



Hospital Community Benefit Spending in Minnesota, 2013 to 2015

A REPORT TO THE MINNESOTA LEGISLATURE

AUGUST | 2018

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Protecting, Maintaining and Improving the Health of All Minnesotans

August 21, 2018

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Dear Honorable Chairs and Ranking Members:

The Minnesota Department of Health (MDH) is required to report annually on the provision of hospital-based community benefit spending (Minn. Stat. section 144.699, subd. 5). This report provides an analysis of community benefit spending for Minnesota's hospitals between 2013 and 2015.

The report shows that community benefit spending by Minnesota hospitals was \$1.014 billion in 2015, a 4.8 percent decrease compared to 2013 and a modest 3.0 percent increase compared to 2014. With the exception of the community benefit category counting underpayments for state health care programs, which grew 10.9

HOSPITAL COMMUNITY BENEFIT SPENDING IN MINNESOTA, 2013 TO 2015

percent (\$55.3 million) between 2013 and 2015, spending across all types of community benefit declined during this period.

Overall, hospital community benefit spending during this period remained skewed to the delivery of patient services (charity care, subsidized services and underpayments for state public programs); spending on activities that were intended to benefit surrounding communities outside of the contribution of health care services accounted for only two percent. Among the largest categories of community benefit spending, aside from state public program underpayments, spending on education (of health professionals) was \$177.9 million, while charity care spending amounted to \$102.2 million.

Questions or comments on the report may be directed to Stefan Gildemeister, Director of the Health Economics Program, at (651) 201-3550.

Sincerely,

Jan K. Malcolm
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Introduction

With around one-third of health care spending in Minnesota associated with care delivered in hospital inpatient and outpatient departments, hospitals represent an important part of the health care delivery system. They also act as an important economic resource for many communities by providing jobs across a wide spectrum of skill sets.

Among their contributions, hospitals typically provide a range of community benefit services with a few different motivations. Of course, hospitals provide community benefit in support of their mission and their historical role as key members of the community. But non-profit hospitals also are required to satisfy their obligations as tax-exempt organizations under state and federal tax laws - over 95 percent of community hospitals in Minnesota are nonprofit or government institutions (78.6 percent and 20.6 percent, respectively). In addition, the Patient Protection and Affordable Care Act of 2010 (ACA) created the requirement that tax-exempt organizations conduct periodic community health needs assessments and implement strategies to address those needs.

One way to understand how hospitals contribute to communities is to study the volume of community benefit, or spending on programs that, in addition to charity care, promote community health.¹ Community benefit spending typically falls into one of the following broad categories which, as shown in Table 1, can be further disaggregated:

- Direct patient care;
- Research and education;
- Financial and in-kind contributions; and
- Community activities.

Minnesota law began requiring that the state's community hospitals to annually report spending on community benefit in 2007.² The statute specifically defines the meaning of community benefit to mean certain types of spending and services and explicitly excludes bad debt and underpayments for Medicare services. (See Table 1). At the time, this filled a critical gap in available comparable information.³ These data remain relevant to informing the public about how hospitals are carrying out their charitable obligations.

This report provides an update on community benefit spending for Minnesota community hospitals between 2013 and 2015.⁴

¹ James, J. "Nonprofit Hospitals' Community Benefit Requirements," Health Policy Brief, Health Affairs, February 2016.

² Minnesota Statutes, Section 144.699, subdivision 5.

³ Since 2010, the Affordable Care Act (ACA) has required all nonprofit hospitals to file an additional tax form (Schedule H for Form 990) which lists community benefit spending. This requirement does not extend to government or for-profit hospitals.

⁴ Community hospitals are general acute care hospitals (not speciality hospitals) that have at least some level of local control.

TABLE 1: COMMUNITY BENEFIT CATEGORIES

	Category	Definition or Examples
Direct Patient Care or Unreimbursed Services	<i>Charity care</i> ¹	Cost of care provided at a free or reduced amount. Charity care is care provided with no expectation of payment and is separate from bad debt. Sometimes called Community Care.
	<i>State health care programs underpayments</i> ²	The difference between payments for services provided to state public program clients and the cost of providing these services, which may exceed payments.
	<i>Operating subsidized services</i>	The costs of services that are operated at a financial loss. Examples include trauma services, burn units, and neonatal intensive care units.
	<i>Community health services cost</i>	Examples include community health education, community based clinical services such as free clinics and screenings, health support services, and self-help programs.
Research and Education	<i>Research</i>	The cost of conducting research, including clinical research and community health research.
	<i>Education</i>	The cost of providing medical education. Examples include a student internship in clinical settings and scholarships for professional education.
Financial and In-Kind Contributions	<i>Financial and in-kind contributions</i>	Examples include hours donated by staff and overhead expenses of space donated to not-for-profit community groups.
Community Activities	<i>Costs of community building activities</i>	Examples include economic development activities, community support system enhancements, environmental improvements, and leadership development training for community members.
	<i>Costs of community benefit operations</i>	The cost associated with dedicated staff, and other costs associated with community benefit strategy and operations.

Notes: Categories of community benefit are defined in [Minnesota Statute, Section 144.669, Subd. 5](#). These categories are based on definitions established through national discussions by hospital leaders.⁵ Similar, but not identical, categories are used for federal IRS reporting on the [Form 990 Schedule H](#).

1/ Charity care does not include bad debt write-offs.

2/ State program underpayments only includes Medical Assistance (Medicaid) and MinnesotaCare, the two state-administered public health care programs; per state law and consistent with other national standards and requirements, this category explicitly excludes differences between payments and actual costs for Medicare patients.

⁵ VHA, Inc. and Catholic Health Association. "Community Benefit Reporting: Guidelines and Standard Definitions for the Community Benefit Inventory for Social Accountability" 2006; <https://www.mnhospitals.org/Portals/0/Documents/data-reporting/commben-guidelines.pdf>

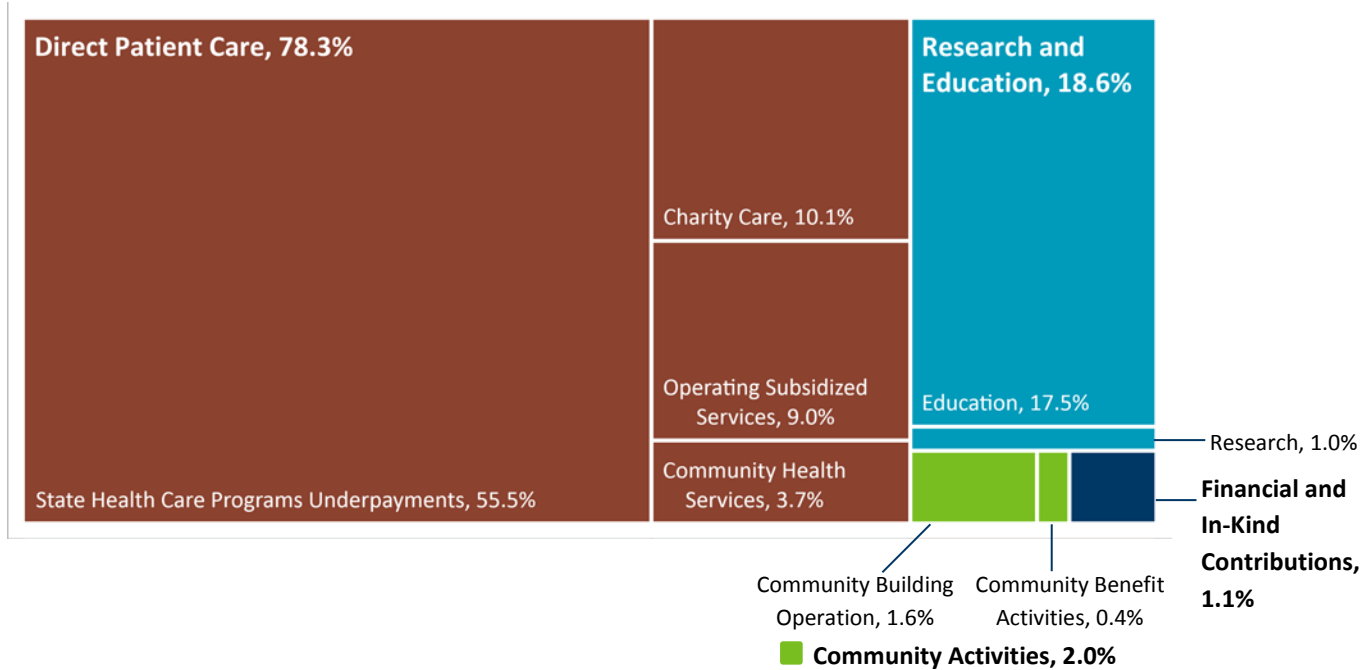
How Hospital Community Benefit Dollars Were Spent in 2015

Minnesota community hospitals, or non-federal facilities, reported \$1.014 billion in spending on the statutory categories of community benefit in 2015, representing 6.2 percent of their total operating expenses of \$16.367 billion.⁶ Direct patient care typically accounts for the majority of hospital community benefit; in 2015 it continued to represent over three-fourths of total community benefit spending (78.3 percent, or \$794.0 million) (Figure 1).

Key Findings

- Hospitals reported \$1.014 billion in community benefit spending in 2015.
- Over half of community benefit dollars were accounted for by State Health Care Program Underpayments.
- Research and Education accounted for nearly \$1 of every \$5 spent on community benefit.

Figure 1: Where did Community Benefit Dollars Go in 2015?



Source: Minnesota Department of Health, Health Economics Program analysis of Hospital Annual Reports. Numbers may not sum to total due to rounding.

⁶ All community benefit spending is reported *net of revenues*. For example, subsidized services, such as the emergency department, earn revenue; the amount reported is the cost to the hospital for operating those services after revenue is accounted for. Community benefit related to charges for services (state health care program underpayments and charity care) are also adjusted by a hospital-specific cost-to-charge ratio; this accounts for the difference between charges for a services, and what it costs to deliver those services.

State Public Program Underpayments

This category of community benefit is based on the notion that hospitals accept payments below actual costs of providing services for Medical Assistance and MinnesotaCare enrollees. The amount is calculated by subtracting payments received from Medical Assistance and MinnesotaCare from hospital charges adjusted to approximate costs – if the adjusted charges are higher than payments received, that amount is considered an underpayment.

There are two main weaknesses associated with estimating these underpayments: First, charges and the way they are derived varies by hospital, and although the adjustment uses one consistent method, adjusted charges may not necessarily compare well to underlying costs. These adjusted charges also do not well reflect differences in facility cost-effectiveness. Second, capturing underpayments as community benefit does not account for the fact that, absent state public programs, the *total* cost of these services might otherwise remain unreimbursed as charity care or bad debt.

Nevertheless, these payments are considered community benefit under most frameworks, including the one established by the Internal Revenue Services.

The largest category of community benefit spending, direct patient care, included health care services provided to patients in specific circumstances, where either no payment was received (charity care) or where payments did not cover the costs associated with providing the service (state public program underpayments and operating subsidized services). State health care programs underpayments (see sidebar) accounted for over half of community benefit spending (\$562.3 million), and nearly three-quarters of direct patient care community benefit in 2015.⁷ Hospitals provided free or reduced-cost care to patients through charity care in the amount of \$102.2 million in 2015. Provision of direct patient care through emergency departments, that are staffed regardless of use and profitability and other mechanisms are considered subsidized care accounted for \$91.5 million (9.0 percent) in 2015.⁸ Community health services – clinics and screenings offered at no cost to the community – represented only 3.7 percent of community benefit spending (\$38.0 million) in 2015.

Education and research accounted for around \$1 of every \$5 of community benefit spending, or \$188.4 million. As has been the case in previous years, the vast majority of these expenditures are delivered by hospitals with more than 200 beds (93.0 percent of education costs and 71.4 percent of research costs), including teaching hospitals, and facilities located in urban areas.

The remaining two categories of hospital-based community benefit spending, financial and in-kind contributions and community activities, each represented a much smaller percentage of total community benefit in 2015 (1.1 percent and 2.0 percent respectively), or \$31.6 million.

⁷ State health care program underpayments are calculated as the difference between the total charges for state public program services, multiplied by a hospital-specific cost to charge ratio, and the actual payments received for those services. The cost to charge ratio is calculated by dividing the amount it costs to provide care (total operating expenses) by the amount charged for providing care (total charges from patient care plus other operating revenue). In 2015, cost to charge ratios range from 29.8 percent to 96.2 percent, with a median of 51.0 percent.

⁸ As with all community benefit calculations in this report, this amount is net of reported revenue from the subsidized services.

The majority of spending on community activities (\$16.3 million) is focused on the staffing associated with efforts by hospitals to drive health improvement activities including community engagement and economic development in the area around each hospital (community benefit operation); an additional \$4.2 million is focused on the community building and development activities themselves. When these community building activities are combined with efforts the hospital undertakes to enhance population health through direct services (community health activities), hospitals were directing just \$58.5 million, of just over \$1 billion, toward what many may think of as higher priority, core community benefits to drive upstream improvements in the underlying determinants of population health.

How Hospital Community Benefit Changed Between 2013 and 2015

For the first time since MDH began tracking hospital community benefit in 2007, spending decreased (by 4.8 percent) during the period studied in this report. However, the decline actually represents a larger reduction in community benefit spending between 2013 and 2014, when spending fell by 7.6 percent or about \$80.7 million, followed by modest growth in 2015 (by 3.0 percent or about \$30 million). 2015 community benefit spending remained below 2012 levels.⁹

In 2015, hospitals also saw a decline in community benefit as a percent of operating expenses, down to 6.2 percent, from 7.1 percent in 2013. Over time, the percent of operating expenses devoted to community benefit has ranged from 5.6 percent to 7.1 percent.¹⁰

As shown in Figure 2, the overall distribution of community benefit spending across categories stayed largely unchanged. State public health care program underpayments accounted for about half of community benefit (47.6 percent in 2013 and 55.5 percent in 2015), followed by spending on

Key Findings

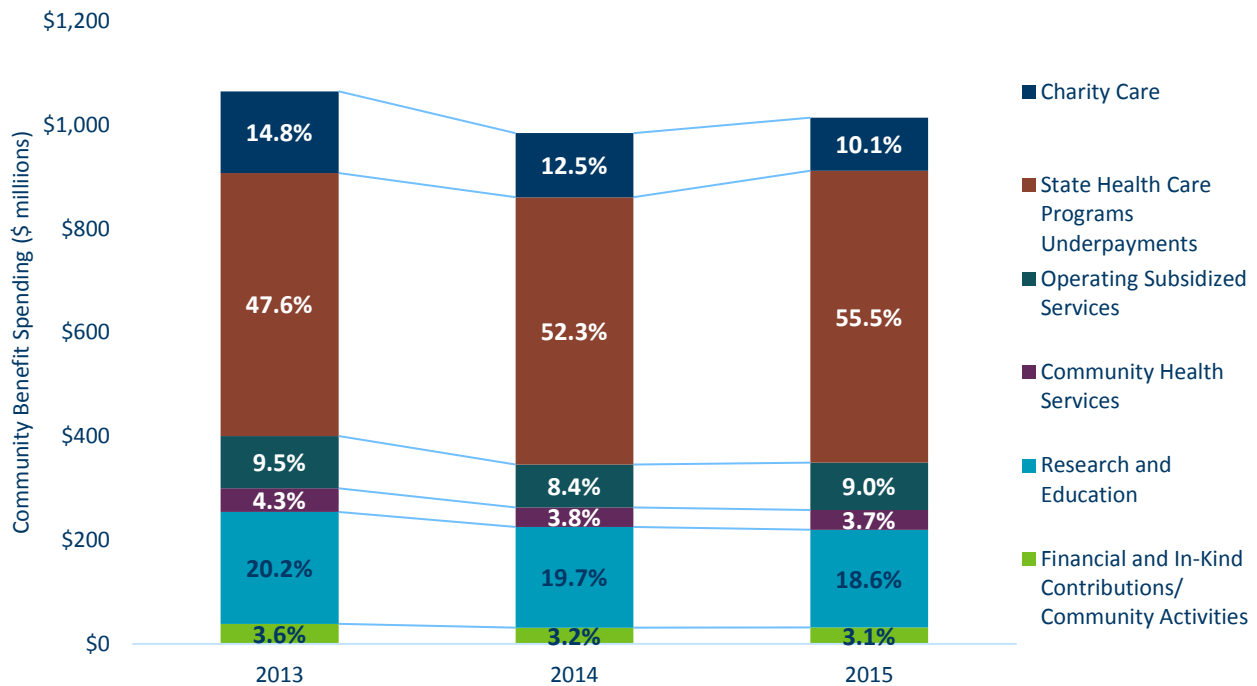
- Community benefit spending declined by about \$51 million between 2013 and 2015, remaining below 2012 levels.
- The only category of community benefit which increased was State Health Care Program underpayments.
- Charity care saw the largest decline over the period (35.1 percent, or \$55.2 million), coinciding with expansions in health insurance coverage during this time period.

⁹ Preliminary analysis indicates that hospital community benefit spending continued to rise in 2016; a full report will be available in early 2019.

¹⁰ The available data, with some results for 2014, indicate an average of between 7 and 8 percent of operating expenses devoted to community benefit nationally. It is important to note that due to differences in state public health care programs, the exposure of hospitals to both state public program underpayments and uncompensated care also varies. For example, see Young, GJ, Flaherty, S, Zepeda, ED, Singh, SR and Cramer, GR. "Community Benefit Spending by Tax-Exempt Hospitals Changed Little After ACA." *Health Affairs* 2018, 37(1): 121-124.

research and education (20.2 percent in 2013 and 18.6 percent in 2015), and then charity care (14.8 percent in 2013 and 10.1 percent in 2015).

Figure 2: Distribution of Community Benefit Spending, 2013 to 2015



Source: Minnesota Department of Health, Health Economics Program analysis of Hospital Annual Reports

With overall community benefit spending falling between 2013 and 2015 and the distribution staying largely unchanged, spending in most categories declined over the two-year period (Table 2). For example, operating subsidized services and community health services decreased by 11.5 percent (\$16.8 million) during this time. Spending on the following four categories – research, education, financial and in-kind contributions, and community activities – fell in the range of 10.8 percent to 34.9 percent as shown in Table 2. This represents a total decline of \$34.2 million, which was driven primarily by a \$21.5 million decrease in education spending.

Spending on charity care was the community benefit category that saw the largest decline in the two-year period. Charity care fell by \$55.2 million (35.1 percent), reaching approximate levels of spending last seen in 2007.¹¹ The decline in charity care coincided with substantial increases in health insurance coverage brought on by the implementation of key provisions of the ACA in 2014; it

¹¹ Minnesota Department of Health, Health Economics Program. *Minnesota Hospital Community Benefit in 2013*, June 2016. Available at <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsRpt2013.pdf>.

represents a contraction in community benefit spending largely expected by policy experts and regulators.¹² Three main factors likely contributed to the decrease in charity care:

- The uninsurance rate fell from 8.2 percent to 4.3 percent between 2013 and 2015, leading to over 200,000 fewer people without health insurance.¹³ Fewer uninsured Minnesotans, many of whom acquired coverage through one of the state's public health care programs, meant hospitals saw fewer uninsured patients.¹⁴
- Hospitals were able to more easily enroll uninsured patients into state public insurance programs if they appeared eligible through a provision called presumptive eligibility. This meant that hospitals were more likely to receive payment for services delivered to people arriving at the hospital without health insurance.¹⁵
- Changes to health insurance regulations that began in 2014 limited the maximum amount of cost sharing that patients with insurance would be responsible for. As such, hospital care may have become more affordable to a greater share of Minnesotans, thereby reducing the need for free or discounted care.

It is the interplay of the decline in uninsurance and the increase in public program coverage with lower rates of reimbursement, however, that contributed to the *increase* in community benefit underpayments for state health care programs of about \$55.3 million between 2013 and 2015 (see Table 2). While it appears that the changes in charity care and underpayments essentially offset each other, it is important to remember that hospitals during this period likely earned new revenue for care to patients who otherwise may have been eligible for charity care. Hospital revenue from state health care program admissions increased by \$474.9 million between 2013 and 2015, accounting for about a quarter of the total increase in hospital revenue for this period.¹⁶ We do not have data to estimate what portion of this revenue was for services that would have otherwise been provided as free or discounted care requiring funding by Minnesota non-profit hospitals.

¹² Minnesota Department of Health, Health Economics Program, "Uncompensated Care in Minnesota Community Hospitals in 2014." Sept. 2015. Available at http://www.health.state.mn.us/divs/hpsc/hep/publications/costs/20150925_uncompensatedcare.pdf.

¹³ Minnesota Department of Health, Health Economics Program. "Health Insurance Coverage in Minnesota: Results from the 2015 Minnesota Health Access Survey." February 2016. Available at <http://www.health.state.mn.us/divs/hpsc/hep/publications/coverage/healthinscovmhas2015brief.pdf>.

¹⁴ Hospitals saw a 37.0 percent decrease in the number of admissions that were "self pay," from 11,283 in 2013 to 7,446 in 2015 (Minnesota Department of Health, Health Economics Program analysis of Hospital Annual Reports).

¹⁵ For more information, see the [Minnesota Department of Human Services web site](#)

¹⁶ Revenue growth from public programs between 2013 and 2015 was four times higher than the increase in state public programs revenue growth between 2011 and 2013 (25.1 percent and 6.1 percent, respectively). Minnesota Department of Health, Health Economics Program analysis of Hospital Annual Reports.

Table 2: Minnesota Hospital Community Benefit by Category, 2013 to 2015

Community Benefit Category	Community Benefit Spending (\$ Millions)			Percent Change 2013 to 2015
	2013	2014	2015	
<i>Direct Patient Care</i>	\$810.7	\$758.6	\$794.0	-2.1%
Charity Care	\$157.4	\$123.4	\$102.2	-35.1%
State Health Care Programs Underpayments	\$507.0	\$515.2	\$562.3	10.9%
Operating Subsidized Services	\$100.8	\$82.4	\$91.5	-9.2%
Community Health Services	\$45.5	\$37.6	\$38.0	-16.6%
<i>Research and Education</i>	\$215.6	\$194.3	\$188.4	-12.6%
Education	\$199.4	\$185.8	\$177.9	-10.8%
Research	\$16.2	\$8.5	\$10.5	-34.9%
<i>Financial and In-Kind Contributions</i>	\$14.2	\$11.8	\$11.2	-21.1%
<i>Community Activities</i>	\$24.5	\$19.5	\$20.5	-16.5%
Community Building Activities	\$4.7	\$4.2	\$4.2	-11.5%
Community Benefit Operation	\$19.8	\$15.3	\$16.3	-17.7%
Total Community Benefit	\$1,065.0	\$984.3	\$1,014.0	-4.8%
As a Percent of Operating Expenses	7.1%	6.3%	6.2%	

Source: Minnesota Department of Health, Health Economics Program analysis of Hospital Annual Reports

Community Benefit by Hospital Characteristics

Data for 2015 illustrate that there are hospital-to-hospital and geographic differences in what share of total spending was devoted to community benefit and how that spending was distributed across community benefit categories. For example, in 2015, individual hospitals spent between \$815 and over \$144 million on community benefit. Some hospitals dedicated as much as 31.5 percent of their operating expenses to community benefit, while others reported nearly zero percent.

Key Findings

- Smaller hospitals, often in rural areas, saw increased community benefit spending between 2013 and 2015.
- A greater percentage of these hospitals' community benefit also went to direct patient care.
- Nearly all research spending was reported by large, urban hospitals.

Hospitals with smaller operating budgets, which tended to be smaller hospitals or located in rural areas, saw greater fluctuation in community benefit dollars year to year. These hospitals also exhibited increased community benefit spending between 2013 and 2015. Because these facilities provided a small share of the state's total community benefit (around 25 percent), the overall trends were driven by larger and urban hospitals. Table 3 provides a broad overview of community benefit spending by hospital characteristics. Hospital-level data can be found in Appendix Tables A1 through A3.

Hospitals with 25 to 99 beds devoted over seven percent of their operating expenses to community benefit, higher than larger hospitals, and similar to past years (Table 3). Nonetheless, these facilities experienced a decrease in community benefit volume, driven by lower state health care program underpayments. The smallest hospitals, in contrast (under 25 beds) saw an increase in community benefit, driven mostly by *increases* in state health care program underpayments, and to a lesser extent an increase in charity care. Moderate size hospitals (100 to 199 beds) also had a large increase in community benefit. Meanwhile, the largest hospitals (over 200 beds) saw declining community benefit, driven by decreases in spending on charity care and medical education. Regionally, the Twin Cities accounted for a disproportionate share of community benefit – the region accounted for 59.6 percent of total hospital-based community benefit, but only about half the total available beds.

Urban hospitals (including those in the Twin Cities and cities such as Duluth, Rochester and St. Cloud) provided the largest portion of total community benefit dollars in 2015, or about 76.2 percent. All of the top ten providers of spending on community benefit were urban hospitals.¹⁷ While urban hospitals provided a greater share of total community benefit dollars, the hospitals in more rural communities devoted a larger share of their operating expenses to community benefit. These facilities also saw more of their community benefit go to direct patient care (95 percent), compared with urban facilities (73 percent) who had greater expenses in research and education.

How the direct patient care dollars were focused varied somewhat:

- Isolated, small town hospitals devoted 48.0 percent of community benefit to operating subsidized services, compared to 4.6 percent of the total for urban hospitals;
- Hospitals in larger rural cities, such as Bemidji and Marshall, saw 73.8 percent of their community benefit going towards state health care programs underpayments, largely as a result of the role of state payers in their overall patient population.

Many of the hospitals in isolated small towns are critical access hospitals (CAH), which requires them to offer certain services to obtain higher reimbursement rates from Medicare. This may increase their focus on operating subsidized services.

Government hospitals continue to provide a larger share of their operating expenses toward community benefit;¹⁸ however, the distribution of community benefit is very similar between government and nonprofit hospitals. Regardless of hospital characteristics, most hospitals devote around two percent of their community benefit dollars toward community building activities and community benefit operations.

¹⁷ The geographic distinction between urban and rural facilities is derived based on Rural Urban Commuter Area (RUCA) codes, using the hospital zip code. See Appendix A (Figure A1).

¹⁸ This trend is driven by Hennepin County Medical Center, which accounts for over half of community benefit provided by government hospitals.

Table 3: Hospital Community Benefit by Hospital Characteristics, 2013 to 2015

	Number of Hospitals (2015)	Total Community Benefit (\$ millions)			Change, 2013 to 2015	Percent of Operating Expenses (2015)
		2013	2014	2015		
All Hospitals	131	\$1,065	\$984	\$1,014	-4.8%	6.2%
Number of Beds¹						
<25	43	\$30	\$26	\$33	9.8%	5.7%
25 to 49	45	\$147	\$144	\$144	-2.1%	7.4%
50 to 99	18	\$128	\$126	\$129	0.7%	7.2%
100 to 199	10	\$104	\$114	\$120	15.6%	5.5%
>200	15	\$656	\$574	\$588	-10.4%	6.0%
Region						
Central	19	\$78	\$79	\$80	3.5%	4.9%
Twin Cities Metropolitan	26	\$677	\$612	\$605	-10.7%	6.8%
Northeast	17	\$70	\$68	\$96	36.0%	5.9%
Northwest	13	\$33	\$29	\$27	-18.8%	5.3%
South Central	15	\$34	\$31	\$40	16.3%	5.9%
Southeast	10	\$117	\$119	\$115	-2.1%	5.1%
Southwest	23	\$36	\$30	\$35	-4.2%	7.9%
West Central	8	\$19	\$16	\$17	-9.8%	4.5%
Urban/Rural²						
Isolated Rural Town	30	\$36	\$34	\$37	2.5%	8.7%
Small Town	37	\$90	\$84	\$95	6.0%	7.5%
Large Rural City	23	\$112	\$113	\$109	-3.0%	5.9%
Urban	41	\$827	\$753	\$773	-6.5%	6.0%
Ownership						
Government	27	\$59	\$117	\$126	113.5%	7.7%
Private Nonprofit	103	\$1,006	\$868	\$888	-11.7%	6.0%
Private For-Profit	1	\$0	\$0	\$0		0.0%

Appendix Table A4 provides community benefit and percent of operating expenses by hospital characteristics for all years.

¹ Number of beds refers to *available* beds, which are acute care beds that are immediately available for use or could be brought on line within a short period of time.

² Urban and Rural status is based on Rural Urban Commuter Area (RUCA) codes, using the hospital zip code. See Map in Appendix A (Figure A1).

Source: Minnesota Department of Health, Health Economics Program analysis of Hospital Annual Reports

Discussion

Although 2015 total community benefit spending by Minnesota hospitals fell relative to 2013, it represented a small recovery from a deeper decline in 2014. In aggregate, Minnesota hospitals continued to devote considerable resources to meeting their obligations as non-profit, tax exempt entities. As these resources are linked to specific hospitals, community benefit spending largely reflects the geographic distribution of facilities their relative size, and local conditions, including processes for decision-making. As such, community benefit are not necessarily evenly distributed across communities of the state.

In 2015, community hospitals delivered more than \$1 billion in a mix of health care services, research and medical education, and activities aimed at supporting communities that hospitals are embedded in. (Preliminary data for 2016 suggest community benefit spending has continued to increase, by about 13 percent, but has remained consistent as a percent of revenue.)

At the same time, attributable community benefit spending in 2015 remained heavily skewed toward the provision of services to hospital patients, including charity care and state public program underpayments, as well as a range of other, services which are considered not sufficiently reimbursed. As in previous years, the cost of delivering community building activities – economic development activities, community support system enhancements, environmental improvements – accounted for just about two percent of total community benefit spending, with the vast majority of the \$20 million (80 percent in 2015) actually devoted to the costs of administration for these activities, including staffing. Activities related to community health, such as free clinics and screenings, accounted for another 3.7 percent, about \$38 million of spending.

As part of its broader mission to promote population health and disease prevention, the ACA sought to engage non-profit hospitals in providing community benefit by trying to create greater incentives for them to focus on investing in and addressing social determinants of health.^{19,20} The law operationalized this through requirements that hospitals conduct a Community Health Needs Assessment (CHNA) every three years and develop strategies to actually address those identified community needs. Internal Revenue Service (IRS) regulations further clarified requirements by articulating which entities were subject to the provisions, establishing deadlines for compliance and specifying penalties for noncompliance.^{21, 22}

¹⁹ [Patient Protection and Affordable Care Act, Section 9007.](#)

²⁰ Young, GJ. Flaherty, SZepeda, ED, Singh, SR and Cramer, GR. "Community Benefit Spending by Tax-Exempt Hospitals Changed Little After ACA." *Health Affairs*, 2018; 37(1):121-124..

²¹ 26 Code of Federal Regulation 501(r)

²² Crossley, Mary, "Health and Taxes: Hospitals, Community Health and the IRS," *Yale Journal of Health Policy, Law, and Ethics*, 2016; Vol. 16(1): Article 2.

Despite these changes, activities that directly address the economic development and public health of communities have continued to represent in aggregate a small proportion of the dollars that hospitals spent toward community benefit. That community building activities have, in aggregate, not taken on a greater role in hospital community benefit spending in Minnesota since passage of the ACA in 2010 may be a result of a number of dynamics:

- First, failure by the IRS to specify in regulation that these activities, in addition to the traditional direct care services, would count toward a hospital's obligation under federal tax law may have discouraged hospitals from pursuing more fundamental changes in how community benefit is structured.²³
- Second, researchers who studied a comparable trend nationally note that hospitals may lack staff to conceptualize the population health focus the ACA had in mind, which may have slowed hospitals' responses to the new requirement.²⁴

Ultimately, it may be too early to draw conclusions about changes in Minnesota hospitals' focus on population health, prevention and community-building. While most hospitals have gone through two rounds of Community Health Needs Assessments, facilities may still be learning about how to find the right balance between their community's identified needs, patient-focused business operations, and broader population health challenges that extend beyond individual patients' care.

There is promise, however, in the triple pressure on hospitals to *reduce costs, improve quality* and *adjust to the emerging value-based payment systems*. Together with the requirements for Community Health Needs Assessments and the growing recognition that effectively addressing non-clinical, community and individual-level social and environmental factors contribute to health, federal law and improved guidance, may incentivize greater investments in the capability and practice of population health. In addition, the stronger relationships with local public health and their communities hospitals have likely built or enhanced in the course of conducting Community Needs Assessments will serve as an asset to this transition.

Assessing progress should include evaluating trends in the resources devoted to community benefit, as currently required by law. It should also include reviewing strategies for effectively addressing community needs that have grown out of the formal Community Health Needs Assessment efforts on a hospital-by-hospital basis, something that is currently out of the scope of this annual work. Assessing progress could also involve developing a broader understanding of how hospitals are working together and with local stakeholders, and what strategies to improve community health

²³ Crossley, Mary, "Health and Taxes: Hospitals, Community Health and the IRS," *Yale Journal of Health Policy, Law, and Ethics*, 2016; Vol. 16(1): Article 2.

²⁴ Cramer, GR, Singh, SR, Flaherty, S, and Young, GJ. "The progress of US Hospitals in Addressing Community Health Needs." *American Journal of Public Health*, February 2017; 107(2): 255-261.

HOSPITAL COMMUNITY BENEFIT SPENDING IN MINNESOTA, 2013 TO 2015

appear to have shown the greatest promise. To our understanding, that work has not been done so far in a coordinated fashion.

Appendix A: Additional Tables and Figures

Table A1: Community Benefit Provided by Minnesota Hospitals, 2015

Hospital Name	City	County	Charity Care ¹	State Health Care Programs Underpayment ²	Operating Subsidized Services	Community Health Services	Education	Research	Financial and In-Kind Contributions	Community Building Activities	Community Benefit Operation	Total Community Benefit	Percent of Operating Expenses
Abbott Northwestern Hospital	Minneapolis	Hennepin	\$2,722,186	\$10,922,743	\$455,337	\$757,562	\$8,783,562	\$1,287,437	\$958,309	\$37,170	\$148,137	\$26,072,443	2.6%
Albany Area Hospital and Medical Center	Albany	Stearns	\$47,227	\$368,137	\$86,706	\$2,057	\$0	\$0	\$7,463	\$8,135	\$0	\$519,725	4.5%
Appleton Municipal Hospital and Nursing Home	Appleton	Swift	\$16,280	\$440,947	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$457,727	6.1%
Avera Marshall Regional Medical Center	Marshall	Lyon	\$358,860	\$858,381	\$1,964,226	\$156,584	\$0	\$0	\$25,765	\$0	\$0	\$3,363,816	7.2%
Bethesda LTACH	St. Paul	Ramsey	\$82,959	\$0	\$0	\$1,556,124	\$534,817	\$0	\$81,636	\$0	\$0	\$2,255,536	2.9%
Bigfork Valley Hospital	Bigfork	Itasca	\$307	\$368,298	\$270,011	\$0	\$0	\$0	\$37,500	\$0	\$0	\$676,116	4.7%
Buffalo Hospital	Buffalo	Wright	\$440,619	\$515,062	\$0	\$558,604	\$50,286	\$0	\$47,447	\$21,529	\$261,833	\$1,895,380	2.9%
Cambridge Medical Center	Cambridge	Isanti	\$594,523	\$1,983,608	\$0	\$218,774	\$148,990	\$0	\$55,230	\$3,932	\$250,095	\$3,255,152	4.4%
CentraCare Health - Monticello	Monticello	Wright	\$186,374	\$1,806,554	\$7,742	\$0	\$0	\$0	\$10,667	\$100	\$0	\$2,011,437	3.8%
CentraCare Health - Paynesville	Paynesville	Stearns	\$126,054	\$858,179	\$371,948	\$0	\$0	\$0	\$10,684	\$0	\$0	\$1,366,865	4.5%
CentraCare Health - Sauk Centre	Sauk Centre	Stearns	\$150,746	\$834,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$985,045	4.7%
CentraCare Health System - Long Prairie	Long Prairie	Todd	\$190,327	\$556,378	\$1,369,906	\$0	\$0	\$0	\$358	\$14,268	\$0	\$2,131,237	10.7%
Children's Hospitals and Clinics of Minnesota	Minneapolis	Hennepin	\$1,829,766	\$82,464,713	\$16,443,104	\$7,876,313	\$5,141,752	\$678,991	\$152,072	\$72,050	\$2,413,376	\$117,072,137	16.6%
Chippewa County-Montevideo Hospital	Montevideo	Chippewa	\$55,596	\$2,509,940	\$2,584,824	\$15,564	\$69,179	\$0	\$0	\$12,953	\$0	\$5,248,056	15.1%
Cloquet Memorial Hospital Association	Cloquet	Carlton	\$203,875	\$1,979,726	\$630,569	\$0	\$404,772	\$0	\$3,795	\$31,025	\$0	\$3,253,762	7.5%
Cook County North Shore Hospital	Grand Marais	Cook	\$75,941	\$399,741	\$250,906	\$13,813	\$0	\$0	\$0	\$0	\$0	\$740,401	7.9%
Cook Hospital & C&NC	Cook	St. Louis	\$57,218	\$469,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526,232	5.3%
Cuyuna Regional Medical Center	Crosby	Crow Wing	\$185,707	\$3,222,526	\$292,176	\$225,568	\$238,261	\$0	\$53,083	\$0	\$0	\$4,217,321	5.0%
District One Hospital	Faribault	Rice	\$203,149	\$707,854	\$933	\$172,356	\$85,273	\$0	\$23,147	\$20,160	\$2,147	\$1,215,019	2.8%
Douglas County Hospital	Alexandria	Douglas	\$134,866	\$3,971,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,106,124	3.1%
Ely-Bloomenson Community Hospital	Ely	St. Louis	\$40,233	\$613,603	\$1,223,386	\$135,135	\$43,655	\$0	\$51,988	\$6,120	\$1,640	\$2,115,760	13.3%
Essentia Health - Deer River	Deer River	Itasca	\$303,562	\$1,149,038	\$0	\$0	\$50,787	\$0	\$0	\$25,243	\$7,181	\$1,535,811	6.2%
Essentia Health - Duluth	Duluth	St. Louis	\$2,329,774	\$22,802,447	\$0	\$4,000	\$253,242	\$0	\$216,400	\$769,642	\$102,201	\$26,477,706	6.9%
Essentia Health - Graceville	Graceville	Big Stone	\$815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$815	0.0%
Essentia Health - Sandstone	Sandstone	Pine	\$246,564	\$1,234,040	\$0	\$0	\$14,260	\$0	\$0	\$12,121	\$2,690	\$1,509,675	13.0%
Essentia Health Ada	Ada	Norman	\$50,427	\$52,199	\$0	\$5,890	\$0	\$0	\$2,150	\$0	\$0	\$110,666	1.6%
Essentia Health Northern Pines	Aurora	St. Louis	\$105,845	\$774,590	\$0	\$0	\$9,017	\$0	\$0	\$565	\$5,332	\$895,349	6.5%
Essentia Health Virginia	Virginia	St. Louis	\$392,079	\$2,011,176	\$0	\$13,000	\$98,646	\$0	\$700	\$665	\$10,431	\$2,526,697	3.6%
Fairview Lakes Regional Medical Center	Wyoming	Chisago	\$455,557	\$3,334,718	\$40,335	\$686,120	\$54,308	\$0	\$52,874	\$0	\$0	\$4,623,912	5.1%
Fairview Northland Regional Hospital	Princeton	Sherburne	\$401,857	\$2,588,124	\$9,132	\$321,693	\$0	\$0	\$797	\$0	\$0	\$3,321,603	5.4%
Fairview Ridges Hospital	Burnsville	Dakota	\$885,134	\$7,299,575	\$69,975	\$1,020,267	\$14,830	\$0	\$13,223	\$0	\$0	\$9,303,004	4.4%
Fairview Southdale Hospital	Edina	Hennepin	\$1,042,928	\$8,694,698	\$308,850	\$1,745,063	\$82	\$0	\$18,480	\$0	\$0	\$11,810,101	3.0%
Fairview University Medical Center - Mesabi	Hibbing	St. Louis	\$758,198	\$4,524,116	\$265,868	\$328,620	\$0	\$0	\$8,088	\$0	\$0	\$5,884,890	5.8%
First Care Medical Services	Fosston	Polk	\$240,747	\$767,376	\$0	\$110,685	\$29,887	\$0	\$3,950	\$13,760	\$9,981	\$1,176,386	5.4%
FirstLight Health System	Mora	Kanabec	\$238,826	\$1,888,926	\$0	\$215,720	\$241,050	\$0	\$19,750	\$10,215	\$32,250	\$2,646,737	4.4%
Gillette Children's Specialty Healthcare	St. Paul	Ramsey	\$520,768	\$34,298,367	\$11,739,786	\$3,108,078	\$2,135,528	\$2,541,041	\$19,381	\$0	\$0	\$54,362,949	24.4%

All Costs are net of offsetting revenues.

1 Charity care charges are adjusted to reflect costs

2 Calculated as the difference between payments for services provided to public program enrollee and the cost of providing those services. Where there were no calculated underpayments, this category is zero.

3 Data from 2015 for this hospital remains preliminary.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

Excel and PDF versions of this table can be found on the Health Economics Program website: <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.xlsx> or <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.pdf>.

Table A1: Community Benefit Provided by Minnesota Hospitals, 2015 (continued)

Hospital Name	City	County	Charity Care ¹	State Health Care Programs Underpayment ²	Operating Subsidized Services	Community Health Services	Education	Research	Financial and In-Kind Contributions	Community Building Activities	Community Benefit Operation	Total Community Benefit	Percent of Operating Expenses
Glacial Ridge Health System	Glenwood	Pope	\$110,681	\$0	\$2,076,880	\$0	\$0	\$0	\$0	\$0	\$27,333	\$2,214,894	8.8%
Glencoe Regional Health Services	Glencoe	Mcleod	\$395,010	\$579,700	\$21	\$93,360	\$4,844	\$0	\$59,530	\$43,545	\$2,478	\$1,178,488	2.7%
Grand Itasca Clinic and Hospital	Grand Rapids	Itasca	\$67,683	\$9,797,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,864,720	11.8%
Granite Falls Municipal Hospital & Manor	Granite Falls	Yellow Medicine	\$9,753	\$429,245	\$0	\$0	\$0	\$0	\$2,775	\$0	\$0	\$441,773	4.0%
Hendricks Community Hospital Association	Hendricks	Lincoln	\$11,902	\$83,236	\$349,123	\$0	\$53,015	\$0	\$5,165	\$10,832	\$0	\$513,273	6.6%
Hennepin County Medical Center	Minneapolis	Hennepin	\$13,759,628	\$38,278,729	\$0	\$1,063,239	\$22,674,372	\$0	\$3,907	\$163,380	\$0	\$75,943,255	9.4%
Hutchinson Health	Hutchinson	Mcleod	\$64,038	\$3,502,544	\$0	\$89,977	\$219,584	\$0	\$113,191	\$56,002	\$0	\$4,045,336	4.7%
Johnson Memorial Health Services	Dawson	Lac Qui Parle	\$5,851	\$652,874	\$18,469	\$45,001	\$34,366	\$0	\$6,635	\$27,211	\$10,484	\$800,891	7.8%
Kittson Memorial Healthcare Center	Hallock	Kittson	\$0	\$175,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175,835	2.9%
Lake Region Healthcare Corporation	Fergus Falls	Otter Tail	\$89,936	\$6,957,161	\$0	\$48,952	\$100,980	\$0	\$78,388	\$0	\$0	\$7,275,417	6.2%
Lake View Memorial Hospital	Two Harbors	Lake	\$64,894	\$550,121	\$18,417	\$30,743	\$66,318	\$0	\$18,715	\$1,725	\$0	\$750,933	5.5%
Lakeview Memorial Hospital	Stillwater	Washington	\$109,550	\$2,256,865	\$3,154,202	\$153,102	\$71,776	\$0	\$163,128	\$0	\$0	\$5,908,623	7.0%
LakeWood Health Center	Baudette	Lake Of The Woods	\$49,065	\$56,558	\$0	\$67,720	\$0	\$0	\$38,287	\$14,018	\$552	\$226,200	2.0%
Lakewood Health System	Staples	Wadena	\$266,431	\$2,257,522	\$5,942,938	\$69,096	\$7,000	\$0	\$31,455	\$11,010	\$110,680	\$8,696,132	11.6%
LifeCare Medical Center	Roseau	Roseau	\$163,480	\$543,916	\$3,139,599	\$158,316	\$180,332	\$0	\$27,197	\$180,560	\$98,956	\$4,492,356	16.8%
Madelia Community Hospital, Inc.	Madelia	Watonwan	\$74,514	\$292,769	\$2,001,398	\$0	\$0	\$0	\$0	\$0	\$0	\$2,368,681	23.5%
Madison Hospital	Madison	Lac Qui Parle	\$46,286	\$293,318	\$0	\$85,641	\$0	\$0	\$0	\$0	\$0	\$425,245	4.2%
Mahnomen Health Center	Mahnomen	Mahnomen	\$3,869	\$890,769	\$7,754	\$2,886	\$0	\$0	\$738	\$5,145	\$0	\$911,161	15.3%
Maple Grove Hospital	Maple Grove	Hennepin	\$1,356,660	\$8,065,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,421,878	6.5%
Mayo Clinic Health System - Albert Lea ³	Albert Lea	Freeborn	\$5,131,816	\$15,056,749	\$2,113,658	\$0	\$28,900	\$0	\$185,856	\$268,651	\$42,616	\$22,828,246	9.7%
Mayo Clinic Health System - Cannon Falls	Cannon Falls	Goodhue	\$166,441	\$1,021,874	\$0	\$2,110	\$9,810	\$0	\$120,205	\$3,189	\$2,180	\$1,325,809	5.1%
Mayo Clinic Health System - Fairmont	Fairmont	Martin	\$391,991	\$3,881,739	\$0	\$10,542	\$0	\$0	\$9,132	\$0	\$0	\$4,293,404	6.1%
Mayo Clinic Health System - Lake City	Lake City	Goodhue	\$704,742	\$1,443,680	\$0	\$28,885	\$57,894	\$0	\$11,216	\$5,732	\$3,950	\$2,256,099	7.1%
Mayo Clinic Health System - Mankato	Mankato	Blue Earth	\$1,085,885	\$13,202,080	\$0	\$1,160	\$0	\$7,663	\$49,583	\$0	\$0	\$14,346,371	6.5%
Mayo Clinic Health System - New Prague	New Prague	Scott	\$223,652	\$976,167	\$0	\$1,140	\$0	\$0	\$0	\$0	\$0	\$1,200,959	4.0%
Mayo Clinic Health System - Red Wing	Red Wing	Goodhue	\$709,844	\$3,526,755	\$0	\$159,711	\$124,475	\$0	\$181,190	\$50,466	\$15,692	\$4,768,133	4.7%
Mayo Clinic Health System - Springfield	Springfield	Brown	\$125,988	\$630,128	\$0	\$23,820	\$0	\$0	\$16,478	\$0	\$0	\$796,414	6.0%
Mayo Clinic Health System - St. James	St. James	Watonwan	\$98,412	\$510,717	\$0	\$352	\$0	\$0	\$4,933	\$0	\$0	\$614,414	3.8%
Mayo Clinic Health System - Waseca	Waseca	Waseca	\$108,505	\$724,989	\$0	\$528	\$0	\$0	\$0	\$0	\$0	\$834,022	4.3%
Mayo Clinic Hospital - Rochester ³	Rochester	Olmsted	\$11,457,786	\$37,683,986	\$0	\$0	\$0	\$0	\$700	\$0	\$0	\$49,142,472	3.3%
Meeke Memorial Hospital	Litchfield	Meeker	\$192,898	\$647,758	\$553,174	\$164,186	\$70,774	\$0	\$12,929	\$0	\$5,488	\$1,647,207	5.6%
Melrose Area Hospital - CentraCare	Melrose	Stearns	\$244,966	\$707,806	\$832,616	\$0	\$0	\$0	\$0	\$0	\$0	\$1,785,388	8.2%
Mercy Hospital	Coon Rapids	Anoka	\$1,852,318	\$2,619,486	\$883,000	\$953,842	\$327,938	\$0	\$296,075	\$50,255	\$94,974	\$7,077,888	2.0%
Mercy Hospital	Moose Lake	Carlton	\$35,444	\$1,848,196	\$62,573	\$88,601	\$0	\$0	\$0	\$0	\$0	\$2,034,814	6.7%
Mille Lacs Health System	Onamia	Mille Lacs	\$176,156	\$982,246	\$823,802	\$0	\$0	\$0	\$0	\$0	\$0	\$1,982,204	6.1%
Minnesota Valley Health Center	Le Sueur	Le Sueur	\$47,376	\$0	\$68,224	\$0	\$0	\$0	\$0	\$0	\$0	\$115,600	1.7%
Murray County Memorial Hospital	Slayton	Murray	\$110,606	\$616,178	\$3,463,603	\$38,552	\$61,991	\$0	\$8,029	\$11,310	\$28,671	\$4,338,940	26.6%
New Ulm Medical Center	New Ulm	Brown	\$513,973	\$2,061,833	\$0	\$351,461	\$431,369	\$6,734	\$67,926	\$2,254	\$118,054	\$3,553,604	4.5%
North Memorial Medical Center	Robbinsdale	Hennepin	\$5,607,681	\$24,906,983	\$0	\$1,749,627	-\$2,119,580	\$0	\$770,445	\$3,514	\$747,977	\$31,666,647	6.5%
North Valley Health Center	Warren	Marshall	\$33,325	\$496,842	\$648,543	\$0	\$0	\$0	\$0	\$0	\$0	\$1,178,710	12.5%
Northfield Hospital & Clinics	Northfield	Dakota	\$41,958	\$1,489,672	\$54,954	\$515,577	\$0	\$0	\$218,315	\$0	\$377,934	\$2,698,410	4.9%
Olmsted Medical Center	Rochester	Olmsted	\$1,571,610	\$18,802,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,374,435	12.0%
Ortonville Area Health Services	Ortonville	Big Stone	\$111,189	\$538,681	\$976,294	\$35,341	\$18,515	\$0	\$0	\$398,230	\$4,278	\$2,082,528	10.3%
Owatonna Hospital	Owatonna	Steele	\$172,981	\$737,167	\$6,697	\$297,050	\$279,077	\$0	\$222,323	\$52,702	\$87,473	\$1,855,470	3.9%
Park Nicollet Methodist Hospital	St. Louis Park	Hennepin	\$2,210,960	\$3,262,319	\$0	\$1,493,787	\$3,693,260	\$0	\$4,869	\$0	\$23,131	\$10,688,326	2.3%

All Costs are net of offsetting revenues.

1 Charity care charges are adjusted to reflect costs

2 Calculated as the difference between payments for services provided to public program enrollees and the cost of providing those services. Where there were no calculated underpayments, this category is zero.

3 Data from 2015 for this hospital remains preliminary.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

Excel and PDF versions of this table can be found on the Health Economics Program website: <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.xlsx> or <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.pdf>.

Table A1: Community Benefit Provided by Minnesota Hospitals, 2015 (continued)

Hospital Name	City	County	Charity Care ¹	State Health Care Programs Underpayment ²	Operating Subsidized Services	Community Health Services	Education	Research	Financial and In-Kind Contributions	Community Building Activities	Community Benefit Operation	Total Community Benefit	Percent of Operating Expenses
Perham Health	Perham	Otter Tail	\$34,129	\$1,226,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260,984	4.1%
Phillips Eye Institute	Minneapolis	Hennepin	\$124,350	\$128,921	\$5,055	\$651,249	\$30,469	\$0	\$40,253	\$0	\$298,293	\$1,278,590	4.0%
Pipestone County Medical Center	Pipestone	Pipestone	\$162,259	\$700,330	\$0	\$1,932	\$0	\$0	\$3,490	\$4,671	\$0	\$872,682	3.4%
Prairie Ridge Hospital & Health Services	Elbow Lake	Grant	\$48,773	\$590,220	\$33,937	\$55,928	\$0	\$0	\$673	\$200	\$0	\$729,731	3.7%
Rainy Lake Medical Center	International Falls	Koochiching	\$75,242	\$955,822	\$330,685	\$8,858	\$40,481	\$0	\$4,810	\$32,920	\$907	\$1,449,725	6.1%
Redwood Area Hospital	Redwood Falls	Redwood	\$24,232	\$588,971	\$0	\$49,863	\$162,138	\$0	\$29,707	\$347,703	\$0	\$1,202,614	5.8%
Regency Hospital of Minneapolis	Golden Valley	Hennepin	\$1,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,505	0.0%
Regina Hospital	Hastings	Dakota	\$219,818	\$428,182	\$0	\$125,377	\$24,468	\$0	\$33,224	\$0	\$141,654	\$972,723	1.9%
Regions Hospital	St. Paul	Ramsey	\$10,914,150	\$0	\$0	\$0	\$15,405,852	\$0	\$865,940	\$0	\$9,861,410	\$37,047,352	5.5%
Renville County Hospital	Olivia	Renville	\$177	\$382,288	\$0	\$0	\$20,228	\$0	\$33,000	\$0	\$0	\$435,693	2.0%
Rice Memorial Hospital	Willmar	Kandiyohi	\$226,819	\$4,780,355	\$0	\$600,000	\$0	\$0	\$200,000	\$0	\$0	\$5,807,174	8.2%
Ridgeview Medical Center	Waconia	Carver	\$623,471	\$3,018,335	\$0	\$375,836	\$427,651	\$156,756	\$58,400	\$53,983	\$18,725	\$4,733,157	2.3%
Ridgeview Sibley Medical Center	Arlington	Sibley	\$182,607	\$6,934	\$10,565	\$0	\$0	\$0	\$0	\$0	\$0	\$200,106	1.7%
River's Edge Hospital & Clinic	St. Peter	Nicollet	\$54,677	\$398,139	\$613,994	\$52,702	\$0	\$0	\$1,072	\$0	\$216,632	\$1,337,216	5.2%
Riverview Healthcare Association	Crookston	Polk	\$83,831	\$308,552	\$139,564	\$27,313	\$157,506	\$0	\$0	\$0	\$0	\$716,766	2.2%
Riverwood HealthCare Center	Aitkin	Aitkin	\$99,216	\$2,902,990	\$5,174,678	\$540,705	\$0	\$0	\$0	\$0	\$0	\$8,717,589	15.9%
Saint Elizabeth's Medical Center	Wabasha	Wabasha	\$154,355	\$623,024	\$280,825	\$61,485	\$50,815	\$0	\$55,832	\$15,734	\$4,864	\$1,246,934	8.3%
Sanford Bagley Medical Center	Bagley	Clearwater	\$121,286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121,286	2.1%
Sanford Bemidji Medical Center	Bemidji	Beltrami	\$1,596,676	\$8,654,241	\$32,774	\$0	\$0	\$0	\$0	\$0	\$0	\$10,283,691	5.2%
Sanford Canby Medical Center	Canby	Yellow Medicine	\$65,971	\$214,387	\$0	\$9,080	\$8,812	\$0	\$21,770	\$16,418	\$5,971	\$342,409	3.1%
Sanford Hospital Luverne	Luverne	Rock	\$226,079	\$457,292	\$12,673	\$51,418	\$0	\$0	\$0	\$0	\$0	\$747,462	3.6%
Sanford Jackson Medical Center	Jackson	Jackson	\$119,910	\$45,059	\$0	\$10,747	\$13,491	\$0	\$8,596	\$14,586	\$32,834	\$245,223	3.7%
Sanford Medical Center Thief River Falls	Thief River Falls	Pennington	\$321,394	\$4,575,010	\$0	\$1,457	\$0	\$0	\$42,509	\$0	\$0	\$4,940,370	7.5%
Sanford Medical Center Wheaton	Wheaton	Traverse	\$44,489	\$120,101	\$32,341	\$8,832	\$32,400	\$0	\$18,776	\$3,245	\$0	\$260,184	4.4%
Sanford Tracy Medical Center	Tracy	Lyon	\$124,725	\$166,969	\$18,800	\$0	\$0	\$0	\$0	\$0	\$0	\$310,494	4.2%
Sanford Westbrook Medical Center	Westbrook	Cottonwood	\$39,113	\$93,810	\$3,395	\$0	\$0	\$0	\$0	\$0	\$0	\$136,318	2.9%
Sanford Worthington Medical Center	Worthington	Nobles	\$722,060	\$3,449,165	\$0	\$0	\$0	\$0	\$0	\$0	\$36,032	\$4,207,257	9.8%
Sleepy Eye Medical Center	Sleepy Eye	Brown	\$44,537	\$486,659	\$0	\$14,232	\$7,097	\$0	\$0	\$0	\$15,712	\$568,237	4.9%
St. Cloud Hospital	St. Cloud	Stearns	\$3,064,055	\$2,665,926	\$769,636	\$790,545	\$2,907,899	\$280,004	\$3,127,772	\$40,695	\$0	\$13,646,532	2.1%
St. Francis Medical Center	Breckenridge	Wilkin	\$121,992	\$35,559	\$165,561	\$77,587	\$144,928	\$0	\$63,915	\$81,448	\$7,834	\$698,824	3.0%
St. Francis Regional Medical Center	Shakopee	Scott	\$807,542	\$1,523,147	\$8,024	\$376,817	\$180,720	\$189,933	\$254,281	\$5,465	\$101,513	\$3,447,442	2.8%
St. Gabriel's Hospital	Little Falls	Morrison	\$244,789	\$796,754	\$713	\$37,378	\$10,022	\$0	\$206,328	\$237,917	\$7,841	\$1,541,742	2.4%
St. John's Hospital	Maplewood	Ramsey	\$1,130,273	\$0	\$0	\$0	\$2,813,034	\$113,784	\$11,018	\$0	\$0	\$4,068,109	1.8%
St. Joseph's Area Health Services, Inc.	Park Rapids	Hubbard	\$92,387	\$863,231	\$424,597	\$71,752	\$0	\$0	\$51,178	\$171	\$0	\$1,503,316	3.7%
St. Joseph's Hospital	St. Paul	Ramsey	\$1,204,584	\$4,904,027	\$11,265,807	\$25,082	\$3,780,882	\$0	\$8,421	\$0	\$0	\$21,188,803	8.2%
St. Joseph's Medical Center	Brainerd	Crow Wing	\$1,374,701	\$4,666,041	\$0	\$106,851	\$215,122	\$0	\$313,629	\$33,621	\$0	\$6,709,965	4.0%
St. Luke's Hospital	Duluth	St. Louis	\$1,125,812	\$9,568,230	-\$13,639,590	\$125,873	\$5,405,931	\$0	\$523,218	\$302,240	\$0	\$3,411,714	0.9%
St. Mary's Medical Center	Duluth	St. Louis	\$2,217,861	\$19,056,539	\$0	\$1,768,098	\$1,263,257	\$0	\$3,000	\$400,009	\$111,755	\$24,820,519	7.1%
St. Mary's Regional Health Center	Detroit Lakes	Becker	\$709,122	\$0	\$0	\$105,756	\$173,871	\$0	\$46,627	\$45,290	\$25,768	\$1,106,434	1.4%
Stevens Community Medical Center	Morris	Stevens	\$195,595	\$392,261	\$0	\$129,033	\$141,981	\$0	\$0	\$39,952	\$399	\$899,221	2.7%
Swift County-Benson Hospital	Benson	Swift	\$10,369	\$511,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$521,869	4.3%
Tri-County Hospital	Wadena	Wadena	\$639,304	\$2,578,333	\$13,728,523	\$305,265	\$39,904	\$0	\$63,396	\$17,684	\$1,394	\$17,373,803	31.5%
Tyler Healthcare Center, Inc.	Tyler	Lincoln	\$10,331	\$0	\$1,138,964	\$0	\$0	\$0	\$0	\$0	\$0	\$1,149,295	16.3%
United Hospital	St. Paul	Ramsey	\$2,392,811	\$6,426,123	\$127,293	\$1,031,835	\$3,916,686	\$0	\$193,893	\$12,508	\$118,806	\$14,219,955	2.8%
United Hospital District	Blue Earth	Faribault	\$20,705	\$1,345,133	\$2,124,037	\$8,836	\$0	\$0	\$1,800	\$0	\$123,882	\$3,624,393	14.8%

All Costs are net of offsetting revenues.

1 Charity care charges are adjusted to reflect costs

2 Calculated as the difference between payments for services provided to public program enrollees and the cost of providing those services. Where there were no calculated underpayments, this category is zero.

3 Data from 2015 for this hospital remains preliminary.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

Excel and PDF versions of this table can be found on the Health Economics Program website: <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.xlsx> or <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.pdf>.

Table A1: Community Benefit Provided by Minnesota Hospitals, 2015 (continued)

Hospital Name	City	County	Charity Care ¹	State Health Care Programs Underpayment ²	Operating Subsidized Services	Community Health Services	Education	Research	Financial and In-Kind Contributions	Community Building Activities	Community Benefit Operation	Total Community Benefit	Percent of Operating Expenses
Unity Hospital	Fridley	Anoka	\$1,070,443	\$2,451,574	\$1,994,000	\$625,749	\$476,290	\$0	\$47,705	\$22,707	\$94,674	\$6,783,142	3.6%
University of Minnesota Medical Center - Fairview	Minneapolis	Hennepin	\$2,591,314	\$38,384,172	\$1,156,104	\$2,428,271	\$94,326,316	\$5,267,048	\$50,294	\$0	\$0	\$144,203,519	10.6%
Windom Area Hospital	Windom	Cottonwood	\$50,699	\$696,790	\$0	\$47,320	\$135,412	\$0	\$37,317	\$25,400	\$1,000	\$993,938	6.7%
Winona Health Services	Winona	Winona	\$575,902	\$8,629,460	\$0	\$180,364	\$288,077	\$0	\$153,000	\$0	\$13,615	\$9,840,418	8.6%
Woodwinds Health Campus	Woodbury	Washington	\$597,612	\$186,899	\$0	\$32,263	\$487,646	\$0	\$50	\$0	\$0	\$1,304,470	1.1%
All Hospitals			\$102,157,685	\$562,294,934	\$91,534,614	\$37,993,584	\$177,888,580	\$10,529,391	\$11,179,646	\$4,173,951	\$16,291,710	\$1,014,044,095	6.2%

All Costs are net of offsetting revenues.

1 Charity care charges are adjusted to reflect costs

2 Calculated as the difference between payments for services provided to public program enrollees and the cost of providing those services. Where there were no calculated underpayments, this category is zero.

3 Data from 2015 for this hospital remains preliminary.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

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Table A2: Community Benefit Provided by Minnesota Hospitals, 2014

Hospital Name	City	County	Charity Care ¹	State Health Care Programs Underpayment ²	Operating Subsidized Services	Community Health Services	Education	Research	Financial and In-Kind Contributions	Community Building Activities	Community Benefit Operation	Total Community Benefit	Percent of Operating Expenses
Abbott Northwestern Hospital	Minneapolis	Hennepin	\$3,992,687	\$12,679,145	\$0	\$951,023	\$11,161,788	\$990,406	\$724,753	\$40,421	\$141,452	\$30,681,675	3.1%
Albany Area Hospital and Medical Center	Albany	Stearns	\$73,804	\$256,245	\$124,084	\$4,440	\$0	\$0	\$38,875	\$3,800	\$0	\$501,248	4.2%
Appleton Municipal Hospital and Nursing Home	Appleton	Swift	\$0	\$135,930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135,930	1.9%
Avera Marshall Regional Medical Center	Marshall	Lyon	\$178,555	\$503,951	\$4,681,505	\$357,987	\$84,202	\$0	\$69,186	\$0	\$0	\$5,875,386	11.1%
Bethesda LTACH	St. Paul	Ramsey	\$162,365	\$2,731,164	\$0	\$1,006,986	\$456,146	\$0	\$107,430	\$0	\$0	\$4,464,091	5.9%
Bigfork Valley Hospital	Bigfork	Itasca	\$14,756	\$668,304	\$286,035	\$0	\$0	\$0	\$500	\$0	\$0	\$969,595	6.6%
Buffalo Hospital	Buffalo	Wright	\$570,369	\$764,021	\$744	\$273,876	\$35,093	\$0	\$51,909	\$34,929	\$247,316	\$1,978,257	3.1%
Cambridge Medical Center	Cambridge	Isanti	\$831,055	\$2,556,081	\$0	\$238,266	\$685,079	\$0	\$57,737	\$3,748	\$175,568	\$4,547,534	6.1%
CentraCare Health - Monticello	Monticello	Wright	\$369,935	\$1,333,596	\$14,401	\$0	\$0	\$0	\$1,305	\$350	\$0	\$1,719,587	3.5%
CentraCare Health - Paynesville	Paynesville	Stearns	\$89,806	\$1,076,465	\$2,704,471	\$8,863	-\$44,963	\$0	\$15,150	\$0	\$0	\$3,849,792	11.9%
CentraCare Health - Sauk Centre	Sauk Centre	Stearns	\$267,721	\$551,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$818,891	4.3%
CentraCare Health System - Long Prairie	Long Prairie	Todd	\$155,310	\$884,276	\$1,270,657	\$0	\$0	\$0	\$380	\$20,936	\$0	\$2,331,559	12.9%
Children's Hospitals and Clinics of Minnesota	Minneapolis	Hennepin	\$1,022,620	\$86,605,491	\$14,408,195	\$8,342,734	\$4,608,541	\$1,523,269	\$336,365	\$103,900	\$1,655,930	\$118,607,045	17.2%
Chippewa County-Montevideo Hospital	Montevideo	Chippewa	\$313,180	\$2,071,469	\$2,787,877	\$4,664	\$13,685	\$0	\$0	\$10,884	\$0	\$5,201,759	14.3%
Cloquet Memorial Hospital Association	Cloquet	Carlton	\$295,804	\$2,201,791	\$752,400	\$1,870	\$455,831	\$0	\$7,165	\$29,400	\$0	\$3,744,261	8.9%
Cook County North Shore Hospital	Grand Marais	Cook	\$34,496	\$408,778	\$121,719	-\$2,301	\$0	\$0	\$0	\$0	\$0	\$562,692	6.4%
Cook Hospital & C&NC	Cook	St. Louis	\$100,902	\$544,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$645,611	6.9%
Cuyuna Regional Medical Center	Crosby	Crow Wing	\$174,555	\$3,207,257	\$233,553	\$0	\$235,175	\$0	\$26,691	\$0	\$0	\$3,877,231	4.8%
District One Hospital	Faribault	Rice	\$144,233	\$2,951,374	\$196,445	\$121,145	\$0	\$0	\$5,089	\$0	\$89,825	\$3,508,111	7.4%
Douglas County Hospital	Alexandria	Douglas	\$299,701	\$4,068,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,368,696	3.4%
Ely-Bloomenson Community Hospital	Ely	St. Louis	\$36,598	\$627,141	\$642,550	\$20,300	\$52,974	\$0	\$64,048	\$11,140	\$20,900	\$1,475,651	9.3%
Essentia Health - Deer River	Deer River	Itasca	\$47,512	\$651,797	\$0	\$0	\$304,131	\$0	\$0	\$81,097	\$1,095	\$1,085,632	4.4%
Essentia Health - Duluth	Duluth	St. Louis	\$2,220,559	\$19,337,741	\$0	\$495,895	\$485,197	\$0	\$874,520	\$793,588	\$32,749	\$24,240,249	6.7%
Essentia Health - Graceville	Graceville	Big Stone	\$23,153	\$309,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$332,326	5.9%
Essentia Health - Sandstone	Sandstone	Pine	\$232,711	\$453,713	\$0	\$0	\$18,428	\$0	\$0	\$0	\$0	\$704,852	5.9%
Essentia Health Ada	Ada	Norman	\$3,348	\$22,392	\$0	\$1,517	\$0	\$0	\$14,183	\$942	\$0	\$42,382	0.7%
Essentia Health Northern Pines	Aurora	St. Louis	\$74,290	\$244,875	\$0	\$0	\$18,415	\$0	\$0	\$17,461	\$667	\$355,708	2.7%
Essentia Health Virginia	Virginia	St. Louis	\$237,963	\$2,404,090	\$0	\$2,600	\$247,661	\$0	\$200	\$747	\$23,493	\$2,916,754	4.0%
Fairview Lakes Regional Medical Center	Wyoming	Chisago	\$619,025	\$4,207,757	\$33,699	\$396,880	\$83,273	\$0	\$40,572	\$0	\$0	\$5,381,206	5.9%
Fairview Northland Regional Hospital	Princeton	Sherburne	\$380,861	\$2,585,578	\$341,209	\$278,821	\$0	\$0	\$3,839	\$0	\$0	\$3,590,308	6.1%
Fairview Ridges Hospital	Burnsville	Dakota	\$1,164,634	\$7,263,756	\$53,088	\$886,627	\$16,313	\$0	\$11,008	\$0	\$0	\$9,395,426	4.5%
Fairview Southdale Hospital	Edina	Hennepin	\$1,021,052	\$7,109,372	\$268,991	\$2,214,152	\$49	\$0	\$10,869	\$0	\$0	\$10,624,485	2.8%
Fairview University Medical Center - Mesabi	Hibbing	St. Louis	\$972,031	\$6,291,162	\$309,277	\$657,597	\$0	\$0	\$5,500	\$0	\$0	\$8,235,567	8.3%
First Care Medical Services	Fosston	Polk	\$119,996	\$146,579	\$0	\$89,312	\$23,231	\$0	\$2,463	\$0	\$10,248	\$391,829	2.0%
FirstLight Health System	Mora	Kanabec	\$578,590	\$2,051,325	\$0	\$226,755	\$230,325	\$0	\$21,085	\$9,870	\$31,810	\$3,149,760	5.9%
Gillette Children's Specialty Healthcare	St. Paul	Ramsey	\$357,227	\$28,420,133	\$10,941,731	\$2,490,439	\$2,283,885	\$1,965,145	\$20,000	\$0	\$0	\$46,478,560	22.5%
Glacial Ridge Health System	Glenwood	Pope	\$65,535	\$350,788	\$2,646,027	\$0	\$0	\$0	\$0	\$0	\$0	\$3,062,350	13.2%
Glencoe Regional Health Services	Glencoe	Mcleod	\$389,000	\$756,750	\$102,199	\$144,502	\$4,157	\$0	\$53,938	\$34,831	\$3,329	\$1,488,706	3.7%
Grand Itasca Clinic and Hospital	Grand Rapids	Itasca	\$82,005	\$9,544,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,626,068	12.3%
Granite Falls Municipal Hospital & Manor	Granite Falls	Yellow Medicine	\$14,998	\$245,432	\$0	\$0	\$0	\$0	\$2,665	\$0	\$21,898	\$284,993	2.7%
Hendricks Community Hospital Association	Hendricks	Lincoln	\$34,677	\$0	\$265,761	\$0	\$51,048	\$0	\$5,535	\$12,359	\$0	\$369,380	4.7%
Hennepin County Medical Center	Minneapolis	Hennepin	\$15,461,161	\$26,034,538	\$24,558	\$1,264,785	\$25,983,801	\$9,449	\$41,112	\$367,969	\$0	\$69,187,373	9.1%
Hutchinson Health	Hutchinson	Mcleod	\$75,741	\$2,799,816	\$0	\$116,604	\$87,555	\$13,592	\$54,578	\$29,002	\$96	\$3,176,984	3.8%

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1 Charity care charges are adjusted to reflect costs

2 Calculated as the difference between payments for services provided to public program clients and the cost of providing those services. Where there were no calculated underpayments, this category is zero.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

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Table A2: Community Benefit Provided by Minnesota Hospitals, 2014 (continued)

Hospital Name	City	County	Charity Care ¹	State Health Care Programs Underpayment ²	Operating Subsidized Services	Community Health Services	Education	Research	Financial and In-Kind Contributions	Community Building Activities	Community Benefit Operation	Total Community Benefit	Percent of Operating Expenses
Johnson Memorial Health Services	Dawson	Lac Qui Parle	\$4,825	\$328,703	\$363,282	\$31,144	\$17,720	\$0	\$3,530	\$0	\$17,500	\$766,704	8.1%
Kittson Memorial Healthcare Center	Hallock	Kittson	\$5,763	\$101,028	\$0	\$624	\$0	\$0	\$0	\$0	\$0	\$107,415	2.1%
Lake Region Healthcare Corporation	Fergus Falls	Otter Tail	\$314,166	\$4,161,283	\$0	\$26,096	\$79,393	\$0	\$74,690	\$3,000	\$180,179	\$4,838,807	4.3%
Lake View Memorial Hospital	Two Harbors	Lake	\$87,558	\$546,133	\$14,272	\$33,613	\$65,109	\$0	\$8,247	\$2,924	\$0	\$757,856	5.3%
Lakeview Memorial Hospital	Stillwater	Washington	\$320,948	\$2,461,292	\$5,092,313	\$180,849	\$82,271	\$0	\$167,865	\$0	\$0	\$8,305,538	10.3%
LakeWood Health Center	Baudette	Lake Of The Woods	\$187,555	\$105,238	\$20	\$60,483	\$168	\$0	\$43,332	\$20,233	\$3,871	\$420,900	3.4%
Lakewood Health System	Staples	Wadena	\$423,453	\$0	\$5,831,448	\$129,363	\$6,000	\$0	\$29,292	\$7,966	\$73,218	\$6,500,740	8.7%
LifeCare Medical Center	Roseau	Roseau	\$300,864	\$485,007	\$2,624,306	\$104,442	\$210,733	\$0	\$56,010	\$206,220	\$59,751	\$4,047,333	17.7%
Madelia Community Hospital, Inc.	Madelia	Watowan	\$40,927	\$276,310	\$2,220,662	\$98,134	\$57,041	\$0	\$2,500	\$15,625	\$0	\$2,711,199	28.5%
Madison Hospital	Madison	Lac Qui Parle	\$40,043	\$162,681	\$0	\$84,815	\$0	\$0	\$0	\$0	\$0	\$287,539	2.9%
Mahnomen Health Center	Mahnomen	Mahnomen	\$1,780	\$706,385	\$53,617	\$3,897	\$1,401	\$0	\$1,418	\$6,279	\$2,831	\$777,608	12.8%
Maple Grove Hospital	Maple Grove	Hennepin	\$1,663,486	\$4,757,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,421,295	4.7%
Mayo Clinic Health System - Albert Lea	Albert Lea	Freeborn	\$3,904,561	\$6,251,962	\$2,040,325	\$58,598	\$191,020	\$0	\$84,289	\$117,910	\$8,278	\$12,656,943	9.4%
Mayo Clinic Health System - Austin	Austin	Mower	\$2,050,272	\$4,482,968	\$6,607,139	\$58,598	\$191,020	\$0	\$84,289	\$117,910	\$8,277	\$13,600,473	12.8%
Mayo Clinic Health System - Cannon Falls	Cannon Falls	Goodhue	\$178,556	\$25,396	\$0	\$0	\$1,954	\$0	\$403	\$5,913	\$51,161	\$263,383	1.1%
Mayo Clinic Health System - Fairmont	Fairmont	Martin	\$500,049	\$1,520,736	\$0	\$4,000	\$0	\$0	\$15,000	\$0	\$0	\$2,039,785	2.9%
Mayo Clinic Health System - Lake City	Lake City	Goodhue	\$1,009,314	\$1,568,029	\$669,119	\$23,828	\$65,616	\$0	\$10,613	\$14,670	\$0	\$3,361,189	10.1%
Mayo Clinic Health System - Mankato	Mankato	Blue Earth	\$984,517	\$9,512,876	\$0	\$324,976	\$0	\$0	\$22,500	\$0	\$0	\$10,844,869	5.0%
Mayo Clinic Health System - New Prague	New Prague	Scott	\$181,364	\$703,929	\$0	\$10,000	\$0	\$0	\$18,000	\$0	\$0	\$913,293	3.7%
Mayo Clinic Health System - Red Wing	Red Wing	Goodhue	\$1,323,061	\$5,022,552	\$0	\$227,715	\$316,958	\$0	\$138,475	\$75,000	\$11,441	\$7,115,202	7.3%
Mayo Clinic Health System - Springfield	Springfield	Brown	\$100,906	\$472,642	\$0	\$3,500	\$0	\$0	\$4,900	\$0	\$0	\$581,948	4.7%
Mayo Clinic Health System - St. James	St. James	Watowan	\$93,368	\$87,038	\$0	\$10,000	\$0	\$0	\$7,725	\$0	\$0	\$198,131	1.2%
Mayo Clinic Health System - Waseca	Waseca	Waseca	\$188,214	\$650,139	\$0	\$10,000	\$3,000	\$0	\$0	\$0	\$0	\$851,353	4.7%
Mayo Clinic Hospital - Rochester	Rochester	Olmsted	\$13,746,498	\$30,088,149	\$0	\$0	\$0	\$0	\$1,124	\$0	\$0	\$43,835,771	3.4%
Meeker Memorial Hospital	Litchfield	Meeker	\$312,453	\$676,338	\$405,637	\$167,860	\$85,298	\$0	\$6,986	\$4,900	\$1,025	\$1,660,497	5.9%
Melrose Area Hospital - CentraCare	Melrose	Stearns	\$175,664	\$698,789	\$832,911	\$0	\$0	\$0	\$0	\$0	\$0	\$1,707,364	9.1%
Mercy Hospital	Moose Lake	Carlton	\$56,308	\$1,937,202	\$81,120	\$70,056	\$0	\$0	\$0	\$0	\$0	\$2,144,686	7.4%
Mercy Hospital	Coon Rapids	Anoka	\$2,738,163	\$4,090,767	\$848,577	\$1,070,715	\$1,326,726	\$0	\$47,349	\$29,293	\$95,402	\$10,246,992	2.9%
Mille Lacs Health System	Onamia	Mille Lacs	\$325,225	\$768,707	\$877,209	\$0	\$0	\$0	\$0	\$0	\$0	\$1,971,141	6.3%
Minnesota Valley Health Center	Le Sueur	Le Sueur	\$46,513	\$221,658	\$0	\$49,336	\$0	\$0	\$0	\$0	\$0	\$317,507	5.0%
Murray County Memorial Hospital	Slayton	Murray	\$87,229	\$782,104	\$0	\$40,820	\$24,528	\$0	\$7,544	\$17,785	\$112,601	\$1,072,611	6.0%
New Ulm Medical Center	New Ulm	Brown	\$616,782	\$1,217,432	\$0	\$243,443	\$329,990	\$19,303	\$71,787	\$2,079	\$133,322	\$2,634,138	3.5%
North Memorial Medical Center	Robbinsdale	Hennepin	\$6,160,273	\$21,763,149	-\$3,291,224	\$1,735,387	\$0	-\$101,157	\$770,445	\$3,121	\$415,781	\$27,455,775	6.2%
North Valley Health Center	Warren	Marshall	\$44,326	\$432,645	\$620,848	\$0	\$0	\$0	\$0	\$0	\$0	\$1,097,819	12.3%
Northfield Hospital & Clinics	Northfield	Dakota	\$34,352	\$1,086,690	\$41,770	\$472,657	\$0	\$0	\$221,265	\$0	\$291,350	\$2,148,084	4.1%
Olmsted Medical Center	Rochester	Olmsted	\$1,420,597	\$18,687,376	\$1,017,969	\$0	\$0	\$865,659	\$85,465	\$0	\$0	\$22,077,066	13.1%
Ortonville Area Health Services	Ortonville	Big Stone	\$63,396	\$328,392	\$135,298	\$17,193	\$16,049	\$0	\$334,072	\$40,290	\$91,874	\$1,026,564	5.2%
Owatonna Hospital	Owatonna	Steele	\$253,880	\$1,089,173	\$33,258	\$289,853	\$237,117	\$0	\$164,170	\$110,509	\$88,926	\$2,266,886	4.7%
Park Nicollet Methodist Hospital	St. Louis Park	Hennepin	\$2,957,782	\$5,739,411	\$0	\$1,117,839	\$3,817,307	\$0	\$2,486	\$0	\$21,333	\$13,656,158	3.1%
Perham Health	Perham	Otter Tail	\$41,176	\$647,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$689,142	2.3%
Phillips Eye Institute	Minneapolis	Hennepin	\$187,152	\$105,929	\$4,176	\$552,066	\$23,687	\$0	\$15,100	\$0	\$266,234	\$1,154,344	3.7%
Pipestone County Medical Center	Pipestone	Pipestone	\$159,059	\$353,189	\$0	\$25,110	\$0	\$0	\$1,890	\$2,610	\$0	\$541,858	2.4%
Prairie Ridge Hospital & Health Services	Elbow Lake	Grant	\$33,364	\$502,924	\$47,762	\$39,360	\$0	\$0	\$600	\$100	\$0	\$624,110	3.7%
Rainy Lake Medical Center	International Falls	Koochiching	\$125,981	\$1,347,505	\$301,977	\$7,285	\$13,971	\$0	\$4,410	\$29,626	\$821	\$1,831,576	7.7%
Redwood Area Hospital	Redwood Falls	Redwood	\$39,567	\$878,516	\$0	\$31,736	\$265,654	\$0	\$10,116	\$396,297	\$0	\$1,621,886	8.2%
Regency Hospital of Minneapolis	Golden Valley	Hennepin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%

All Costs are net of offsetting revenues.

1 Charity care charges are adjusted to reflect costs

2 Calculated as the difference between payments for services provided to public program clients and the cost of providing those services. Where there were no calculated underpayments, this category is zero.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

Excel and PDF versions of this table can be found on the Health Economics Program website: <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.xlsx> or <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.pdf>.

Table A2: Community Benefit Provided by Minnesota Hospitals, 2014 (continued)

Hospital Name	City	County	Charity Care ¹	State Health Care Programs Underpayment ²	Operating Subsidized Services	Community Health Services	Education	Research	Financial and In-Kind Contributions	Community Building Activities	Community Benefit Operation	Total Community Benefit	Percent of Operating Expenses
Regina Hospital	Hastings	Dakota	\$292,281	\$599,645	\$0	\$74,212	\$13,923	\$0	\$48,422	\$0	\$81,539	\$1,110,022	2.3%
Regions Hospital	St. Paul	Ramsey	\$16,034,358	\$0	\$0	\$0	\$14,083,464	\$0	\$2,336,717	\$0	\$10,154,853	\$42,609,392	6.6%
Renville County Hospital	Olivia	Renville	\$9,114	\$561,751	\$1,878,612	\$0	\$3,500	\$0	\$0	\$0	\$0	\$2,452,977	12.4%
Rice Memorial Hospital	Willmar	Kandiyohi	\$342,763	\$3,039,350	\$0	\$600,000	\$0	\$0	\$200,000	\$0	\$0	\$4,182,113	6.0%
Ridgeview Medical Center	Waconia	Carver	\$715,664	\$2,824,455	\$0	\$171,019	\$442,945	\$118,031	\$52,350	\$43,128	\$21,162	\$4,388,754	2.2%
Ridgeview Sibley Medical Center	Arlington	Sibley	\$105,039	\$43,667	\$11,229	\$0	\$0	\$0	\$0	\$0	\$0	\$159,935	1.4%
River's Edge Hospital & Clinic	St. Peter	Nicollet	\$118,623	\$629,121	\$285,139	\$2,456	\$0	\$0	\$1,072	\$0	\$0	\$1,036,411	5.1%
Riverview Healthcare Association	Crookston	Polk	\$19,765	\$1,159,339	\$3,145,226	\$24,041	\$331,259	\$0	\$44,084	\$0	\$61,400	\$4,785,114	11.3%
Riverwood HealthCare Center	Aitkin	Aitkin	\$212,149	\$2,111,980	\$4,457,322	\$524,097	\$0	\$0	\$0	\$0	\$0	\$7,305,548	13.8%
Saint Elizabeth's Medical Center	Wabasha	Wabasha	\$225,913	\$344,163	\$188,400	\$27,993	\$38,554	\$0	\$89,701	\$22,756	\$8,534	\$946,014	7.5%
Sanford Bagley Medical Center	Bagley	Clearwater	\$22,789	\$497,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$520,681	5.7%
Sanford Bemidji Medical Center	Bemidji	Beltrami	\$868,908	\$7,324,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,193,115	4.4%
Sanford Canby Medical Center	Canby	Yellow Medicine	\$40,560	\$0	\$0	\$13,736	\$0	\$0	\$24,088	\$6,075	\$2,888	\$87,347	0.8%
Sanford Hospital Luverne	Luverne	Rock	\$178,774	\$676,558	\$71,070	\$0	\$0	\$0	\$0	\$0	\$0	\$926,402	4.6%
Sanford Jackson Medical Center	Jackson	Jackson	\$58,148	\$51,334	\$38,315	\$0	\$0	\$0	\$0	\$0	\$0	\$147,797	1.7%
Sanford Medical Center Thief River Falls	Thief River Falls	Pennington	\$418,062	\$1,506,225	\$0	\$3,113	\$0	\$0	\$47,365	\$0	\$1,689	\$1,976,454	3.3%
Sanford Medical Center Wheaton	Wheaton	Traverse	\$52,405	\$267,228	\$0	\$7,782	\$2,062	\$0	\$0	\$6,369	\$0	\$335,846	4.5%
Sanford Tracy Medical Center	Tracy	Lyon	\$94,820	\$366,405	\$9,007	\$0	\$0	\$0	\$0	\$0	\$0	\$470,232	4.7%
Sanford Westbrook Medical Center	Westbrook	Cottonwood	\$14,245	\$150,802	\$4,899	\$0	\$0	\$0	\$0	\$0	\$0	\$169,946	2.9%
Sanford Worthington Medical Center	Worthington	Nobles	\$398,058	\$2,351,197	\$0	\$0	\$0	\$0	\$0	\$0	\$35,714	\$2,784,969	7.6%
Sleepy Eye Medical Center	Sleepy Eye	Brown	\$6,384	\$436,090	\$0	\$13,178	\$6,633	\$0	\$0	\$0	\$14,964	\$477,249	4.2%
St. Cloud Hospital	St. Cloud	Stearns	\$4,947,628	\$7,751,763	\$251,314	\$436,131	\$4,582,729	\$171,695	\$2,294,067	\$16,438	\$0	\$20,451,765	3.2%
St. Francis Medical Center	Breckenridge	Wilkin	\$249,115	\$93,698	\$195,455	\$169,988	\$150,116	\$0	\$84,855	\$111,738	\$8,416	\$1,063,381	4.7%
St. Francis Regional Medical Center	Shakopee	Scott	\$945,356	\$1,712,368	\$97,637	\$307,689	\$294,874	\$124,997	\$245,497	\$1,356	\$101,012	\$3,830,786	3.3%
St. Gabriel's Hospital	Little Falls	Morrison	\$368,591	\$369,085	\$49,083	\$41,074	\$3,258	\$0	\$192,113	\$228,077	\$5,584	\$1,256,865	2.0%
St. John's Hospital	Maplewood	Ramsey	\$1,223,440	\$9,870,910	\$0	\$299,438	\$2,218,741	\$0	\$3,924	\$0	\$0	\$13,616,453	5.8%
St. Joseph's Area Health Services, Inc.	Park Rapids	Hubbard	\$241,143	\$2,053,071	\$554,701	\$40,834	\$0	\$0	\$62,445	\$0	\$0	\$2,952,194	7.5%
St. Joseph's Hospital	St. Paul	Ramsey	\$1,380,737	\$11,297,467	\$11,638,177	\$136,967	\$3,354,339	\$0	\$45,167	\$0	\$0	\$27,852,854	10.9%
St. Joseph's Medical Center	Brainerd	Crow Wing	\$1,652,439	\$3,927,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,580,434	3.5%
St. Luke's Hospital	Duluth	St. Louis	\$2,118,073	\$0	-\$23,051,555	\$117,545	\$6,169,907	\$0	\$383,754	\$214,641	\$0	-\$14,047,635	-4.8%
St. Mary's Medical Center	Duluth	St. Louis	\$2,694,423	\$9,541,989	\$0	\$1,624,559	\$2,035,914	\$0	\$0	\$521,338	\$26,429	\$16,444,652	4.9%
St. Mary's Regional Health Center	Detroit Lakes	Becker	\$724,610	\$2,757,618	\$0	\$6,012	\$9,751	\$0	\$28,374	\$0	\$24,249	\$3,550,614	5.3%
Stevens Community Medical Center	Morris	Stevens	\$329,352	\$889,434	\$0	\$113,646	\$75,820	\$0	\$0	\$41,637	\$380	\$1,450,269	4.4%
Swift County-Benson Hospital	Benson	Swift	\$44,090	\$347,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$391,991	3.2%
Tri-County Hospital	Wadena	Wadena	\$472,585	\$2,322,402	\$5,547,503	\$218,652	\$61,838	\$0	\$56,573	\$24,683	\$1,216	\$8,705,452	16.9%
Tyler Healthcare Center, Inc.	Tyler	Lincoln	\$42,608	\$0	\$463,633	\$0	\$0	\$0	\$0	\$0	\$11,350	\$517,591	6.0%
United Hospital	St. Paul	Ramsey	\$2,962,186	\$6,589,266	\$123,010	\$1,180,500	\$8,423,432	\$0	\$198,642	\$27,028	\$148,935	\$19,652,999	4.1%
United Hospital District	Blue Earth	Faribault	\$76,253	\$0	\$2,312,795	-\$3,599	\$0	\$0	\$2,400	\$0	\$120,274	\$2,508,123	10.0%
Unity Hospital	Fridley	Anoka	\$1,484,276	\$4,671,998	\$2,203,990	\$614,398	\$942,311	\$0	\$64,088	\$24,980	\$95,702	\$10,101,743	5.3%
University of Minnesota Medical Center - Fairview	Minneapolis	Hennepin	\$2,655,654	\$31,722,957	\$357,993	\$2,504,438	\$86,548,284	\$2,832,697	\$51,308	\$0	\$0	\$126,673,331	9.8%
Windom Area Hospital	Windom	Cottonwood	\$94,512	\$495,252	\$0	\$65,611	\$73,895	\$0	\$15,569	\$15,600	\$1,000	\$761,439	5.3%
Winona Health Services	Winona	Winona	\$903,307	\$7,098,704	\$929,485	\$131,560	\$409,263	\$0	\$75,786	\$14,118	\$13,615	\$9,575,838	8.4%
Woodwinds Health Campus	Woodbury	Washington	\$706,127	\$854,494	\$0	\$117,313	\$489,069	\$0	\$655	\$0	\$0	\$2,167,658	1.8%
All Hospitals			\$123,381,138	\$515,202,111	\$82,447,407	\$37,596,113	\$185,776,632	\$8,533,086	\$11,835,553	\$4,157,596	\$15,332,457	\$984,262,093	6.3%

All Costs are net of offsetting revenues.

1 Charity care charges are adjusted to reflect costs

2 Calculated as the difference between payments for services provided to public program clients and the cost of providing those services. Where there were no calculated underpayments, this category is zero.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

Excel and PDF versions of this table can be found on the Health Economics Program website: <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.xlsx> or <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.pdf>.

Table A3: Community Benefit by Minnesota Hospital, 2013 to 2015

Hospital	City	County	Total Community Benefit			Growth in Community Benefit		Community Benefit Percent of Operating Expenses		
			2013	2014	2015	2013 to 2014	2014 to 2015	2013	2014	2015
Abbott Northwestern Hospital	Minneapolis	Hennepin	\$39,469,909	\$30,681,675	\$26,072,443	-22.3%	-15.0%	4.2%	3.1%	2.6%
Albany Area Hospital and Medical Center	Albany	Stearns	\$447,568	\$501,248	\$519,725	12.0%	3.7%	4.0%	4.2%	4.5%
Appleton Municipal Hospital and Nursing Home	Appleton	Swift	\$379,140	\$135,930	\$457,727	-64.1%	236.7%	6.0%	1.9%	6.1%
Avera Marshall Regional Medical Center	Marshall	Lyon	\$5,474,689	\$5,875,386	\$3,363,816	7.3%	-42.7%	11.1%	11.1%	7.2%
Bethesda LTACH	St. Paul	Ramsey	\$2,860,265	\$4,464,091	\$2,255,536	56.1%	-49.5%	3.8%	5.9%	2.9%
Bigfork Valley Hospital	Bigfork	Itasca	\$791,641	\$969,595	\$676,116	22.5%	-30.3%	4.8%	6.6%	4.7%
Buffalo Hospital	Buffalo	Wright	\$2,388,622	\$1,978,257	\$1,895,380	-17.2%	-4.2%	3.8%	3.1%	2.9%
Cambridge Medical Center	Cambridge	Isanti	\$4,615,870	\$4,547,534	\$3,255,152	-1.5%	-28.4%	6.1%	6.1%	4.4%
CentraCare Health - Monticello	Monticello	Wright	\$1,777,676	\$1,719,587	\$2,011,437	-3.3%	17.0%	3.9%	3.5%	3.8%
CentraCare Health - Paynesville	Paynesville	Stearns	\$3,951,640	\$3,849,792	\$1,366,865	-2.6%	-64.5%	14.2%	11.9%	4.5%
CentraCare Health - Sauk Centre	Sauk Centre	Stearns	\$454,686	\$818,891	\$985,045	80.1%	20.3%	2.6%	4.3%	4.7%
CentraCare Health System - Long Prairie	Long Prairie	Todd	\$818,002	\$2,331,559	\$2,131,237	185.0%	-8.6%	4.7%	12.9%	10.7%
Children's Hospitals and Clinics of Minnesota	Minneapolis	Hennepin	\$121,095,023	\$118,607,045	\$117,072,137	-2.1%	-1.3%	19.2%	17.2%	16.6%
Chippewa County-Montevideo Hospital	Montevideo	Chippewa	\$4,715,940	\$5,201,759	\$5,248,056	10.3%	0.9%	13.2%	14.3%	15.1%
Cloquet Memorial Hospital Association	Cloquet	Carlton	\$3,969,740	\$3,744,261	\$3,253,762	-5.7%	-13.1%	10.1%	8.9%	7.5%
Cook County North Shore Hospital	Grand Marais	Cook	\$642,132	\$562,692	\$740,401	-12.4%	31.6%	7.7%	6.4%	7.9%
Cook Hospital & C&NC	Cook	St. Louis	\$408,772	\$645,611	\$526,232	57.9%	-18.5%	4.4%	6.9%	5.3%
Cuyuna Regional Medical Center	Crosby	Crow Wing	\$3,089,952	\$3,877,231	\$4,217,321	25.5%	8.8%	4.0%	4.8%	5.0%
District One Hospital	Faribault	Rice	\$4,006,922	\$3,508,111	\$1,215,019	-12.4%	-65.4%	9.3%	7.4%	2.8%
Douglas County Hospital	Alexandria	Douglas	\$3,817,364	\$4,368,696	\$4,106,124	14.4%	-6.0%	3.2%	3.4%	3.1%
Ely-Bloomenson Community Hospital	Ely	St. Louis	\$1,367,510	\$1,475,651	\$2,115,760	7.9%	43.4%	9.0%	9.3%	13.3%
Essentia Health - Deer River	Deer River	Itasca	\$2,265,970	\$1,085,632	\$1,535,811	-52.1%	41.5%	11.7%	4.4%	6.2%
Essentia Health - Duluth	Duluth	St. Louis	\$22,482,100	\$24,240,249	\$26,477,706	7.8%	9.2%	6.3%	6.7%	6.9%
Essentia Health - Graceville	Graceville	Big Stone	\$1,008,777	\$332,326	\$815	-67.1%	-99.8%	20.3%	5.9%	0.0%
Essentia Health - Sandstone	Sandstone	Pine	\$858,066	\$704,852	\$1,509,675	-17.9%	114.2%	7.1%	5.9%	13.0%
Essentia Health Ada	Ada	Norman	\$15,395	\$42,382	\$110,666	175.3%	161.1%	0.2%	0.7%	1.6%
Essentia Health Northern Pines	Aurora	St. Louis	\$699,566	\$355,708	\$895,349	-49.2%	151.7%	5.7%	2.7%	6.5%
Essentia Health Virginia	Virginia	St. Louis	\$1,325,128	\$2,916,754	\$2,526,697	120.1%	-13.4%	2.6%	4.0%	3.6%
Fairview Lakes Regional Medical Center	Wyoming	Chisago	\$5,122,112	\$5,381,206	\$4,623,912	5.1%	-14.1%	5.7%	5.9%	5.1%
Fairview Northland Regional Hospital	Princeton	Sherburne	\$2,838,145	\$3,590,308	\$3,321,603	26.5%	-7.5%	5.0%	6.1%	5.4%
Fairview Ridges Hospital	Burnsville	Dakota	\$8,512,149	\$9,395,426	\$9,303,004	10.4%	-1.0%	4.4%	4.5%	4.4%
Fairview Southdale Hospital	Edina	Hennepin	\$11,897,243	\$10,624,485	\$11,810,101	-10.7%	11.2%	3.1%	2.8%	3.0%
Fairview University Medical Center - Mesabi	Hibbing	St. Louis	\$8,120,480	\$8,235,567	\$5,884,890	1.4%	-28.5%	8.0%	8.3%	5.8%
First Care Medical Services	Fosston	Polk	\$997,641	\$391,829	\$1,176,386	-60.7%	200.2%	5.3%	2.0%	5.4%

All Costs are net of offsetting revenues.

1 Until 2015, Mayo Clinic Health Systems' Albert Lea and Austin hospitals operated under two separate licenses; in 2015, the licenses were combined under Mayo Clinic Health System – Albert Lea. For the purposes of this report, historical data were combined.

2 Until 2014, Mayo Clinic Hospital – Rochester operated under two separate licenses (St. Mary's Hospital and Mayo Clinic Methodist Hospital); in 2014 the licenses were combined as Mayo Clinic Hospital – Rochester. For the purposes of this report, historical data were combined.

3 Data from 2015 for this hospital remains preliminary.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

Excel and PDF versions of this table can be found on the Health Economics Program website: <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.xlsx> or <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.pdf>.

Table A3: Community Benefit by Minnesota Hospital, 2013 to 2015 (continued)

Hospital	City	County	Total Community Benefit			Growth in Community Benefit		Community Benefit Percent of Operating Expenses		
			2013	2014	2015	2013 to 2014	2014 to 2015	2013	2014	2015
FirstLight Health System	Mora	Kanabec	\$2,117,980	\$3,149,760	\$2,646,737	48.7%	-16.0%	4.3%	5.9%	4.4%
Gillette Children's Specialty Healthcare	St. Paul	Ramsey	\$52,749,953	\$46,478,560	\$54,362,949	-11.9%	17.0%	26.5%	22.5%	24.4%
Glacial Ridge Health System	Glenwood	Pope	\$2,808,925	\$3,062,350	\$2,214,894	9.0%	-27.7%	14.0%	13.2%	8.8%
Glencoe Regional Health Services	Glencoe	McLeod	\$2,938,819	\$1,488,706	\$1,178,488	-49.3%	-20.8%	7.3%	3.7%	2.7%
Grand Itasca Clinic and Hospital	Grand Rapids	Itasca	\$8,227,039	\$9,626,068	\$9,864,720	17.0%	2.5%	10.7%	12.3%	11.8%
Granite Falls Municipal Hospital & Manor	Granite Falls	Yellow Medicine	\$79,486	\$284,993	\$441,773	258.5%	55.0%	0.8%	2.7%	4.0%
Hendricks Community Hospital Association	Hendricks	Lincoln	\$363,233	\$369,380	\$513,273	1.7%	39.0%	4.9%	4.7%	6.6%
Hennepin County Medical Center	Minneapolis	Hennepin	\$93,677,277	\$69,187,373	\$75,943,255	-26.1%	9.8%	12.7%	9.1%	9.4%
Hutchinson Health	Hutchinson	McLeod	\$3,011,223	\$3,176,984	\$4,045,336	5.5%	27.3%	3.9%	3.8%	4.7%
Johnson Memorial Health Services	Dawson	Lac Qui Parle	\$857,261	\$766,704	\$800,891	-10.6%	4.5%	9.5%	8.1%	7.8%
Kittson Memorial Healthcare Center	Hallock	Kittson	\$193,356	\$107,415	\$175,835	-44.4%	63.7%	3.7%	2.1%	2.9%
Lake Region Healthcare Corporation	Fergus Falls	Otter Tail	\$7,223,065	\$4,838,807	\$7,275,417	-33.0%	50.4%	7.0%	4.3%	6.2%
Lake View Memorial Hospital	Two Harbors	Lake	\$557,329	\$757,856	\$750,933	36.0%	-0.9%	4.3%	5.3%	5.5%
Lakeview Memorial Hospital	Stillwater	Washington	\$4,804,104	\$8,305,538	\$5,908,623	72.9%	-28.9%	6.2%	10.3%	7.0%
LakeWood Health Center	Baudette	Lake Of The Woods	\$480,752	\$420,900	\$226,200	-12.4%	-46.3%	4.4%	3.4%	2.0%
Lakewood Health System	Staples	Wadena	\$11,632,001	\$6,500,740	\$8,696,132	-44.1%	33.8%	15.1%	8.7%	11.6%
LifeCare Medical Center	Roseau	Roseau	\$3,826,762	\$4,047,333	\$4,492,356	5.8%	11.0%	15.9%	17.7%	16.8%
Madelia Community Hospital, Inc.	Madelia	Watsonwan	\$2,318,907	\$2,711,199	\$2,368,681	16.9%	-12.6%	24.2%	28.5%	23.5%
Madison Hospital	Madison	Lac Qui Parle	\$221,483	\$287,539	\$425,245	29.8%	47.9%	2.6%	2.9%	4.2%
Mahnomen Health Center	Mahnomen	Mahnomen	\$1,302,816	\$777,608	\$911,161	-40.3%	17.2%	21.8%	12.8%	15.3%
Maple Grove Hospital	Maple Grove	Hennepin	\$4,972,937	\$6,421,295	\$9,421,878	29.1%	46.7%	4.4%	4.7%	6.5%
Mayo Clinic Health System - Albert Lea ^{1,3}	Albert Lea	Freeborn	\$26,597,130	\$26,257,416	\$22,828,246	-1.3%	-13.1%	11.4%	10.9%	9.7%
Mayo Clinic Health System - Cannon Falls	Cannon Falls	Goodhue	\$598,632	\$263,383	\$1,325,809	-56.0%	403.4%	2.8%	1.1%	5.1%
Mayo Clinic Health System - Fairmont	Fairmont	Martin	\$1,666,390	\$2,039,785	\$4,293,404	22.4%	110.5%	2.1%	2.9%	6.1%
Mayo Clinic Health System - Lake City	Lake City	Goodhue	\$2,004,478	\$3,361,189	\$2,256,099	67.7%	-32.9%	6.1%	10.1%	7.1%
Mayo Clinic Health System - Mankato	Mankato	Blue Earth	\$10,991,687	\$10,844,869	\$14,346,371	-1.3%	32.3%	5.2%	5.0%	6.5%
Mayo Clinic Health System - New Prague	New Prague	Scott	\$723,831	\$913,293	\$1,200,959	26.2%	31.5%	2.6%	3.7%	4.0%
Mayo Clinic Health System - Red Wing	Red Wing	Goodhue	\$5,194,824	\$7,115,202	\$4,768,133	37.0%	-33.0%	6.6%	7.3%	4.7%
Mayo Clinic Health System - Springfield	Springfield	Brown	\$639,783	\$581,948	\$796,414	-9.0%	36.9%	4.8%	4.7%	6.0%
Mayo Clinic Health System - St. James	St. James	Watsonwan	\$305,946	\$198,131	\$614,414	-35.2%	210.1%	1.8%	1.2%	3.8%
Mayo Clinic Health System - Waseca	Waseca	Waseca	\$637,012	\$851,353	\$834,022	33.6%	-2.0%	3.5%	4.7%	4.3%
Mayo Clinic Hospital - Rochester ^{2,3}	Rochester	Olmsted	\$50,237,767	\$43,835,771	\$49,142,472	-12.7%	12.1%	4.0%	3.4%	3.3%
Meeker Memorial Hospital	Litchfield	Meeker	\$2,049,581	\$1,660,497	\$1,647,207	-19.0%	-0.8%	7.5%	5.9%	5.6%
Melrose Area Hospital - CentraCare	Melrose	Stearns	\$235,893	\$1,707,364	\$1,785,388	623.8%	4.6%	1.3%	9.1%	8.2%
Mercy Hospital	Moose Lake	Carlton	\$4,032,736	\$2,144,686	\$2,034,814	-46.8%	-5.1%	14.6%	7.4%	6.7%
Mercy Hospital	Coon Rapids	Anoka	\$11,730,183	\$10,246,992	\$7,077,888	-12.6%	-30.9%	3.4%	2.9%	2.0%
Mille Lacs Health System	Onamia	Mille Lacs	\$1,992,515	\$1,971,141	\$1,982,204	-1.1%	0.6%	6.5%	6.3%	6.1%

All Costs are net of offsetting revenues.

1 Until 2015, Mayo Clinic Health Systems' Albert Lea and Austin hospitals operated under two separate licenses; in 2015, the licenses were combined under Mayo Clinic Health System – Albert Lea. For the purposes of this report, historical data were combined.

2 Until 2014, Mayo Clinic Hospital – Rochester operated under two separate licenses (St. Mary's Hospital and Mayo Clinic Methodist Hospital); in 2014 the licenses were combined as Mayo Clinic Hospital – Rochester. For the purposes of this report, historical data were combined.

3 Data from 2015 for this hospital remains preliminary.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

Excel and PDF versions of this table can be found on the Health Economics Program website: <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.xlsx> or <http://www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.pdf>.

Table A3: Community Benefit by Minnesota Hospital, 2013 to 2015 (continued)

Hospital	City	County	Total Community Benefit			Growth in Community Benefit		Community Benefit Percent of Operating Expenses		
			2013	2014	2015	2013 to 2014	2014 to 2015	2013	2014	2015
Minnesota Valley Health Center	Le Sueur	Le Sueur	\$240,028	\$317,507	\$115,600	32.3%	-63.6%	3.8%	5.0%	1.7%
Murray County Memorial Hospital	Slayton	Murray	\$2,977,806	\$1,072,611	\$4,338,940	-64.0%	304.5%	16.9%	6.0%	26.6%
New Ulm Medical Center	New Ulm	Brown	\$3,199,575	\$2,634,138	\$3,553,604	-17.7%	34.9%	4.4%	3.5%	4.5%
North Memorial Medical Center	Robbinsdale	Hennepin	\$34,552,234	\$27,455,775	\$31,666,647	-20.5%	15.3%	8.1%	6.2%	6.5%
North Valley Health Center	Warren	Marshall	\$741,625	\$1,097,819	\$1,178,710	48.0%	7.4%	11.2%	12.3%	12.5%
Northfield Hospital & Clinics	Northfield	Dakota	\$1,958,246	\$2,148,084	\$2,698,410	9.7%	25.6%	4.0%	4.1%	4.9%
Olmsted Medical Center	Rochester	Olmsted	\$17,386,512	\$22,077,066	\$20,374,435	27.0%	-7.7%	10.5%	13.1%	12.0%
Ortonville Area Health Services	Ortonville	Big Stone	\$1,757,843	\$1,026,564	\$2,082,528	-41.6%	102.9%	9.5%	5.2%	10.3%
Owatonna Hospital	Owatonna	Steele	\$2,156,582	\$2,266,886	\$1,855,470	5.1%	-18.1%	4.5%	4.7%	3.9%
Park Nicollet Methodist Hospital	St. Louis Park	Hennepin	\$12,858,637	\$13,656,158	\$10,688,326	6.2%	-21.7%	2.9%	3.1%	2.3%
Perham Health	Perham	Otter Tail	\$1,458,189	\$689,142	\$1,260,984	-52.7%	83.0%	4.5%	2.3%	4.1%
Phillips Eye Institute	Minneapolis	Hennepin	\$1,159,559	\$1,154,344	\$1,278,590	-0.4%	10.8%	3.8%	3.7%	4.0%
Pipestone County Medical Center	Pipestone	Pipestone	\$509,037	\$541,858	\$872,682	6.4%	61.1%	2.5%	2.4%	3.4%
Prairie Ridge Hospital & Health Services	Elbow Lake	Grant	\$197,939	\$624,110	\$729,731	215.3%	16.9%	1.4%	3.7%	3.7%
Rainy Lake Medical Center	International Falls	Koochiching	\$1,662,621	\$1,831,576	\$1,449,725	10.2%	-20.8%	6.7%	7.7%	6.1%
Redwood Area Hospital	Redwood Falls	Redwood	\$1,312,601	\$1,621,886	\$1,202,614	23.6%	-25.9%	7.1%	8.2%	5.8%
Regency Hospital of Minneapolis	Golden Valley	Hennepin	\$0	\$0	\$1,505			0.0%	0.0%	0.0%
Regina Hospital	Hastings	Dakota	\$2,159,825	\$1,110,022	\$972,723	-48.6%	-12.4%	4.4%	2.3%	1.9%
Regions Hospital	St. Paul	Ramsey	\$52,423,057	\$42,609,392	\$37,047,352	-18.7%	-13.1%	8.7%	6.6%	5.5%
Renville County Hospital	Olivia	Renville	\$720,767	\$2,452,977	\$435,693	240.3%	-82.2%	4.4%	12.4%	2.0%
Rice Memorial Hospital	Willmar	Kandiyohi	\$4,156,191	\$4,182,113	\$5,807,174	0.6%	38.9%	5.6%	6.0%	8.2%
Ridgeview Medical Center	Waconia	Carver	\$3,729,592	\$4,388,754	\$4,733,157	17.7%	7.8%	2.0%	2.2%	2.3%
Ridgeview Sibley Medical Center	Arlington	Sibley	\$87,124	\$159,935	\$200,106	83.6%	25.1%	0.7%	1.4%	1.7%
River's Edge Hospital & Clinic	St. Peter	Nicollet	\$2,733,942	\$1,036,411	\$1,337,216	-62.1%	29.0%	14.8%	5.1%	5.2%
Riverview Healthcare Association	Crookston	Polk	\$4,431,976	\$4,785,114	\$716,766	8.0%	-85.0%	10.0%	11.3%	2.2%
Riverwood HealthCare Center	Aitkin	Aitkin	\$4,267,476	\$7,305,548	\$8,717,589	71.2%	19.3%	8.4%	13.8%	15.9%
Saint Elizabeth's Medical Center	Wabasha	Wabasha	\$805,636	\$946,014	\$1,246,934	17.4%	31.8%	6.3%	7.5%	8.3%
Sanford Bagley Medical Center	Bagley	Clearwater	\$385,658	\$520,681	\$121,286	35.0%	-76.7%	4.7%	5.7%	2.1%
Sanford Bemidji Medical Center	Bemidji	Beltrami	\$10,804,177	\$8,193,115	\$10,283,691	-24.2%	25.5%	9.6%	4.4%	5.2%
Sanford Canby Medical Center	Canby	Yellow Medicine	\$624,485	\$87,347	\$342,409	-86.0%	292.0%	5.6%	0.8%	3.1%
Sanford Hospital Luverne	Luverne	Rock	\$1,712,760	\$926,402	\$747,462	-45.9%	-19.3%	8.3%	4.6%	3.6%
Sanford Jackson Medical Center	Jackson	Jackson	\$983,051	\$147,797	\$245,223	-85.0%	65.9%	11.6%	1.7%	3.7%
Sanford Medical Center Thief River Falls	Thief River Falls	Pennington	\$3,259,786	\$1,976,454	\$4,940,370	-39.4%	150.0%	5.4%	3.3%	7.5%
Sanford Medical Center Wheaton	Wheaton	Traverse	\$558,262	\$335,846	\$260,184	-39.8%	-22.5%	7.5%	4.5%	4.4%
Sanford Tracy Medical Center	Tracy	Lyon	\$2,290,676	\$470,232	\$310,494	-79.5%	-34.0%	22.8%	4.7%	4.2%
Sanford Westbrook Medical Center	Westbrook	Cottonwood	\$1,350,224	\$169,946	\$136,318	-87.4%	-19.8%	22.2%	2.9%	2.9%
Sanford Worthington Medical Center	Worthington	Nobles	\$3,001,075	\$2,784,969	\$4,207,257	-7.2%	51.1%	8.2%	7.6%	9.8%

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1 Until 2015, Mayo Clinic Health Systems' Albert Lea and Austin hospitals operated under two separate licenses; in 2015, the licenses were combined under Mayo Clinic Health System – Albert Lea. For the purposes of this report, historical data were combined.

2 Until 2014, Mayo Clinic Hospital – Rochester operated under two separate licenses (St. Mary's Hospital and Mayo Clinic Methodist Hospital); in 2014 the licenses were combined as Mayo Clinic Hospital – Rochester. For the purposes of this report, historical data were combined.

3 Data from 2015 for this hospital remains preliminary.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

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Table A3: Community Benefit by Minnesota Hospital, 2013 to 2015 (continued)

Hospital	City	County	Total Community Benefit			Growth in Community Benefit		Community Benefit Percent of Operating Expenses		
			2013	2014	2015	2013 to 2014	2014 to 2015	2013	2014	2015
Sleepy Eye Medical Center	Sleepy Eye	Brown	\$399,548	\$477,249	\$568,237	19.4%	19.1%	3.8%	4.2%	4.9%
St. Cloud Hospital	St. Cloud	Stearns	\$20,233,297	\$20,451,765	\$13,646,532	1.1%	-33.3%	3.4%	3.2%	2.1%
St. Francis Medical Center	Breckenridge	Wilkin	\$1,648,916	\$1,063,381	\$698,824	-35.5%	-34.3%	7.6%	4.7%	3.0%
St. Francis Regional Medical Center	Shakopee	Scott	\$4,278,285	\$3,830,786	\$3,447,442	-10.5%	-10.0%	3.8%	3.3%	2.8%
St. Gabriel's Hospital	Little Falls	Morrison	\$2,495,405	\$1,256,865	\$1,541,742	-49.6%	22.7%	4.2%	2.0%	2.4%
St. John's Hospital	Maplewood	Ramsey	\$9,484,282	\$13,616,453	\$4,068,109	43.6%	-70.1%	4.1%	5.8%	1.8%
St. Joseph's Area Health Services, Inc.	Park Rapids	Hubbard	\$2,811,074	\$2,952,194	\$1,503,316	5.0%	-49.1%	7.5%	7.5%	3.7%
St. Joseph's Hospital	St. Paul	Ramsey	\$30,445,691	\$27,852,854	\$21,188,803	-8.5%	-23.9%	12.0%	10.9%	8.2%
St. Joseph's Medical Center	Brainerd	Crow Wing	\$4,605,803	\$5,580,434	\$6,709,965	21.2%	20.2%	3.0%	3.5%	4.0%
St. Luke's Hospital	Duluth	St. Louis	-\$5,032,505	-\$14,047,635	\$3,411,714	179.1%	-124.3%	-2.1%	-4.8%	0.9%
St. Mary's Medical Center	Duluth	St. Louis	\$14,553,403	\$16,444,652	\$24,820,519	13.0%	50.9%	4.5%	4.9%	7.1%
St. Mary's Regional Health Center	Detroit Lakes	Becker	\$3,913,076	\$3,550,614	\$1,106,434	-9.3%	-68.8%	6.2%	5.3%	1.4%
Stevens Community Medical Center	Morris	Stevens	\$1,621,333	\$1,450,269	\$899,221	-10.6%	-38.0%	4.8%	4.4%	2.7%
Swift County-Benson Hospital	Benson	Swift	\$392,080	\$391,991	\$521,869	0.0%	33.1%	3.4%	3.2%	4.3%
Tri-County Hospital	Wadena	Wadena	\$7,867,398	\$8,705,452	\$17,373,803	10.7%	99.6%	16.2%	16.9%	31.5%
Tyler Healthcare Center, Inc.	Tyler	Lincoln	\$343,330	\$517,591	\$1,149,295	50.8%	122.0%	4.1%	6.0%	16.3%
United Hospital	St. Paul	Ramsey	\$20,440,088	\$19,652,999	\$14,219,955	-3.9%	-27.6%	4.3%	4.1%	2.8%
United Hospital District	Blue Earth	Faribault	\$2,764,072	\$2,508,123	\$3,624,393	-9.3%	44.5%	11.3%	10.0%	14.8%
Unity Hospital	Fridley	Anoka	\$10,090,468	\$10,101,743	\$6,783,142	0.1%	-32.9%	5.3%	5.3%	3.6%
University of Minnesota Medical Center - Fairview	Minneapolis	Hennepin	\$137,366,681	\$126,673,331	\$144,203,519	-7.8%	13.8%	11.1%	9.8%	10.6%
Windom Area Hospital	Windom	Cottonwood	\$925,727	\$761,439	\$993,938	-17.7%	30.5%	6.5%	5.3%	6.7%
Winona Health Services	Winona	Winona	\$8,347,280	\$9,575,838	\$9,840,418	14.7%	2.8%	7.5%	8.4%	8.6%
Woodwinds Health Campus	Woodbury	Washington	\$3,686,290	\$2,167,658	\$1,304,470	-41.2%	-39.8%	3.1%	1.8%	1.1%
All Hospitals			\$1,064,984,727	\$984,262,093	\$1,014,044,095	-7.6%	3.0%	7.1%	6.3%	6.2%

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2 Until 2014, Mayo Clinic Hospital – Rochester operated under two separate licenses (St. Mary's Hospital and Mayo Clinic Methodist Hospital); in 2014 the licenses were combined as Mayo Clinic Hospital – Rochester. For the purposes of this report, historical data were combined.

3 Data from 2015 for this hospital remains preliminary.

Source: Minnesota Department of Health, Health Economics Programs analysis of Hospital Annual Reports

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Table A4: Hospital Community Benefit by Hospital Characteristics, 2013 to 2015

	Number of Hospitals (2015)	Total Community Benefit (\$ Millions)			Change			Percent of Operating Expenses		
		2013	2014	2015	2013 to 2014	2014 to 2015	2013 to 2015	2013	2014	2015
All Hospitals	131	\$1,065	\$984	\$1,014	-7.6%	3.0%	-4.8%	7.1%	6.3%	6.2%
Number of Beds¹										
<25	43	\$30	\$26	\$33	-13.0%	26.2%	9.8%	6.3%	5.2%	5.7%
25-49	45	\$147	\$144	\$144	-2.4%	0.4%	-2.1%	7.8%	7.4%	7.4%
50-99	18	\$128	\$126	\$129	-1.2%	1.9%	0.7%	7.2%	7.3%	7.2%
100-199	10	\$104	\$114	\$120	9.9%	5.2%	15.6%	6.2%	5.9%	5.5%
>200	15	\$656	\$574	\$588	-12.5%	2.4%	-10.4%	7.2%	6.1%	6.0%
Region										
Central	19	\$78	\$79	\$80	1.4%	2.0%	3.5%	5.1%	4.9%	4.9%
Twin Cities Metropolitan	26	\$677	\$612	\$605	-9.7%	-1.1%	-10.7%	8.3%	7.2%	6.8%
Northeast	17	\$70	\$68	\$96	-2.9%	40.1%	36.0%	5.1%	4.6%	5.9%
Northwest	13	\$33	\$29	\$27	-13.0%	-6.7%	-18.8%	8.2%	5.9%	5.3%
South Central	15	\$34	\$31	\$40	-9.7%	28.8%	16.3%	5.3%	4.8%	5.9%
Southeast	10	\$117	\$119	\$115	1.6%	-3.7%	-2.1%	5.9%	5.7%	5.1%
Southwest	23	\$36	\$30	\$35	-15.9%	13.9%	-4.2%	8.5%	7.0%	7.9%
West Central	8	\$19	\$16	\$17	-15.0%	6.2%	-9.8%	5.5%	4.4%	4.5%
Urban/Rural²										
Isolated Small Rural Town	30	\$36	\$34	\$37	-6.3%	9.5%	2.5%	9.1%	8.0%	8.7%
Small Town	37	\$90	\$84	\$95	-6.3%	13.1%	6.0%	7.5%	6.9%	7.5%
Large Rural City	23	\$112	\$113	\$109	1.1%	-4.1%	-3.0%	6.8%	6.3%	5.9%
Urban	41	\$827	\$753	\$773	-9.0%	2.7%	-6.5%	7.1%	6.2%	6.0%
Ownership										
Government	27	\$59	\$117	\$126	97.9%	7.9%	113.5%	6.7%	7.5%	7.7%
Private Nonprofit	103	\$1,006	\$868	\$888	-13.8%	2.4%	-11.7%	7.2%	6.2%	6.0%
Private For-profit	1	\$0	\$0	\$0				0.0%	0.0%	0.0%

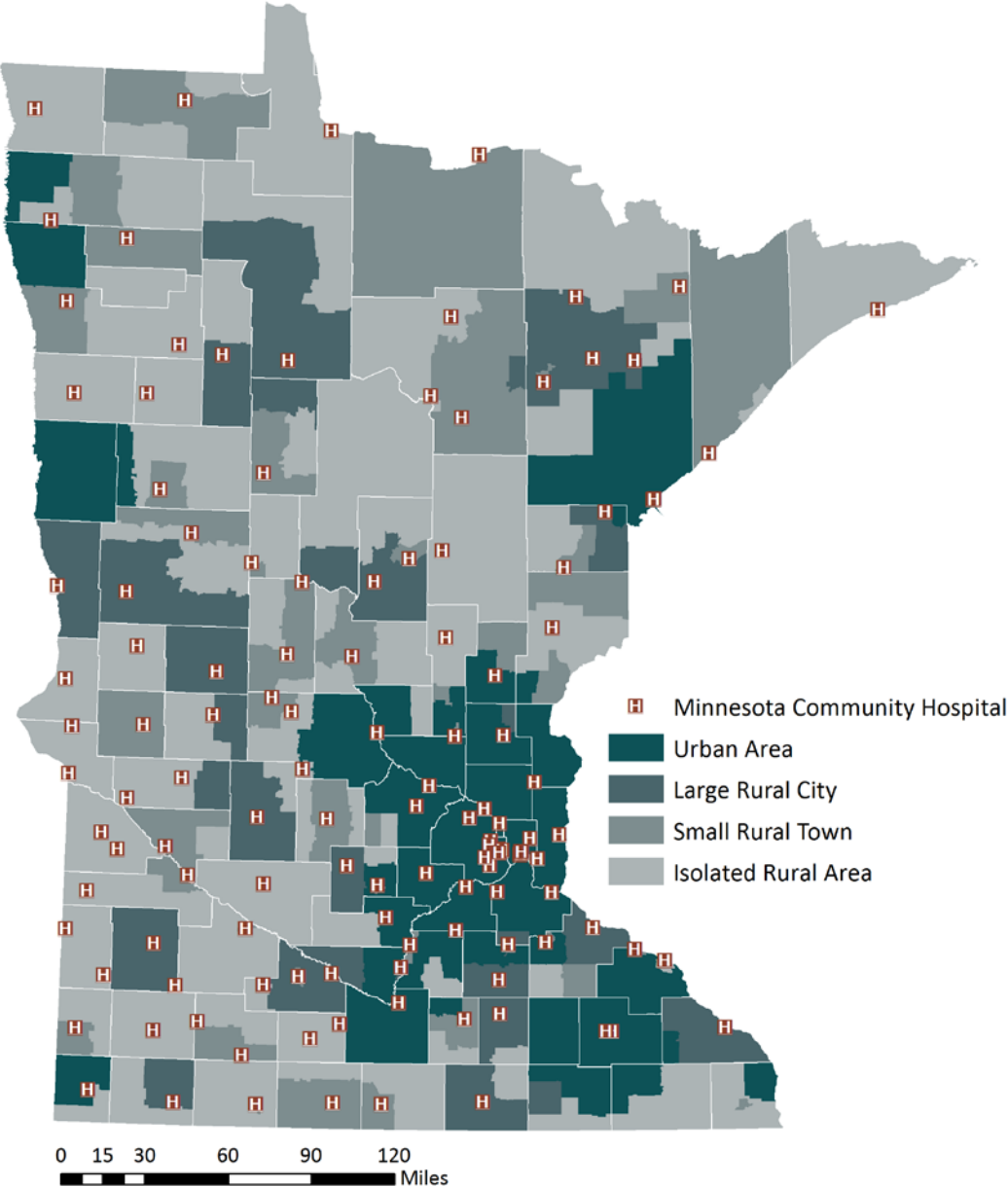
All Costs are net of offsetting revenues.

¹ Number of beds refers to *available* beds, which are acute care beds that are immediately available for use or could be brought on line within a short period of time.

² Urban and Rural status is based on Rural Urban Commuter Area (RUCA) codes, using the hospital zip code. See Map in Appendix A (Figure A1).

Source: Minnesota Department of Health, Health Economics Program analysis of Hospital Annual Reports; Excel and PDF versions of this table can be found on the Health Economics Program website: www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.xlsx or www.health.state.mn.us/divs/hpsc/hep/publications/legislative/commbenefitsup2015.pdf.

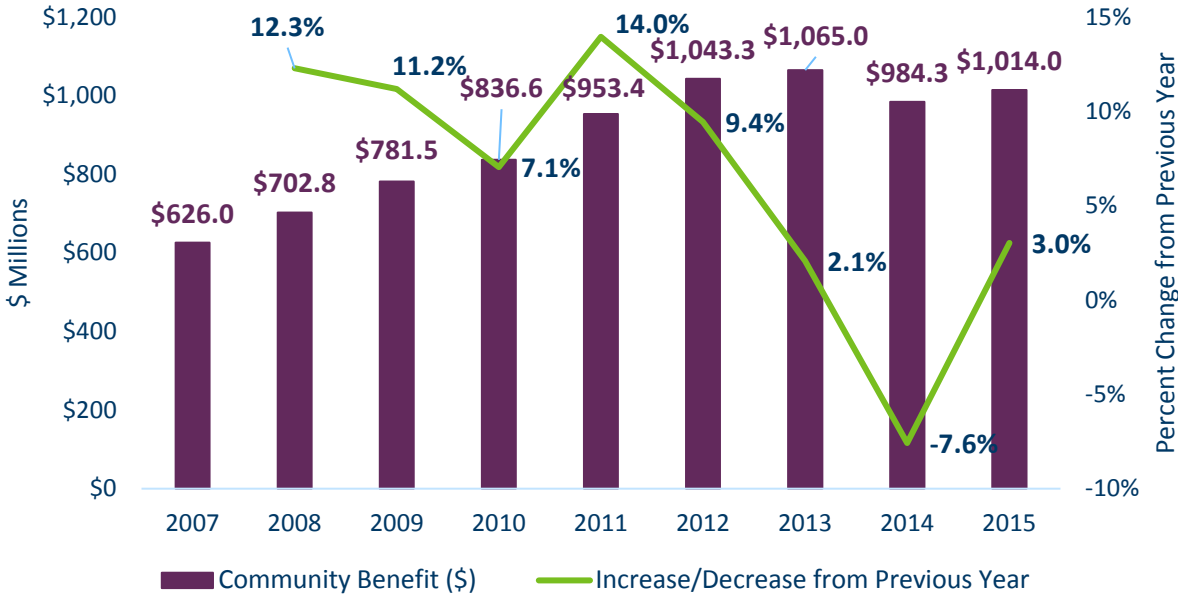
Figure A1: Map of Rural Urban Commuter Area (RUCA) codes and Minnesota Community Hospitals



Source: Minnesota Department of Health analysis of Hospital Annual Report Data and data from the United States Department of Agriculture, Economic Research Service retrieved November 17, 2017 from the following web address: <https://www.ers.usda.gov/data-products/rural-urban-commuting-area-codes.aspx>.

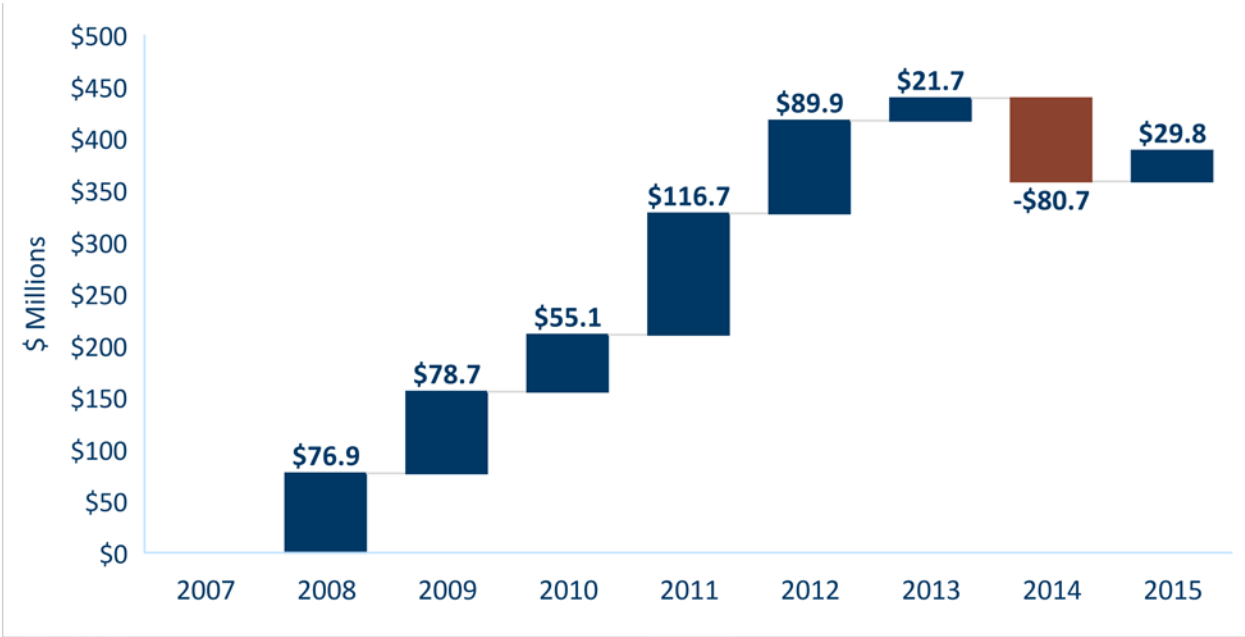
RUCA codes were developed to better characterize urban/rural status by recognizing their relationship with work and commuting patterns, and independent of county boundaries. This takes into account counties which may be rural in nature but encompass a city, in turn labeling the county as urban. An example is the city of Duluth, which could skew St. Louis county in appearing to be urban.

Figure A2: Minnesota Hospital Community Benefit Spending and Change from Previous Year, 2007 to 2015



Source: Minnesota Department of Health, Health Economics Program analysis of Hospital Annual Reports.

Figure A3: Change in Minnesota Hospital Community Benefit Dollars from Previous Year, 2007 to 2015



Source: Minnesota Department of Health, Health Economics Program analysis of Hospital Annual Reports.

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