million
- Programs addressing provider recruitment, education, research, and training: \$894.5 million
- Other investments addressing community identified needs: \$91.9 million

As provider recruitment, education, research, and training is the single largest investment category, HCPF further broke down the \$849.5 million total spending during the latest reporting period. HCPF found that UCHealth invested \$713.6 million (49.5% of the total community benefit spending in 2023) towards professional education, research, and support of the Colorado University School of Medicine. Of the \$713.6 million from UCHealth, \$263.7 million was identified as directed to the School of Medicine. UCHealth provided education and training for 669 medical professionals and residents at six UCHealth Hospitals, totaling \$385.3 million (\$576,000 per person). Comparatively, Children's Hospital Colorado, which reported the second largest amount in this category with \$26.8 million, provided internships and clinical experiences for roughly 1,519 medical professionals, equating to \$17,600 per person.

HCPF reviewed charity care, which is a form of unreimbursed health care costs. Using data provided by hospitals through the Hospital Financial Transparency program, HCPF found that:

- Free or reduced cost care, i.e., charity care, has been a consistent percentage of total investments from 2019 through 2023.
- Most hospitals did not exceed 3.0% of uncompensated care costs as a percentage of net patient revenue.
- Independent hospitals had significant variability in uncompensated care. To demonstrate this variability, Denver Health's uncompensated care costs were 12.5% of its net patient revenue in 2023.

A part of hospitals' work with their communities is to determine the prioritized health needs a hospital will help address through their community benefit practices, in lieu of paying taxes. Across all reporting hospitals, the three priority needs identified in the statutorily required CHNA plans were: Behavioral Health (84.8%), Access to Care (65.2%), and Prevention and Management of Chronic Diseases (43.5%). However, a bulk of investments were associated with Access to Care.

Approximately 62.0% of Community Benefit dollars were invested in programs addressing provider recruitment, education, research and training (\$894.5 million). Another quarter, 25.0%, was invested in free and reduced-cost health care services, including charity care (\$360.0 million). Spending for the top identified need, Behavioral Health accounted for 1.9% (\$27.9 million) of total community benefit spending. Notably, investments in the behavioral health category decreased from 3.5%, or \$43.4 million of the total community benefit spending in 2022 to 1.9%, or \$27.9 million in 2023. Additionally, spending in the social determinants of health category also decreased from 3.9%, or \$48.0 million in 2022 to 1.2%, or \$16.6 million in 2023. Spending in the community based health care investment category increased from 2.6%, or \$31.7 million in 2022 to 3.5%, or \$50.9 million in 2023. While provider recruitment, education, research, and training investment increased from 59.1% to 62.0% from 2022 to 2023.

Despite behavioral health being a priority for a majority of hospitals, many did not allocate any investment dollars to this category. In total, 39 hospitals indicated behavioral health was a prioritized health need. Seventeen of these 39 hospitals prioritized behavioral health in their CHNA but did not report parallel investments in behavioral health. This indicates that while over 80% of reporting hospitals did prioritize behavioral health, 43.6% of hospitals that stated they prioritized behavioral health in their CHNA did not allocate any investment dollars into the behavioral health category. Note that the Behavioral Health Task Force identified 19 priorities in their September 2020 BluePrint for Reform report: one of them identified the opportunity for hospital community benefit investments to respond to that consensus need. There is an opportunity for stakeholders to provide input into whether the behavioral-health focus quantified and qualified in this report meets that expectation and to consider related next steps.

In 2023, the Department of Revenue (DOR) calculated a total estimated tax value of \$571.7 million. All but one of the nonprofit hospitals and systems provided more community benefit investment (not including Medicaid shortfall amounts) than their estimated tax exemption value. When Medicaid shortfall is included, all nonprofit hospitals and systems' community benefit spending exceeds their estimated tax exemption value. Within this report Medicaid Shortfall is excluded in most analyses as this report is reviewing the impact of the community benefit spending that nonprofit hospitals do beyond the care of Medicaid members.

Finally, this report includes an assessment of the hospitals' compliance with public meeting requirements during their compiling and reporting of CHNAs. All hospitals worked to ensure that their annual community benefit public meetings were accessible to the public, reviewed the appropriate materials required by statute, and sourced feedback and comments from the community. The exception to this is that some hospitals did not send out notifications 30 days prior to the public meetings, though their actions going forward should mitigate this issue in the future.

Most hospital systems combined their hospitals' public meetings into one for multiple hospitals, aside from CommonSpirit Health. This report analyzed the combined meetings with overlapping communities by utilizing Zone Improvement Plan (ZIP) codes and counties provided by hospitals in their CHNA to create a map visualizing each hospitals' community they serve. HCPF found that Intermountain Health and UCHealth each held a combined meeting with communities that did not directly overlap. Without the direct overlap, this can create a lack of detail or resources specific to communities attending a public meeting, so it is important that hospital systems leveraging this opportunity do so in a way that ensures each community's perspectives are accurately and fully represented, relative to their local hospital's actions and investments.

The legislation fueling this report requires that it consider legislative recommendations based on data findings. The report this year does not provide any such recommendations; however, this report includes recommendations and resources to assist hospitals with reporting compliance. Additional resources and actions hospitals and stakeholders may consider taking in order to meet Federal and State requirements are located within the Recommendations and Department Oversight section of this report.

Hospitals' 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, such as community health improvement activities, health professions education, research, as well as cash, and in-kind support to community organizations. 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 and care to Medicaid members.

Under Section 501(r)(3)(A) of the Internal Revenue Code, hospitals who report to the IRS as a tax-exempt organization, are required to conduct a CHNA every three years and an implementation strategy that meets the community health needs identified in the CHNA<sup>1</sup>.

In 2019, the Colorado General Assembly passed House Bill (HB) 19-1320 to gain better insights into the investments Colorado's nonprofit, tax-exempt hospitals, Denver Health, and University of Colorado Hospital make in their communities, by requiring Hospital Community Benefit Accountability (HCBA) reporting hospitals to submit their CHNAs, Community Benefit Implementation Plans, IRS Form 990, and provide a breakdown of its community benefit spending into more discrete buckets. HB 19-1320 directed HCPF to report on:

- Amount that each reporting hospital invested by category;
- Estimated total dollar amount of federal and state tax exemptions;
- Legislative Recommendations; and
- Summary of CHNA identified needs and community impact by hospital.

In 2023, the Colorado legislature passed HB 23-1243, which expanded on previous legislation of HB 19-1320 by increasing the transparency of the program. New requirements included:

- 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.

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<sup>1</sup> Community health needs assessment for charitable hospital organizations - Section 501(r)(3)  
<https://www.irs.gov/charities-non-profits/community-health-needs-assessment-for-charitable-hospital-organizations-selection-501r3>

- Sharing at each public meeting the community benefit activities the hospitals undertook and the amounts funded for each activity.
- Submitting 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.
- Providing evidence that expresses how the hospitals' spending improves community health outcomes.

This additional data vastly improved the accuracy and utility of the related community health needs assessment and community benefit investment reporting.

HB 23-1243 also gives HCPF the authority to require reporting hospitals to submit a corrective action plan if the reporting hospital is not in compliance with Colorado's community benefit requirements. Details of these requirements can be found on HCPF's Hospital Community Benefit Accountability (HCBA) [webpage](#). Program rules are available on the Code of Colorado Regulations [webpage](#).

Effective August 8, 2025, HCPF is working to implement Senate Bill (SB) 25-071 which prohibits restrictions on 340B drugs. This bill prohibits manufacturers from imposing restrictions on 340B Drug Pricing Program facilities and requires covered hospitals to publish certain information. As a result, HCPF will be adding new requirements to the HCBA annual reporting template. The following new information will be required:

1. 340B Drug Market Rate Costs
2. 340B Drug Acquisition Costs
3. Total operating costs of the hospital
4. Total operational costs related to providing charity care
5. Description of how the hospital uses savings from participation in the 340B program

These additions will be incorporated into the HCBA Template by hospitals during their next submission period, starting July 1, 2026, and will be included in the report released in January 2027.

### III. Recommendations and Department Oversight

At this time, there are no legislative actions or recommendations currently under development concerning this report. HCPF appreciates the work done by hospitals meeting the requirement during this reporting period to provide the required 30 days notice of public community health needs assessment meetings. HCPF will work with hospitals that did not provide 30-days notice or feedback periods after the annual meeting to ensure that in the next reporting cycle these requirements are completed. HCPF is also recommending the following resources and actions to hospitals to assist with compliance:

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. This would address the finding that 40 of 46, or 86.9%, of reporting hospitals held their community benefit meeting within 30 days of the July 1 reporting deadline.
2. For systems that combine their hospitals' community benefit public meetings into one meeting, HCPF recommends these systems review the service area as defined within their CHNAs and work to provide accessible and more individualized public meetings for these hospitals. In particular, the analysis determined that systems would combine communities that had overlap with a third, common hospital, but not with each other. If the hospitals that do not have overlapping communities host separate meetings, the community input and community investment initiatives would be more responsive.
3. HCPF partnered with the Community Health Initiative to explore best practices in hospital community engagement as described in HB 23-1243. Hospitals should utilize this document as a guide to conduct community engagement activities, especially with populations experiencing disproportionate health outcomes, while avoiding duplication in community needs assessments. Both of these resources are located on the HCBA [webpage](#). Utilizing the Best Practices for Community Engagement resource repository would improve synergy between the hospital's community benefit meeting and the community itself.
4. Clearer data provided by hospitals could increase stakeholder understanding as to how hospital investment improves community health outcomes, including available metrics, i.e. total internships provided, percent increase from previous year(s), number of classes offered helping number of individuals, etc.

To advance the above community investment opportunities, HCPF is committed to

working on the following:

1. Work with hospitals that hold a combined public meeting to share details about each hospital during the meeting.
2. Use the new hospital reporting categories to determine gaps between what the community identified as its needs and where hospitals are investing their community benefit dollars.
3. Research other states' hospital community benefit requirements and reporting to inform analysis, reporting, and recommendations.

## IV. Findings

### Hospital Investment Percentage

In FY 2023, 46 nonprofit, tax exempt hospitals invested 8.2% of their patient revenues in the community. Overall, Colorado nonprofit, tax exempt hospitals invested \$1.44 billion in community investments in the reporting year. In the previous reporting period, hospitals invested \$1.22 billion back into their communities, which was 7.2% of their patient revenues, representing an increase of 18.0% or an increase of \$219.9 million between 2022 and 2023.

***Table 1: Community Investments by System and Independent Hospitals by Year (in millions)***

System	2019	2020	2021	2022	2023
AdventHealth	\$11.9	\$23.3	\$25.7	\$19.5	\$15.7
Banner Health	\$33.5	\$32.7	\$30.2	\$29.9	\$27.5
Children's Hospital	\$77.7	\$75.7	\$87.7	\$100.3	\$98.9
Commonspirit Health	\$35.1	\$52.2	\$65.1	\$47.3	\$118.6
Independent Hospitals	\$106.5	\$112.4	\$193.8	\$215.4	\$197.9
Intermountain Health	\$103.5	\$133.3	\$120.1	\$137.9	\$152.5
San Luis Valley	\$1.8	\$0.9	\$1.6	\$1.3	\$4.6
UCHealth	\$465.8	\$534.6	\$567.9	\$670.4	\$826.1
<b>Total (in millions)</b>	<b>\$835.7</b>	<b>\$965.0</b>	<b>\$1,092.2</b>	<b>\$1,222.0</b>	<b>\$1,441.8</b>

Table 1 shows the community benefit investment amount by hospital systems and the total investment amount from 2019-2023. Each year, the total community benefit investment amount has increased. This increase in hospital community investment year over year is valued and appreciated. In addition to the total community benefit investment amount increasing each year, UCHealth was the only system to have their total investment amount increase each year.

**Table 2: Community Investments by System and Independent Hospitals by Year (percent change)**

System	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023
AdventHealth	96.3%	10.3%	-24.2%	-19.3%
Banner Health	-2.3%	-7.5%	-1.1%	-8.0%
Children's Hospital	-2.6%	15.9%	14.4%	-1.4%
Commonspirit Health	48.5%	24.9%	-27.3%	150.5%
Independent Hospitals	5.5%	72.5%	11.1%	-8.1%
Intermountain Health	28.8%	-9.9%	14.8%	10.6%
San Luis Valley	-48.3%	72.9%	-21.6%	260.9%
UCHealth	14.8%	6.2%	18.1%	23.2%
<b>Total percent change</b>	<b>15.5%</b>	<b>13.2%</b>	<b>11.9%</b>	<b>18.0%</b>

Between 2022 and 2023, changes in total community benefit investments had a wide variation, at the extreme end CommonSpirit Health and San Luis Valley both had at least a 150% increase in total investment percentage from 2022 to 2023 whereas some saw reductions from 2022. CommonSpirit Health had a significant increase in free/discounted health services, community based health care, and provider recruitment, education, research, and training investment categories totalling \$117.7 million. San Luis Valley had significant increases in both free/discounted health services and provider recruitment, education, research, and training investment categories totalling \$4.3 million. Four of the eight hospital systems had increases in investment totals from 2022 to 2023, while four hospital systems had decreases from 2022 to 2023. Hospitals community benefit amounts increased by 18.0% statewide for FY 2023.

Free or reduced-cost health care services represent 25.0% of the total community investment in 2023. Programs addressing behavioral health represent 1.9% of the total, while programs addressing social determinants of health represent 1.2% of the total. Additionally, programs addressing community based health care represent 3.5%, while programs addressing provider recruitment, education, research, and training represent 62.0%. Finally, other investments that addressed community identified needs represent 6.4% of the total. This is summarized in the bullets below and in Figure 1.

- Free or reduced-cost health care services: \$360.0 million (25.0%)
- Programs that addressed behavioral health: \$27.9 million (1.9%)
- Programs that addressed social determinants of health: \$16.6 million (1.2%)
- Programs that addressed community based health care: \$50.9 million (3.5%)
- Programs that addressed provider recruitment, education, research, and training: \$894.5 million (62.0%)
- Other investments that addressed community identified needs: \$91.9 million (6.4%)

***Figure 1: 2023 Community Investments by Category (in millions)***

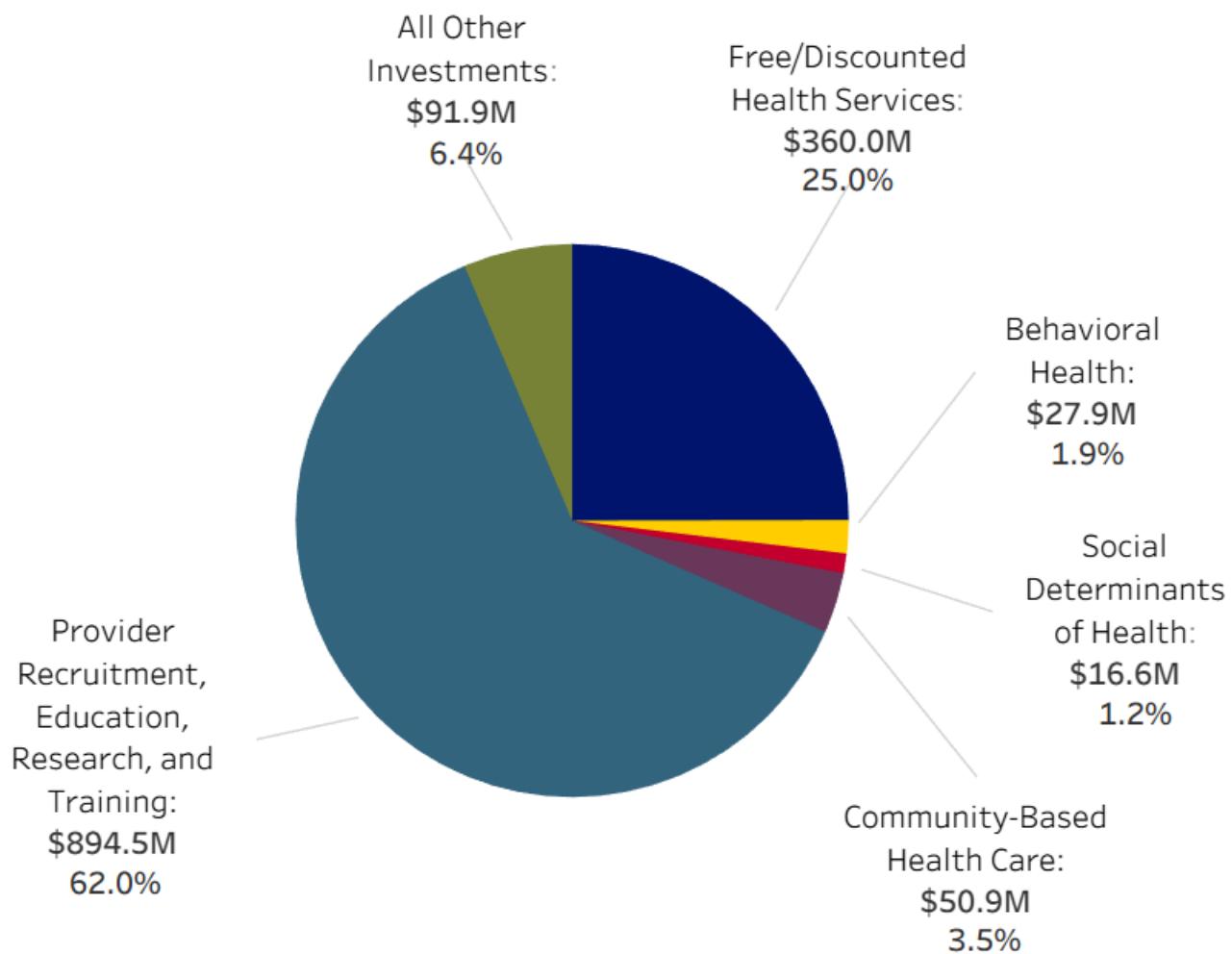


Figure 1 provides a breakdown of investment dollars for 2023 by category. Provider recruitment, education, research, and training (\$894.5 million), free/discounted health services (\$360.0 million), and all other investments (\$91.9 million) are the top 3 investment categories for 2023. These categories were also the top investment categories for the previous reporting year. Table 3 shows the total investments from 46 reporting hospitals with categories from HB 23-1243. In 2023, hospitals reported investing a total of \$1.44 billion in community benefit priorities, which is a \$219.9 million increase from 2022, or an increase of 18.0%. In 2023, free or reduced care costs increased by \$76.4 million, or an increase of 26.9% from 2022. With the addition of the reporting category of provider recruitment, education, research, and training, this allows hospitals to report community benefit spending more accurately.

**Table 3: Community Investment Categories year over year (millions)<sup>2</sup>**

System	2019	2020	2021	2022	2023
Free/Discounted Health Services	\$198.8	\$239.1	\$262.1	\$283.6	\$360.0
Social Determinants of Health	\$23.1	\$75.6	\$601.8	\$48.0	\$16.6
Health Behaviors or Risks	\$485.5	\$533.3	\$54.1	N/A	N/A
Behavioral Health	N/A	N/A	N/A	\$43.4	\$27.9
Community-Based Health Care	N/A	N/A	N/A	\$31.7	\$50.9
Provider Recruitment, Education, Research, and Training	N/A	N/A	N/A	\$721.8	\$894.5
All Other Investments	\$128.2	\$117.0	\$174.2	\$93.5	\$91.9
Community Benefit Total	\$835.7	\$965.0	\$1,092.2	\$1,222.0	\$1,441.8

<sup>2</sup> Due to changes in investment categories from HB 19-1320 and HB 23-1243, N/A results for the investment categories that were not being tracked prior to HB 23-1243 and what investment categories are not being tracked after implementation of HB 23-1243.

**Table 4: Community Investment Categories by Year (percent of total)**

System	2019	2020	2021	2022	2023
Free/Discounted Health Services	23.8%	24.8%	24.0%	23.2%	25.0%
Social Determinants of Health	2.8%	7.8%	55.1%	3.9%	1.2%
Health Behaviors or Risks	58.1%	55.3%	5.0%	N/A	N/A
Behavioral Health	N/A	N/A	N/A	3.5%	1.9%
Community-Based Health Care	N/A	N/A	N/A	2.6%	3.5%
Provider Recruitment, Education, Research, and Training	N/A	N/A	N/A	59.1%	62.0%
All Other Investments	15.3%	12.1%	16.0%	7.7%	6.4%
Community Benefit Total	100%	100%	100%	100%	100%

In years prior to HB 23-1243, it was difficult to compare community benefit investment categories due to hospitals allocating investments to provider recruitment, education, research, and training investment dollars into other, less discrete categories. 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 had been reported as social determinants in 2021. Now that provider recruitment has its own category, the investments are more easily understood by stakeholders. For more information on investment totals by hospitals over time, see Appendix C: Total Investments by Hospitals Over Time.

**Table 5: HB 23-1243 Community Investment Categories (in millions)**

Categories	Total Investments 2022	Total Investments 2023	Percent Change
Free or Reduced Cost Care	\$283.6	\$360.0	21.2%
Behavioral Health	\$43.4	\$27.9	-55.6%
Social Determinants of Health	\$48.0	\$16.6	-189.2%
Community Based Health Care	\$31.7	\$50.9	37.7%
Provider Recruitment, Education, Research, and Training	\$721.8	\$894.5	19.3%
Other Community Identified Needs	\$93.5	\$91.9	-1.7%
<b>Total Investments</b>	<b>\$1,222.0</b>	<b>\$1,441.8</b>	<b>18.0%</b>

For FY 2023, \$894.5 million was invested in the provider recruitment, education, research, and training category. The total investment into the provider recruitment category equated to 62.0% of all investment dollars spent in 2023. With provider recruitment investments equaling over half of the total community benefit dollars spent in 2023, HCPF investigated to see what hospital system invested the most into this category. HCPF found that UCHealth, as a system, contributed \$713.6 million, or 79.8%, of the \$894.5 million total.

UCHealth, which is made up of 10 hospitals, invested 86.4% of its total community benefit spending in professional education, research, and support of the Colorado University School of Medicine (CUSOM). UCHealth's total provider recruitment, education, research, and training spending, \$713.6 million, accounted for 49.4% of the total community benefit investment made by all hospitals in 2023. Of the \$713.6 million, UCHealth specified that \$263.7 million went directly to CUSOM. The majority of UCHealth's investment into the provider recruitment, education, research, and training category went towards provider recruitment, followed by provider education/training, and then provider research. UCHealth Yampa Valley, a UCHealth affiliated hospital, contributed all of their provider recruitment investment to CUSOM. Of the \$713.6 million that was invested in provider recruitment, education, research, and training category, \$385.3 million went towards provider recruitment

with additional documentation indicating the investment was for access to primary and specialty care leading to early detection and treatment of diseases, and preventative care services for UCHealth communities. UCHealth supported these investments with a narrative stating the research shows access to primary care and specialty care is correlated with positive health outcomes, particularly primary care providers. UCHealth also stated that their hospitals' support to CUSOM helps to provide advanced treatment systems only offered through the school and, if not for them, Coloradans would have to search for care outside of the state. For the investments made for provider education and training, UCHealth provided the following:

- UCHealth Broomfield Hospital - \$241,734
  - 2 physician residents and interns
- UCHealth Medical Center of the Rockies - \$145,360
  - 1 physician resident and intern
- UCHealth Memorial Hospital - \$1,503,922
  - 5 physician residents and interns
  - 4 pharmacy residents
  - 20 radiology techs
- UCHealth Parkview Hospital - \$5,936,450
  - 61 physician residents and interns
  - 2 pharmacy residents
  - 8 medical lab scientists
- UCHealth Poudre Valley Hospital - \$7,306,586
  - 23 physician residents and interns
  - 2 pharmacy residents
- UCHealth University of Colorado Hospital - \$49,020,188
  - 507 physician residents and interns
  - 11 pharmacy residents
  - 5 clinical pastors
  - 18 imaging technicians

UCHealth provided investments into education and training, as the shortage of health care workers is a significant challenge hospitals face, with data showing more than 57% of medical residents remain in the state where they completed their residency. Of the total community benefit without Medicaid shortfall in 2023, UCHealth spent approximately 49.5% of the total on its provider, recruitment, education, and training benefits. Comparatively, Children's Hospital Colorado provided internships and clinical

experiences for roughly 1,519 medical professionals equating to \$26.8 million, or 47%, of their \$56.6 million total investment in provider recruitment, education, research, and training towards health professionals education.

While stakeholders support the training and education of the health care workforce as a community benefit, the disproportionate level of spending allocated to this category doesn't match what community members are advocating for, such as more behavioral health programs. There is a significant opportunity for hospitals to better align community benefit spending to their community benefit plans, which represent community desires. The remaining 36 hospitals invested \$180.9 million into the provider recruitment, education, research, and training category. Hospitals with significant investments in the provider recruitment, education, research, and training category were Children's Hospital Colorado, Denver Health, National Jewish Health, and Intermountain Saint Joseph Hospital.

HB 23-1243 requires hospitals to provide evidence for each investment activity to show how the investment dollars are improving community health outcomes. The following documentation was submitted by hospitals relating to their investment(s) into the provider recruitment, education, research, and training category:

- Children's Hospital Colorado indicated multiple investment activities into this category. Children's Hospital Colorado supports multiple professionals such as, Graduate Medical Education (286 pediatric medical residents and 16 pediatric dental residents), Allied Health Professionals (178 students), Nursing students and advanced practice providers (978 internships), Certified Nursing Assistant clinical rotations and Medical Assistants (61), and Emergency Medical Services (EMS) Community Education conducting 53 educational events reaching 4,127 EMS providers. Additionally, the outreach education team leads professional development for community partners to provide innovative, strategic, high-quality, and coordinated clinical education to enhance the knowledge, skills, and abilities of healthcare professionals. They reached 7,965 learners who participated in 329 education conferences, lectures, or educational series.
- Denver Health graduated 14 medical assistants, and had 932 trainees in residencies and fellowships including Emergency Medicine, Toxicology, EMS, Podiatry, Dental, and Pediatric Dental.
- Intermountain Saint Joseph Hospital enrolled more than 100 resident physicians in four accredited programs: Family Medicine, Internal Medicine, Obstetrics/Gynecology, or General Surgery Resident Program.
- National Jewish Health aimed at increasing providers' ability to assess and

manage asthma and COPD by training more than 500 physicians and 170 primary care practices in eastern and southern Colorado, Denver metro area, and Navajo Nation in Arizona. Additionally, the engagement of low-income, industrialized communities in the Denver area for collection and interpretation of air quality data, access to the National Jewish Medical Library, and a national long-term study on COPD to understand the causes and differences in how disease is experienced by varying groups of people were provided as evidence of Provider Recruitment, Research, Education, and Training investments.

For more information on specific hospital investment amounts, see Appendix B: Investment Amounts by Hospital.

### Community Investment Compared to Net Patient Revenue

This analysis also 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 8.1% of total net patient revenue, excluding Medicaid shortfall.<sup>3, 4</sup> In 2023, the reported Medicaid shortfall totaled \$1.30 billion. When Medicaid shortfall is included as a community benefit, investments represent 15.9% of reporting hospitals' net patient revenue, parallel to 16.1% in 2022.<sup>5</sup>

Figure 2 shows the percentage of net patient revenue by hospital system, and in total, by community benefit category without Medicaid shortfall. In 2023, Figure 2 shows that the system with the highest proportion of community benefit without Medicaid shortfall as a percentage of net patient revenue was UCHealth at 12.6%. Respectively, this percentage has increased over the years at 11.9% in 2022, 10.8% in 2021, and 10.7% in 2020. Of UCHealth's total community benefit as a percentage of net patient revenue, 10.8% of the 12.6% reflected provider recruitment, education, research, and training (see teal in Figure 2).

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<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> Increases in Medicaid shortfall should spur 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: 2023 Community Benefit Percentage of Net Patient Revenue**

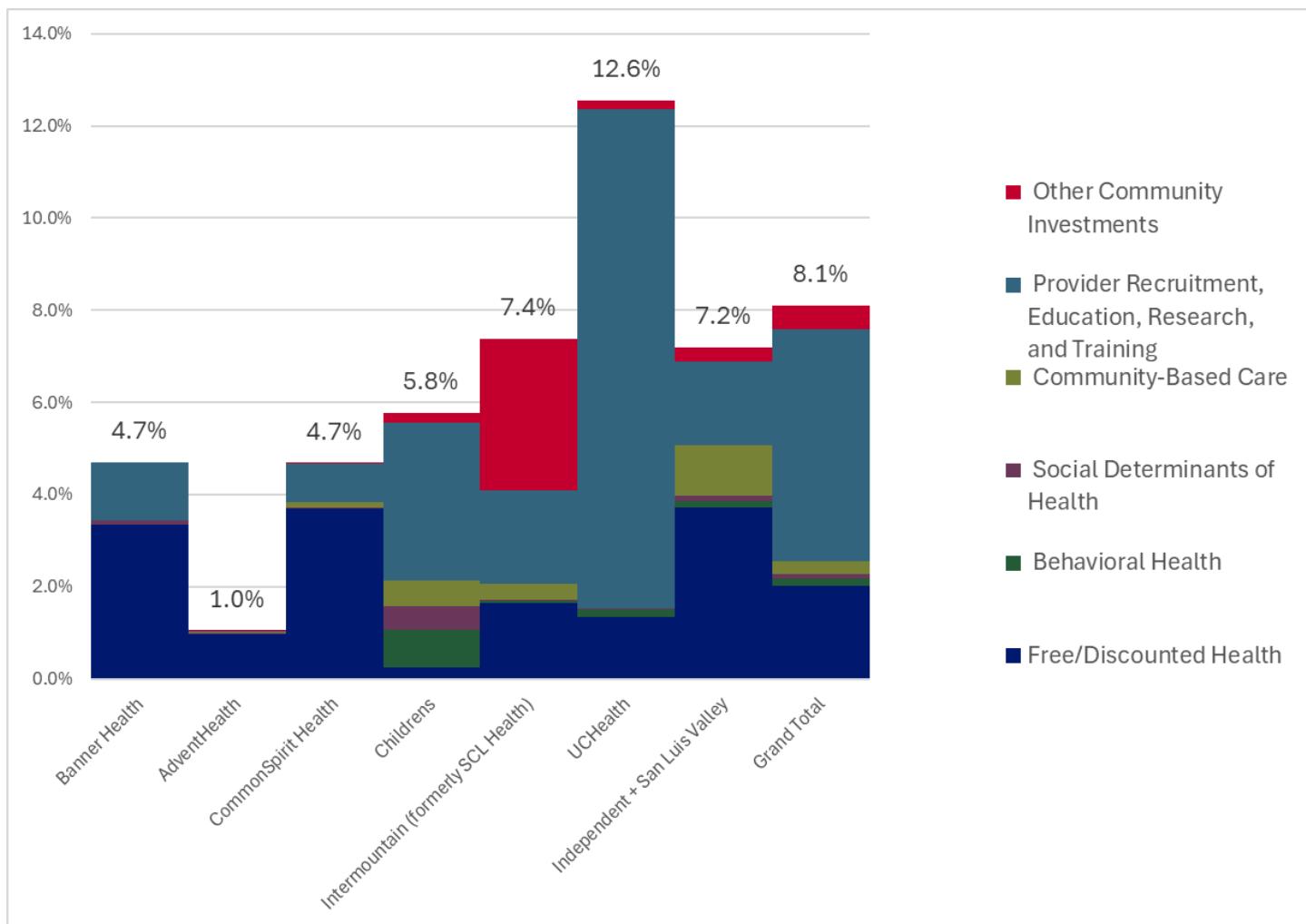


Figure 2 shows the percentage of net patient revenue by hospital system, and in total, by community benefit category including Medicaid shortfall. When Medicaid shortfall is included, the hospital system with the largest community investment amount in proportion to its net patient revenue as Children's Hospital Colorado at 26.8%. Children's Hospital Colorado has a higher Medicaid shortfall as a percentage of net patient revenue because they have a higher Medicaid payer mix proportion. Medicaid covers over 40% of the children in Colorado. Children's Hospital also has a significantly lower Medicare payer mix than any other system, which generally makes up the bulk of a hospital's payer mix. In 2023, 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%.<sup>6</sup> From a dollar

<sup>6</sup> Information on payer mix is sourced from Hospital Financial Transparency data. For more information see HCPF's 2025 Hospital Financial Transparency Report:  
<https://hcpf.colorado.gov/sites/hcpf/files/2024%20Hospital%20Financial%20Transparency%20Report%20Appendix%20C%20V2.pdf>

perspective, Children's Hospital Colorado has the highest Medicaid shortfall for 2023 (\$362.0 million) with UCHealth having the second highest (\$346.8 million). This indicates it is not the total dollar amount driving this outlier but a combination of the dollar amount and the proportion of Medicaid to Children's Hospital Colorado overall patient services. The Colorado Healthcare Affordability and Sustainability Enterprise (CHASE) annual report has additional information 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: 2023 Community Benefit and Medicaid Shortfall Percentage of Net Patient Revenue**

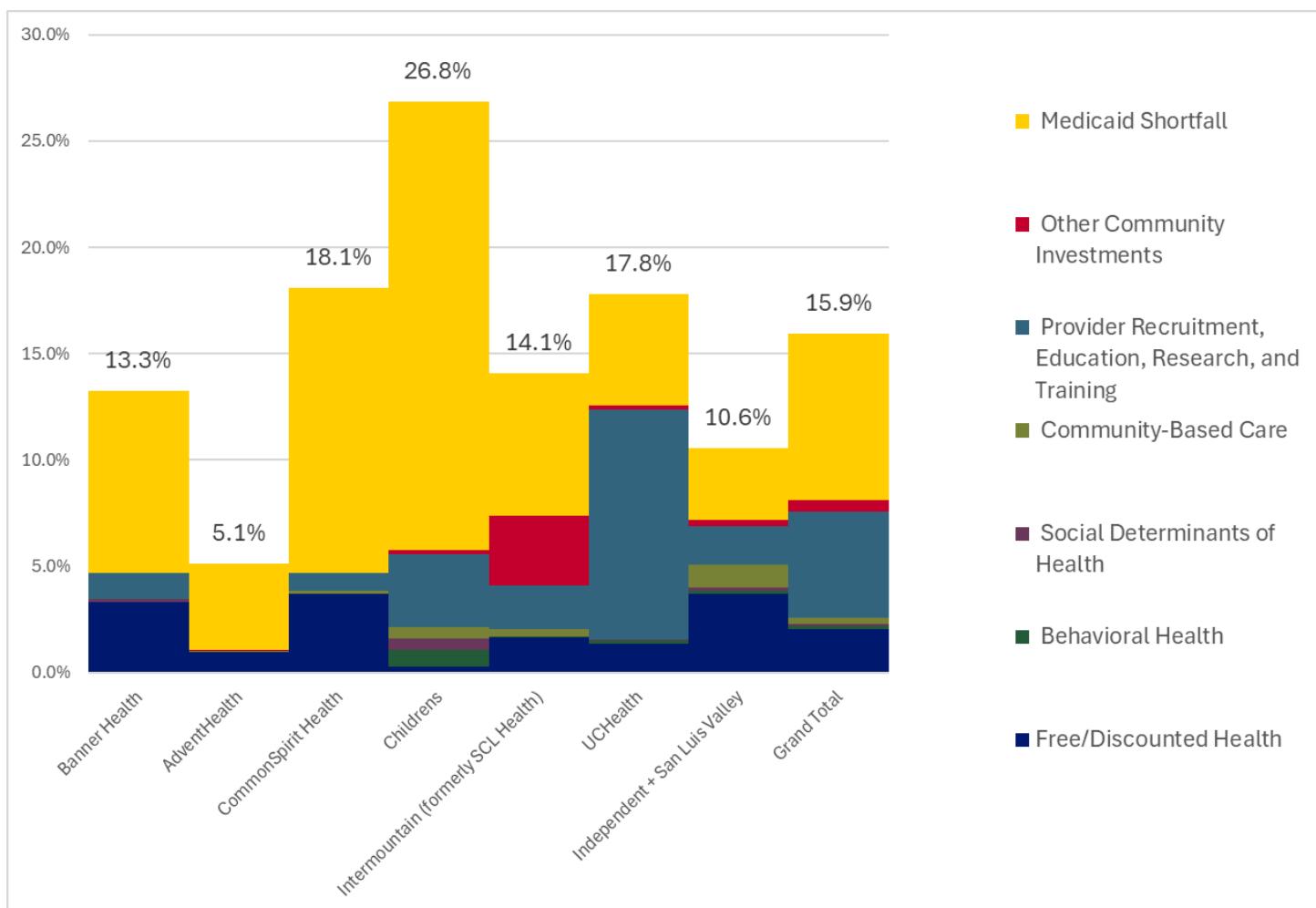


Table 6 shows community benefit categories and Medicaid shortfall as a percent of net patient revenue in 2023 by hospital system. Figure 2 and Figure 3 are a visual representation of Table 6. The length of the bars represents the percentage of total net patient revenue each community benefit category totals in 2023.

**Table 6: 2023 Community Benefit and Medicaid Shortfall by System by Percentage of Total Net Patient Revenue**

Category	AdventHealth	Banner Health	Children's Hospital Colorado	CommonSpirit Health	Intermountain Health	UCHealth	Independent Hospitals & San Luis Valley <sup>7</sup>
Medicaid Shortfall	4.1%	8.6%	21.1%	13.4%	6.7%	11.5%	3.4%
Free or Discounted Services	1.0%	3.3%	0.3%	3.7%	1.6%	1.3%	3.7%
Behavioral Health	0.0%	0.0%	0.8%	0.0%	0.0%	0.1%	0.1%
Social Determinants of Health	0.0%	0.1%	0.5%	0.0%	0.0%	0.0%	0.1%
Community Based Health Care	0.0%	0.0%	0.5%	0.1%	0.4%	0.0%	1.1%
Provider Recruitment, Education, Research, and Training	0.0%	1.3%	3.4%	0.8%	2.0%	10.8%	1.8%
Other Community Identified Needs	0.0%	0.0%	0.2%	0.0%	3.3%	0.2%	0.3%
<b>Total Community Benefit</b>	<b>1.0%</b>	<b>4.7%</b>	<b>5.8%</b>	<b>4.7%</b>	<b>7.4%</b>	<b>12.6%</b>	<b>7.2%</b>
<b>Total Community Benefit plus Medicaid Shortfall</b>	<b>5.1%</b>	<b>13.3%</b>	<b>26.8%</b>	<b>18.1%</b>	<b>14.1%</b>	<b>17.8%</b>	<b>10.6%</b>

<sup>7</sup> Independent hospitals & San Luis Valley values include Denver Health's values listed below Table 6.

Independent hospitals have large variability with Denver Health making up the largest portion of the Independent hospitals & San Luis Valley community benefit category in Table 6. Denver Health is the Front Range's largest safety net hospital, and for comparison, in 2023, Denver Health's community benefit investment values as a percent of net patient revenue were:

- Medicaid Shortfall - 2.2%
- Free or Discounted Services - 6.5%
- Behavioral Health - 0.0%
- Social Determinants of Health - 0.0%
- Community Based Health Care - 1.0%
- Provider recruitment, Education, Training, & Research - 2.3%
- Other Community Identified Needs - 0.0%
- Total Community Benefit - 9.8%
- Total Community Benefit and Medicaid Shortfall - 11.9%

As a safety net hospital in the Denver region, Denver Health spent 9.8% of its net patient revenue on community benefits, which is more than any system except for UCHealth. Denver Health's community benefit was more varied, while over 85% of UCHealth's community investment was in provider recruitment education, research, and training. This factor is discussed in detail below Table 5.

### 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.<sup>8</sup> 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 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.<sup>9</sup> 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 7 displays the community benefit, total expenses, and community benefit as a

<sup>8</sup> A copy of IRS Form 990 can be found on the IRS's website: <https://www.irs.gov/pub/irs-pdf/f990sh.pdf>.

<sup>9</sup> 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/f1990sh.pdf>.

percentage of total expenses by hospital system. Note that San Luis Valley was not included in the Independent Hospitals total for this table. For 2023, hospitals' community benefit investments equaled 7.7% of their total expenses. Additional information on hospitals' community investment amounts over time can be found in Appendix B, which shows the reported investment amounts, not including Medicaid shortfall, which the IRS form 990 reported amounts do.

**Table 7: Total Expense (in millions) with Percentage of Community Benefit Spending**

System	Community Benefit Total	Total Expenses	Community Benefit as % of Total Expenses
AdventHealth	\$15.7	\$824.4	1.9%
Banner Health	\$27.5	\$619.7	4.4%
Children's Hospital	\$98.9	\$1,895.9	5.2%
CommonSpirit Health	\$118.6	\$2,312.6	5.1%
Independent Hospitals	\$197.9	\$3,580.9	5.5%
Intermountain Health	\$152.5	\$2,267.2	6.7%
San Luis Valley	\$4.6	\$128.1	3.6%
UCHealth	\$826.1	\$7159.6	11.5%
<b>Grand Total</b>	<b>\$1,441.8</b>	<b>\$18,788.4</b>	<b>7.7%</b>

## Total Operating Expenses

This report now includes community benefit spending as a percentage of total operating expenses, pursuant to requirements established in HB 23-1243. Total operating expenses are sourced from hospital-provided submissions through the Hospital Financial Transparency Report, available at HCPF's Hospital Financial Transparency [webpage](#). Because of the source used, this information may differ slightly when compared to the total expenses from IRS 990 information in Table 7 above. This report includes Total Operating Expenses sourced from Hospital Financial Transparency data while Total Expenses information is reported from the hospitals' IRS Form 990. Total Operating Expenses and Total Expenses can vary across systems, but the system's totals should not have meaningful variation.

**Table 8: Total Operating Expense (in millions) with Percentage of Community Benefit Spending**

System	Community Benefit Total	Community Benefit plus Medicaid Shortfall	Total Operating Expenses	Community Benefit as % of Total Operating Expenses	Community Benefit plus Medicaid Shortfall as % of Total Operating Expenses
AdventHealth	\$15.7	\$77.5	\$1,441.4	1.1%	5.4%
Banner Health	\$27.5	\$77.6	\$625.4	4.4%	12.4%
Children's Hospital	\$98.9	\$460.9	\$1,897.3	5.2%	24.3%
CommonSpirit Health	\$118.6	\$459.4	\$2,413.9	4.9%	19.0%
Independent Hospitals	\$197.9	\$287.7	\$3,350.6	5.9%	8.6%
Intermountain Health	\$152.5	\$291.3	\$2,343.9	6.5%	12.4%
San Luis Valley	\$4.6	\$10.1	\$112.8	4.1%	8.9%
UCHealth	\$826.1	\$1,172.9	\$6,421.4	12.9%	18.3%
<b>Grand Total</b>	<b>\$1,441.8</b>	<b>\$2,837.4</b>	<b>\$18,606.8</b>	<b>7.7%</b>	<b>15.2%</b>

In 2023, total community benefit as a percentage of total operating expense was

7.7%, close to the proportion of net patient revenue. Community benefit as a percentage of total operating expenses ranged from 1.1% for AdventHealth to 12.9% for UCHealth. Similar to net patient revenue, when Medicaid shortfall is included, Children's Hospital Colorado as a system has the largest community benefit spending of 24.3% of the system's total operating expenses. AdventHealth had the most variation between Total Operating Expenses and Total Expenses with this report reflecting almost double what AdventHealth reported in their 990. The difference between AdventHealth's Total Operating Expenses compared to Total Expenses was \$617.0 million. It is unclear at this time what drove this difference. HCPF is in the process of following up with AdventHealth to clarify the difference.

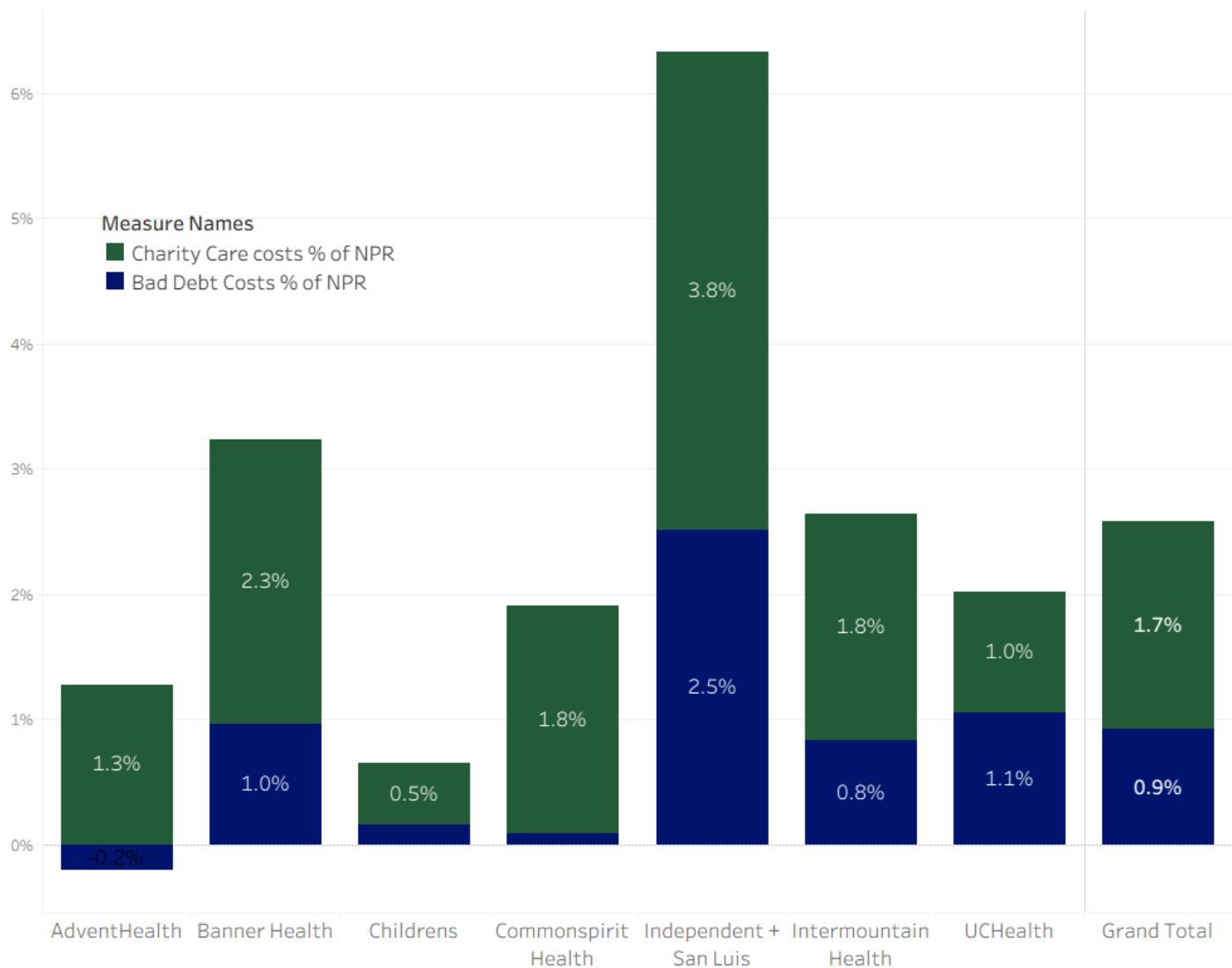
### **Uncompensated Care Costs**

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.<sup>10</sup> While charity care costs are included in community benefit values, bad debt is not a community benefit expense and is typically not reported by hospitals through the HCBA program. Bad debt represents payments hospitals expected to receive but did not. Bad debt is not charity care or other community benefit investment.

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<sup>10</sup> Uncompensated care costs are sourced from hospitals' submitted reports through Hospital Financial Transparency.

**Figure 4: 2023 Uncompensated Care Costs as a Percentage of Net Patient Revenue**



In 2023, on average uncompensated care costs represented 3.6% of hospitals' net patient revenue. Two groups exceeded 3.0%: Banner Health and Independent Hospitals & San Luis Valley. The independent hospital category has more variability with Denver Health's uncompensated care costs at 12.5% of its net patient revenue in 2023. Denver Health's total uncompensated care costs are primarily driven by its charity care costs, which accounted for 8.3% 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 of 3.0% of its net patient revenue in 2023. AdventHealth reported negative bad debt costs when, due to improved collection practices or unexpected patient payments, the amount of money they actually collected from patients exceeds their initial estimate of uncollectible debt, resulting in a net gain on the bad debt expense, which is reflected as a negative value on financial statements.

For 2023, Denver Health has the largest value for charity care costs with \$93.7 million, reflecting three-fold more than the next largest figure of UCHealth University of Colorado Hospital's \$30.4 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. To put this in perspective, when compared to total community benefit without Medicaid shortfall, Denver Health's charity care is more than three hospital systems' community benefit combined (AdventHealth, Banner Health, and CommonSpirit Health).

HCPF will continue working with hospitals and other community partners on efforts to keep Coloradans covered and to support uninsured individuals.<sup>11</sup>

### 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.<sup>12</sup> For-profit taxable hospitals in Colorado include those in the HCA HealthONE system and Animas Surgical Hospital. These for-profit entities are also doing the work of providing care to under-insured and uninsured individuals throughout the state.

Table 9 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 9 allows for evaluation of the benefit of tax-exempt status of other systems by comparing the community benefit investments HCA HealthONE provides to its communities. In aggregate, HCA HealthONE had 3.2% of its net patient revenue in 2023 as community investment, in addition to its tax-paying contributions. It should be noted that unlike other hospitals and hospital systems, HCA HealthONE's percent of net patient revenue as well as total amount does include Medicaid Shortfall and should be compared to percent values in Figure 3. Additionally, other benefits in Table 9 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 the entire system.<sup>13</sup>

This report compared Colorado's for-profit, taxable health system, HCA HealthONE, community benefit investments to non-profit, tax-exempt hospital systems community benefit investments. HCA HealthONE has comparable community benefits in the form of other benefits (\$16.6 million, or 0.5% of net patient revenues) to that of

<sup>11</sup> <https://hcpf.colorado.gov/ccu>

<sup>12</sup> 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>

<sup>13</sup> HCA HealthONE's 2023 Community Benefit Impact report reflects HCA HealthONE Rocky Mountain Region hospitals and is available at: <https://healthonc cares.com/util/documents/annual-reports/>

AdventHealth (\$15.7 million, or 1.0%, respectively). Additionally, HCA HealthONE has comparable Medicaid shortfall dollar amounts to that of AdventHealth and Banner Health.

However, note that Medicaid shortfall is calculated using a cost-to-charge ratio, with more cost-efficient hospitals having a lower Medicaid shortfall. HCA HealthONE has a lower cost-to-charge ratio than many other hospitals in Colorado; if their costs were similar to other hospitals in the state, the system would have an increased Medicaid Shortfall amount. Conversely, if other hospitals had similar costs to HCA HealthONE, their Medicaid Shortfall amounts would be lower.<sup>14</sup>

**Table 9: 2023 HCA HealthONE Total Community Benefit (in millions)<sup>15 16</sup>**

Hospital Name	Medicaid Shortfall	Charity Care Costs	Other Benefits	Total	Percent of Net Patient Revenue	Federal, State, and Local Taxes Incurred
HCA HealthONE Total	\$64.2	\$26.4	\$16.6	\$107.2	3.5%	\$478.2

As shown in Table 8, Table 9, and Table 10, 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.

Most nonprofit, tax-exempt hospitals' community benefit expenditures are for Medicaid shortfall and charity care costs, which for-profit, tax-paying hospitals also incur.<sup>17</sup>

Table 10 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.

<sup>14</sup> 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.

<sup>15</sup> HCA HealthONE's hospital specific values for Medicaid shortfall, costs for charity care programs, and net patient revenue percentage were evaluated from the Hospital Financial Transparency Report 2023 dataset. 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 2024 Community Impact Report retrieved from

<https://healthonecares.com/util/documents/annual-reports/>

<sup>16</sup> Prior to HCA HealthONE's 2024 Impact Report, HealthONE reported community benefit items by hospital.

<sup>17</sup> 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](https://hcpf.colorado.gov/sites/hcpf/files/Hospital%20Cost%20Price%20and%20Profit%20Review%20Full%20Report_withAppendices-0810ac.pdf).

**Table 10: 2023 Community Benefit and Medicaid Shortfall by System (in millions)**

Category	AdventHealth	Banner Health	Children's Hospital Colorado	CommonSpirit Health	Intermountain Health	UCHealth	Independent Hospitals & San Luis Valley <sup>18</sup>
Medicaid Shortfall	\$61.7	\$50.1	\$362.0	\$340.9	\$138.8	\$346.8	\$95.3
Free or Discounted Services	\$14.6	\$19.5	\$4.4	\$93.7	\$34.1	\$88.7	\$105.0
Behavioral Health	\$0.0	\$0.0	\$13.8	\$0.1	\$0.8	\$9.7	\$3.6
Social Determinants of Health	\$0.2	\$0.6	\$9.0	\$0.5	\$0.5	\$2.2	\$3.5
Community Based Health Care	\$0.5	\$0.0	\$9.3	\$3.0	\$7.3	\$0.0	\$30.8
Provider Recruitment, Education, Research, and Training	\$0.3	\$7.4	\$59.1	\$21.1	\$41.7	\$713.6	\$51.4
Other Community Identified Needs	\$0.1	\$0.0	\$3.3	\$0.2	\$68.1	\$11.9	\$8.2
<b>Total Community Benefit</b>	<b>\$15.7</b>	<b>\$27.5</b>	<b>\$98.9</b>	<b>\$118.6</b>	<b>\$152.5</b>	<b>\$826.1</b>	<b>\$202.5</b>
<b>Total Community Benefit plus Medicaid Shortfall</b>	<b>\$77.5</b>	<b>\$77.6</b>	<b>\$460.9</b>	<b>\$459.4</b>	<b>\$291.3</b>	<b>\$1,172.9</b>	<b>\$297.8</b>

Again, Independent hospitals have large variability with Denver Health making up a large portion of community benefit categories and Medicaid shortfall for the Independent hospitals & San Luis Valley amounts in Table 6. For comparison, in 2023, Denver Health's values were:

<sup>18</sup> Independent hospitals & San Luis Valley values include Denver Health's values listed below Table 10.

- Medicaid Shortfall - \$24.3 million
- Free or Discounted Services - \$74.1 million
- Behavioral Health - \$0.0 million
- Social Determinants of Health - \$0.0 million
- Community Based Health Care - \$11.1 million
- Provider Recruitment, Education, Training, & Research - \$25.5 million
- Other Community Identified Needs - \$0.0 million
- Total Community Benefit - \$110.8 million
- Total Community Benefit and Medicaid Shortfall - \$135.2 million

### **HB 23-1243 Tax Exemption Evaluations**

Per HB 23-1243, 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 hospitals' estimated tax exemptions are calculated by applying state and federal tax rates to net income sourced from hospital submitted reports through Hospital Financial Transparency. DOR's methodology states that when a hospital has negative net income, its state and federal income tax estimates are zero.

Table 11 shows 2023 community benefit investment amounts and the estimated tax exemption value by system. Figure 5 displays this as a stacked bar chart with a line graph for tax exemption overlaid.

**Table 11: 2023 Community Benefit Investments and Estimated Tax Exemption by System**

Category	AdventHealth	Banner Health	Children's Hospital Colorado	CommonSpirit Health	Intermountain Health	UCHealth	Independent Hospitals & San Luis Valley
Free or Discounted Services	\$14.6	\$19.5	\$4.4	\$93.7	\$34.1	\$88.7	\$105.0
Behavioral Health	\$0.0	\$19.5	\$13.8	\$0.1	\$0.8	\$9.7	\$3.6
Social Determinants of Health	\$0.2	\$19.5	\$9.0	\$0.5	\$0.5	\$2.2	\$3.5
Community Based Health Care	\$0.5	\$19.5	\$9.3	\$3.0	\$7.3	\$0.0	\$30.8
Provider Recruitment, Education, Research, and Training	\$0.3	\$19.5	\$59.1	\$21.1	\$41.7	\$713.6	\$51.4
Other Community Identified Needs	\$0.1	\$0.0	\$3.3	\$0.2	\$68.1	\$11.9	\$8.2
<b>Total Community Benefit</b>	<b>\$15.7</b>	<b>\$27.5</b>	<b>\$98.9</b>	<b>\$118.6</b>	<b>\$152.5</b>	<b>\$826.1</b>	<b>\$202.5</b>
<b>Tax Exemption Total</b>	<b>\$47.9</b>	<b>\$13.3</b>	<b>\$27.1</b>	<b>\$95.9</b>	<b>\$44.5</b>	<b>\$274.1</b>	<b>\$68.8</b>

**Figure 5: 2023 Community Benefit and Tax Exemption Value (in millions)**

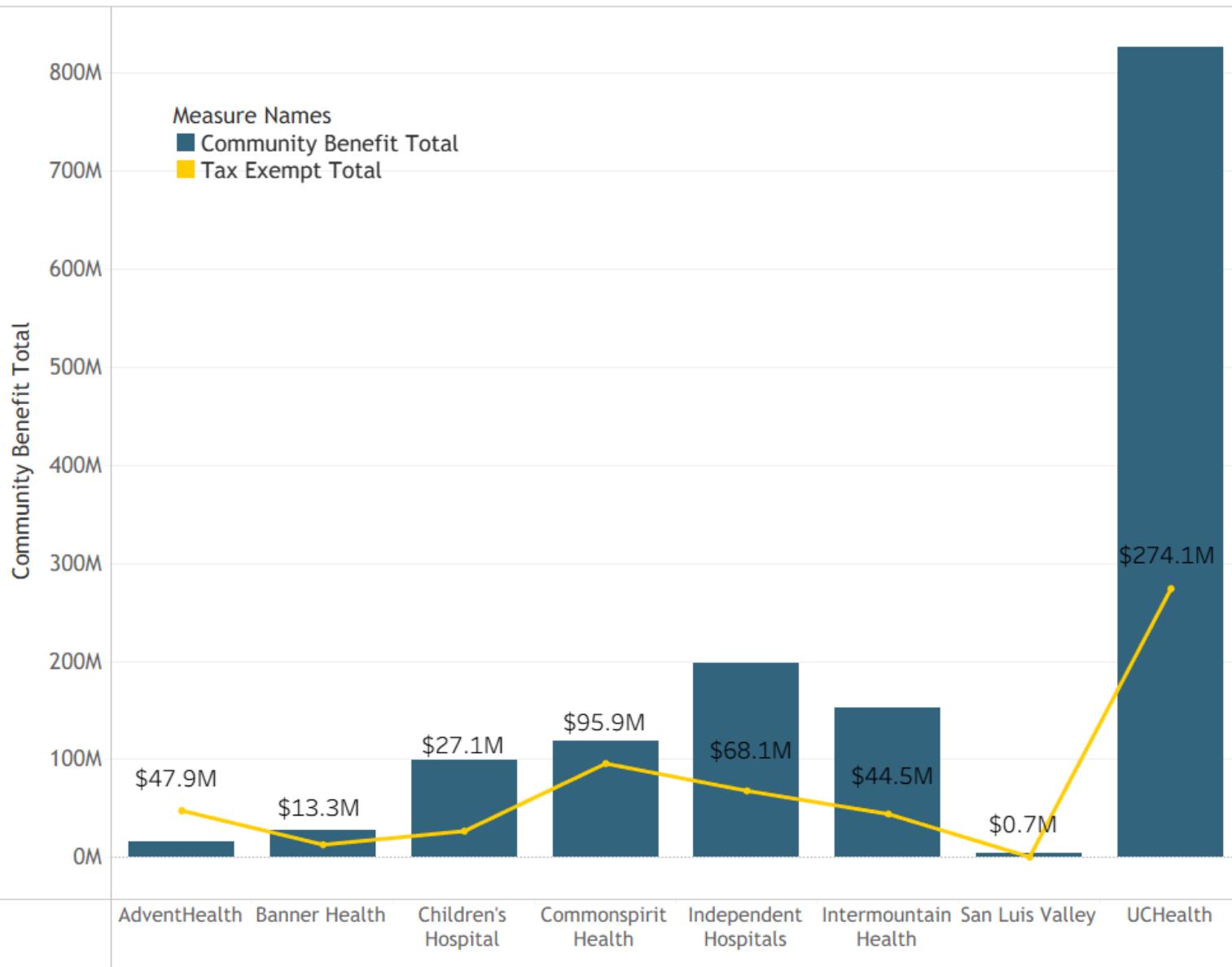


Figure 5 shows that in 2023, almost all systems provided more community benefit, not including Medicaid shortfall amounts, compared to their estimated tax exemption value, except for AdventHealth. When Medicaid shortfall is added to community benefit investments, all systems exceed their estimated tax exemption. When reviewing the nine independent hospitals reporting hospitals, including Denver Health, most spent more on community benefit, not including Medicaid shortfall, than their estimated tax exemption, except Montrose Memorial Hospital and Valley View Hospital.

In 2023, total community benefit spending was \$1.44 billion, and when Medicaid Shortfall is included, it is \$2.84 billion. DOR reported a total estimated tax value of \$571.7 million for FY 2023. This represents an increase of \$245.7 million over the FY

2022 total estimated tax value of \$326.0 million. For 2023, 18 of 46 reporting hospitals had a negative net income compared to 26 in 2022.<sup>19</sup>

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

### Community Health Needs Assessment (CHNA) Prioritized Health Needs

Hospitals' submissions of their CHNAs are critical for analyzing how hospitals incorporate community needs into their implementation plans. As shown in Table 12, reporting hospitals' CHNAs' top priority was behavioral health, followed by access to care and chronic conditions.

*Table 12: Hospital Prioritized Needs*

Prioritized Needs	Percentage of Hospital Prioritized	Number of Hospital Prioritized
Behavioral Health	84.8%	39
Access to Care	65.2%	30
Chronic Conditions	47.8%	22

Out of 46 reporting hospitals, 39 prioritized behavioral health (including mental health and substance use) in their CHNA, making this the top prioritized need for 2023. The reporting analysis compared hospitals' community benefit investments in behavioral health to see if the hospitals' community benefit spending in this category matched its community prioritization. The conclusion was that 28 of 46 reporting hospitals invested into the behavioral health category while 18 hospitals did not report investment dollars in the behavioral health category. Seventeen of these 18 hospitals prioritized behavioral health in their CHNA, but did not report any investments in behavioral health.<sup>20</sup> The 17 hospitals that prioritized behavioral health as a need and did not provide investment dollars into the behavioral health investment category are: AdventHealth Avista Hospital, AdventHealth Castle Rock Hospital, Banner Health East Morgan County Hospital, Banner Health McKee Medical Center, Banner Health Northern Colorado Medical Center, Banner Health Sterling Regional Medical Center, CommonSpirit Penrose Hospital, CommonSpirit St. Anthony Hospital, CommonSpirit St. Elizabeth Hospital, CommonSpirit St. Mary-Corwin, CommonSpirit St. Thomas More Hospital, Community Hospital, Denver Health, Intermountain Saint Joseph Hospital, Montrose Memorial Hospital, San Luis Valley

<sup>19</sup> FY 2022 saw a typical investment market loss and with the new tax exemption methodology, AdventHealth system, Montrose Memorial Hospital, and Valley View Hospital did not spend more in community benefit dollars compared to the tax exempt calculation, not including Medicaid shortfall. The new tax exemption calculation methodology results in a zero federal and state income tax estimation for negative net income. DOR utilizes the Hospital Financial Transparency data that sources from hospitals submitted reports.

<sup>20</sup> HCPF found that National Jewish Health did not report behavioral health as a prioritized health need.

Health, and Valley View Hospital.

This report reviewed the 17 hospitals templates' that did not provide investment dollars into the behavioral health investment category and found that 9 of the hospitals listed above (Banner Health East Morgan, Banner Health McKee Medical Center, Banner Health Northern Colorado Medical Center, Banner Health Sterling MedCenter, CommonSpirit St. Elizabeth, Denver Health, Intermountain Saint Joseph Hospital, San Luis Valley, and Valley View Hospital) allocated behavioral health activities into the following investment categories: free or discounted health services, social determinants of health, community based health care, provider recruitment, education, research, and training, or all "other" services and programs. HCPF will be working with these hospitals to better allocate funds in future reporting cycles to better reflect activities. Behavioral health activities were not included in the templates of the remaining 8 hospitals that did not provide investment dollars into the behavioral health investment category.

Under HB 23-1243, hospitals are required to submit evidence for each investment activity that explains how each is improving community health outcomes. This report also reviewed the templates of the 9 hospitals that allocated behavioral health activities into other investment categories and found that 5 hospitals' provided the necessary insight to show that these hospitals did provide behavioral health benefits despite allocating investment dollars into other investment categories.

- CommonSpirit St. Elizabeth provided an investment for a High School Prom Safety Donation that corresponds to behavioral health and substance use and allocated the investment dollars into the all "other" services and programs category. This investment provided support for safe, alcohol and drug-free after-prom events at Brush High School and Fort Morgan High School. This investment benefited approximately 250 students by providing safer environments and reduced risks associated with underage drinking and substance use for youths in this community.
- Denver Health provided investments to The Child Life Program and Health Professionals Education that corresponds to behavioral health. These investments were allocated into community based health care and provider recruitment, education, research, and training categories. The Child Life Program helps provide an environment where children and families utilize trauma-informed care, psychosocial interventions, coping support, advocacy, and emotional safety. This program provided 8,650 Child Life interventions to pediatric patients and their families and supported an additional 1,303 children.
- Intermountain Saint Joseph Hospital provided investments to community health improvement services/community benefit operations and other cash and

in-kind contributions that support Mental Health as a prioritized need. This includes investments to medical groups such as Clinica Tepeyac, and other contributions to improve access to care, and provided taxi vouchers for transportation support to individuals in need.

- San Luis Valley provided investments to community health improvement services, health professionals education, subsidized health services, and coalition building that provides access to mental health prevention and intervention. This includes investments in support groups that support individuals with chronic medical conditions, subsidizing care provided at Behavioral Health clinics, and investments supporting the development/partnerships that address community health needs by engaging with various community collaborations that support healthcare improvements.
- Valley View Hospital provided an investment into community education that supports behavioral and mental health needs. The investment was for in-person and virtual events led by providers about a variety of health issues and community education that sought to address behaviors and factors to improve health.

The four remaining hospitals, Banner Health East Morgan, Banner Health McKee Medical Center, Banner Health Northern Colorado Medical Center, and Banner Health Sterling Regional MedCenter, did not provide evidence that was clear enough to confirm whether these hospitals allocated behavioral health investments into other categories.

Future community investment reports will continue to illuminate where initiatives might be differently classified, as noted in the above behavioral health insights, to help communities more fully understand their hospital community investments and better compare community priorities and investments made.

### **Additional Meeting Insights**

Under the HCBA regulations, reporting hospitals are required to report their public meeting details, agenda, summary, invitees, and list of attendees. Reporting hospitals are also 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. Out of the 46 reporting hospitals, 40 hospitals sent invitations for their public meeting at least 30 days prior to the scheduled date of the meeting. Thus, out of 46 reporting hospitals, 6 hospitals did not allow 30 days after the date of their public meeting for community feedback.

In total, 23 hospitals held their meetings in-person, 16 held their meetings virtually, and 7 hospitals offered both an in-person and virtual option. HCPF attended 73.9% of

hospitals' public meetings.

Reporting hospitals who share some or all of the same community are able to convene a joint public meeting with one or more hospitals. HCPF found that most systems combined their public meetings, aside from CommonSpirit Health. With many hospital systems holding combined meetings, HCPF analyzed how many communities truly overlap when meetings are combined. Public meetings are intended to allow the community to be involved in the CHNA and implementation plan process for the hospital by being represented as accurately as possible. By having more defined communities, there may be more community engagement with organizations within the reporting hospitals' community. In hospitals' CHNAs they provide a county or ZIP code range to define the community they serve. HCPF reviewed these ZIP codes and counties to create a heat map of Colorado to visualize which communities are being served by nonprofit, tax exempt hospitals. With assistance from the Colorado Division of Insurance (DOI), HCPF used the ZIP codes provided by DOI for the counties that hospitals identified as their communities in their CHNA's.

Figure 6: Heat Map of HCBA Reporting Hospitals in Colorado

## HCBA Reporting Hospitals

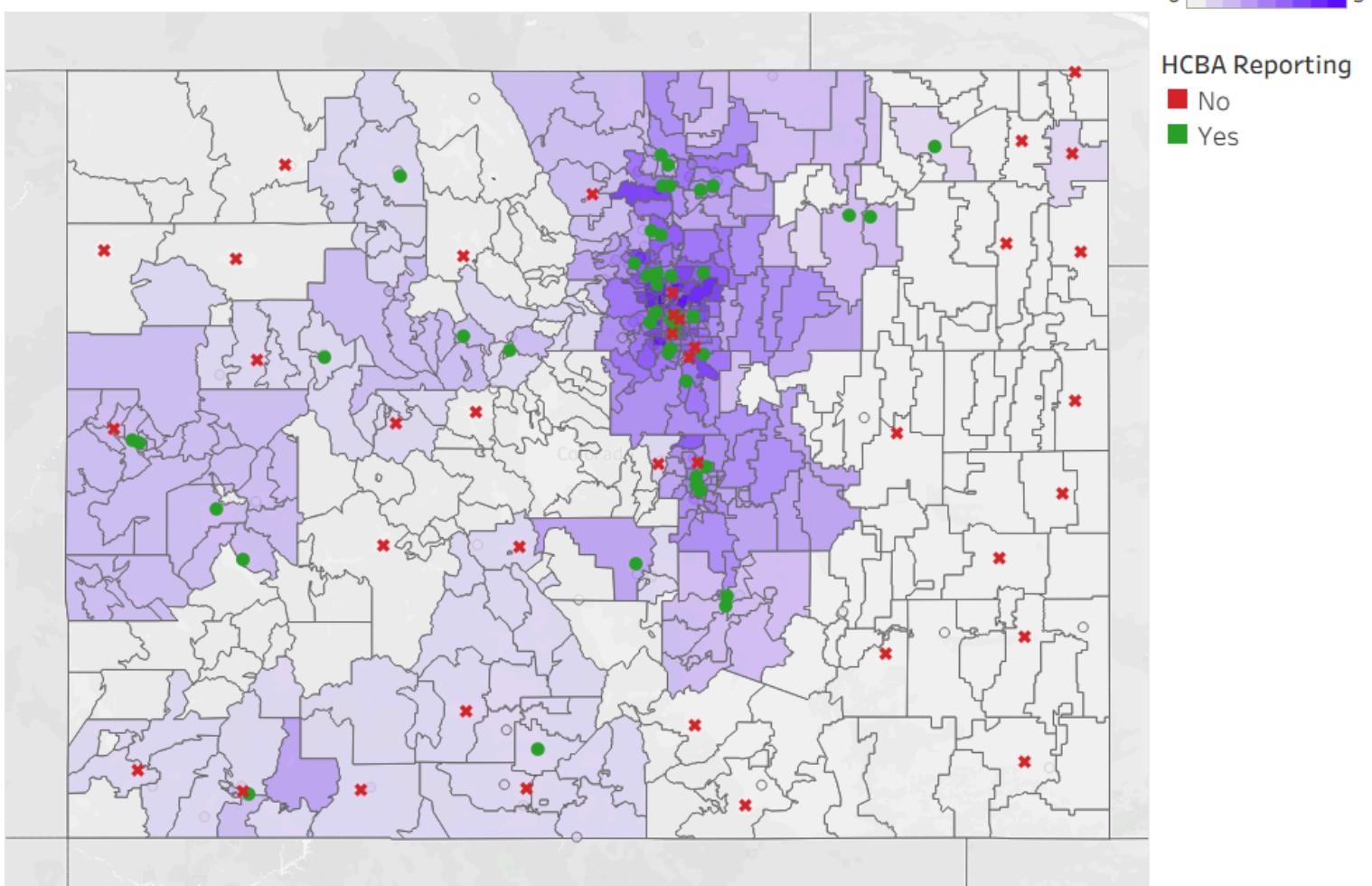


Figure 6 is a heatmap which shows Zone Improvement Plan (ZIP) codes throughout Colorado and how many hospitals identify their community presence in each ZIP code. Also on the map, to avoid portraying community service deserts, are indicators showing HCBA reporting hospitals and non-HCBA reporting hospitals. HCBA exempts critical access hospitals from reporting so much of the east and west regions do not appear on this map. From this map one can see that a majority of HCBA reporting hospitals are located in the urban regions of Colorado. However, there is also a strong presence in the southwest region of the state. This map helps visualize communities by hospital. This insight shows how many hospitals' communities overlap based on hospitals' public meetings. In the HCBA regulations at [10 CCR 2505-10, Section 8.5002](#), it states that reporting hospitals may convene a joint public meeting with one or more other participating hospitals that share some or all of the hospitals' community. HCPF reviewed the hospitals who held combined meetings and compared them to the community ZIP code map to ensure that all communities overlap. Some hospitals combined meetings where communities do not directly overlap, but overlap

with the addition of another hospital. Intermountain Health and UCHealth each held a combined meeting even though the hospitals' communities did not all directly overlap. Intermountain Health combined Intermountain Health Platte Valley Hospital, Intermountain Health Lutheran Hospital, and Intermountain Health Good Samaritan Medical Center's meetings. Intermountain Health Platte Valley and Intermountain Health Lutheran Hospital's service codes do not overlap on their own, but both overlap with Intermountain Health Good Samaritan Medical Center. For UCHealth, UCHealth Longs Peak Hospital and UCHealth Broomfield Hospital both share similar communities. Additionally, UCHealth University Hospital could also be included as a shared community given proximity. However, UCHealth Highlands Ranch Hospital does not share a community with UCHealth Broomfield Hospital or UCHealth Longs Peak Hospital, and is included in the combined meeting due to having a shared community with UCHealth University Hospital. This overlap can create a lack of detail or resources specific to communities attending a public meeting, so it is important that hospital systems leveraging this opportunity do so in a way that ensures each community's perspectives are accurately and fully represented, relative to their local hospital's actions and investments.

### **Evidence for Investment Improvement**

HB 23-1243 requires hospitals to provide evidence on how each investment activity improves community health outcomes. In previous years, many hospitals included descriptions on what the investment activity was, but did not include how the investment improves community outcomes. This year, hospitals that provided evidence with metrics were AdventHealth, Children's Hospital, CommonSpirit, Denver Health, Intermountain, National Jewish Health, UCHealth, and Vail Health. Specifically, these reporting hospitals provided evidence that included metrics demonstrating how their investments improved community health outcomes, or offered more concrete examples of specific programs being funded and how they addressed the communities' needs. Children's Hospital, Denver Health, and Vail Health have provided evidence that exceeded other submissions. These hospitals provided exemplary evidence by including various totals and percentage changes to show how the investments impacted their communities' health. Below are some examples of the evidence provided by these hospitals:

- Children's Hospital, community health improvement:
  - Healthy Roots Food Clinic received 676 referrals from primary care clinics and served 3,574 people (1,757 children and 1,817 adults).
  - Resource Connect is a suite of offices that hosts a dozen community-based organizations who help respond to the social needs of patient families and provide care and support. There were 2,021 referrals serving 1,400 patients with the percentage of successful

referrals at 65.96%.

- Building Resilience for Healthy Kids provides direct mental health services and prevention support to children in Colorado Springs Schools. Behavioral Health technicians provided 3,742 services (including individual and group therapy services) across 20 schools in Colorado Springs.
- Denver Health, access to care priority:
  - Provide access to virtual care - 278,484 virtual visits provided, resulting in an 592% increase from previous year
  - Transportation Services to obtain and distribute transportation vouchers, coordinate Medicaid transport and arrange ride share for patients in need resulted in 18,440 transportation trips provided, increasing by 6.9% from the previous year
  - 4 Mobile Health Units operate across the city of Denver at different locations bringing primary care, mammography, and other services to sites and saw a total of 7,952 mobile visits in 2024 which is an 3145.7% increase from their establishment in 2020.
- Vail Health, behavioral health priority:
  - Vail Health Behavioral Health service line added 23 licensed providers who accept commercial and government providers resulting in 15,000 unique behavioral health sessions, including 5,500 psychiatry sessions, 8,300 therapy sessions, and 1,200 integrated behavioral health sessions.
  - Vail Health Shaw Cancer Center's Spirit of Survival sponsorship program provided more than 3,000 sessions to cancer patients to address the physical and emotional effects of cancer, long-term health goals, and the impact of cancer on day-to-day life.

HCPF will work with the following hospitals to provide better evidence in the future: Banner Health, Community Hospital, Delta Health, Foothills/Boulder Hospital, Montrose Memorial, and San Luis Valley. This could include but is not limited to adding patient counts served from programs, increases in screenings, or physicians and other medical professionals that are trained. HCPF is expecting improved reporting from many hospitals in the following year, as they get familiar with these reporting standards.

## V. Conclusion

This report reflects reporting of hospital community benefit investments for hospitals' FY 2023. During this time period, excluding Medicaid shortfall, Colorado nonprofit, tax exempt, hospitals invested \$1.44 billion in community benefits. This represents an increase of \$219.8 million from the previous year's \$1.22 billion investment. In 2023, hospitals invested 8.1% of their patient revenues in the community, an increase of 0.9 percentage points from the previous year's 7.2%. When compared to hospital expenses instead of revenue, this community benefit spending represents 7.7% of total operating expenses and 7.7% of total expenses. Stakeholders value and appreciate these admirable contributions by hospitals.

The top prioritized need in hospitals' CHNAs was behavioral health, at 84.8%. However, provider recruitment, education, research, and training proved to be the top category hospitals invested their community benefit dollars into, representing 62.0% of the total combined investment for all 46 reporting hospitals.<sup>21</sup> As well, 17 hospitals prioritized behavioral health in their CHNA and did not report community benefit spending on behavioral health investment. Of these 17 hospitals, 9 did report behavioral health activities though they were included in funds allocated to other HCBA investment categories. HCPF will be working with these hospitals to provide better allocation in the next reporting cycle. The 8 remaining hospitals did not provide additional details that may have helped this report better reflect their behavioral health community benefit spending attributed to other categories.

The updated tax exemption methodology completed by the Department of Revenue (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. Seven of nine independent hospitals spent more on community benefits without Medicaid shortfall than their estimated tax exemption, except for Montrose Memorial Hospital and Valley View Hospital. With Medicaid shortfall added to community benefit investments, all 46 reporting hospitals exceeded their estimated tax exemption value through community investment.

HB 23-1243 requires hospitals to submit evidence for investment improvement and how such improvement affects community health outcomes. Examples of quality evidence that provides the required insight are available on the HCBA webpage. While some hospitals provided proper evidence that included metrics for their investments, other hospitals could improve on their submitted evidence (and potentially the evidence they track). Hospitals have an opportunity to improve on the data and metrics they submit to demonstrate how investment dollars are improving community health outcomes.

For more information about changes to the Hospital Community Benefit Accountability

<sup>21</sup> See footnote 2 for more information on which types of hospitals are required to submit. For a full list of reporting hospitals see Table 13 in Appendix A below.

requirements, please visit HCPF's Hospital Community Benefit webpage at [hcpf.colorado.gov/hospital-community-benefit-accountability](http://hcpf.colorado.gov/hospital-community-benefit-accountability).

## VI. Appendix A Reporting Hospitals

*Table 13: 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
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
Foothills Hospital	Boulder
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 14: 2023 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	\$2.7M	\$0.0M	\$0.1M	\$0.0M	\$0.1M	\$0.0M	\$3.0M
AdventHealth Castle Rock Hospital	\$1.5M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$1.6M
AdventHealth Littleton Hospital	\$2.6M	\$0.0M	\$0.0M	\$0.0M	\$0.2M	\$0.0M	\$2.9M
AdventHealth Parker Hospital	\$3.6M	\$0.0M	\$0.0M	\$0.4M	\$0.0M	\$0.0M	\$4.0M
AdventHealth Porter Hospital	\$4.1M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$4.2M
Banner Health East Morgan County Hospital	\$0.9M	\$0.0M	\$0.1M	\$0.0M	\$0.0M	\$0.0M	\$0.9M
Banner Health Fort Collins Medical Center	\$15.6M	\$0.0M	\$0.5M	\$0.0M	\$7.2M	\$0.0M	\$23.2M
Banner Health McKee Medical Center	\$0.4M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.4M
Banner Health North Colorado Medical Center	\$0.6M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.7M

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
Banner Health Sterling Regional MedCenter	\$2.0M	\$0.0M	\$0.0M	\$0.0M	\$0.2M	\$0.0M	\$2.2M
Children's Hospital Colorado, Anschutz	\$4.0M	\$12.2M	\$7.9M	\$8.6M	\$56.6M	\$3.2M	\$92.5M
Children's Hospital Colorado, Colorado Springs	\$0.4M	\$1.6M	\$1.1M	\$0.7M	\$2.4M	\$0.1M	\$6.4M
CommonSpirit Longmont United Hospital	\$8.6M	\$0.0M	\$0.0M	\$0.0M	\$0.2M	\$0.0M	\$8.8M
CommonSpirit Mercy Regional Medical Center	\$6.4M	\$0.0M	\$0.1M	\$2.0M	\$0.4M	\$0.0M	\$8.9M
CommonSpirit Penrose-St Francis Health Services	\$25.1M	\$0.0M	\$0.0M	\$0.4M	\$2.5M	\$0.0M	\$28.0M
CommonSpirit St Anthony Hospital	\$21.3M	\$0.0M	\$0.2M	\$0.2M	\$4.0M	\$0.1M	\$25.7M
CommonSpirit St Anthony Hospital North	\$15.9M	\$0.0M	\$0.1M	\$0.0M	\$4.0M	\$0.1M	\$20.1M
CommonSpirit St Anthony Summit	\$6.5M	\$0.1M	\$0.0M	\$0.0M	\$0.1M	\$0.0M	\$6.8M

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
Medical Campus							
CommonSpirit St Elizabeth Hospital	\$3.9M	\$0.0M	\$0.1M	\$0.1M	\$0.3M	\$0.0M	\$4.4M
CommonSpirit St Mary Corwin Hospital	\$3.9M	\$0.0M	\$0.0M	\$0.0M	\$9.2M	\$0.0M	\$13.1M
CommonSpirit St Thomas More Hospital	\$2.1M	\$0.0M	\$0.0M	\$0.3M	\$0.4M	\$0.0M	\$2.7M
Community Hospital	\$4.3M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.4M	\$4.7M
Delta County Memorial Hospital	\$0.0M	\$0.0M	\$0.1M	\$0.0M	\$0.0M	\$5.0M	\$5.2M
Denver Health	\$74.1M	\$0.0M	\$0.0M	\$11.1M	\$25.6M	\$0.0M	\$110.8M
Foothills Hospital	\$8.3M	\$0.1M	\$0.2M	\$0.0M	\$0.6M	\$1.2M	\$10.3M
Intermountain Health Good Samaritan Medical Center	\$2.1M	\$0.1M	\$0.1M	\$0.0M	\$2.3M	\$4.9M	\$9.5M
Intermountain Health Lutheran Medical Center	\$4.4M	\$0.1M	\$0.2M	\$0.1M	\$1.0M	\$17.7M	\$23.5M
Intermountain Health Platte Valley Medical Center	\$4.3M	\$0.3M	\$0.0M	\$0.1M	\$0.9M	\$6.7M	\$12.4M

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 Saint Joseph Hospital	\$15.2M	\$0.0M	\$0.1M	\$7.1M	\$25.8M	\$8.9M	\$57.1M
Intermountain Health St Mary's Regional Medical Center	\$8.1M	\$0.3M	\$0.1M	\$0.0M	\$11.6M	\$29.9M	\$50.0M
Montrose Memorial Hospital	\$1.4M	\$0.0M	\$0.7M	\$0.0M	\$0.0M	\$0.0M	\$2.2M
National Jewish Health	\$0.7M	\$0.0M	\$0.0M	\$6.5M	\$21.1M	\$1.2M	\$29.5M
San Luis Valley Health	\$3.7M	\$0.0M	\$0.0M	\$0.2M	\$0.6M	\$0.1M	\$4.6M
UCHealth Broomfield Hospital	\$5.7M	\$0.1M	\$0.0M	\$0.0M	\$7.0M	\$0.0M	\$12.9M
UCHealth Grandview Hospital	\$3.5M	\$0.0M	\$0.0M	\$0.0M	\$6.2M	\$0.0M	\$9.6M
UCHealth Greeley Hospital	\$3.4M	\$0.0M	\$0.0M	\$0.0M	\$20.0M	\$0.4M	\$23.8M
UCHealth Highlands Ranch Hospital	\$2.2M	\$0.1M	\$0.0M	\$0.0M	\$31.9M	\$0.0M	\$34.2M
UCHealth Longs Peak Hospital	\$2.4M	\$0.0M	\$0.0M	\$0.0M	\$27.9M	\$0.4M	\$30.8M

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	\$9.0M	\$0.0M	\$0.0M	\$0.0M	\$69.6M	\$1.0M	\$79.6M
UCHealth Memorial Hospital	\$10.8M	\$0.1M	\$0.4M	\$0.0M	\$122.6M	\$1.8M	\$135.6M
UCHealth Parkview Medical Center	\$1.8M	\$0.0M	\$0.0M	\$0.0M	\$69.4M	\$0.2M	\$71.5M
UCHealth Poudre Valley Hospital	\$9.1M	\$1.0M	\$0.4M	\$0.0M	\$68.1M	\$3.8M	\$82.4M
UCHealth University of Colorado Hospital	\$37.8M	\$8.2M	\$1.3M	\$0.0M	\$290.0M	\$0.6M	\$338.1M
UCHealth Yampa Valley Medical Center	\$3.0M	\$0.0M	\$0.1M	\$0.0M	\$0.9M	\$3.7M	\$7.7M
Vail Health	\$0.7M	\$3.5M	\$2.4M	\$12.5M	\$2.6M	\$0.0M	\$21.7M
Valley View Hospital	\$11.8M	\$0.0M	\$0.1M	\$0.5M	\$0.8M	\$0.4M	\$13.5M
<b>Totals</b>	<b>\$360.0M</b>	<b>\$27.9M</b>	<b>\$16.6M</b>	<b>\$50.9M</b>	<b>\$894.5M</b>	<b>\$91.9M</b>	<b>\$1,441.8M</b>

## VIII. Appendix C Total Investments by Hospital Over Time

*Table 15: Total Investments by Hospital Over Time (in millions)*

Hospital	Total Investment 2019	Total Investment 2020	Total Investment 2021	Total Investment 2022	Total Investment 2023
AdventHealth Avista Hospital	\$2.4M	\$4.6M	\$5.0M	\$4.1M	\$3.0M
AdventHealth Castle Rock Hospital	\$0.8M	\$2.1M	\$2.5M	\$1.6M	\$1.6M
AdventHealth Littleton Hospital	\$2.1M	\$5.4M	\$5.6M	\$3.4M	\$2.9M
AdventHealth Parker Hospital	\$3.0M	\$6.0M	\$5.2M	\$5.1M	\$4.0M
AdventHealth Porter Hospital	\$3.5M	\$5.2M	\$7.4M	\$5.2M	\$4.2M
Banner Health East Morgan County Hospital	\$0.8M	\$1.2M	\$1.1M	\$0.8M	\$0.9M
Banner Health Fort Collins Medical Center	\$28.0M	\$26.8M	\$24.3M	\$26.2M	\$23.2M
Banner Health McKee Medical Center	\$0.5M	\$0.8M	\$0.7M	\$0.5M	\$0.4M
Banner Health North Colorado Medical Center	\$0.7M	\$1.1M	\$0.9M	\$0.7M	\$0.7M
Banner Health Sterling Regional Medical Center	\$3.6M	\$2.9M	\$3.3M	\$1.7M	\$2.2M

Hospital	Total Investment 2019	Total Investment 2020	Total Investment 2021	Total Investment 2022	Total Investment 2023
Children's Hospitals Colorado, Anschutz	\$77.3M	\$67.3M	\$82.7M	\$92.8M	\$92.5M
Children's Hospital Colorado, Colorado Springs	\$0.4M	\$8.4M	\$5.0M	\$7.5M	\$6.4M
CommonSpirit Longmont United Hospital	\$3.7M	\$4.4M	\$5.4M	\$3.5M	\$8.8M
CommonSpirit Mercy Regional Medical Center	\$3.2M	\$4.2M	\$5.6M	\$6.6M	\$8.9M
CommonSpirit Penrose-St Francis Health Services	\$9.5M	\$12.4M	\$16.1M	\$11.0M	\$28.0M
CommonSpirit St. Anthony Hospital	\$6.3M	\$12.2M	\$12.9M	\$11.6M	\$25.7M
CommonSpirit St. Anthony Hospital North Hospital	\$5.5M	\$9.4M	\$9.7M	\$6.7M	\$20.1M
CommonSpirit St. Anthony Summit Medical Campus	\$2.2M	\$3.4M	\$5.0M	\$4.4M	\$6.8M
CommonSpirit St. Elizabeth Hospital <sup>22</sup>			\$0.0M	\$0.8M	\$4.4M
CommonSpirit St. Mary-Corwin Hospital	\$4.2M	\$4.5M	\$8.5M	\$2.0M	\$13.1M

<sup>22</sup> 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.

Hospital	Total Investment 2019	Total Investment 2020	Total Investment 2021	Total Investment 2022	Total Investment 2023
CommonSpirit St. Thomas More Hospital	\$0.6M	\$1.7M	\$1.9M	\$0.7M	\$2.7M
Community Hospital	\$8.2M	\$8.2M	\$1.6M	\$3.5M	\$4.7M
Delta County Memorial Hospital	\$0.0M	\$0.5M	\$5.0M	\$5.8M	\$5.2M
Denver Health	\$43.3M	\$44.8M	\$118.6M	\$102.3M	\$110.8M
Foothills Hospital	\$3.4M	\$4.2M	\$7.4M	\$8.2M	\$10.3M
Intermountain Health Good Samaritan Medical Center	\$5.4M	\$3.6M	\$5.4M	\$6.6M	\$9.5M
Intermountain Health Lutheran Medical Center	\$11.0M	\$25.1M	\$12.3M	\$17.7M	\$23.5M
Intermountain Health Platte Valley Medical Center	\$8.3M	\$10.1M	\$9.1M	\$9.4M	\$12.4M
Intermountain Health Saint Joseph Hospital	\$36.9M	\$42.4M	\$41.3M	\$45.9M	\$50.0M
Intermountain Health St. Mary's Regional Medical Center	\$41.9M	\$52.1M	\$52.0M	\$58.3M	\$57.1M
Montrose Memorial Hospital	\$10.6M	\$8.6M	\$8.2M	\$36.2M	\$2.2M

Hospital	Total Investment 2019	Total Investment 2020	Total Investment 2021	Total Investment 2022	Total Investment 2023
National Jewish Hospital	\$26.9M	\$22.8M	\$25.8M	\$28.3M	\$29.5M
San Luis Valley Health	\$1.8M	\$0.9M	\$1.6M	\$1.3M	\$4.6M
UCHealth Broomfield Hospital	\$3.1M	\$5.7M	\$10.0M	\$15.6M	\$12.9M
UCHealth Grandview Hospital	\$4.6M	\$0.5M	\$5.2M	\$9.3M	\$9.6M
UCHealth Greeley Hospital	\$26.1M	\$21.9M	\$16.5M	\$20.2M	\$23.8M
UCHealth Highlands Ranch Hospital	\$11.9M	\$42.0M	\$43.2M	\$37.4M	\$34.2M
UCHealth Longs Peak Hospital	\$25.7M	\$18.6M	\$22.4M	\$27.0M	\$30.8M
UCHealth Medical Center of the Rockies	\$66.2M	\$67.2M	\$73.3M	\$82.9M	\$79.6M
UCHealth Memorial Hospital	\$97.7M	\$101.9M	\$110.1M	\$134.3M	\$135.6M
UCHealth Parkview Medical Center	\$4.4M	\$0.2M	\$4.2M	\$4.4M	\$71.5M
UCHealth Poudre Valley Hospital	\$60.0M	\$60.9M	\$65.7M	\$92.3M	\$82.4M
UCHealth University of Colorado Hospital	\$162.6M	\$211.5M	\$212.8M	\$241.1M	\$338.1M

Hospital	Total Investment 2019	Total Investment 2020	Total Investment 2021	Total Investment 2022	Total Investment 2023
UCHealth Yampa Medical Center	\$3.6M	\$4.2M	\$4.5M	\$5.8M	\$7.7M
Vail Health	\$7.0M	\$15.1M	\$19.0M	\$20.5M	\$21.7M
Valley View Hospital	\$7.2M	\$8.1M	\$8.2M	\$10.6M	\$13.5M
<b>Total</b>	<b>\$835.7M</b>	<b>\$965.0M</b>	<b>\$1,092.2M</b>	<b>\$1,222.0M</b>	<b>\$1,441.8M</b>

## V. Appendix D Total Investment Percent by Hospital Change Over Time

*Table 16: Total Percent by Hospital Change Over Time*

Hospital	Total Investment % Change 2019-2020	Total Investment % Change 2020-2021	Total Investment % Change 2021-2022	Total Investment % Change 2022-2023
AdventHealth Avista Hospital	89.5%	9.4%	-17.4%	-27.6%
AdventHealth Castle Rock Hospital	150.2%	17.4%	-34.9%	1.7%
AdventHealth Littleton Hospital	160.0%	3.1%	-38.8%	-16.3%
AdventHealth Parker Hospital	98.5%	-12.7%	-2.9%	-20.5%
AdventHealth Porter Hospital	48.3%	42.5%	-29.2%	-20.0%
Banner Health East Morgan County Hospital	53.0%	-7.0%	-23.7%	15.4%
Banner Health Fort Collins Medical Center	-4.5%	-9.0%	7.7%	-11.5%
Banner Health McKee Medical Center	67.7%	-7.9%	-27.5%	-12.3%
Banner Health North Colorado Medical Center	64.1%	-22.8%	-20.1%	-1.6%
Banner Health Sterling Regional Medical Center	-18.4%	12.2%	-48.8%	34.1%

Hospital	Total Investment % Change 2019-2020	Total Investment % Change 2020-2021	Total Investment % Change 2021-2022	Total Investment % Change 2022-2023
Children's Hospitals Colorado, Anschutz	-12.9%	23.0%	12.2%	-0.3%
Children's Hospital Colorado, Colorado Springs	2000.8%	-40.9%	51.6%	-14.8%
CommonSpirit Longmont United Hospital	20.4%	23.2%	-36.1%	153.7%
CommonSpirit Mercy Regional Medical Center	31.4%	33.6%	18.1%	34.6%
CommonSpirit Penrose-St Francis Health Services	30.9%	29.5%	-31.4%	153.4%
CommonSpirit St. Anthony Hospital	92.4%	6.3%	-10.0%	120.6%
CommonSpirit St. Anthony Hospital North Hospital	70.3%	3.4%	-30.9%	200.9%
CommonSpirit St. Anthony Summit Medical Campus	56.7%	46.5%	-10.9%	53.6%
CommonSpirit St. Elizabeth Hospital <sup>23</sup>	0%	0%	2166.7%	440.9%
CommonSpirit St. Mary-Corwin Hospital	7.1%	89.8%	-76.8%	568.1%

<sup>23</sup> 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.

Hospital	Total Investment % Change 2019-2020	Total Investment % Change 2020-2021	Total Investment % Change 2021-2022	Total Investment % Change 2022-2023
CommonSpirit St. Thomas More Hospital	177.2%	9.6%	-64.8%	304.0%
Community Hospital	0.0%	-80.9%	122.9%	34.3%
Delta County Memorial Hospital	0%	958.2%	15.3%	-10.7%
Denver Health	3.4%	164.6%	-13.7%	8.3%
Foothills Hospital	22.9%	77.7%	9.8%	26.5%
Intermountain Health Good Samaritan Medical Center	-33.2%	50.4%	21.7%	44.5%
Intermountain Health Lutheran Medical Center	126.7%	-51.1%	44.3%	32.7%
Intermountain Health Platte Valley Medical Center	21.9%	-9.6%	2.9%	31.6%
Intermountain Health Saint Joseph Hospital	24.4%	-0.2%	12.2%	-2.1%
Intermountain Health St. Mary's Regional Medical Center	15.0%	-2.6%	11.1%	9.0%
Montrose Memorial Hospital	-18.4%	-4.7%	339.6%	-94.0%
National Jewish Hospital	-15.0%	12.8%	9.7%	4.5%
San Luis Valley Health	-48.3%	72.9%	-21.6%	260.9%

Hospital	Total Investment % Change 2019-2020	Total Investment % Change 2020-2021	Total Investment % Change 2021-2022	Total Investment % Change 2022-2023
UCHealth Broomfield Hospital	84.5%	77.3%	55.3%	-17.2%
UCHealth Grandview Hospital	-88.7%	909.9%	77.6%	3.9%
UCHealth Greeley Hospital	-16.1%	-24.8%	22.9%	17.4%
UCHealth Highlands Ranch Hospital	254.1%	2.8%	-13.5%	-8.4%
UCHealth Longs Peak Hospital	-27.5%	20.1%	20.8%	13.9%
UCHealth Medical Center of the Rockies	1.5%	9.1%	13.1%	-4.1%
UCHealth Memorial Hospital	4.3%	8.0%	22.0%	1.0%
UCHealth Parkview Medical Center	-95.4%	2014.5%	5.1%	1508.8%
UCHealth Poudre Valley Hospital	1.5%	7.8%	40.6%	-10.7%
UCHealth University of Colorado Hospital	30.1%	0.6%	13.3%	40.2%
UCHealth Yampa Medical Center	17.0%	6.3%	28.5%	33.8%
Vail Health	116.8%	25.9%	7.9%	5.8%
Valley View Hospital	12.7%	0.9%	29.1%	27.4%

Hospital	Total Investment % Change 2019-2020	Total Investment % Change 2020-2021	Total Investment % Change 2021-2022	Total Investment % Change 2022-2023
<b>Total</b>	<b>15.5%</b>	<b>13.2%</b>	<b>11.9%</b>	<b>18.0%</b>

## IX. Appendix E Tax Exemption and Community Benefit Spending by Hospital

**Table 17: Tax Exemption and Community Benefit Spending by Hospital**

Hospital	Community Benefit Spending	Community Benefit plus Medicaid Shortfall	Tax Exemption Estimation
AdventHealth Avista Hospital	\$3.0M	\$5.9M	\$9.4M
AdventHealth Castle Rock Hospital	\$1.6M	\$10.4M	\$7.8M
AdventHealth Littleton Hospital	\$2.9M	\$12.1M	\$5.1M
AdventHealth Parker Hospital	\$4.0M	\$19.2M	\$22.1M
AdventHealth Porter Hospital	\$4.2M	\$29.9M	\$3.6M
Banner Health East Morgan County Hospital	\$0.9M	\$5.0M	\$4.1M
Banner Health Fort Collins Medical Center	\$23.2M	\$56.6M	\$5.3M
Banner Health McKee Medical Center	\$0.4M	\$1.5M	\$1.6M
Banner Health North Colorado Medical Center	\$0.7M	\$1.8M	\$1.2M
Banner Health Sterling Regional Medical Center	\$2.2M	\$12.7M	\$1.0M
Children's Hospital Colorado, Anschutz	\$92.5M	\$389.5M	\$23.7M
Children's Hospital Colorado, Colorado Springs	\$6.4M	\$71.5M	\$3.5M
CommonSpirit Longmont United Hospital	\$8.8M	\$32.3M	\$1.2M
CommonSpirit Mercy Regional Medical Center	\$8.9M	\$36.2M	\$12.2M
CommonSpirit Penrose-St. Francis Health Services	\$28.0M	\$118.5M	\$25.0M
CommonSpirit St. Anthony Hospital	\$25.7M	\$120.2M	\$13.3M

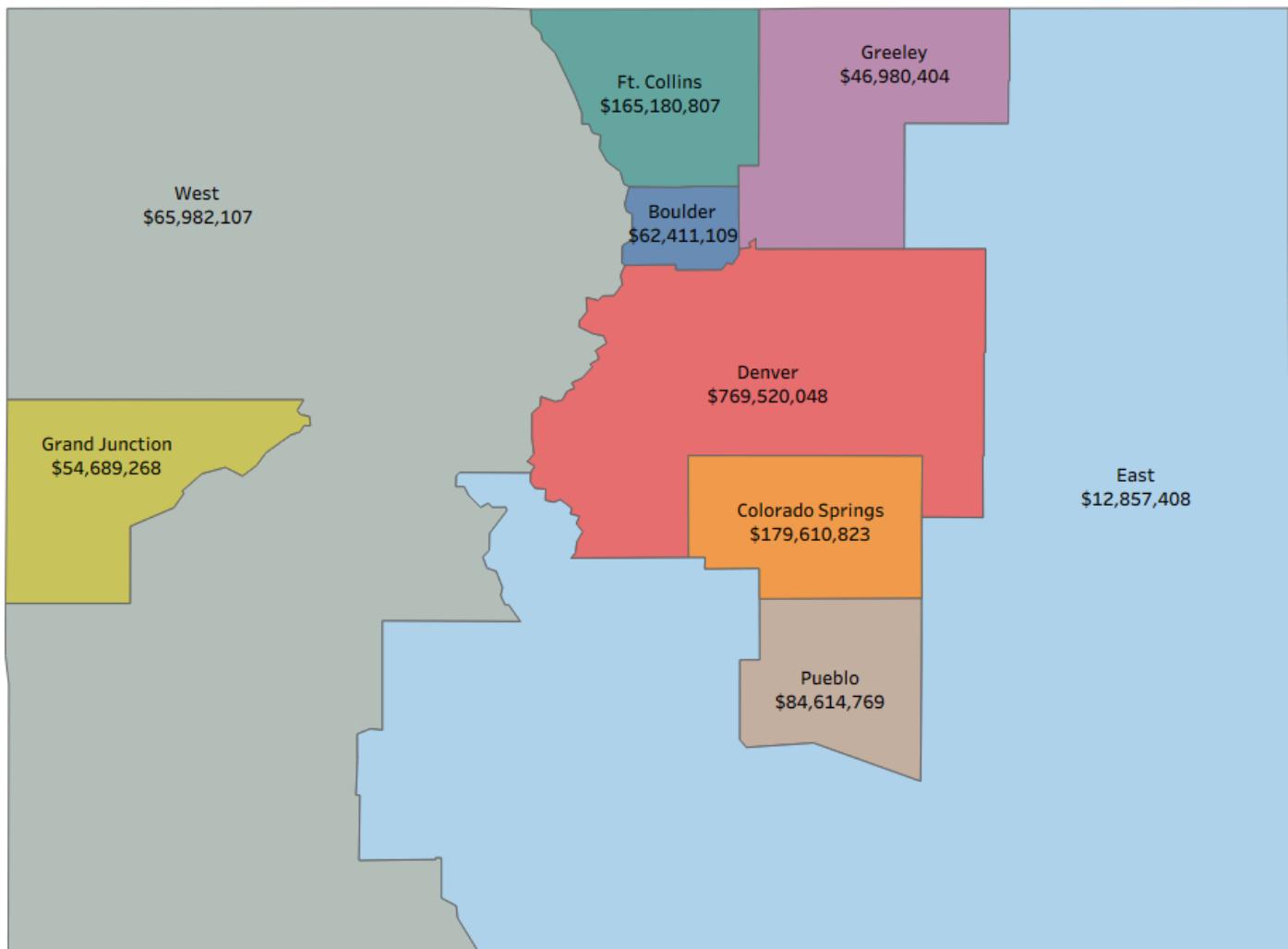
Hospital	Community Benefit Spending	Community Benefit plus Medicaid Shortfall	Tax Exemption Estimation
CommonSpirit St. Anthony North Hospital	\$20.1M	\$70.4M	\$21.3M
CommonSpirit St. Anthony Summit Medical Campus	\$6.8M	\$15.0M	\$12.8M
CommonSpirit St. Elizabeth <sup>24</sup>	\$4.4M	\$13.6M	\$0.5M
CommonSpirit St. Thomas More Hospital	\$13.1M	\$43.1M	\$2.8M
Common Spirit St. Mary-Corwin Hospital	\$2.7M	\$10.2M	\$6.8M
Community Hospital	\$4.7M	\$7.1M	\$3.8M
Delta County Memorial Hospital	\$5.2M	\$5.2M	\$1.6M
Denver Health	\$110.8M	\$135.2M	\$18.4M
Foothills Hospital	\$10.3M	\$30.3M	\$21.3M
Intermountain Health Good Samaritan Medical Center	\$9.5M	\$22.4M	\$2.9M
Intermountain Health Lutheran Medical Center	\$23.5M	\$58.9M	\$17.2M
Intermountain Health Platte Valley Medical Center	\$12.4M	\$31.3M	\$5.3M
Intermountain Health Saint Joseph Hospital	\$57.1M	\$96.6M	\$12.4M
Intermountain Health St. Mary's Regional Medical Center	\$50.0M	\$82.2M	\$6.6M
Montrose Memorial Hospital	\$2.2M	\$12.5M	\$2.4M
National Jewish Hospital	\$29.5M	\$38.2M	\$4.4M
San Luis Valley Health	\$4.6M	\$10.1M	\$0.7M
UCHealth Broomfield Hospital	\$12.9M	\$15.2M	\$1.2M

<sup>24</sup> Net income for CommonSpirit St. Elizabeth Hospital was unavailable in 2022, therefore DOR was unable to calculate federal and state income tax values for the hospital. The estimated tax value is only representative of its property tax value.

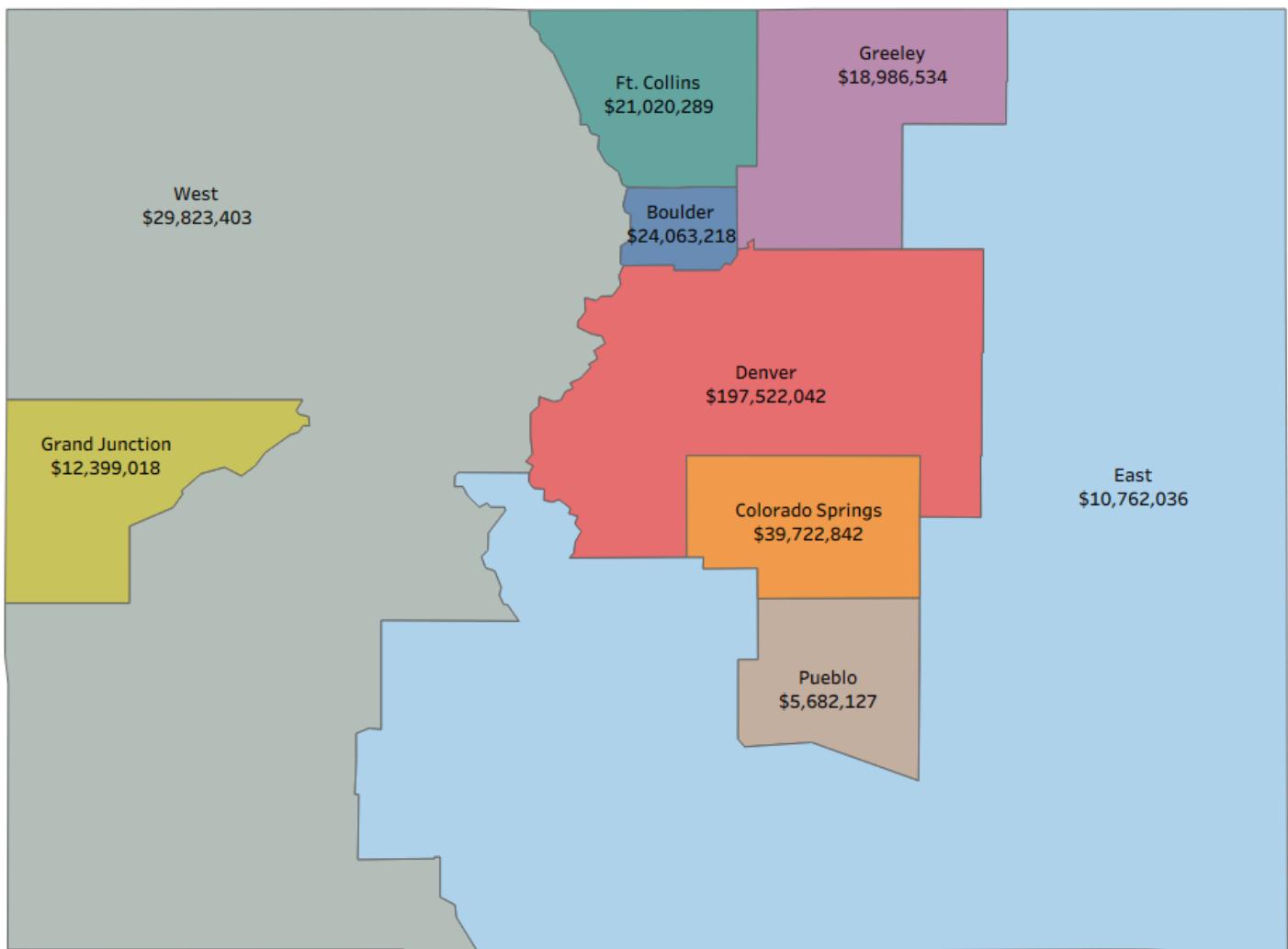
Hospital	Community Benefit Spending	Community Benefit plus Medicaid Shortfall	Tax Exemption Estimation
UCHealth Grandview Hospital	\$9.6M	\$11.8M	\$0.4M
UCHealth Greeley Hospital	\$23.8M	\$41.9M	\$3.1M
UCHealth Highlands Ranch Hospital	\$34.2M	\$50.3M	\$6.0M
UCHealth Longs Peak Hospital	\$30.8M	\$45.5M	\$2.8M
UCHealth Medical Center of the Rockies	\$79.6M	\$110.8M	\$28.5M
UCHealth Memorial Hospital	\$135.6M	\$212.6M	\$11.7M
UCHealth Parkview Medical Center	\$71.5M	\$84.7M	\$2.0M
UCHealth Poudre Valley Hospital	\$82.4M	\$118.4M	\$79.2M
UCHealth University of Colorado Hospital	\$338.1M	\$471.5M	\$136.0M
UCHealth Yampa Medical Center	\$7.7M	\$10.3M	\$3.2M
Vail Health Hospital	\$21.7M	\$34.3M	\$1.6M
Valley View Hospital	\$13.5M	\$25.0M	\$14.7M
<b>Total</b>	<b>\$1,441.8M</b>	<b>\$2,837.4M</b>	<b>\$571.7M</b>

## X. Appendix F Investments by Division of Insurance Region

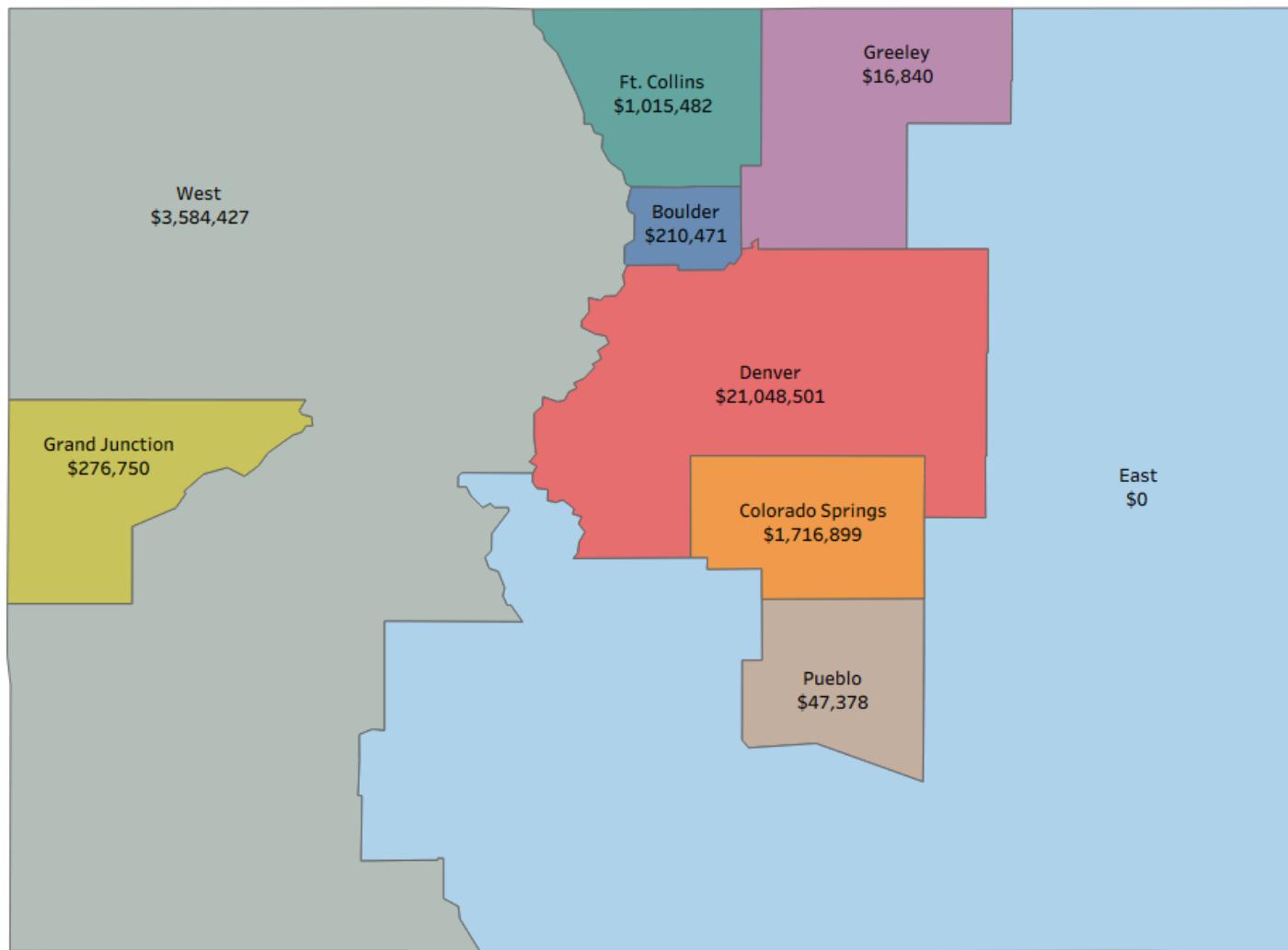
*Figure 7: 2023 Total of All Investments Reported*



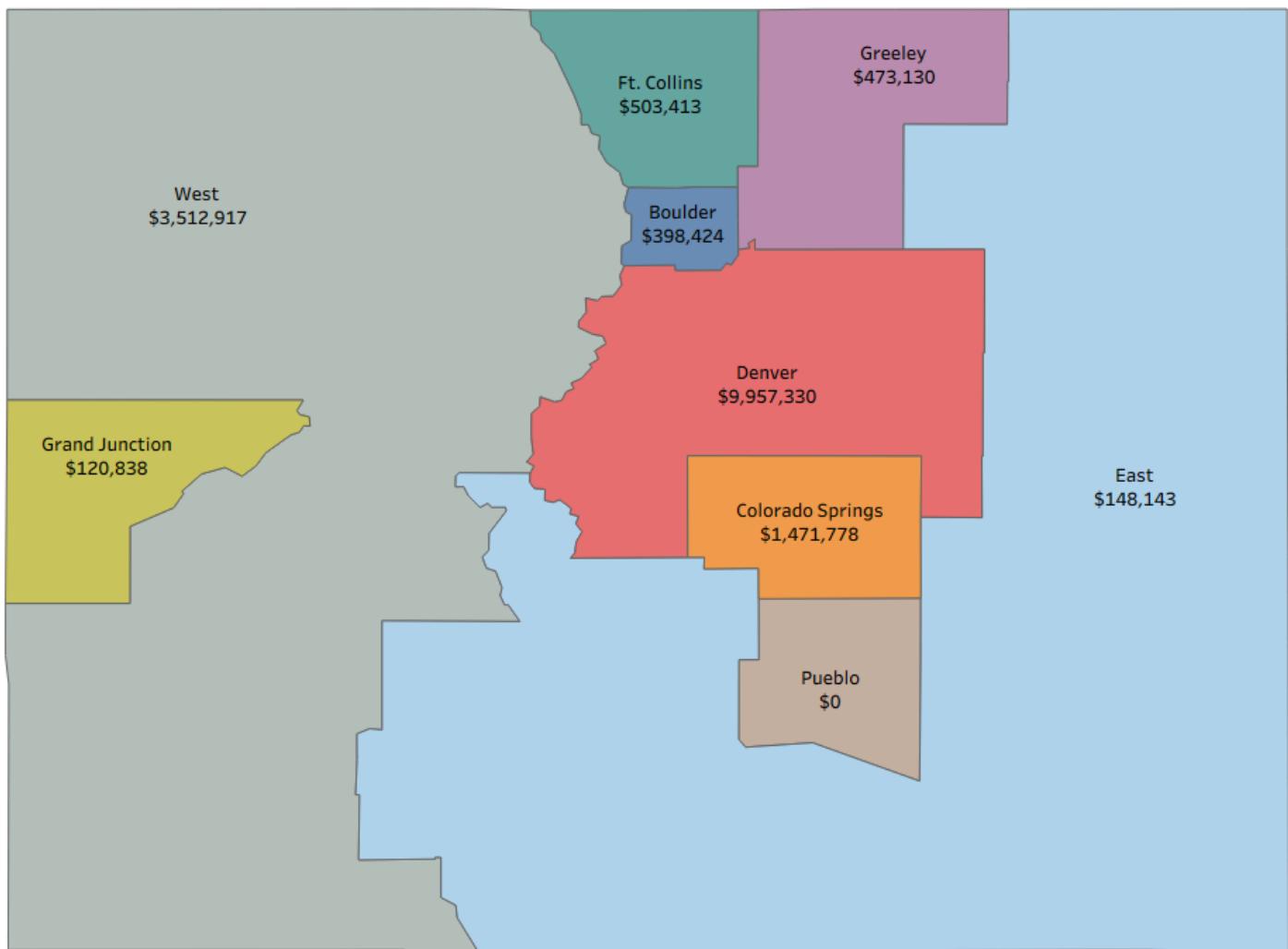
**Figure 8: 2023 Free or Reduced-Cost Health Care Services**



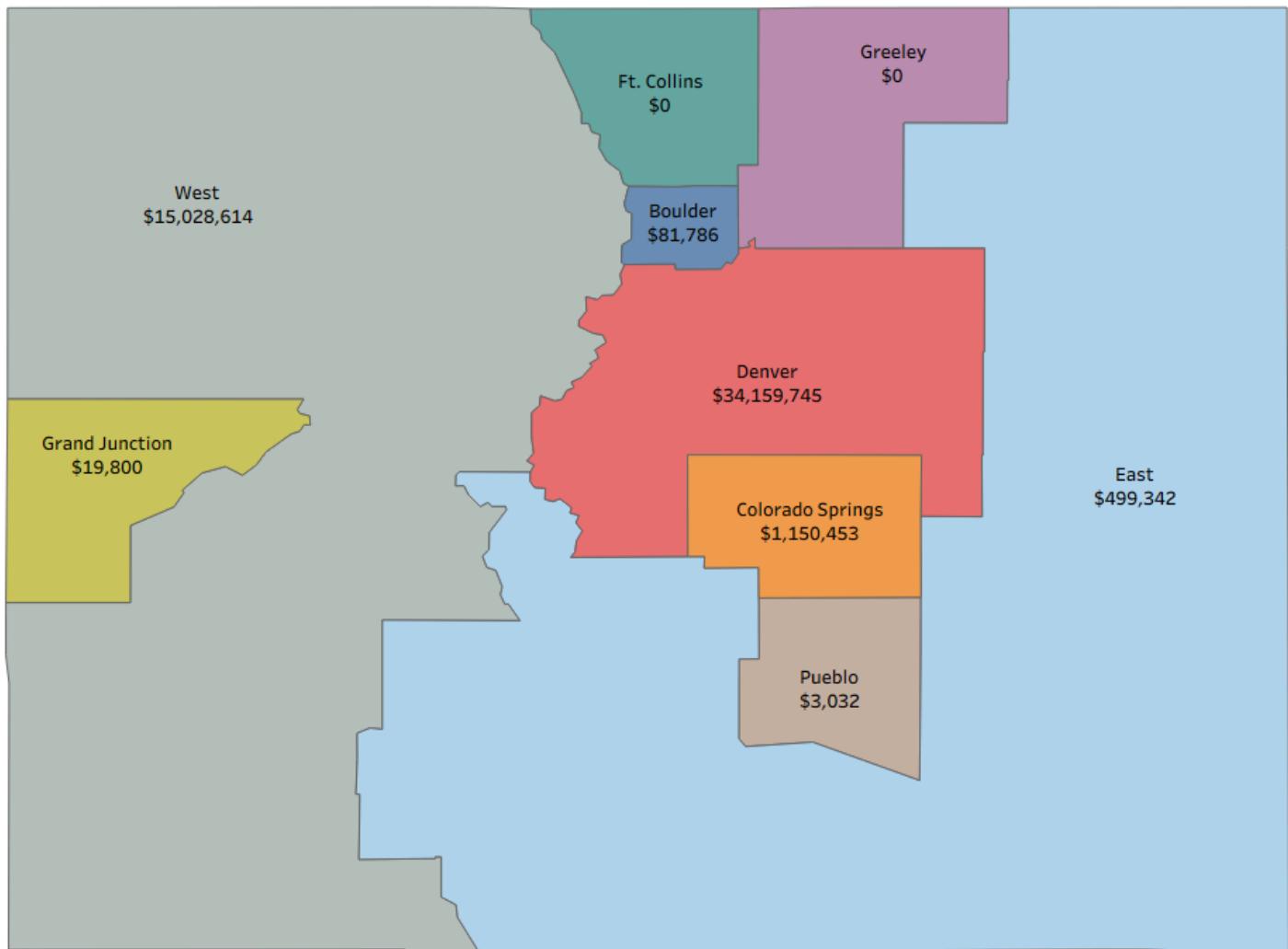
**Figure 9: 2023 Programs Addressing Behavioral Health**



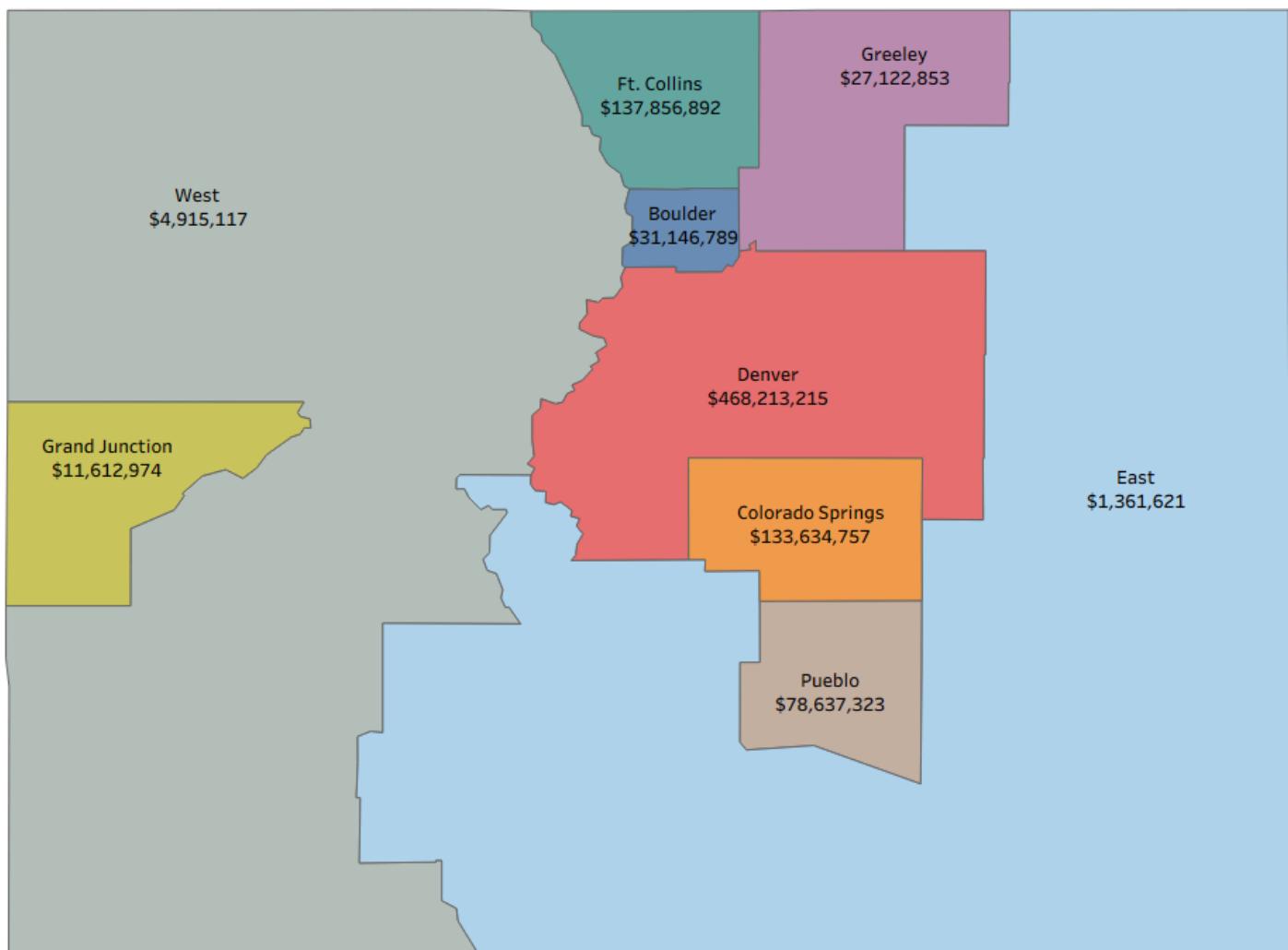
**Figure 10: 2023 Programs Addressing Social Determinants of Health**



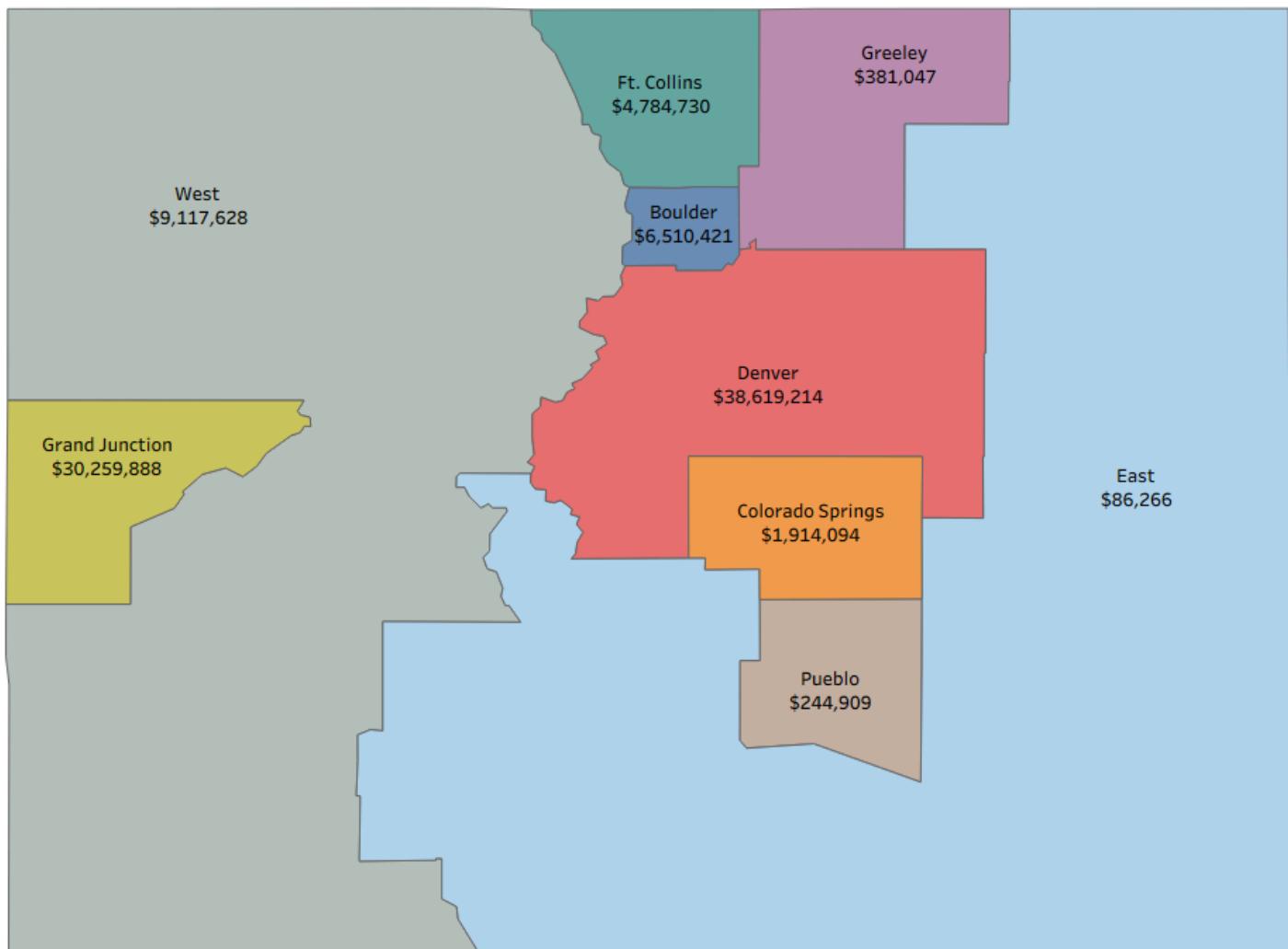
**Figure 11: 2023 Programs Addressing Community Based Health Care**



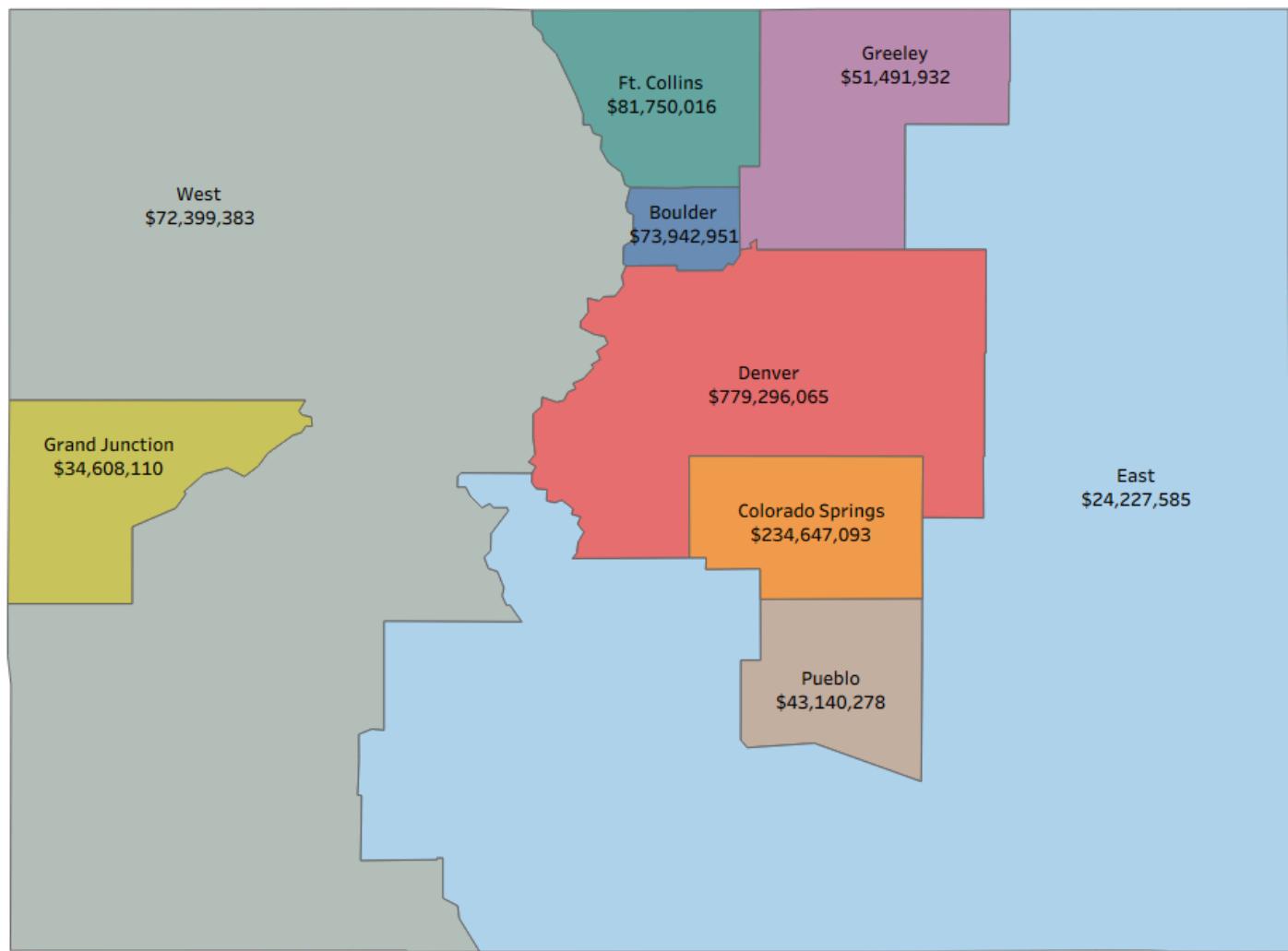
**Figure 12: 2023 Programs Addressing Provider Recruitment, Education, Research, and Training**



**Figure 13: 2023 Programs Addressing All Other Services**



**Figure 14: 2023 Medicaid Shortfall**



## XI. Appendix G 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.

HB 23-1243 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.<sup>25</sup>

- 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.<sup>26</sup> In a handful of cases, county assessors were contacted directly to determine values and exemption status.

<sup>25</sup> St. Elizabeth Hospital net income was not available and thus income tax calculations were not performed

<sup>26</sup> 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 H Investments Reported by Hospital

### AdventHealth Avista Hospital

- Sponsorship for Louisville Turkey Trot for Food Security
- Maternal Health: Lactation consultations, breast pump loans
- Unfunded Home Oxygen
- Clinica Family Education Center
- Subsidized Trauma: stroke awareness, blood pressure checks, RETAC
- Charity Lyft
- Health Professions Education: Physical Therapy and EMS Education
- Health Professions Education: Nursing
- In-kind staff hours for partnership

### AdventHealth Castle Rock Hospital

- Maternal Health: Childbirth classes, sibling classes
- Subsidized Trauma: Trauma nursing courses, RETAC, Stop the Bleed, Fall Prevention
- Career Days: Middle School, High School
- Castle Rock Police Department: Heroes and Helpers Program Donation
- Board Hours: Castle Pines Chamber of Commerce
- Board Hours: Douglas County School District Foundation
- Charity Lyfts
- Maternal Health: Gifted Bundt cakes and food for delivering families
- Meal Vouchers
- SECOR Cares Annual Gala Donation
- In-Kind hours for partnerships and equity

### AdventHealth Littleton Hospital

- Maternal Health: Car Seat Checks
- GoFarm Produce Truck
- Subsidized Trauma: Injury Prevention
- Behavioral Health Donations: Town Hall Arts Center Gala, Love for Lilly, Climb out of Darkness Walk, The Humane Society of Platte Valley Reception, the HeartLight Center
- Health Professions Education: Respiratory Therapy
- Health Professions Education: Nursing
- Littleton Public Schools Donations
- Nourish Meals on Wheels Donation
- Epilepsy Foundation of Colorado Donation
- Western Welcome Week Donation

- Coalition Building: Change the Trend, STEM School, American Heart Association, Littleton School Foundation, Arapahoe Community College Board

### **AdventHealth Parker Hospital**

- Surgical Weight Loss: Classes, Support Groups, Nutrition Support
- Community Support: Parker Chamber of Commerce, Doctors Care Board
- Maternal Health: Lactation Support, Car Seat Checks
- Aurora Chamber of Commerce Annual Membership Fee
- SECOR Cares Gala Sponsorship
- Parker Arts Sponsorship
- Crisis Center Gala Sponsorship
- Charity Lyft Transportation
- Subsidized Trauma: Teen Vehicle Safety, Injury Prevention Events

### **AdventHealth Porter Hospital**

- Griefshare and GeriActives: Support Groups
- Unfunded Home Oxygen
- Subsidized Trauma: Injury Prevention Planning
- Charity Lyft
- Mini Bus Donation: Vista Ridge
- Meals for Migrant Families

### **Banner Health East Morgan County Hospital**

- Blood Drives/Screenings
- Prenatal Education
- Good 4 You Community Cooking Classes
- Health Care Support & Enrollment Assistance
- Funded Discharge After Care
- Financial Contributions
- Coalition Building
- Economic Development
- Health Advocacy
- Leadership Development
- Disaster Preparedness

### **Banner Health Fort Collins Medical Center**

- Patient and Community Wellness Education
- Prenatal Education
- Health Care Support & Enrollment Assistance
- Funded Discharge Aftercare

- Pharmacy Patient Subsidy
- Financial Contributions
- Coalition Building
- Economic Development

#### **Banner Health McKee Medical Center**

- Patient Wellness
- Health Care Support & Enrollment Assistance
- Prenatal Education
- Oncology Research
- Palliative Care
- Pharmacy Patient Subsidy
- Funded Discharge After Care
- Financial Contributions
- Coalition Building

#### **Banner Health North Colorado Medical Center**

- Patient and Community Wellness Education
- Prenatal Education
- Health Care Support & Enrollment Assistance
- Community Clinic
- Funded Discharge Aftercare
- Pharmacy Resident Training
- Medical Education and Resident Training
- Ambulance Service, City & Fire Support
- Burn Care
- Palliative Care
- Women's Clinic
- Oncology Research
- General Research
- Financial Contributions
- Coalition Building
- Economic Development
- Health Advocacy
- Leadership Development

#### **Banner Health Sterling Regional Medical Center**

- Patient and Community Wellness Education
- Health Care Support & Enrollment Assistance
- Financial Contributions

- Disaster Preparedness
- Economic Development
- Coalition Building

### **Children's Hospital Colorado, Anschutz**

- Partners for Children's Mental Health
- Disease and Condition Specific Community Health Education
- Bug Watch Publication
- Burn Unit Community Education, Outreach and National Camp
- In-Home and Community Asthma Education and Outreach
- Pediatric Mental Health Institute:Community Education and Outreach
- Family Health Library
- Community Health: Community Health Navigation, Resource Connect, Healthy Roots Food Clinic, Injury Prevention, Focused Health Initiative, School-Based Dental Screenings, Colorado Alliance for School Health
- School Health Program
- Health Navigation
- Social Care Networks and Screening
- After Hours Telephone Care Program & ParentSmart Healthline
- Milk Depot-Donation and Outreach Center
- Health Access and Safety Net
- Population Health: Improve Access to Health Care Services
- Child Health Improvement:Social & Environ. Determinants of Health
- Population Health: SDoH and Community Based Care
- Community Benefit Operations (Dedicated Staff)
- Community Benefit Operations (Evaluation)
- 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
- Medical Lectures and Other Educational Activities
- Medical Library
- Subsidized Health Services
- Research
- Cash Donations/Not-for-profit Community Organizations
- Community Building: Economic Development

- Community Building:Community Support
- Community Building: Environmental Improvement
- Community Building: Coalition Building
- Community Building: Workforce Development

### **Children's Hospital Colorado, Colorado Springs**

- Partners for Children's Mental Health
- Building Resilience for Healthy Kids
- Injury Prevention and Education
- Disease and Condition Specific Community Health Education
- Bug Watch Publication
- Health Navigation
- Social Care Networks and Screening
- After Hours Telephone Care Program & ParentSmart Healthline
- Health Access and Safety Net
- Population Health: Improve Access to Health Care Services
- Child Health Improvement:Social & Environ. Determinants of Health
- Program Development: Medical Career Collaborative
- Community Benefit Operations (Dedicated Staff)
- Community Benefit Operations (Evaluation)
- Allied Health Professions Students
- Nursing Students
- Emergency Medical Services (EMS) Community Education
- Cash and In-Kind Contributions for Community Benefit
- Community Building: Economic Development
- Community Building: Community Support

### **CommonSpirit Longmont United Hospital**

- Service on Community Organization Boards (paid staff time)
- Community Education on Cancer
- Stroke Support Group
- Nursing Students: precepting
- Other Health Professions Students (Health Technicians in phlebotomy, lab, DX techs): precepting
- Precepting Program, Career Fairs and Educational Tours for High School Students
- Transportation: to home or other setting (financial need)
- Community Engagement Funding: School district donation for mental and behavioral health innovation grants
- Community Engagement Funding: Donation to A Women's Work for housing, utilities and other basic needs in St. Vrain Valley

- Community Engagement Funding: Donation to Outreach United Resource Center for Hot Meal Program
- Community Engagement Funding: Longmont Meals on Wheels for 500 elderly, disabled, and/or fixed income households
- Community Engagement Funding: Hover Senior Living Community for mental health

### **CommonSpirit Mercy Regional Medical Center**

- Community Health Education for Students
- Classes/Workshops: Community Health Forums & Other Education
- Clinics/Clinic Support: Silverton Community Health Clinic
- Clinics/Clinic Support: Athletic training and medical services, including evaluating injuries, treating minor sprains and strains, and rehabilitating student-athletes at Durango High School, Miller Middle School, Escalante Middle School, Bayfield, Bayfield Middle School and Fort Lewis College
- Community Benefit Operations: Community benefit reporting
- Flight for Life rescue deployments and community training
- Indigent Prescriptions: medications at no cost to patients experiencing financial hardship
- In-Kind Donations: Naloxone Kits, Fentanyl Test Strips
- In-Kind Donations: supplies for community partners
- Nursing Students: Precepting
- Other Health Professions Students: precepting
- Soup Kitchen donation of food and staff time for populations in need
- Transportation: Patient Transportation Services (from hospital to home or other location upon discharge, based on patient financial need)
- Workforce Development: Physician Recruitment/Loan Forgiveness
- In-kind Staff Time for External Community Health Improvement Related Organization Activities

### **CommonSpirit Penrose-St. Francis Health Services**

- Cancer Center breast and cervical cancer screenings at no cost to individuals who are uninsured, underinsured, or otherwise unable to pay
- Cancer Center Community Health Education and Coalition Participation
- Flight for Life
- GME Residency Program:
- Mission & Ministry on-site nurses at six neighborhood clinics in underserved areas
- Nursing Students: precepting
- Other Health Professions Students: precepting
- Discounted and no-cost meals for seniors and spiritual care providers
- Advanced Trauma Life Support training

## CommonSpirit St. Anthony Hospital

- Adopt-A-Family in-kind donations (food, clothes, household items)
- Cash Donations: emergency medical services and other community organizations
- Community Board service including Regional Emergency & Trauma Advisory Councils, Senior Resource Center
- Donated staff time, meeting space and food for external groups
- Trauma education to community EMS providers (with Colorado Whole Blood Coalition)
- Conference Rooms (Nursing Education via Regis University)
- Trauma and Injury Prevention Programs and Events
- Feed Our Future meal preparation volunteering Boys and Girls Clubs
- Flight For Life and other rescue and trauma education and training
- GME Residency Program: Family Medicine
- Other Health Professions Students: EMS and Trauma
- Other Health Professions Students: physical therapy, occupational therapy, dietitian, pharmacist, clinical pastoral
- In-kind Donations: Project C.U.R.E. medical supplies
- Sexual Assault Nurse Examiner (SANE)
- Support Groups: Stroke
- Transportation: to home or other setting (financial need)
- Workforce Development: Health Career Education Development for High School

## CommonSpirit St. Anthony Hospital North Hospital

- Care Navigation: Adams County Health Alliance and other nonprofit partnerships
- Care Navigation: Behavioral Health
- Cash Donation: Behavioral Health
- Cash Donation: Food Security
- Cash Donations: Housing Security
- Cash Donations: Workforce Development
- Community Benefit Operations: CHNA & Community Benefit Reporting
- Classes/Workshops: Joint Health, Labor and Delivery
- Community Benefit Operations: Assigned Staff
- Cash Donations: Transportation
- Economic Development: Adams County Regional Economic Partnership
- Food Security/Access Programs: Community Gardens, Food as Medicine, Food for Hope, Growing Home
- GME Residency Program: Family Practice
- Infant & Child Development: Adams County Nurse Family Partnership
- Infant/Child Support: A Precious Child

- In-Kind Donations: Clothing and Vaccines
- In-Kind Donations: Meeting Space
- Leadership Development: Community Education
- Nursing Students: precepting
- Other Health Professions Students: precepting
- Other Health Professions Students: Clinical Pastoral Education
- Outreach Education: Community Health Presentation
- Support Groups: Stroke and Bariatric
- Transportation: to home or other setting (financial need)
- Workforce Development: Scholarships and Workstudy Programs for High School Students

### **CommonSpirit St. Anthony Summit Medical Campus**

- Cash Donations: Recovery Resources, for substance use services
- Community Outreach Education: Farmer's Market
- Community Support: Cafe Food Rescue Event
- Cash Donations: Community Nonprofit Organizations
- Flight for Life
- Nursing Students: Precepting Nursing Students
- Other Health Professions Students: precepting
- Think First Injury Prevention Program

### **CommonSpirit St. Elizabeth Hospital**

- Birthing and Lactation Education
- High School Prom Safety Donations
- CHNA & CB Reporting:
- Community Health Events: blood drive, health fair, Stop the Bleed, and advance directive education
- Community Resource Meetings: paid staff at community diversity/equity, public safety and community agency meeting
- Community Support: paid staff participation in high school/college health career education
- In-Kind Donations to community: including Stop the Bleed kits
- Donation: Lions Club Foundation student scholarships
- Nursing Students: Health Professions Education
- Other Students: Health Professions Education
- Cash Donations: community organizations and events (incl EMS, police and fire responders, United Way, Lions, Rotary, and others)
- Transportation: Taxi Vouchers for discharged patients with no means to get home

### **CommonSpirit St. Mary-Corwin Hospital**

- Cash Donations: Community Nonprofit Organizations
- Flight for Life
- Food Donation: Soup Kitchen
- GME Residency Program:
- Hospital Outpatient Services: migrant clinic
- Hospital Outpatient Services: substance use
- In-Kind Donations: Donated Space (Pueblo Community College's Nursing and Allied Health Teaching and Learning Center)
- Nursing Students: precepting
- Other Health Professions Students: precepting

### **CommonSpirit St. Thomas More Hospital**

- CASA Donation Drive (clothing, toiletries, essential items) for abused/neglected youth
- Food Access: Meals on Wheels donated food and food preparation space
- Nursing Students: precepting
- Other Health Professions Students: precepting

### **Community Hospital**

- Cash Donations Not-for-profit Community organizations and Community Benefit

### **Delta County Memorial Hospital**

- Diabetic support group sessions
- Nutritional Community Lecturers
- Non-Hospital Health Fairs
- Asthma education in Delta County School District
- Birthing Class
- Community Breastfeeding Awareness Event
- OB providers continue to see health department undocumented patients for antenatal care
- Delta Health dieticians/diabetes educators offer a fixed \$25 clinic fee to increase access to care for Medicaid patients.
- Delta Health will continue to screen for social determinants of health (SDOH) to help provider resources specifically needed by the individual.
- Employee time and engagement for zero suicide committee as well as participating in community events for suicide awareness
- Hosted CME training for providers throughout the region for X Ray & Lab Findings.
- Staff time dedicated to preparing CHNA

- Staff time dedicated to community benefit programs and implementation strategy activities identified in CHNA
- Leadership and volunteer roles with agencies and committees in the community for ESF-8, WRHCC; County Emergency Management, Regional Clinics
- Rural Health Clinic - FAMILY MEDICINE
- Rural Health Clinic - HOTCHKISS CLINIC
- Rural Health Clinic - Internal Medicine Clinic
- Career Day - Hotchkiss K-8
- Career Day - Delta High School
- Career Day - Technical College of the Rockies
- Sponsor for the Economic Update Breakfast
- Member of the One Delta County
- Community support events
- Community health improvement advocacy
- Wellness website accessible by community
- Quarterly Community Health Newsletter to all residences in the community
- Part of disaster preparedness program for any local emergency or disaster (not limited to medical care)

### **Denver Health**

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

### **Foothills Hospital**

- Community Health Education
- Perinatal Education
- Elaine Meyer Rehab
- CAM
- Mental Health Endowment
- Navigator specific to Behavioral Health Care
- Behavioral Health Consultant
- Oncology Support
- 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

- Heart Scan Promotion
- Language Training for providers
- Antimicrobial Stewardship
- Handle with Care Training
- Cardiology Nurse Navigator
- Trauma Symposium
- Canine Corp
- Patient Safety and Quality
- Community Collaboration
- Sexual Assault Examiners
- CHNA Costs
- Patient Transportation
- Social Determinants of Health
- May Madness
- Project HEALS
- 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
- Bad Debt attributed to Charity care

### **Intermountain Health Good Samaritan Medical Center**

- Colorado Cancer Center - Education and Support Groups
- Mental Health First Aid- 64 people attended
- Blood Drives
- EMS Education
- Perinatal programs, education and support groups to support healthy baby and mom
- Trauma Services - Injury Prevention, Outreach and Education
- Baby's First Ride
- Lyft Vouchers to support patients who needed transportation after discharge
- Community Health Operations and Dedicated Staff to manage and oversee all community health programs
- Health Professions Education
- Subsidized Health Services for Neonatal Intensive Care Unit, Behavioral Health, Interventional Radiology, Cardiac and Pulmonary Rehabilitation, Infusion Center, Outpatient Physical Therapy, and Dialysis
- Rise Against Suicide to provide free therapy sessions for at-risk youth struggling with suicidal ideation.

- Mental Health Partners- to support mental health services
- Imagine! Colorado - case management to individuals with intellectual and developmental disabilities
- The Refuge provides shelter for people experiencing homelessness without social safety nets.
- A Precious Child to support accessing essentials and food at free cost
- Broomfield FISH to support access to food for students
- Coal Creek Meals on Wheels to provide meal deliveries to homebound individuals
- Sister Carmen Community Center to support meeting basic needs.
- Via Mobility to support transportation needs
- Benefits in Action to support access to insurance and assistance
- Brothers Redevelopment, Inc. to support housing
- PROJECT CURE to support medical supply donations
- Via Mobility
- Broomfield FISH
- Sister Carmen Community Center

### **Intermountain Health Lutheran Medical Center**

- Community Maternal Addiction Services: addiction recovery services for expectant and parenting mothers
- A Perfect Homecoming Care Management
- 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
- Fall Prevention community support
- Trauma Education programs
- Nursing Education Administration: coordination of training and education for the next generation of nursing staff from academic institutions
- Baby's First Ride: Child passenger safety seat inspection and education
- Medical respite care and housing transition services for those experiencing homelessness
- Community Benefit Staff
- Health Professionals Education
- Subsidized Health Services for Neonatal Intensive Care Unit, Behavioral Health, Interventional Radiology, Cardiac and Pulmonary Rehabilitation, Infusion Center, Outpatient Physical Therapy, and Dialysis
- Wish for Wheels to support injury prevention
- STRIDE Community Health Center for Community Based Health Care

- Jeffco Action Center for Mental Health to provide mental health support for students in Jefferson County Public Schools
- Mental Health services support for high schools
- For free medication for indigent population (cash expense to the hospital)
- Project Cure donation of supplies

### Intermountain Health Platte Valley Medical Center

- Support groups for chronic disease including cancer and stroke
- Mental Health First Aid
- Lyft vouchers to support transportation needs
- Outreach and education and special events with ambulance support
- Blood drives-One unit of blood can help up to 3 people
- Nutrition/diabetes education classes
- Pediatric screenings for spine health
- Women's and newborn support and education programs
- High school students healthcare career exploration and shadowing
- Community Health staff to manage and operate all community health improvement and community benefit programs and activities
- Subsidized Health Services for Neonatal Intensive Care Unit, Behavioral Health, Interventional Radiology, Cardiac and Pulmonary Rehabilitation, Infusion Center, Outpatient Physical Therapy, and Dialysis
- Pennock Center for Counseling
- Richard Lambert Foundation to provide mental and grief support
- Funded integrated behavioral health provider within Platte Valley Medical Group
- Via Mobility to support transportation needs
- Platte Valley Medical Group to support behavioral health services
- Almost Home to support housing needs
- Catholic Charities to outreach to rural Hispanic elderly population to support basic needs
- Food for Hope to support food insecurity
- A Precious Child to support basic needs for families
- Brighton 27J School District Intervention Services to purchase hygiene and household supplies
- Brighton Housing Authority to support housing needs
- Benefits in Action to support improving access to care and benefits like SNAP
- Calvary Chapel Food Pantry to provide food boxes
- Weld Food Bank to support food insecurity
- Brothers Redevelopment to support housing
- ASA for social needs
- PVMG Cancer Centers of Colorado to address food insecurity

- Health Professionals Education
- Shockneck Boys and Girls to support healthy youth programs and address obesity prevention
- Friends of Barr Lake to support outdoor wellness
- Comedical supplies to Project CURE Community Health Investment Program- staff costs
- Medical supplies for Project CURE

### **Intermountain Health Saint Joseph Hospital**

- Baby's First Ride- Child Passenger safety inspection and education
- Boot Camp for New Dads - Injury prevention and education
- Specialty care access for underinsured and uninsured patients referred from Bruner Family Medicine
- Baby Boutique - prenatal incentive program to improve maternal/child outcomes
- Food insecurity program, food donations to Senior Support Services to provide food for a day shelter for older adults experiencing homelessness
- Pharmacy prescription support for first month of medications for those without insurance coverage
- Taxi vouchers transportation support for those in need
- Translation/Interpreter services to provide in-person interpretation for those who speak a language other than English
- Care Management support including durable medical equipment and medical supplies to meet discharge needs
- Pharmacy Support - Community Clinics
- COVID related support
- Health Professions Education
- Clinica Tepeyac to provide accessible care
- Arrupe Dinner to support education for low-resource youth
- Durable medical equipment for the indigent population with cancer.
- Medical group clinic contributions to improve access to care for low-income individuals
- Project Cure for medical supply donations
- In-kind meeting space for community organization

### **Intermountain Health St. Mary's Regional Medical Center**

- Cancer Services: Community based education and support
- Stroke Services: Community based education
- Cardiology Services: Community based education and support
- Clinic Outreach: Family Medicine Day Center Homeless Clinic

- Physician Recruitment: Physician recruitment to increase access to care in the Grand Valley
- Injury Prevention: Outreach at community events providing education & safety practices. 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
- Community Health Professional Education: EMS/Paramedic Injury Prevention Training
- Community Benefit Disaster Response Managers
- Subsidized Health Services for Neonatal Intensive Care Unit, Behavioral Health, Interventional Radiology, Cardiac and Pulmonary Rehabilitation, Infusion Center, Outpatient Physical Therapy, and Dialysis
- Alzheimer's Association for Health Behaviors (Mental Health)
- Counseling & Education Center for Health Access ( Behavioral Health Provider)
- Holy Family Catholic School for Health Behaviors (School Counselor)
- Grand Valley Yoga Fest for Health Behaviors (Mental Health)
- Mind Springs Health for Health Access (Behavioral Health Provider)
- American Red Cross for Health Behaviors (Home Fire Alarms)
- Aunt Flow - Palisade High School for Health Behaviors (Menstrual Materials for Underserved High School Girls)
- Community Food Bank for Health Behaviors (Access to Nutritional Foods)
- Colorado Disability Ability for Health Behaviors (Access to Resources/Connection for Disabled Individuals)
- Center for Children for Health Access (SANE exams and Mental Health Support for Kids Coming Out of Abusive Environments)
- Child Migrant Services/ La Plaza Palisade for Health Access (Language Appropriate Health Education to non-English speakers)
- Grand Junction Catholic Outreach for Health Access (Resources for Homeless Population)
- Grand Valley Peace & Justice for Health Behaviors (Resources for Homeless Population)
- Grand Junction Economic Partnership for Education (Economic Stability Initiatives for Mesa County)
- Hilltop B4 Babies for Health Access (First Time Mothers Access to Prenatal Care and Resources)
- National Multiple Sclerosis Society for Education (MS Education in the Community)
- Toilet Equity for Health Behaviors (Toilet access to the Homeless Population)
- Special Olympics Colorado for Health Access (Screenings for Healthy Athletes)

- Marillac Health (FQHC) for Health Access (non-Insured or Low Income Access to Healthcare)
- Colorado Mesa University for Education (PA program at Colorado Mesa University)
- Cesar Chavez Event for Health Behaviors (Injury Prevention That is Language Appropriate)
- Hope West Hospice for Health Access (Hospice Care for End of Life)
- KMGJ Kite Day Community Event for Health Behaviors (Injury Prevention Among the Youth)
- Linus Project for Health Behaviors (Program for New Mothers as they Return Home After Birth)
- Mesa County Right to Life for Health Behaviors (Dignity of Life Project)
- Quality Health Network for Health Access (Unified sharing of Medical Records on the Western Slope)
- Sacred Heart Catholic Church for Health Behaviors (Mental Wellbeing of the Community)
- Medical Group for Health Access (Operation of Medical Services not Provided on the Western Slope)
- In Kind donation of food (food rescue program) and laundry services to Homeward Bound Homeless shelter to address Health Behaviors and Health Outcomes and Healthcare and Access.

### **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**

- Community Health Improvement Services
- Health Profession Education
- Subsidized Health Services
- Cash and In-Kind Contributions
- Economic Development

- Community Support
- Coalition Building
- Community Health Improvement Advocacy

### **UCHealth Broomfield Hospital**

- Access to critical health care services and programs for our communities
- Support for University of Colorado School of Medicine
- Education and training for health professionals
- Mental and behavioral health programs and services
- Other investments in community organizations and community health benefit activities
- Support for Next Chapter and other organizations dedicated to improving care for veterans

### **UCHealth Grandview 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
- Transportation support for patients who are unable to pay
- Support for Next Chapter and other organizations dedicated to improving care for veterans

### **UCHealth Greeley Hospital**

- Access to critical health care services and programs for our communities
- Support for University of Colorado School of Medicine
- Support for Northern Colorado Foundation
- Other investments in community organizations and community health benefit activities
- Support for North Colorado Health Alliance
- Support for Project Cure
- Mental and behavioral health programs and services
- Support for Front Range Community College Health Care Careers Center
- Support for local chapters of United Way
- Support for Outreach Fort Collins, a community-based program dedicated to helping individuals experiencing homelessness
- Support for local cities and public health department events
- Support for organizations focused on food insecurity

### **UCHealth Highlands Ranch Hospital**

- Support for University of Colorado School of Medicine
- Access to critical health care services and programs for our communities

- Access to critical health care services and programs for our communities
- Mental and behavioral health programs and services
- Other investments in community organizations and community health benefit activities
- Support for Next Chapter and other organizations dedicated to improving care for veterans
- Support for Second Wind Fund

#### **UCHealth Longs Peak Hospital**

- Support for University of Colorado School of Medicine
- Support for Longs Peak Hospital Foundation
- Other investments in community organizations and community health benefit activities
- Support for Next Chapter and other organizations dedicated to improving care for veterans
- Support for Second Wind Fund

#### **UCHealth Medical Center of the Rockies**

- Support for University of Colorado School of Medicine
- Support for Northern Colorado Foundation
- Support for Project Cure
- Education and training for health professionals
- Other investments in community organizations and community health benefit activities
- Support for local health care research
- Forensic Nurse Examiner Program
- Support for Front Range Community College Health Care Careers Center
- Support for local chapters of United Way
- Support for Outreach Fort Collins, a community-based program dedicated to helping individuals experiencing homelessness
- Support for local cities and public health department events
- Support for organizations focused on food insecurity
- Support for SummitStone Health Partners
- Support for North Colorado Health Alliance

#### **UCHealth Memorial Hospital**

- Support for University of Colorado School of Medicine
- Education and training for health professionals
- HealthLink Nurse Advice Line

- Other investments in community organizations and community health benefit activities
- Support for Ronald McDonald House
- Transportation support for patients who are unable to pay
- Support for local health care research
- Safe Passage program: Forensic nursing care for children in collaboration with Children's Advocacy Center
- Support for Colorado Springs Health Foundation
- Mental and behavioral health programs and services
- Mental and behavioral health programs and services
- Scholarships for Masters of Social Work students at University of Colorado Colorado Springs
- Support for Next Chapter and other organizations dedicated to improving care for veterans
- Support for Next Chapter and other organizations dedicated to improving care for veterans
- Community health education programs
- Support for organizations focused on food insecurity

#### **UCHealth Parkview Medical Center<sup>27</sup>**

- Education and training for health professionals
- Support for University of Colorado School of Medicine
- Mental and behavioral health programs and services
- Health fairs, screenings and preventative services (e.g., flu shots)
- Women's health, prenatal and family planning education
- Community benefit program operations
- Community health education programs

#### **UCHealth Poudre Valley Hospital**

- Access to critical health care services and programs for our communities
- Access to critical health care services and programs for our communities
- Education and training for health professionals
- Support for University of Colorado School of Medicine
- Healthy Hearts School and Family Program
- Mental and behavioral health programs and services
- Aspen Club and other senior support programs
- Support for Northern Colorado Foundation

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<sup>27</sup> 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.

- Support for organizations focused on food insecurity
- Support for organizations focused on food insecurity
- Community benefit program operations
- Other investments in community organizations and community health benefit activities
- Other investments in community organizations and community health benefit activities
- Support for local health care research
- Community health education programs
- Healthy Harbors care coordination program
- Postpartum nurse home visit and lactation support program
- Emergency preparedness education provided by first responders
- Injury prevention programs
- Support for Project Cure
- Stroke education programs for the community
- Stroke education programs for the community
- Support for Front Range Community College Health Care Careers Center
- Support for local chapters of United Way
- Support for Outreach Fort Collins, a community-based program dedicated to helping individuals experiencing homelessness
- Support for local cities and public health department events
- Support for local cities and public health department events
- Diabetes education classes
- Support for SummitStone Health Partners
- Support for North Colorado Health Alliance

#### **UCHealth University of Colorado Hospital**

- Support for University of Colorado School of Medicine
- Education and training for health professionals
- Access to critical health care services and programs for our communities
- Mental and behavioral health programs and services
- Support for uninsured and unhoused patients during post-hospital care
- Other investments in community organizations and community health benefit activities
- Other investments in community organizations and community health benefit activities
- Support for DAWN clinic, a free health clinic serving uninsured residents of Aurora
- Community benefit program operations
- Trauma education programs for the community

- Support for Next Chapter and other organizations dedicated to improving care for veterans
- Support for Next Chapter and other organizations dedicated to improving care for veterans
- Support for organizations focused on food insecurity
- Support for organizations focused on food insecurity
- Support for Second Wind Fund
- Support for Aurora Health Alliance
- Support for Metro Denver Partnership in Health
- Support for Metro Denver Partnership in Health
- Postpartum lactation support services
- Support for the Center for Work, Education and Employment (CWEE)
- Support for the Center for Work, Education and Employment (CWEE)
- Stroke education programs for the community
- Support for IMPACT Melanoma and placement of sunscreen stations within state parks

#### **UCHealth Yampa Valley Medical Center**

- Access to critical health care services and programs for our communities
- Access to critical health care services and programs for our communities
- Support for University of Colorado School of Medicine
- Support for YVMC Foundation
- Subsidies to UCHealth employees in transition housing
- Support for community education through a weekly health article in the Steamboat Pilot
- Transportation support for patients who are unable to pay
- Athletic training and physical therapy support at Steamboat Springs High School and other events throughout the community
- Mental and behavioral health programs and services
- Other investments in community organizations and community health benefit activities
- Other investments in community organizations and community health benefit activities
- Other investments in community organizations and community health benefit activities
- Lactation support group and classes
- Ask-A-Nurse Health Advice Line
- Free counseling services for oncology patients

## Vail Health Hospital

- Cash donations to community organizations
- Cancer Education
- CBISA Cost
- Comm Benefit Ops/CHNA/Dedicated Staff
- Consumer Health Library
- CPR/First Aid/Stop the Bleed Classes
- Diversified Services Unrestricted Contribution
- Comm Education/Lectures
- Eagle Valley Behavioral Health Contribution
- Education: Senior Citizens
- Enrollment Assistance
- Fitness/Exercise
- Health Fairs
- Hospital Outpatient Services/subsidized Permanent
- Info & Referral to Comm Services (Athletic Trainer)
- In-kind donation to 501©(3) organizations reduced rent
- In-kind donation to 501(c)(3) organizations Vail Summit Orthopedic Foundation and Steadman Philippon Research Institute of reduced rent
- In-kind donation of meeting room space to community 501(c)(3) not-for-profit groups
- Nutrition/Weight Management
- Parenting/Family/Sibling
- Project Cure
- Other related patient expense - transportation, clothing, etc
- School based education - Sun safety
- Screenings-Adult and Sports Physicals
- Screening/Skin cancer
- Self Help/Injury prevention
- Support Groups/Cancer
- The Steadman Philippon Research Institute (recognized globally for its pioneering research in osteoarthritis, healing, surgery, and injury prevention and rehabilitation).
- Transpo/Car Seat Safety Program
- Water Safety
- Women's Health Education
- Medical students, Interns, Residents and Fellows
- Nursing Education
- Other Health Professions
- Research

## **Valley View Hospital**

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

### XIII. Appendix I 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.<sup>28</sup>

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.<sup>29</sup>

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.<sup>30</sup>

Specific federal requirements are noted here:

To qualify as tax-exempt under federal law,<sup>31</sup> 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,
- Use surplus funds to improve facilities, equipment, and patient care, and use

<sup>28</sup> <https://www.coloradohealthinstitute.org/research/hospital-community-benefit-accounting-impact>

<sup>29</sup> <https://www.healthaffairs.org/do/10.1377/hpb20160225.954803/full/>

<sup>30</sup> <https://www.nashp.org/states-can-hold-hospitals-accountable-for-their-community-benefit-expenditures/>

<sup>31</sup> <https://www.irs.gov/charities-non-profits/charitable-hospitals-general-requirements-for-tax-exemption-under-section-501c3>

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 J Definitions

**340b Drug Market Rate Costs** - means the aggregated market rate costs for 340b drugs purchased during the period.

**340b Drug Acquisition Costs** - means the aggregated acquisition costs for 340b drugs purchased during the period.

**Annual 340b Savings** - means the difference between the aggregated market rate costs and the aggregated acquisition costs for 340b drugs.

**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 section 25-1-506, C.R.S., 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 18 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 section 12-240-110, C.R.S., 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 section 25-29-103, C.R.S., or
3. A hospital established pursuant to section 23-21-503, C.R.S.

**Safety Net Clinic** - a Community clinic licensed or certified by the Department of

Public Health and Environment pursuant to section 25-1.5-103 (1)(a)(I) or (1)(a)(II),  
C.R.S.

**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.