

Colorado Department of Health Care Policy and Financing
Hospital Community Benefit Accountability Annual Report (CY 2025)

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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. Additional Information	
VI. Schedule H (Optional)	
VII. Report Certification	0
Total Errors	0



COLORADO
Department of Health Care
Policy & Financing

Hospital Community Benefit Accountability Annual Report (CY 2025)

Hospital Name:	Lutheran Hospital Association of the San Luis Valley, DBA San Luis Valley Health
Date:	6.30.25
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.

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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
	Content of meeting discussion - any Community Benefit priorities discussed and the decisions made regarding those
x	discussed Community Benefit decision priorities
x	Most recent submitted form 990 including Schedule H or equivalent
	Evidence that shows how the investment improves Community health outcomes (Attachment is optional if description
x	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: 05.01.24
Time: 3:00pm

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?

03/28/2024: An email invitation notice was sent to key community stakeholders; 3/29/2024: Advertisement published in Valley Courier (local newspaper); Website: The invitation was posted on the website.

Describe your outreach efforts for the public meeting being reported:

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

1 Email: An email invitation notice was sent to key community stakeholders on 3/28/2024, with a reminder sent on 04/18/2024. 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 Erenz

2 Publication in local paper: SLVH placed an advertisement in the Valley Courier (local newspaper), published 3/29/24. This included an invitation to the general public.

3 Website: The invitation was posted on www.sanluisvalley.org during the month of April.

4

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 2024 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. The group discussion indicated that the priorities remain. New strategic tactics were discussed, including: 1. Continued and enhanced communication and engagement between SLVH providers and community providers on coordinating services. 2. Connecting patients to various resources, such as food, housing, and oral health.

2 Priority Health Issue: Access to Care
Additional services developed or enhanced in FY23-24: Surgical Ophthalmology, Cardiology Expansion, Re-engagement with Maternal Fetal Medicine, Urology services expansion, Children's Hospital specialists providing care through SLVH Pediatrics, including Neurology, Rehabilitation Medicine, Cardiology, and Developmental Services; Adams State University Care Coordination and Outreach.

3 Priority Health Issue: Chronic Disease Management
Additional services developed or enhanced in FY23-24: Expanded telehealth services, enhanced clinic appointments, expanded remote patient monitoring program.

4 Priority Health Issue: Mental Health Prevention and Improvement
Additional services developed or enhanced in FY23-24: Mental Health First Aid training provided to care coordinators, discharge planners and key on-call leadership; Labor and delivery discharge planner to support high-risk deliveries and resources; AcuDetox Outpatient Program established through the Behavioral health Department; Telepsychiatry and Tele-behavioral health crisis services offered through Emergency department and in-patient.

5 Priority Health Issue: Substance Abuse Prevention, Treatment, and Recovery
Additional services developed or enhanced in FY23-24: Mental Health First Aid training provided to care coordinators, discharge planners and key on-call leadership; Labor and delivery discharge planner to support high-risk deliveries and resources.

6

7

8

9

10

[illegible]

[illegible]

[illegible]

Hospital Community Benefit Accountability Report

V. 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	n/a
Note 2	
Note 3	
Note 4	
Note 5	
Note 6	
Note 7	
Note 8	
Note 9	
Note 10	

Hospital Community Benefit Accountability Report

VI. 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%
a	Medicaid					\$ -	0.00%
b	Cost of other means-tested government programs (from worksheet 3, column b)					\$ -	0.00%
c							
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".

For Part III, utilize the "amount" column for any lines requiring a dollar value and 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					\$ -	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
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		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)		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
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
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		

Hospital Community Benefit Accountability Report**VII. 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 Hospital Association of the San Luis Valley, DBA San Luis Valley Health
Name:	Audrey Reich Loy
Title:	Director of Programs
Phone Number:	719-589-8187
Email Address:	audrey.reich@slvrhc.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 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.



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. <ul style="list-style-type: none"> • 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



Schedule H Category Crosswalk

Health professionals education (worksheet 5)	<p>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;</p> <p>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.</p>	Amount for Provider Recruitment, Education, Research, and Training
Subsidized health services (worksheet 6)	<p>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:</p> <ul style="list-style-type: none">• 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. <p>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.</p>	Amount for Free or Discounted Health Services



Schedule H Category Crosswalk

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)	<p>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.</p> <p>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.</p>	All “Other” Services and Programs that Addressed Community Identified Health Needs
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)



Schedule H Category Crosswalk

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



Schedule H Category Crosswalk

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