



COLORADO
Department of Health Care
Policy & Financing

Hospital Community Benefit Accountability Annual Report (CY 2026)

Hospital Name:	Vail Health Hospital
Date:	6/30/26
Submitted to:	Department of Health Care Policy & Financing

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IMPORTANT NOTES:

Please use the latest version provided to you through the portal. Prior versions will be rejected by the portal.

Do not drag and drop contents of cells. This will cause issues, and you will be asked to resubmit your survey.

Hospital Community Benefit Accountability Report

I. Overview

House Bill (HB) 23-1243, Hospital Community Benefit, expands on the previous legislation of HB 19-1320 by including changes to hospitals' Community Benefit activity requirements and imposes certain requirements on public meetings regarding hospitals' Community Health Needs Assessments (CHNA) and Community Benefit Implementation Plans (CHIP). HB 23-1243 still requires non-profit tax-exempt hospitals to complete a CHNA every three years and a CHIP every year (footnote 1). Each reporting hospital is required to convene a public meeting at least once a year to seek feedback regarding the hospital's Community Benefit activities. These hospitals are required to submit a report to the Department of Health Care Policy & Financing (HCPF) that includes but not limited to the following:

- * Information on the public meeting held within the year
- * The most recent Community Health Needs Assessment
- * The most recent Community Benefit Implementation Plan
- * The most recent submitted IRS form 990 including Schedule H
- * A description of investments included in Schedule H
- * Expenses included on form 990

More information can be found on the Hospital Community Benefit Accountability webpage at:

[Hospital Community Benefit Accountability Webpage](#)

Please direct any questions to the following email address:

[hcpf_hospitalcommunity@state.co.us?subject=Hospital Community Benefit Accountability](mailto:hcpf_hospitalcommunity@state.co.us?subject=Hospital%20Community%20Benefit%20Accountability)

¹ Long Term Care and Critical Access hospitals are not required to report.

Hospital Community Benefit Accountability Report

II. Checklist

A. Sections within this report

Sections	
X	Public meeting reporting section completed
X	Investment and expenses reporting section completed
X	URL of the page on the hospital's website where this report will be posted, paste URL in cell C10 below: https://www.vailhealth.org/community/outreach/community-benefit-and-engagement-activities/

B. Attachments submitted with report

Attachments	
X	Most recent Community Health Needs Assessment
X	Most recent Community Benefit Implementation Plan
X	List of representatives, organizations, and state agencies invited to the public meeting
X	List of public meeting attendees and organizations represented
X	Public meeting agenda
	Content of meeting discussion - any Community Benefit priorities discussed and the decisions made regarding those discussed
X	Community Benefit decision priorities
X	Most recent submitted form 990 including Schedule H or equivalent
X	Evidence that shows how the investment improves Community health outcomes (Attachment is optional if description of evidence is provided within this report)

Hospital Community Benefit Accountability Report

III. Public Meeting Reporting

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

Date:	12-May-26
Time:	12:00p-1:00p

Location (place meeting held and city or if virtual, note platform):

Virtual Meeting on TEAMS

When was communication(s) sent out and in what format?

Print advertising in the Vail Daily - half-page ad. It ran on April 11,12, 15, 20, 24, 27, 30 May 4, 7, 11

Community Stakeholders, Gov't officials and partners were emailed invite on Monday 4/13/26

Included in the Vail Health Newsletter on May 7, 2026. This newsletter goes out to over 80K people.

Included in the Vail Health Foundation newsletter on 4/21

Created a Facebook event on 4/11

Posted on Facebook and Instagram multiple times starting on 4/11

Describe your outreach efforts for the public meeting being reported:

Please enter responses below using a new row for each item.

1 Print advertising in the Vail Daily - half-page ad. It ran on April 11,12, 15, 20, 24, 27, 30 May 4, 7, 11

2 Newsletters: Vail Health Newsletter on May 7, 2026. This newsletter goes out to over 80K people. Also included in the Vail Health Foundation newsletter on 4/21.

3 Social Media: Created a Facebook event on 4/11 and posted on Facebook and Instagram multiple times starting on 4/11

4 Email: Community Stakeholders, Gov't officials and partners were emailed invite on Monday 4/13/26

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

Please enter responses below using a new row for each item.

1 Based on feedback related to our EMR transition, we identified that we need to broaden our scope of communication for our My Chart

2 In our efforts to improve upon equitable communication and outreach, we received feedback to include spanish translation in our Facebook posts and/or use What's App as that is a preferred method of communicaiton for our hispanic community. Because of this the Marketing team is running this to ground and making a plan to meet this need.

3 Additional feedback related to health literacy needs was provided. Vail Health will take action to include consideration for health literacy outreach for the community.

4 All other feedback was in line with current CHNA implementation plan actions, which reinforced our current road map that we will continue with.

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Hospital Community Benefit Accountability Report

IV. Investment and Expenses Reporting

In the table below provide a brief description of each investment made that was included in Parts I, II, and III of Schedule H and include the following:

- Cost of the investment. For this reporting purpose, "investment" means the hospital's:
 - For each investment that addressed a Community Identified Health need, identify each specific investment activity within the following applicable categories:
 - Free or Discounted Health Care Services
 - Programs that Address Behavioral Health
 - Programs that Address the Social Determinants of Health
 - Programs that Address Community Based Health Care
 - Programs that Address Provider Recruitment, Education, Research, and Training
 - All "other" services and programs that addressed Community Identified Health Needs

Provide the following information on the expenses included on submitted form 990:

Does this match the Schedule H Tab?	
Amount	
Total expenses included on Line 18 of Section 1 of submitted form 990	\$ 419,219,349.00
Revenue less expenses included on Line 19 of Section 1 of submitted form 990	\$ (20,813,183.00)
Net Medicaid expense, as reported on IRS form 990 Schedule H Part 1 column 4	\$ 11,899,149.00 Yes
Net Medicare expense, as reported on IRS form 990 Schedule H Part 2	\$ (65,543,333.00) No

Validation check if optional tab is completed.

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

See Appendix A for definitions.

[Appendix A - Definitions](#)

See Appendix B for a Schedule H Crosswalk.

[Appendix B - Sch H Crosswalk](#)

- For each investment that addressed a Community Identified Health Need, briefly describe available evidence that shows how the investment improves community health outcomes or provide the evidence as an attachment.

	Categories	Amount for Free or Discounted Health Services	Amount for Behavioral Health	Amount for Social Determinants of Health	Amount for Community Based Health Care	Amount for Provider Recruitment, Education, Research, and Training	All "Other" Services and Programs that Addressed Community Identified Health Needs	Total Investment Amount	Do All Investment Activities Each have Supporting Evidence Added?	All Investment Dollars Identified?
Totals (Formula)		\$ 14,218,163.00	\$ 3,923,187.00	\$ 1,659,898.00	\$ 11,373,483.00	\$ 2,447,730.00	\$ 21,104.00	\$ 33,844,545.00	Yes	Yes
Investment Activity	Schedule H Categories	Amount for Free or Discounted Health Services	Amount for Behavioral Health	Amount for Social Determinants of Health	Amount for Community Based Health Care	Amount for Provider Recruitment, Education, Research, and Training	All "Other" Services and Programs that Addressed Community Identified Health Needs	Identify Which Community Identified Need Each Investment Corresponds With	Supporting Evidence	Investment Dollars (i.e. Direct Cash, Philanthropic Efforts, or Cash Expenditures from In-kind Contributions)
1 Charity Care - Financial Assistance at Cost	Financial Assistance at cost	\$ 2,319,814.00						Adv Policy to Improve Comm Health	See attachment section 1	In-Kind Contributions
2 Cost of Medicaid	Medicaid	\$ 11,899,149.00						Whole Person Health	See attachment section 1	In-Kind Contributions
3 Cash donations to community organizations	Cash and in-kind contributions for community benefits			\$ 748,737.00				Focus Prevention	See attachment section 3	Cash Expenditures
4 Cancer Education	Community health improvement services and community benefit operations			\$ 17,529.00				Whole Person Health	See attachment section 3	Direct Expenditure
5 CBISA Cost	Community health improvement services and community benefit operations						\$ 1,100.00	CBISA	CBISA	Direct Expenditure
6 Comm Benefit Ops/CHHA/Dedicated Staff	Community health improvement services and community benefit operations						\$ 4,552.00	Comm Benefit Operations	Comm Benefit Operations	Direct Expenditure
7 Consumer Health Library	Community health improvement services and community benefit operations			\$ 145,785.00				Whole Person Health	See attachment section 3	Direct Expenditure
8 Coalition Building	Coalition building			\$ 2,241.00				Access to Healthcare	See attachment section 3	Direct Expenditure
9 CHR/First Aid/Stop the Bleed Classes	Community health improvement services and community benefit operations			\$ 11,089.00				Focus Prevention	See attachment section 3	Direct Expenditure
10 Diversified Services Unrestricted Contribution	Cash and in-kind contributions for community benefit				\$ 5,600,000.00			Access to Healthcare	See attachment section 4	Cash Expenditures
11 Comm Education/Lectures	Community health improvement services and community benefit operations			\$ 5,721.00				Focus Prevention	See attachment section 3	Direct Expenditure
12 Community Health Improvement Advocacy	Community health improvement advocacy						\$ 7,410.00	Comm Benefit Operations	See attachment section 3	Direct Expenditure
13 Community Support	Community support			\$ 6,643.00				Access to Healthcare	See attachment section 3	Direct Expenditure
14 Economic Development	Economic development			\$ 434.00				Adv Policy to Improve Comm Health	See attachment section 3	Direct Expenditure
15 Eagle Valley Behavioral Health Contribution	Cash and in-kind contributions for community benefits		\$ 3,856,540.00					Access to Healthcare	See attachment section 2	Cash Expenditures
16 Education: Health Professionals	Health professions educations					\$ 260,846.00		Healthcare staffing shortages	See attachment section 5	Direct Expenditure
17 Education: Senior Citizens	Community health improvement services and community benefit operations				\$ 5,118.00			Focus Prevention	See attachment section 4	Direct Expenditure
18 Education: Med Students, Interns, Residents and Fellows	Health professions educations					\$ 630,641.00		Healthcare staffing shortages	See attachment section 5	Direct Expenditure
19 Education: Nursing	Health professions educations					\$ 190,242.00		Healthcare staffing shortages	See attachment section 5	Direct Expenditure
20 Emergency Assistance	Cash and in-kind contributions for community benefits						\$ 8,242.00	Whole Person Health	See attachment section 3	Cash Expenditures
21 Enrollment Assistance	Community health improvement services and community benefit operations			\$ 110,381.00				Focus Prevention	See attachment section 1	Direct Expenditure
22 Environmental Improvements	Environmental improvements			\$ 1,657.00				Adv Policy to Improve Comm Health	See attachment section 3	Direct Expenditure
23 Fitness/Exercise	Community health improvement services and community benefit operations				\$ 2,452.00			Whole Person Health	See attachment section 4	Direct Expenditure
24 Health Fairs	Community health improvement services and community benefit operations				\$ 6,350.00			Focus Prevention	See attachment section 4	Direct Expenditure
25 Hospital Outpatient Services/subsidized Permanent	Community health improvement services and community benefit operations				\$ 1,162,274.00			Access to Healthcare	See attachment section 4	Direct Expenditure
26 Info & Referral to Cmmn Services (Altehtic Trainer)	Community health improvement services and community benefit operations				\$ 169,491.00			Access to Healthcare	See attachment section 4	Cash Expenditures
27 In-kind donation to 501(c)(3) organizations reduced rent	Cash and in-kind contributions for community benefits			\$ 505,730.00				Whole Person Health	See attachment section 3	In-Kind Contributions
28 In-kind donation to 501(c)(3) organizations Vail Summit Orthopedic Foundation and Steadman Philippon Research Institute of reduced rent	Cash and in-kind contributions for community benefits					\$ 1,364,001.00		Whole Person Health	See attachment section 5	In-Kind Contributions
29 Nutrition/Weight Management	Community health improvement services and community benefit operations				\$ 44,784.00			Whole Person Health	See attachment section 4	Direct Expenditure
30 Palliative Care	Community health improvement services and community benefit operations				\$ 114,343.00			Whole Person Health	See attachment section 4	Direct Expenditure
31 School based education - Sun safety	Community health improvement services and community benefit operations			\$ 16,927.00				Focus Prevention	See attachment section 3	Direct Expenditure

[illegible]

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V. Restriction on Prescription 340b Drugs

A covered entity that is a reporting hospital shall not use 340B savings for the following purposes:

- a. More than 35% of total annual compensation or expense reimbursement for the Hospital's Board of Directors;
- b. Tax penalties or fines issues against the hospital;
- c. Expenses related to advertising and public relations that promote the hospital's image, service, or proposals, not including communications required by law or that are essential for patient safety and patient information;
- d. Lobbying expenses and other costs intended to influence legislation or ballot measures at the local, state or federal level;
- e. Travel, lodging, food, or beverage expenses for the Hospital's Board of Directors and Officers;
- f. Gifts or entertainment expenses.

Instructions:

Complete the grey cells in the Input column below. All values should be reported as positive. Also, complete the description of hospital use savings from the 340b program in the grey cell below.

Field Name	Input	Completed?
340b Drug Market Rate Costs	\$ 2.00	Yes
340b Drug Acquisition Costs	\$ 1.00	Yes
Annual 340b savings	\$ 1.00	Yes
Total operating costs of hospital	\$ 1.00	Yes
Total costs related to providing charity care	\$ 1.00	Yes

Description of how the hospital uses savings from participation in 340b program:	Completed?
Vail Health did not meet 340B requirements for this reporting year and thus does not participate in the 340B program.	Yes

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VI. Additional Investments

Please provide any additional information you feel is relevant to the items being reported on. This could include investments that are non-reportable to the IRS in form 990, but still work towards a community-identified health need. If you are including non-reportable IRS investments within this section provide the program, investment dollar amount, the community-identified health need associated with this investment, and the HCBA category most aligned with this program (e.g. Social Determinants of Health, Behavioral Health, Community Based Health Care, etc.)
Enter responses below using a new row for each new note.

	Additional Information
Note 1	
Note 2	
Note 3	
Note 4	
Note 5	
Note 6	
Note 7	
Note 8	
Note 9	
Note 10	

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VII. Schedule H (Optional)

Part I

	Financial Assistance and Means-Tested Government Programs	a) Number of Activities or Programs (optional)	b) Persons Served (optional)	c) Total Community Benefit Expense	d) Direct Offsetting Revenue	e) Net Community Benefit Expense	f) Percent of Total Expense
7	Financial assistance at cost (from worksheet 1)					\$ -	0.00%
8	Medicaid					\$ -	0.00%
9	Cost of other means-tested government programs (from worksheet 3, column b)					\$ -	0.00%
d	Total Financial Assistance/Mean Tested	0	0	\$ -	\$ -	\$ -	0.00%
	Other Benefits	a) Number of Activities or Programs (optional)	b) Persons Served (optional)	c) Total Community Benefit Expense	d) Direct Offsetting Revenue	e) Net Community Benefit Expense	f) Percent of Total Expense
e	Community health improvement services and community benefit operations (from worksheet 4)					\$ -	0.00%
f	Health professions educations (from worksheet 5)					\$ -	0.00%
g	Subsidized health services (from worksheet 6)					\$ -	0.00%
h	Research (from worksheet 7)					\$ -	0.00%
i	Cash and in-kind contributions for community benefit (from worksheet 8)					\$ -	0.00%
j	Total Other Benefits	0	0	\$ -	\$ -	\$ -	0.00%
k	Grand Total (add lines 7d and 7j)	0	0	\$ -	\$ -	\$ -	0.00%

This is an optional sheet that hospitals may fill out and utilize as a means to submit a pro-forma Schedule H to the Department for those that are required to submit pro-forma items. NOTE: If a hospital chooses to prepare a separate Schedule H for submission, this sheet is not required.

Instructions: fill out columns A through D of the table with the appropriate information for Parts I and II. Total lines will sum the inputs. Column E will auto-calculate based on inputs from columns C and D. Column F will auto-calculate based on values from column E and Total Expenses (Line 18 of Section 1 of the 990) reported on tab "IV. Investments & Expenses".

Part II

#	Activity	a) Number of Activities or Programs (optional)	b) Persons Served (optional)	c) Total Community Benefit Expense	d) Direct Offsetting Revenue	e) Net Community Benefit Expense	f) Percent of Total Expense
1	Physical improvements and housing					\$ -	0.00%
2	Economic development					\$ -	0.00%
3	Community support					\$ -	0.00%
4	Environmental improvements					\$ -	0.00%
5	Leadership development and training for community members					\$ -	0.00%
6	Coalition building					\$ -	0.00%
7	Community health improvement advocacy					\$ -	0.00%
8	Workforce development					\$ -	0.00%
9	Other					\$ -	0.00%
10	Total Activity	0	0	\$ -	\$ -	\$ -	0.00%

Part III

#	Section A. Bad Debt Expense	Amount	Yes	No
	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	Do not fill		
1	Association Statement No. 15?	Do not fill		
2	Enter the amount of the organization's bad debt expense	Do not fill	Do not fill	Do not fill
	Enter the estimated amount of the organization's bad debt expenses attributable to patients eligible under the organization's financial assistance policy.	Do not fill	Do not fill	Do not fill
#	Section B. Medicare	Amount	Yes	No
5	Enter total revenue received from Medicare (including DSH and IME)	Do not fill	Do not fill	Do not fill
6	Enter Medicare allowable costs of care relating to payments on line 5	Do not fill	Do not fill	Do not fill
7	Subtract lines 6 from 5. This is the surplus (or shortfall)	\$ -	Do not fill	Do not fill
8	Check the box that describes the method used to determine the amount from line 6.	Cost accounting system	Cost to Charge ratio	Other
#	Section C. Collection Practices	Amount	Yes	No
9a	Did the organization have a written debt collection policy during the year?	Do not fill		
9b	If "yes", did the organization's collection policy that applied to the largest number of its patient during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance?	Do not fill		

Hospital Community Benefit Accountability Report

Appendix A - Definitions

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

Community Based Organization - means a public or private nonprofit organization of 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 - means the 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 the 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 - means 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. sec. 1395x(aa)(4) or a rural health clinic as defined in 42 U.S.C. sec. 1395x(aa)(2).

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

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

Financial assistance policy (FAP) - a written policy that meets the requirements described in 26 CFR § 1.501(r)-4(b)

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

1. Services reimbursed through the Colorado Indigent Care Program (CICP),
2. Bad debt or uncollectable amounts owed that the hospital recorded as revenue but wrote off due to a patient's failure to pay, or the cost of providing care to such patients,
3. The difference between the cost of care provided under Medicaid or other means-tested government programs or under Medicare and the revenue derived therefrom,
4. Self-pay or prompt pay discounts, or
5. Contractual adjustments with any third-party payers.

Examples of Free or Discounted Health Care Services

* Charity care or financial assistance program excluding CICP

* Free services such as vaccination clinics or examinations

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

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

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

Programs that Address Behavioral Health - means 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 - means 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" means 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" means educational programs that result in a degree, a certificate, or training necessary to be licensed to practice as a health professional, as required by C.R.S. 12-240-110, or continuing education necessary to retain state license or certification by a board in the individual's health profession specialty;

a. Health Professions Education does not include education or training programs available exclusively to the organization's employees and medical staff or scholarships provided to those individuals. However, it does include education programs if the primary purpose of such programs is to educate health professionals in the broader community. Costs for medical residents and interns can be included, even if they are considered employees for purposes of Form W-2, Wage and Tax Statement.

3. "Research" means 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 § 25-29-103 C.R.S., or

3. A hospital established pursuant to § 23-21-503 C.R.S.

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

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

Total Operating Cost - means the total sum of all operating expenses. This would include, but not limited to, materials, supplies, contract services, management fees and home office locations, depreciation, interest, taxes, consultants' services, utilities, pharmaceuticals, and insurance.



Hospital Community Benefit Accountability Report

Schedule H Part I Categories	Description	Community Benefit Report Category (Where more than one category may apply please refer to the definitions to determine how to report)
Financial assistance at cost (worksheet 1)	A policy describing how the organization will provide financial assistance at its hospital(s) and other facilities, if any. Financial assistance includes free or discounted health services provided to persons who meet the organization's criteria for financial assistance and are unable to pay for all or a portion of the services. Financial assistance doesn't include: bad debt or uncollectible charges that the organization recorded as revenue but wrote off due to a patient's failure to pay, or the cost of providing such care to such patients; the difference between the cost of care provided under Medicaid or other means-tested government programs or under Medicare and the revenue derived therefrom; self-pay or prompt pay discounts; or contractual adjustments with any third-party payors	Amount for Free or Discounted Health Services
Medicaid	The United States health program for individuals and families with low incomes and resources. "Other means-tested government programs" means government-sponsored health programs where eligibility for benefits or coverage is determined by income or assets.	Amount for Free or Discounted Health Services
Community health improvement services and community benefit operations (worksheet 4)	Activities or programs, subsidized by the health care organization, carried out or supported for the express purpose of improving community health. Such services don't generate inpatient or outpatient revenue, although there may be a nominal patient fee or sliding scale fee for these services. • Activities associated with conducting community health needs assessments, • Community benefit program administration, and • The organization's activities associated with fundraising or grant writing for community benefit programs. Activities or programs cannot be reported if they are provided primarily for marketing purposes or if they are more beneficial to the organization than to the community	Amount for Community Based Health Care
Health professionals education (worksheet 5)	Educational programs that result in a degree, a certificate, or training necessary to be licensed to practice as a health professional, as required by C.R.S. 12-240-110, or continuing education necessary to retain state license or certification by a board in the individual's health profession specialty; a. Health Professions Education does not include education or training programs available exclusively to the organization's employees and medical staff or scholarships provided to those individuals. However, it does include education programs if the primary purpose of such programs is to educate health professionals in the broader community. Costs for medical residents and interns can be included, even if they are considered employees for purposes of Form W-2, Wage and Tax Statement.	Amount for Provider Recruitment, Education, Research, and Training



Schedule H Category Crosswalk

Subsidized health services (worksheet 6)	Clinical services provided despite a financial loss to the organization. The financial loss is measured after removing losses associated with bad debt, financial assistance, Medicaid, and other means-tested government programs. Losses attributable to these items aren't included when determining which clinical services are subsidized health services because they are reported as community benefit elsewhere in Part I or as bad debt in Part III. Losses attributable to these items are also excluded when measuring the losses generated by the subsidized health services. In addition, in order to qualify as a subsidized health service, the organization must provide the service because it meets an identified community need. A service meets an identified community need if it is reasonable to conclude that if the organization no longer offered the service: • The service would be unavailable in the community, • The community's capacity to provide the service would be below the community's need, or • The service would become the responsibility of government or another tax-exempt organization. Subsidized health services can include qualifying inpatient programs (for example, neonatal intensive care, addiction recovery, and inpatient psychiatric units) and outpatient programs (emergency and trauma services, satellite clinics designed to serve low-income communities, and home health programs). Subsidized health services generally exclude ancillary services that support inpatient and ambulatory programs such as anesthesiology, radiology, and laboratory departments. Subsidized health services include services or care provided at physician clinics and skilled nursing facilities if such clinics or facilities satisfy the general criteria for subsidized health services. An organization that includes any costs associated with stand-alone physician clinics (not other facilities at which physicians provide services) as subsidized health services on Part I, line 7g, must describe that it has done so and enter on Part VI such costs included on Part I, line 7g.	Amount for Free or Discounted Health Services
Research (worksheet 7)	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 healthcare 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.	Amount for Provider Recruitment, Education, Research, and Training
Cash and in-kind contributions (worksheet 8)	The contributions made by the organization to health care organizations and other community groups restricted, in writing, to one or more of the community benefit activities described in the table on Part I, line 7 (and the related worksheets and instructions). "In-kind contributions" include the cost of staff hours donated by the organization to the community while on the organization's payroll, indirect cost of space donated to tax-exempt community groups (such as for meetings), and the financial value (generally measured at cost) of donated food, equipment, and supplies. a. Don't report as cash or in-kind contributions any payments that the organization makes in exchange for a service, facility, or product, or that the organization makes primarily to obtain an economic or physical benefit; for example, payments made in lieu of taxes that the organization makes to prevent or forestall local or state property tax assessments, and a teaching hospital's payments to its affiliated medical school for intern or resident supervision services by the school's faculty members.	All "Other" Services and Programs that Addressed Community Identified Health Needs



Schedule H Category Crosswalk

Schedule H Part II Categories	Description	Community Benefit Report Category (Where more than one category may apply please refer to the definitions to determine how to report)
Physical Improvements and housing	The provision or rehabilitation of housing for vulnerable populations, such as removing building materials that harm the health of the residents, neighborhood improvement or revitalization projects, provision of housing for vulnerable patients upon discharge from an inpatient facility, housing for low-income seniors, and the development or maintenance of parks and playgrounds to promote physical activity	Amount for Social Determinants of Health
Economic development	Assisting small business development in neighborhoods with vulnerable populations and creating new employment opportunities in areas with high rates of joblessness	Amount for Social Determinants of Health
Community support	Child care and mentoring programs for vulnerable populations or neighborhoods, neighborhood support groups, violence prevention programs, and disaster readiness and public health emergency activities, such as community disease surveillance or readiness training beyond what is required by accrediting bodies or government entities	Amount for Behavioral Health; Amount for Social Determinants of Health
Environmental improvements	Activities to address environmental hazards that affect community health, such as alleviation of water or air pollution, safe removal or treatment of garbage or other waste products, and other activities to protect the community from environmental hazards. The organization cannot include on this line or in this part expenditures made to comply with environmental laws and regulations that apply to activities of itself, its disregarded entity or entities, a joint venture in which it has an ownership interest, or a member of a group exemption included in a group return of which the organization is also a member. Similarly, the organization cannot include on this line or in this part expenditures made to reduce the environmental hazards caused by, or the environmental impact of, its own activities, or those of its disregarded entities, joint ventures, or group exemption members, unless the expenditures are for an environmental improvement activity that (i) is provided for the primary purpose of improving community health; (ii) addresses an environmental issue known to affect community health; and (iii) is subsidized by the organization at a net loss. An expenditure may not be reported on this line if the organization engages in the activity primarily for marketing purposes	Amount for Social Determinants of Health
Leadership development and training for community members	Training in conflict resolution; civic, cultural, or language skills; and medical interpreter skills for community residents	Amount for Behavioral Health; Amount for Social Determinants of Health
Coalition building	Participation in community coalitions and other collaborative efforts with the community to address health and safety issues	Amount for Behavioral Health; Amount for Social Determinants of Health
Community health improvement advocacy	Efforts to support policies and programs to safeguard or improve public health, access to health care services, housing, the environment, and transportation	Amount for Behavioral Health; Amount for Social Determinants of Health
Workforce development	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 reported in Part I, line 7f of Schedule H)	Amount for Provider Recruitment, Education, Research, and Training
Other	Community building activities that protect or improve the community's health or safety that aren't described in the categories listed in Part II, lines 1 through 8 of Schedule H	Amount for Behavioral Health; Amount for Social Determinants of Health; Amount for Free or Discounted Health Services