Colorado Department of Health Care Policy and Financing
Hospital Community Benefit Accountability Annual Report (CY 2026)

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Hospital Community Benefit Accountability Report

Data Gap

For any Worksheet containing Data Validation Errors, complete the required data prior to uploading completed template to the web portal. Templates with missing information will be considered incomplete and rejected.

Worksheet	Data Validation Errors
Cover Page	0
I. Overview	
II. Checklist	0
III. Public Meeting	0
IV. Investments & Expenses	0
V. 340B Drugs	0
VI. Additional Information	
VII. Schedule H (Optional)	
VIII. Report Certification	0
Total Errors	**0**

COLORADO
Department of Health Care Policy & Financing

Hospital Community Benefit Accountability Annual Report (CY 2026)

Hospital Name:	Lutheran Hospital Association of the San Luis Valley, DBA San Luis Valley Health
Date:	06.30.2026
Submitted to:	**Department of Health Care Policy & Financing**

Contents

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

[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:
	www.sanluisvalleyhealth.org/about-us/in-the-community/community-health-needs-assessment/

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
x	Content of meeting discussion - any Community Benefit priorities discussed and the decisions made regarding those discussed 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:	First meeting 4.02.2025; Second meeting 05.13.25
Time:	4 p.m. for both meetings

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

San Luis Valley Health Education Center, 1921 Main Street, Alamosa, CO 81101; Virtual: Microsoft Teams

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

Email : Email invitation notices were sent to key community stakeholders by 03.02.24 for the first meeting, with the notices for the second meeting sent by 04.13.25. The email included the following: Alamosa County public health agencies; Alamosa Chamber of Commerce; City of Alamosa Economic Development; Local health-care consumer organizations; Alamosa School district; Adams State College; Trinidad State College; Alamosa County government; City of Alamosa; City of Monte Vista; Valley-Wide Health Systems; Area Agencies on Aging; General public; The Department of Health Care Policy and Financing, hcpf_hospitalcommunity@state.co.us; The Department of Public Health and Environment – Michele Shimomura, michele.shimomura@state.co.us; The Department of Human Services – Christopher Frenz, christopher.frenz@state.co.us; The Colorado Commission of Higher Education - Megan McDermott, Megan.McDermott@dhe.state.co.us;

Describe your outreach efforts for the public meeting being reported:

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

1	Publication in local paper: SLVH placed advertisements in the Valley Courier (local newspaper), that was published on 3/1/25 for the first meeting, and published 4/1/25 for the second meeting. This included an invitation to the general public.

2	Website: The invitation was posted on www.sanluisvalley.org during the month of March.
3	The invitation ran on SLV Health Facebook page.
4	The invitation ran in SLV Health's internal and external newsletters the last week of February.
5	

Describe the actions taken as a result of feedback from meeting participants:
Please enter responses below using a new row for each item.

1	During the 2025 annual meeting, participants both in-person and virtually reviewed priority areas from SLVH's 2022 CHNA, as well as SLVH's response and implementation plan subsequently. There was also a review of data presented from both statistics and community surveys. Through the CHNA process and discussion, priorities were identified and updated.
2	Priority Health Issue: Access to Primary Care Actions taken: Grow and sustain the SLVH workforce to deliver health care services; Improve the use of technology to improve patient registration and admission, connection and communication through the patient portal and patient connect; Increase clinic visits, access, scheduling governance, pre-visit patient planning and use of registries, monitor capacity, and promote expanded hours of operation; Increase use of telehealth to support means of access to services (behavioral health, medical and therapy visits) and follow up; Improve and enhance patient experience; Develop a plan for a Patient Family Advisory Council (PFAC) to help gather ongoing patient feedback recommendations and consideration in service delivery.
3	Priority Health Issue: Access to Specialty Care Actions taken: Grow and sustain our workforce to deliver health care services; Improve use of technology to improve patient registration and admission, connection and communication through the patient portal and patient connect; Increase clinic visits, assess, scheduling governance, pre-visit patient planning and use of registries, monitor capacity, and promote expanded hours of operation; Increase use of telehealth to support means of access to services (behavioral health, medical and therapy visits) and follow up; and Improve and enhance patient experience.
4	Priority Health Issue: Access to Behavioral Health Actions taken: Grow and sustain our workforce to deliver health care services; Increase use of telehealth to support means of access to services (behavioral health, medical and therapy visits) and follow up.
5	Actions taken: Assess and optimize use of current technology supporting all key aspects of care, reporting and analytics; Increase and promote wellness visits; Improve provider quality metric performance ensuing delivery of evidence-based and best practice standards for primary and specialty care services; Continue social determinates of health screening to help identify patient needs for whole-person care; Conduct Lunch and Learns to education the public on health care literacy, insurance coverage and enrollment opportunities, 5 wishes, bereavement, and other topics; and Improve infection control processes.

6	Priority Health Issue: Insurance Coverage Actions taken: Due to regulatory and staffing constraints, SLVH does not directly perform insurance enrollment services, but focuses on screening, education and referral to the appropriate community partners; Standardize patient registration and insurance verification processes by implementing Rev Sprint registration software to improve accuracy and expedite insurance verification; Utilize dedicated care coordinators and patient financial counselors to support patients in connecting with enrollment opportunities; and Maintain collaboration with external agencies to connect patients with enrollment and benefit opportunities.
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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
- 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:

	Amount	Does this match the Schedule H Tab?	
Total expenses included on Line 18 of Section 1 of submitted form 990	$ 132,322,657.00		
Revenue less expenses included on Line 19 of Section 1 of submitted form 990	$ 3,255,254.00		
Net Medicaid expense, as reported on IRS form 990 Schedule H Part 1 column 4	$ 2,423,939.00	Yes	Validation check if optional tab is completed.
Net Medicare expense, as reported on IRS form 990 Schedule H Part 2	$ 355,536.00	Yes	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)	$ 3,495,666.00	$ -	$ 55,074.00	$ 128,110.00	$ 1,277,835.00	$ 72,179.00	$ 5,028,864.00	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	Financial Assistance - revenue written off	Financial Assistance at cost	$ 3,214,098.00						Access to Specialty Care, Access to Prim	See Attached	Direct Expenditure
2	Community Health Improvement Services	Community health improvement services and community benefit operations				$ 128,110.00			Access to Specialty Care, Access to Prim	See Attached	Cash Expenditures
3	Health Professions Education	Health professions educations					$ 1,266,157.00		Access to Specialty Care, Access to Prim	See Attached	Direct Expenditure
4	Subsidized Health Services	Subsidized health services	$ 281,568.00						Access to Specialty Care, Access to Prim	See Attached	Cash Expenditures
5	Research	Research					$ 358.00		Chronic Disease Management	See Attached	Direct Expenditure
6	Cash and In-Kind Contributions	Cash and in-kind contributions for community benefit						$ 72,179.00	Access to Primary Care, Access to Speci	See Attached	Cash Expenditures
7	Economic Development	Economic development			$ 892.00				Access to Specialty Care, Access to Prim	See Attached	Direct Expenditure
8	Community Support	Community support			$ 9,256.00				Chronic Disease Management	See Attached	In-Kind Contributions
9	Coalition Building	Coalition building			$ 18,558.00				Access to Specialty Care, Acces to Prima	See Attached	Direct Expenditure
10	Community Health Improvement Advocacy	Community health improvement advocacy			$ 26,368.00				Access to Specialty Care, Access to Prim	See Attached	Cash Expenditures
11	Workforce Development	Workforce development					$ 11,320.00		Access to Specialty Care, Access to Prim	See Attached	In-Kind Contributions
12											
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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 saftey and patient information;

d. Lobbying expenses and other costs intended to influcence legislation or ballor mesaures 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	$ 13,167,144.54	Yes
340b Drug Acquisiton Costs	$ 7,522,792.27	Yes
Annual 340b savings	$ 5,644,352.27	Yes
Total operating costs of hospital	$ 131,302,296.00	Yes
Total costs related to providing charity care	$ 3,503,966.00	Yes

Description of how the hospital uses savings from participation in 340b program:	Completed?
Our 340B program savings are used to offset the cost of charity care and other uncompensated services provided to uninsured and underinsured patients. These savings help ensure continued access to medically necessary services, including expensive infusion therapies and surgical procedures, for patients who might otherwise face significant financial barriers to receiving care.	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-identifed health need. If you are including non-reportable IRS investments within this section provide the program, investment dollar amount, the community-identified health need assocaited 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	N/A
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
a	Financial assistance at cost (from worksheet 1)			$ 3,503,966.00	$ 289,868.00	$ 3,214,098.00	2.43%
b	Medicaid			$ 42,266,173.00	$ 39,842,234.00	$ 2,423,939.00	1.83%
c	Cost of other means-tested government programs (from worksheet 3, column b)			$ 3,779,811.00	$ 928,061.00	$ 2,851,750.00	2.16%
d	**Total Financial Assistance/Means Tested**	0	0	$ 49,549,950.00	$ 41,060,163.00	$ 8,489,787.00	6.42%
	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)			$ 128,110.00		$ 128,110.00	0.10%
f	Health professions educations (from worksheet 5)			$ 1,266,157.00		$ 1,266,157.00	0.96%
g	Subsidized health services (from worksheet 6)			$ 1,437,869.00	$ 1,156,301.00	$ 281,568.00	0.21%
h	Research (from worksheet 7)			$ 358.00		$ 358.00	0.00%
i	Cash and in-kind contributions for community benefit (from worksheet 8)			$ 72,179.00		$ 72,179.00	0.05%
j	**Total Other Benefits**	0	0	$ 2,904,673.00	$ 1,156,301.00	$ 1,748,372.00	1.32%
k	**Grand Total (add lines 7d and 7j)**	0	0	$ 52,454,623.00	$ 42,216,464.00	$ 10,238,159.00	7.74%

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".

For Part III, utilize the "amount" column for any lines requiring a dollar value an the "yes" and "no" columns for any lines requiring a yes or no response. Simply type in the letter "x" within the "yes" and "no" columns to indicate the hospital's response.

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			$ 5,028.00		$ 5,028.00	0.00%
2	Economic development			$ 892.00		$ 892.00	0.00%
3	Community support			$ 9,256.00		$ 9,256.00	0.01%
4	Environmental improvements					$ -	0.00%
5	Leadership development and training for community members					$ -	0.00%
6	Coalition building			$ 18,558.00		$ 18,558.00	0.01%
7	Community health improvement advocacy			$ 26,368.00		$ 26,368.00	0.02%
8	Workforce development			$ 11,320.00		$ 11,320.00	0.01%
9	Other					$ -	0.00%
10	**Total Activity**	0	0	$ 71,422.00	$ -	$ 71,422.00	0.05%

Part III

#	Section A. Bad Debt Expense	Amount	Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	Do not fill	☒	
2	Enter the amount of the organization's bad debt expense	$ 15,512,784.00	Do not fill	Do not fill
3	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
#	**Section B. Medicare**	**Amount**	**Yes**	**No**
5	Enter total revenue received from Medicare (including DSH and IME)	$ 18,260,351.00	Do not fill	Do not fill
6	Enter Medicare allowable costs of care relating to payments on line 5	$ 17,904,815.00	Do not fill	Do not fill
7	Subtract lines 6 from 5. This is the surplus (or shortfall)	$ 355,536.00	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**
8	Check boxes:			
#	**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	☒	

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VIII. Report Certification

I certify that the information in this report is provided according to all requirements set forth by the Department's regulations found in the Code of Colorado Regulations (CCR) at 10 CCR 2505-10, Section 8.5000.

I agree to provide additional explanation or documentation at the Department's requests within 10 business days of the request.

Hospital Name:	Lutheran Hopital Association of the San Luis Valley
Name:	Dawn Krebs
Title:	Grants Manager
Phone Number:	719-589-8196
Email Address:	dawn.krebs@slvrmc.org

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 C

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).

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 Ccommunity, 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

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

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).

Health Needs Assessment.

§ 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

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Schedule H Category Crosswalk

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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