



Minnesota Hospital Association

2010 Community Benefit Report

Minnesota hospitals' 2009 community contributions total \$3.2 billion

Minnesota's hospitals are going above and beyond to provide community benefits beyond traditional health care services. And this year's community benefit report shows that our state's hospitals are reliably and consistently not only just carrying out their missions to care for the sick and injured, but constantly demonstrating a spirit of caring that goes far beyond the hospitals' walls.

Through countless medical research projects, physician training initiatives, and programs to care for those who cannot pay, Minnesota's hospitals continued to aid their communities with compassion and commitment. This financially uncompensated work remains a key method for ensuring that Minnesotans get the medical care and other critical services that make our communities healthy and vibrant.

This report covers community benefit contributions made by Minnesota's hospitals in 2009 — the most recent year for which data is available.

The community benefit categories are:

Uncompensated care — \$477.2 million

Minnesota hospitals provided \$477.2 million to patients who didn't have health insurance or the means to pay for their care.

Services responding to specific community needs — \$344.6 million

Health screenings, immunization clinics, subsidized health services and other community outreach programs fall under this category, which totaled \$344.6 million in 2009.

Education and work-force development — \$303.8 million

Minnesota hospitals help train doctors, nurses and a myriad of other highly skilled health care professionals. In 2009, those efforts cost hospitals a combined \$303.8 million.

Research — \$465.7 million

Because of the research done at Minnesota hospitals, new treatments and cures for diseases are constantly being developed. Hospitals spent \$465.7 million on such efforts in 2009.

Government underfunding — \$1.3 billion

When hospitals treat patients on Medicare or Medicaid, hospitals lose money. That's because those government health care programs do not reimburse hospitals the full amount it costs the hospitals to provide the care. In 2009, such government underfunding to Minnesota hospitals exceeded \$1.3 billion, or nearly 7 percent of the hospitals' operating expenses.

Clearly, we must continue to financially support our hospitals so they can continue to serve the public good.



— *Minnesota Hospital Association*
President and Chief Executive Officer
Lawrence J. Massa



Table of Contents

Minnesota hospitals' community contributions	1
Friends make a difference through hospital's mentoring program	2
Minnesota hospitals help raise number of registered organ, tissue donors	4
Region 1 Community Contributions	6
Region 2 Community Contributions	7
Region 3 Community Contributions	8
Region 4 Community Contributions	9
Region 5 Community Contributions	10
Region 6 Community Contributions	11
Neighboring rival towns join forces to fight breast cancer	12
Cycling toward safety	14
Glossary	16



Minnesota hospitals' community contributions

Charity care.....	\$ 177,830,926
Costs in excess of Medicaid payments	\$ 442,237,444
Medicaid surcharge.....	\$ 116,168,593
MinnesotaCare tax	\$ 220,541,177
Other costs in excess of public program payments	\$ 17,639,432
Community services	\$ 41,215,477
Subsidized health services	\$ 299,481,069
Education and work-force development.....	\$ 303,752,335
Research	\$ 465,682,252
Cash and in-kind donations.....	\$ 12,815,389
Community building.....	\$ 3,869,701
Other community benefit costs	\$ 7,365,543
Total cost of community benefits <i>(as defined by CHA/VHA guidelines)</i>	\$ 2,108,599,338
Percent of total operating expenses	11.4%
Costs in excess of Medicare payments	\$ 840,664,009
Other care provided without compensation <i>(bad debt)</i>	\$ 299,406,317
Total value of community contributions	\$ 3,248,669,664

Friends make a difference through hospital's mentoring program

Wyoming initiative, started in one elementary school, now serves more than 200 at-risk students per year

In 1998, staff at Fairview Lakes Medical Center in Wyoming, Minnesota wanted to find a way to reach out to the community, specifically youth, so they set up monthly lunches with at-risk students from a local elementary school.

The program quickly gained support throughout the community and, as a result, it now has 13 mentoring sites and a board of professionals overseeing the initiative. In the 2009-10 school year, 215 mentors/students were paired up. And more than 1,000 students have received mentors since the beginning of



Photos by Carla Morelius, community health outreach specialist, Fairview Lakes Health Services

Roxanne Cielieski, right, mentored Tyler Reding at Chisago Lakes schools for several years under the “Friends Make a Difference” program. At one point, the boy returned to attend the school again after a family move, and he requested that Cielieski be his mentor again.

the “Friends Make a Difference” program.

The project’s goal is to facilitate healthy development of at-risk youth by providing adult mentors who can act as friends, providing personal and professional advice and lending an ear to their mentees. Research indicates that, if given the opportunity to engage in a trusting and caring relationship, youth will benefit in multiple areas of their lives. The Friends program views youth as individuals filled with promise and potential.

Continued on next page

From page 2

Survey data has indicated a change in student perception and behavior as a result of the mentoring. Fully 83 percent of students said they felt that there were adults who cared about them, and 66 percent indicated they were better able to express their feelings due to the program. In addition, 81 percent of parents felt that the mentoring program increased their child's self esteem, and 64 percent responded that their child felt that they have more options for the future.

Lastly, school staff members said they noticed improved peer relationships, increased self esteem and more positive attitudes because of the initiative.

Chisago Lakes High School Principal Dave Ertl, at a recent mentor gathering said, "The benefit of the time spent with the students is long-term and may surface with the graduation and wedding invitations. Perhaps years from now, the benefits will continue to surface." For the 2010-2011 school year, there are 14 seniors at the Chisago Lakes High School who have been with a mentor since sixth grade. ■



Pat Flug and mentor Alice Fedora worked together for years at Chisago Lakes High School before Flug graduated in 2010.

Minnesota hospitals help raise number of registered organ, tissue donors

Promotional campaign with LifeSource helps yield nearly 85,000 Minnesota registrants



Minnesota hospital employees have been working this year to register themselves and their colleagues, neighbors and others as potential organ and tissue donors.

The move, part of a promotional campaign by the Minnesota

Hospital Association and St. Paul-based organ and tissue donation organization LifeSource, has been at least partially responsible for the addition of nearly 85,000 new registered potential donors to the donor lists.

“The ‘Donate Life Minnesota’ hospital campaign has played a pivotal role in helping ensure that more Minnesotans’ lives can be saved in the event of medical need,” said LifeSource Chief Executive Officer Susan Gunderson. “Minnesota hospitals’ enthusiastic work has made a world of difference for patients in our state.”

Under the campaign, hospitals have used a wide range of tools to educate employees and others about the importance of deciding to be a donor. Webinars, template employee newsletter articles and public service announcements, for example, provide education about specific elements of donation. The tools also allowed each hospital to tailor messages to their own audiences. In addition, the hospital association published feature stories focusing on hospital professionals whose dedication to donation and transplantation has made a difference in Minnesota.

St. Joseph’s Area Health Services of Park Rapids was eager to implement a host of tools offered by the effort, said President and Chief Executive Officer Ben Koppelman.

“I thought the campaign was very well-organized, it was very easy to get the word out, and it was a great thing for us and for all hospitals to participate in,” he said. “We just felt it was the right thing to do. We’ve got such a great opportunity in our business to make an impact.”

Continued on next page

From page 4

As part of its work, St. Joseph's:

- created articles, flyers and posters about donation for employee and community newsletters and e-mails (visit www.sjahs.org/newsletters/HLnov10.pdf to view the hospital's November community newsletter (pictured below) devoted partially to donation);
- sent similar information to organizations like the local chamber of commerce, the motor vehicle registration bureau — where most people signal their intent to donate — and to parish nurses for distribution to area churches;
- helped organize presentations about the issue, including donors and recipients who told their personal stories, to hospital auxiliary members and the public;
- worked with the local newspaper on stories about donation;
- manned booths on the subject at the hospital every Tuesday and linked to donation resources on its Web site;
- presented details about the subject at the local high school; and
- raised the "Donate Life" flag.

Jill Kamrath, a Nevis-area resident and a housekeeper at St. Joseph's, was spurred into registering after seeing so many messages about Donate Life Minnesota at the hospital.

"I guess over the years I had thought off and on about being a donor — who hasn't?" she said. "Maybe because of working in the hospital, working with people, and seeing the pamphlets and everything, it just made me really think about it. And I just decided, I'm going to do it.

"I think I appreciate it more the older I get — how precious life is and how fast things can happen," she added.

Kamrath also told her husband and mother about her decision. Donation professionals say communicating and documenting such wishes for family members is key to ensuring that the choice is honored.

In October, six Minnesota hospitals and the LifeSource organization were honored with a Medal of Honor for Organ Donation for their overall donation work by the U.S. Health Resources and Services Administration. The work by St. Joseph's was also mentioned at the national conference.

Hospital association President and Chief Executive Officer Lawrence Massa said MHA is proud of those six hospitals as well as of all of the Minnesota hospitals that have boosted registration this year.

"Hospitals are the health care leaders in their communities, and they take that role seriously," he said. "They want to do everything they can to show others that they can choose to donate life."

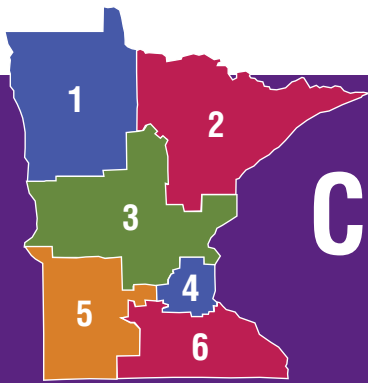
To learn more, go to <http://bit.ly/eW0q6G>. ■



Photo by Liz Shaw, St. Joseph's Area Health Services communication/development coordinator

Jill Kamrath, a housekeeper at St. Joseph's Area Health Services, registers to be an organ and tissue donor as Intensive Care Unit Manager Bob Sauser looks on. Sauser was among leaders at the Park Rapids hospital who put into motion the Donate Life Minnesota hospital campaign to promote donation registration among employees and community members. Program materials like posters and newsletter articles prompted Kamrath to sign up.





Community contributions by region

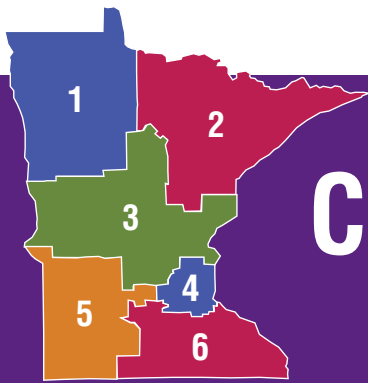


Region 1 (Northwest)

Charity care	\$	1,052,510
Medicaid (costs in excess of payments + surcharge)	\$	10,519,111
*Other community benefit programs and activities	\$	19,678,755
Total cost of community benefits (as defined by CHA/VHA guidelines)	\$	31,250,376
Percent of total operating expenses		9%
Costs in excess of Medicare payments	\$	15,535,462
Other care provided without compensation (bad debt)	\$	9,019,431
Total value of community contributions	\$	55,805,269

Clearwater Health Services, Bagley • Community Behavioral Health Hospital – Bemidji • Essentia Health Ada • Essentia Health Fosston • Essentia Health St. Mary’s Hospital – Detroit Lakes • Kittson Memorial Healthcare Center, Hallock • LakeWood Health Center, Baudette • LifeCare Medical Center, Roseau • Mahnomon Health Center • North Country Health Services, Bemidji • North Valley Health Center, Warren • RiverView Health, Crookston • Sanford Medical Center Thief River Falls

* “Other community benefit programs and activities” comprises the following: MinnesotaCare provider tax; other public programs below cost; community services; subsidized health services; education and workforce development; research; cash and in-kind donations; community buildings; and other community benefit costs.



Community contributions by region

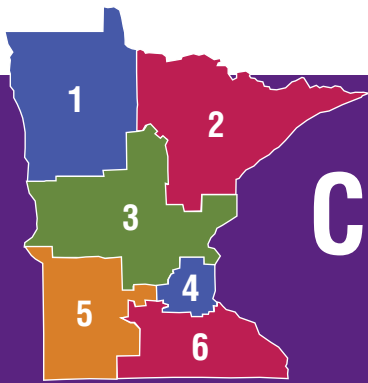


Region 2 (Northeast)

Charity care	\$	10,819,733
Medicaid (costs in excess of payments + surcharge)	\$	69,730,693
*Other community benefit programs and activities	\$	63,446,969
Total cost of community benefits (as defined by CHA/VHA guidelines)	\$	143,997,395
Percent of total operating expenses		6.7%
Costs in excess of Medicare payments	\$	143,018,447
Other care provided without compensation (bad debt)	\$	41,340,606
Total value of community contributions	\$	328,356,448

Bigfork Valley Hospital • Community Memorial Hospital, Cloquet • Cook County North Shore Hospital, Grand Marais • Cook Hospital & C&NC • Deer River HealthCare Center • Ely-Bloomenson Community Hospital and Nursing Home • Essentia Health Duluth • Essentia Health Northern Pines Medical Center, Aurora • Essentia Health Sandstone • Essentia Health St. Mary's Medical Center, Duluth • Fairview University Medical Center – Mesabi, Hibbing • Grand Itasca Clinic and Hospital, Grand Rapids • Lake View Memorial Hospital, Two Harbors • Mercy Hospital & Health Care Center, Moose Lake • Rainy Lake Medical Center, International Falls • Riverwood Healthcare Center, Aitkin • St. Luke's Hospital, Duluth • Virginia Regional Medical Center

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Community contributions by region

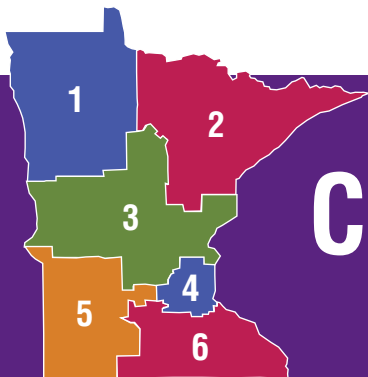


Region 3 (Central)

Charity care	\$	22,772,306
Medicaid (costs in excess of payments + surcharge)	\$	46,567,061
*Other community benefit programs and activities	\$	54,607,769
Total cost of community benefits (as defined by CHA/VHA guidelines)	\$	123,947,136
Percent of total operating expenses		7.4%
Costs in excess of Medicare payments	\$	117,982,170
Other care provided without compensation (bad debt)	\$	33,843,250
Total value of community contributions	\$	275,772,556

Albany Area Hospital and Medical Center • Buffalo Hospital • Cambridge Medical Center • CentraCare Health System – Long Prairie • CentraCare Health System – Melrose • CentraCare Health System, Saint Cloud • Community Behavioral Health Hospital – Alexandria • Community Behavioral Health Hospital – Annandale • Community Behavioral Health Hospital – Baxter • Community Behavioral Health Hospital – Fergus Falls • Community Behavioral Health Hospital – Wadena • Cuyuna Regional Medical Center, Crosby • Douglas County Hospital, Alexandria • Essentia Health St. Joseph’s Medical Center, Brainerd • Fairview Lakes Medical Center, Wyoming • Fairview Northland Medical Center, Princeton • Glacial Ridge Health System, Glenwood • Kanabec Hospital, Mora • Lake Region Healthcare, Fergus Falls • Lakewood Health System, Staples • Meeker Memorial Hospital, Litchfield • Mille Lacs Health System, Onamia • New River Medical Center, Monticello • Paynesville Area Health Care System • Perham Memorial Hospital and Home • Prairie Ridge Hospital and Health Services, Elbow Lake • St. Cloud Hospital • St. Francis Healthcare Campus, Breckenridge • St. Gabriel’s Hospital, Little Falls • St. Joseph’s Area Health Services Inc., Park Rapids • St. Michael’s Hospital & Nursing Home, Sauk Centre • Stevens Community Medical Center, Morris • Tri-County Health Care, Wadena • Veterans Affairs Medical Center, Saint Cloud • Wheaton Community Hospital

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Community contributions by region

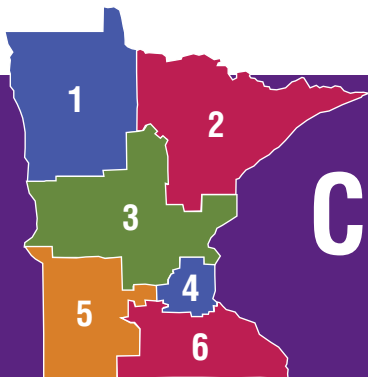


Region 4 (Metro)

Charity care	\$	105,769,184
Medicaid (costs in excess of payments + surcharge)	\$	307,455,392
*Other community benefit programs and activities	\$	334,150,200
Total cost of community benefits (as defined by CHA/VHA guidelines)	\$	747,374,776
Percent of total operating expenses		8.5%
Costs in excess of Medicare payments	\$	363,701,656
Other care provided without compensation (bad debt)	\$	155,058,617
Total value of community contributions		\$1,266,135,049

Abbott Northwestern Hospital, Minneapolis • Allina Hospitals & Clinics, Minneapolis • Anoka Metro Regional Treatment Center • Bethesda Hospital, Saint Paul • Catholic Health Initiatives, Minneapolis • Children's Hospitals and Clinics of Minnesota, Minneapolis • Children's Hospitals and Clinics of Minnesota, Saint Paul • Fairview Health Services, Minneapolis • Fairview Ridges Hospital, Burnsville • Fairview Southdale Hospital, Edina • Gillette Children's Specialty Healthcare, Saint Paul • HealthEast Care System, St. Paul • HealthPartners, Bloomington • Hennepin County Medical Center, Minneapolis • Hennepin Healthcare System Inc., Minneapolis • Lakeview Hospital, Stillwater • Maple Grove Hospital, Minneapolis • Mercy Hospital, Coon Rapids • North Memorial Health Care, Robbinsdale • North Memorial Medical Center, Robbinsdale • Park Nicollet Health Services, Saint Louis Park • Park Nicollet Methodist Hospital, Saint Louis Park • Phillips Eye Institute, Minneapolis • Regency Hospital of Minneapolis • Regina Medical Center, Hastings • Regions Hospital, Saint Paul • Ridgeview Medical Center, Waconia • Shriners Hospitals for Children, Minneapolis • St. Francis Regional Medical Center, Shakopee • St. John's Hospital, Maplewood • St. Joseph's Hospital, Saint Paul • United Hospital, Saint Paul • Unity Hospital, Fridley • University of Minnesota Medical Center, Fairview, Minneapolis • Veterans Affairs Medical Center, Minneapolis • Woodwinds Health Campus, Woodbury

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Community contributions by region

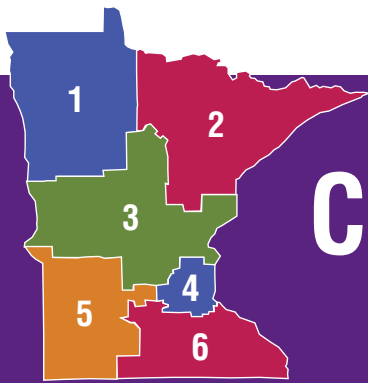


Region 5 (Southwest)

Charity care	\$	4,270,415
Medicaid (costs in excess of payments + surcharge)	\$	19,781,351
*Other community benefit programs and activities	\$	19,330,847
Total cost of community benefits (as defined by CHA/VHA guidelines)	\$	43,382,613
Percent of total operating expenses		7.3%
Costs in excess of Medicare payments	\$	31,993,498
Other care provided without compensation (bad debt)	\$	10,473,855
Total value of community contributions	\$	85,849,966

Appleton Area Health Services • Avera, Sioux Falls, S.D. • Avera Marshall Regional Medical Center • Chippewa County-Montevideo Hospital, Montevideo • Community Behavioral Health Hospital – Willmar • Glencoe Regional Health Services • Graceville Health Center • Granite Falls Municipal Hospital & Manor • Hendricks Community Hospital Association • Hutchinson Area Health Care • Johnson Memorial Health Services, Dawson • Madelia Community Hospital • Madison Hospital • Murray County Medical Center, Slayton • Ortonville Area Health Services • Pipestone County Medical Center • RC Hospital & Clinics, Olivia • Redwood Area Hospital, Redwood Falls • Rice Memorial Hospital, Willmar • Sanford Health, Sioux Falls, S.D. • Sanford Canby Medical Center • Sanford Hospital Luverne • Sanford Jackson Medical Center • Sanford Medical Center Worthington • Sanford Tracy Medical Center • Sanford Westbrook Medical Center • Sleepy Eye Medical Center • Springfield Medical Center – Mayo Health System • Swift County-Benson Hospital • Tyler Healthcare Center/Avera • Windom Area Hospital

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Community contributions by region



Region 6 (Southeast)

Charity care	\$	33,146,778
Medicaid (costs in excess of payments + surcharge)	\$	104,352,429
*Other community benefit programs and activities	\$	881,147,834
Total cost of community benefits (as defined by CHA/VHA guidelines)	\$	1,018,647,041
Percent of total operating expenses		20.8%
Costs in excess of Medicare payments	\$	168,432,776
Other care provided without compensation (bad debt)	\$	49,670,557
Total value of community contributions		\$1,236,750,374

Albert Lea Medical Center – Mayo Health System • Austin Medical Center – Mayo Health System • Cannon Falls Medical Center – Mayo Health System • Community Behavioral Health Hospital – Rochester • Community Behavioral Health Hospital – St. Peter • District One Hospital, Faribault • Fairmont Medical Center – Mayo Health System • Fairview Red Wing Medical Center • Immanuel St. Joseph’s – Mayo Health System, Mankato • Lake City Medical Center – Mayo Health System • Mayo Clinic, Rochester • Mayo Psychiatry & Psychology Treatment Center, Rochester • Minnesota Valley Health Center, Le Sueur • New Ulm Medical Center • Northfield Hospital • Olmsted Medical Center, Rochester • Owatonna Hospital • Queen of Peace Hospital, New Prague • River’s Edge Hospital & Clinic, Saint Peter • Rochester Methodist Hospital • Saint Elizabeth’s Medical Center, Wabasha • Saint Marys Hospital, Rochester • Sibley Medical Center, Arlington • St. James Medical Center – Mayo Health System • United Hospital District, Blue Earth • Waseca Medical Center – Mayo Health System • Winona Health Services

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Neighboring rival towns join forces to fight breast cancer

Crosby, Aitkin hospitals celebrate new partnership by providing free mammograms, other services; Upbeat music video on effort becomes media sensation

Longtime rivals in everything from high school sports to medical facilities, neighboring northern Minnesota towns Aitkin and Crosby put aside their differences this year to improve breast health.

The Cuyuna Riverwood Breast Health Alliance (www.breasthealthalliance.org/) offers coordinated programs and services such as digital mammography and sophisticated breast imaging and biopsy technology. All are designed to better serve local patients so they can obtain treatment closer to home.

Since May, partners Cuyuna Regional Medical Center (CRMC) in Crosby and Riverwood Healthcare Center (RHCC) in Aitkin have also:

- invested a combined \$4,500 in community gatherings to raise awareness about breast cancer;
- raised a total of nearly \$13,000 for the Susan G. Komen Race for the Cure;
- provided nearly \$20,000 in free mammograms to 52 area women; and
- invested \$8,000 in an educational music video about breast cancer and about the collaborative.

The video plays up the neighboring towns' friendly rivalry with help from hundreds of community members — from kids to cops to farmers. In the piece, they and hospital employees sport pink surgical scrubs (hot pink for Crosby, light pink for Aitkin) as they smile, dance, and go about daily activities like jamming on musical instruments and playing softball.



Photos courtesy of the Cuyuna Riverwood Breast Health Alliance

County employees dot the Aitkin County Courthouse steps, playfully flexing their biceps to show their “strong” support for breast cancer awareness and their community’s new treatment services.

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Cycling toward safety

Mankato hospital, other Mayo organizations perform free bike checks as they offer neighbors discounted helmets

Every year since 1992, several thousand people attend the Immanuel St. Joseph's (ISJ's) – Mayo Health System Bicycle Safety Rally the first week in May. The Mankato event offers free mechanical safety checks and new bike helmets at up to 85 percent off retail prices for both kids and adults, as well as a free bicycle training course for little ones.

A bike helmet is the single most effective way to prevent head injury resulting from a bicycle crash, said ISJ emergency room physician Dr. Dan Dockham.

“I see the results first-hand when people are injured on their bikes and are not wearing a helmet,” Dockham said.

Helmet sales vary from 1,000 to 2,000 each year. This spring, the hospital sized, fitted and sold about 1,200 helmets in six hours — about 200 helmets an hour. Because the event has been such a success in Mankato, other Mayo organizations in the ISJ system — Springfield, St. James and Waseca — followed suit. This spring, those three towns sold a total of 332 helmets.

Immanuel St. Joseph's sells the helmets at a loss of between 50 cents and \$1.50 each. The facility's total financial investment in the event, including staff time, marketing costs and signage, is approximately \$15,000.

About 90 staff members from ISJ pitch in. Employees are paid for the first two hours of their service.

Gail Norris, trauma program manager at Immanuel St. Joseph's,



Photos by Sheila Dagggett, Immanuel St. Joseph's communications manager

Patty Fliflet fits a new helmet on a child during the Immanuel St. Joseph's annual Bicycle Safety Rally.

Continued on next page

From page 14

said the rally provides a light-hearted occasion for hospital and clinic employees to become better acquainted with community members at a time when no one is suffering from an illness or injury.

“It’s great to have this opportunity to help others in a relaxed, celebratory atmosphere,” Norris said.

Jenny Oachs of Eagle Lake said going to the bike rally is a yearly event for her family.

“With three children, we feel fortunate to buy helmets at such a discounted price,” Oachs says. “It’s an added bonus to have the helmets fitted right at the event. It’s a great way to kick off springtime and to make sure everyone is safe.” ■



Adam Kruger, an officer with the Mankato Department of Public Safety, gives a child a certificate for completing the obstacle course. The department is a sponsor of the bike safety event.

Glossary

Cash and in-kind donations: Money, food, equipment, supplies or services donated by the hospital to individuals, other nonprofits or the community at large.

Charitable organizations: Organizations that help the poor or underprivileged, advance education or science, lessen the burdens of government, decrease neighborhood tensions, or combat community deterioration.

Charity care: The cost incurred by a hospital in providing free or discounted health care to low-income people who qualify according to the hospital's policies.

Community benefits: Programs or activities that provide treatment and/or promote health and healing and tend to generate little profit or lose money; respond to needs of low income or underserved people; provide services that would not be provided or would need to be provided by the government or other nonprofits if the decision was based on financial terms; respond to public health needs; or involve education or research that furthers community health.

Community building: Costs that the hospital incurs to support programs or activities intended to improve the overall community's strength and security. Typical activities include addressing homelessness and poverty, supporting economic development or environmental protection efforts, or improving public spaces through revitalization, art, streets or lighting, or graffiti removal.

Community services: Services such as community health education, support groups, transportation, smoking or weight-loss programs that are provided by a hospital for little or no fees to improve community health.

Costs in excess of Medicaid payments: The financial loss suffered by hospitals resulting from the difference between payments received from Medicaid and the cost of care provided to low-income and medically indigent Medicaid enrollees.

Costs in excess of Medicare payments: The financial loss suffered by hospitals resulting from the difference between payments received from Medicare and the cost of care provided to Medicare enrollees.

Discounts offered to uninsured patients: Discounts from charges for hospital services provided to uninsured Minnesota residents who earn less than \$125,000 per year.

Education and work force development: Unpaid costs associated with providing clinical training, internships, residencies and scholarships for tomorrow's health care work force.

Medicaid surcharge: A tax paid by hospitals to the State of Minnesota to help pay for Medicaid coverage for low income and medically indigent residents.

MinnesotaCare tax: A tax on all hospital services paid to the State of Minnesota to help pay for MinnesotaCare insurance coverage for low-income and medically indigent residents.

Other care provided without compensation (bad debt): Charges for care provided to patients who neither pay their share of the hospital bill nor complete the steps necessary to receive charity care or public insurance.

Other community benefit costs: Administrative costs, including staff, for implementing, managing and documenting community benefit activities and programs.

Other costs in excess of public program payments: The financial loss suffered by hospitals resulting from the difference between payments received from public programs for those in need of support and the cost of care provided to those enrollees.

Research: Unreimbursed costs associated with clinical and community health research, including reducing disparities in health care and preventing illness, which results in knowledge that is shared beyond the hospital.

Subsidized health services: Health care, such as emergency and trauma, behavioral health or renal dialysis services, provided at a financial loss because they meet community needs or, if not provided by the hospital, would be unavailable in the community or would become the responsibility of government or another nonprofit.

Taxes and fees: Property taxes, fees in lieu of taxes and other fees or surcharges paid by hospitals to local or state government.