

Benefiting from Charity Care: California Not-for-Profit Hospitals

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Introduction

This study quantifies the total amount of tax exemptions and benefits not-for-profit hospitals enjoy from their status as not-for-profits and explores what their communities receive in return for granting these exemptions and benefits.

Although private not-for-profit hospitals account for half of the total number of hospitals that reported to the Office of Statewide Health Planning and Development (OSHPD) in 2010, these not-for-profits are the dominant hospital type in California. Exempting the state psychiatric hospitals, non-profit hospitals account for about 61% of the beds and total patient days and 70% of total discharges. Of the 25 largest hospitals in California, defined by number of beds, 16 are not-for-profit, 6 are county or district hospitals and the remaining 3 are University of California Medical Centers. Not-for-profit hospitals accounted for 75% of aggregate profits.¹ In 2010, if the three largest non-profit systems in California were for-profit, they would make the Fortune 500 list, with Kaiser Hospitals #139, Dignity #249, and Sutter #254.²

As not-for-profits these hospitals must meet certain criteria at both the federal and state level. Most significantly not-for-profit hospitals may not distribute their surplus revenues for the benefit of individuals (i.e., owners or shareholders); rather any surplus revenues are supposed to benefit the community in which the hospital is located. In exchange for this community service governments exempt not-for-profit hospitals from paying certain taxes imposed on for-profit enterprises: federal and state income taxes on profits, property taxes, and almost all state and local sales taxes. In addition, not-for-profit hospitals may seek financing through tax exempt bonds and receive tax deductible charitable contributions.

¹ All figures calculated from the OSHPD Annual Financial Data, 2010.

² Fortune 500 Rankings: http://money.cnn.com/magazines/fortune/fortune500/2010/full_list/index.html
Accessed 4/25/2012 Note: the 139 ranking refers to the Kaiser Foundation Hospitals. If were to include the Kaiser Health Plan, it would have been #51.

What is missing from these requirements, at both the federal and state level, is the provision of charity care. Neither the State of California nor the United States Government requires charity care as a condition to qualify as a not-for-profit. There is not even a definition of charity care.³ Two recent reports have highlighted inadequate provision of charity care in the San Francisco Bay area. The first report focused on the East Bay and found that the bulk of the charity care is provided by public hospitals and the wealthier provide care well below the state average.⁴ The second report focused on the hospitals in San Francisco finding similar results: wealthier hospitals provide very little amounts of charity care. One informative statistic:

In 2010, CPMC's [California Pacific Medical Center's] three oldest campuses (Davies, California, and Pacific campuses) saw charity care patients at a patients per bed rate less than half that of Saint Francis, despite being more than 3 times the size of Saint Francis and having significantly greater financial stability.⁵

Our study's findings are consistent with prior studies' findings of the inadequate provision of charity care. But this study makes a comparison between the provision of charity care and the benefits of the government subsidies and benefits provided due to not-for-profit status.

Summary of Findings: Quantifying the Return on Government Subsidies to Not-for-Profit Hospitals

- 196 California not-for-profit hospitals included in the study. (See Appendix A discussion)
- A common ratio to make comparisons among hospitals on the provision of charity care is to express charity care as percent of operating expenses. The median of the not-for-profit hospitals in our study was 2.54%. (See Appendix B for the list)
- For 2010 California not-for-profit hospitals provide \$1,428,513,583 in charity care.
- For 2010 California not-for-profit hospitals received \$3,271,614,090 in government subsidies and other benefits from their not-for-profit status.

³ California Legislative Analyst's Office, "Initiative Analysis: Charity Care Act of 2012," January 3, 2012. <http://www.lao.ca.gov/ballot/2011/110757.aspx> Accessed March 6, 2012.

⁴Sandy Kleffman, "Public Hospitals Carry Burden of Charity Care Despite Big Tax Breaks for Nonprofits," Contra Cost Times, October 3, 2011.

⁵ Community Economic Development Clinic, "Profits and Patients: The Financial Strength and Charitable Contributions of San Francisco Hospitals," December 2011,

- In the aggregate, not-for-profit hospitals received in government subsidies and benefits greater than the provision of charity care in 2010 in the amount of \$1,843,100,507.

Table 1: Summary	
Total Charity Care Provided	\$1,428,513,583
Federal Income Taxes on Net Income	\$1,628,939,581
State Income Taxes on Net Income	\$252,410,569
Property Taxes	\$369,982,515
Federal Income Taxes for Charitable Contributions	\$240,876,041
State Income Taxes on Charitable Contributions	\$43,544,746
Sales Taxes	\$701,082,464
Bonds	\$34,778,174
Total Government Subsidies and Other Benefits for Not-for Profits	\$3,271,614,090
Excess of Total Government Subsidies and other Benefits over Total Charity	-\$1,843,100,507

- Excluding Kaiser there are 162 hospitals in the report. Of these 41 (25.3%) provided charity care in excess of their government subsidies and benefits and 121 (74.7%) did not.
- The California not-for-profit hospitals and systems included in the study had aggregate net income in 2010 of \$4,491,430,472.
- Excluding Kaiser there are 162 hospitals in the report. Of these 129 (79.6%) had positive net income, 30 (18.5%) had negative net income, and 3 (1.9%) had no data available.
- 100 executives of non-profit hospitals have incomes over \$1,000,000 in 2010.
- 69 of the 100 executives making over \$1,000,000 are affiliated with just 3 large systems and 1 large hospital.
- California Counties and Cities lose more than \$1 billion because of the tax-exempt status of not-for-profit hospital and the inadequate provision of charity care.

Table 2: Top Six Individual Hospitals with Charity and Government Subsidies			
Organization	Charity Care	Exemptions in Excess of Charity Care Provided	Net Income
Cedars-Sinai Medical Center	\$16,123,766	\$104,327,297	\$152,820,769
Stanford University Hospital	\$19,124,975	\$100,065,799	\$186,165,663
California Pacific Medical Center	\$16,063,125	\$79,592,416	\$199,699,801
Santa Barbara Cottage Hospital	\$12,917,174	\$65,131,123	\$109,338,526
John Muir Medical Center (Concord & Walnut Creek Combined)	\$15,054,293	\$60,700,416	\$131,627,459
Alta Bates-Summit Medical Center- Alta Bates, Herrick	\$4,802,839	\$48,447,774	\$111,679,854

The rest of this report will provide a brief overview of the not-for-profits hospitals, particularly federal and state regulations. The impact on California Counties and Cities of the not-for-profit hospitals and their lack of adequate provision of charity care will be discussed. Information on the not-for-profit hospitals is presented focusing on net income and executive compensation. The data demonstrates that the large hospital and systems are dominant in both areas. These large systems, though highly profitable, continue to make decisions that have adverse effects on the communities they serve. They are failing their communities. The report will conclude with policy recommendations. Appendix A provides a list of the data sources, detailed methodology, and data issues. The other appendixes contain more detailed tables with the study’s findings including an estimate of each hospital and hospital systems benefit from their not-for-profit status.

Table 3: Systems Summary

	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contribution	State Income Taxes for Charitable Contribution	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided	Net Income	Charity Care as percent of Net Income
Kaiser*	110,084,675	476,250,888	73,796,941	21,176,699	3,828,251	92,263,124	12,057,182	789,457,759	240,050,414	549,407,345	1,371,690,345	17.50%
Sutter Health	35,671,417	298,743,437	46,291,466	16,928,610	3,060,296	71,193,723	7,268,384	479,157,334	190,605,881	288,551,453	795,207,994	23.97%
Cottage Health System	6,704,594	42,488,670	6,583,786	19,023,326	3,438,972	8,269,337		86,508,685	13,801,366	72,707,320	122,375,203	11.28%
Dignity Health	32,372,007	74,169,145	11,492,799	23,201,897	4,194,359	79,772,027	8,230,677	233,432,911	180,876,996	52,555,915	195,010,114	92.75%
St. Joseph Health System	18,407,796	71,109,270	11,018,660	11,468,867	2,073,303	36,894,330	1,804,730	152,776,955	101,025,405	51,751,550	202,813,327	49.81%
Memorial Care	7,668,841	34,163,339	5,293,743	2,279,604	412,099	21,199,319		71,016,944	23,631,093	47,385,851	98,396,713	24.02%
Adventist Health	11,097,825	58,310,542	9,035,447	3,930,881	710,611	26,574,563	1,454,240	111,114,109	70,778,695	40,335,414	164,291,934	43.08%
Scripps Health	5,676,018	65,778,603	10,192,652	9,594,521	1,734,465	25,603,032	1,829,573	120,408,864	86,828,696	35,580,168	189,454,501	45.83%
Providence Health System	8,363,984	23,364,345	3,620,397	3,700,604	668,982	20,088,300		59,806,612	31,469,604	28,337,008	67,293,620	46.76%
Daughters of Charity	6,466,893	1,936,710	300,101	5,300,028	958,121	16,567,016	1,340,451	32,869,319	32,993,491	(124,172)	(22,995,277)	-143.48%
Sharp Healthcare	5,587,971	41,643,148	6,452,769	2,589,654	468,149	23,080,098	792,939	80,614,728	97,462,008	(16,847,280)	119,939,942	81.26%

* Charity Care Figures from IRS form 990

Serving a Community Need

Founded principally by religious and charitable organizations to tend for the poor and sick, the earliest hospitals operated on the principle and obligation of service for the community. Even with these altruistic intentions, these early hospitals provided far from ideal conditions for their patients. Despite these humble beginnings the last 150 years has seen the function and perception of hospitals change dramatically as offering a new chance at health supported by an oasis of medical science. As Paul Starr explains:

Few Institutions have undergone as radical metamorphosis as the hospitals...In developing from places of dreaded impurity and exiled human wreckage into awesome citadels of science and bureaucratic order, they acquired a new moral identity, as well as new purposes and patients of higher status. The hospital is perhaps distinctive among social institutions in having first been built primarily for the poor and only later entered in significant numbers and entirely different state of mind by the more respectable classes.⁶

As hospitals evolved they became places where medical care was provided while becoming intertwined with the larger market economy. The business aspect of hospitals became dominant as the purpose of the hospital switched from a charitable organization serving the community to a business offering profitable procedures for paying customers. Unfortunately, this switch meant that hospitals abandoned their original purpose of providing care for the indigent sick or, in today's terms, the uninsured and underinsured.

Federal Regulation

The evolution of the Internal Revenue Service's (IRS) rules and regulation of not-for-profit hospitals has complemented this change. Prior to 1969, the Federal Government required not-for-profit hospitals to provide charity care to qualify as a not-for-profit and reap the tax breaks and other benefits provided by not-for-profit status. By providing charity care, not-for-profit hospital remained consistent with the "long-held stance of the IRS (and centuries of legal precedent in the charitable trust arena) that the "relief of the poor" constituted a charitable purpose."⁷ Though the tax codes provides no specific exceptions for hospitals under 501(c)(3), not-for-profit hospitals have been recognized as tax-exempt at least since 1928. In 1954 the IRS issued rule, Rev. Rul. 56-185, 1956-1 C.B. 202 that codified "relief of

⁶ Paul Star (1982), "The Social Transformation of American Medicine: The rise of a Sovereign Profession and the Making of a Vast Industry," Basic Books, pg. 145

⁷ John D. Colombo (2007), "Federal and State Tax Exempt Policy, Medical Debt and Healthcare for the Poor," Saint Louis University Law Journal (Vol. 51, No. 433) pg. 438.

the poor” as a charitable purpose. Rev. Rul. 56-185 established an important requirement addressing hospitals’ charitable obligations: “It must be operated to the extent of its financial ability for those not able to pay for the services rendered and not exclusively for those who are able and expected to pay.”⁸ Though an official threshold was never established, a hospital lacking a substantial charity care program would face “auditing agents [who would] almost always recommended denial or revocation of exempt status.”⁹ Auditors did, in fact, deny or revoke the nonprofit status of hospitals if charity care amounted to less than 5% of gross revenues.¹⁰

This obligation to charity care was turned upside down in 1969. With the 1965 passage of Medicare and Medicaid hospitals argued that the need for charity care would decline so that hospitals could not meet the IRS standard and that they should awarded more flexibility. The IRS responded with rule, Rev. Rul. 69-545, 1969-2 C.B. 117, altering the hospital exemption: first, hospitals would no longer be required to provide charity care to qualify for their exemption. “Revenue Ruling 56-185 is hereby modified to remove therefrom the requirements relating to caring for patients without charge or at rates below cost.”¹¹ Second, this rule established the “community benefit standard.” Stated as: “The promotion of health, like the relief of poverty and the advancement of education and religion, is one of the purposes in the general law of charity that is deemed beneficial to the community as a whole even though the class of beneficiaries eligible to receive a direct benefit from its activities does not include all members of the community, such as indigent members of the community, provided that the class is not so small that its relief is not of benefit to the community.”¹² So the “promotion of health,” (i.e. providing medical care) itself becomes a charitable act. The charity is in providing health services even for a fee, thus exempting the need to provide those services to those who cannot afford the fee. This rule redefined the concept of charity care.

California Regulation

California non-profit hospitals receive a Welfare Exemption from paying property taxes. For the purpose of this exemption, the California Supreme Court defines a hospital as follows:

⁸ Rev. Rul. 56-185, 1956-1 C.B. 202

⁹ Colombo, pg. 437.

¹⁰ Colombo, pg. 437. This information is found in footnote 33 of the article.

¹¹ Rev. Rul. 69-545, 1969-2 C.B. 117

¹² Rev. Rul. 69-545, 1969-2 C.B. 117

A hospital is primarily a service organization. It serves three groups: the patients, its doctors, and the public. It furnishes a place where the patient, whether poor or rich, can be treated under ideal conditions. It makes available room, special diet, X-ray, laboratory, surgery, and a multitude of other services and equipment now available through the advances of medical science. Essential to the administration of these techniques is the corps of highly trained nurses and student nurses who is on duty twenty-four hours per day. In the large hospitals there are the interns and residents whose presences make it possible for the hospital to do a better job. In addition, the hospital . . . must have administration to see that its services function properly and are coordinated, and that patients are received and cared for regardless of the hour or the patient's condition. Nothing can be left to chance because a slip may mean a life or many lives. These facilities also stand ready to serve the community in times of epidemic or disaster.¹³

While this 1950 decision describes patients as “poor or rich,” both “treated under ideal conditions” and that they were “received and cared for regardless of ... the patient’s condition,” today these ideals are infrequently met. In addition, this 1950 decision failed to establish a definition of “charity care,” a term that lacks a uniform definition at both the federal and state levels. Nor do federal and state regulations set out any requirement for the amount of charity care that must be provided.¹⁴ California law does, with some exceptions for rural hospitals, require hospitals to offer reduced rates to uninsured patients with a family income below 350% of the federal poverty level and to insured patients if their medical costs amount to more than 10% of family income in the past year. In the past, these reduced rates often applied to a hospital’s charge master¹⁵ rates-- typically much higher than what an insured person insurance company would pay in spite of the similarity in care. The Patient Protection and Affordable Care Act now limits charges to those eligible for financial assistance to no more than the amounts generally billed to those with insurance coverage and prohibits the use of “gross charges.”¹⁶

¹³ *Cedars of Lebanon v. County of Los Angeles* (1950) 35 Cal.2d 729, 746.

¹⁴ California does have a community benefits requirement as specified in Health and Safety Code Sections 127340-127365. After noting the “favorable tax treatment” non-profit hospitals receive it states: “In exchange, nonprofit hospitals assume a social obligation to provide community benefits in the public interest.”

¹⁴ United States Code, Title 26, Section 501(3)(5).

¹⁵ A charge master is list of prices for all hospital procedures, services, supplies, and drugs. These are presented as gross charges.

¹⁶ United States Code, Title 26, Section 501(r)(5).

County and City

The current economic crisis has left many California Counties and Cities reeling forcing some to file for bankruptcy and more may follow.¹⁷ As property taxes are one of the main sources of revenue for counties, the tax-exempt status of not-for-profit hospitals means much needed revenues are lost. Furthermore, the inadequacy of these hospitals' charity provisions stresses the already overburdened counties and cities. As pointed out above, not-for-profits received property tax exemptions of almost \$370 million on secured properties.¹⁸ Unsecured property¹⁹ with hospital exemptions would have provided another \$44 million in property taxes to the counties. Sales tax-exemptions mean further loss of revenue. The proceeds from the sales tax are distributed between the State of California and the counties and cities. Because not-for-profit hospitals do not pay sales taxes, counties and cities lose an additional \$200 million. The amount of lost revenue is alarming, in 2010 counties and cities in California lost more than \$600 million on property and sales taxes. As not-for-profit hospitals do not provide adequate charity care, counties attempt to fill the gap by some assistance through the county indigent programs. The county indigent programs dispersed more than \$450 million to both not-for-profit and for-profit hospitals in 2010 to help the indigent to receive hospital care. This brings the total amount of revenues forgone as well as monies paid directly to hospitals to more than \$1 billion in 2010. The table below shows the distribution of monies lost by the top 10 countries. (See Appendix C for full list)

¹⁷ "San Bernardino Bankruptcy May Start Trend for Calif Cities-Moody's," Reuter, Accessed August 9, 2012. <http://in.reuters.com/article/2012/08/09/municipals-sanbernardino-idINL2E8J9F4420120809>

¹⁸ Secured property refers to buildings and structures.

¹⁹ "The term "Unsecured" simply refers to property that can be relocated and is not real estate. The tax is assessed against such things as business equipment, fixtures, boats and airplanes. If the unsecured tax is not paid, a personal lien is filed against the owner, not the property." County of San Mateo Treasurer-Tax Collector. <http://www.sanmateocountytaxcollector.org/unSecuredTaxes.html> Accessed August, 13, 2012.

Table 4: Top Counties Loss of Property and Sales Tax Revenues and Cost of Indigent Care

County	Property Taxes (Secured)	Property Taxes (Unsecured)	City and County Sales Taxes	County Indigent Programs	Total
Los Angeles	\$103,285,196	\$7,632,165	\$77,834,078	\$80,925,251	\$269,676,690
Orange	\$24,761,205	\$2,911,618	\$14,907,995	\$63,553,425	\$106,134,243
San Diego	\$16,878,290	\$7,196,841	\$17,547,742	\$37,843,242	\$79,466,115
San Bernardino	\$17,517,286	\$2,945,418	\$12,317,046	\$33,738,636	\$66,518,386
Sacramento	\$12,495,662	\$1,781,985	\$10,954,064	\$31,023,760	\$56,255,471
Alameda	\$22,318,476	\$879,956	\$12,753,452	\$11,616,543	\$47,568,427
Santa Clara	\$25,933,109	\$431,512	\$16,115,318	\$652,520	\$43,132,459
San Francisco	\$10,596,481		\$7,440,623	\$19,829,583	\$37,866,686
Contra Costa	\$22,312,417	\$541,857	\$5,572,621	\$4,030,690	\$32,457,586

Net Income

In the aggregate, 2010, was a very good year for the hospital industry; setting a new record nationwide for net income at \$52.9 billion.²⁰ The California not-for-profit hospitals and systems included in the study had aggregate net income in 2010 of \$4,491,430,472. The top 10 hospitals had an aggregate net income of \$1,261,658,048 for 28% of the aggregate net income.

Table 5: Top 10 Individual Hospitals by Net Income			
Rank	Hospital	System	Net Income
1	California Pacific Medical Center	Sutter	\$199,699,801
2	Stanford University Hospital		\$186,165,663
3	Cedars-Sinai Medical Center		\$152,820,769
4	John Muir Medical Center - Concord & Walnut Creek		\$131,627,459
5	Alta Bates-Summit Medical Center-Alta Bates, Herrick	Sutter	\$111,679,854
6	Santa Barbara Cottage Hospital	Cottage Health System	\$109,338,526
7	Sutter Medical Center - Sacramento	Sutter	\$102,148,799
8	Sharp Memorial Hospital & Sharp Mary Birch Hospital for Women, Sharp Mesa Vista, Sharp Vista Pacific	Sharp	\$95,866,686
9	Memorial Hospital Modesto	Sutter	\$88,327,712
10	Scripps Green Hospital	Scripps	\$83,982,779
		Total	\$1,261,658,048

The large hospital systems account for most of the California aggregate net income with almost three-quarters of aggregate net income. Kaiser alone accounts for 30% and Sutter accounting for another 18% of the aggregate profits.

Table 6: Systems by Net Income	
Organization	Net Income
Kaiser	\$1,371,690,345
Sutter Health	\$795,207,994
St. Joseph Health System	\$202,813,327
Dignity Health	\$195,010,114
Scripps Health	\$189,454,501
Adventist Health	\$164,291,934
Cottage Health System	\$122,375,203
Sharp Healthcare	\$119,939,942
Memorial Care	\$98,396,713
Providence Health System	\$67,293,620
Daughters of Charity	-\$2,995,277

²⁰ Calculation from "AHA Hospital Statistic, 2012 Edition."

Executive Compensation

Executive compensation remains a highly discussed topic, including the compensation packages received by executives in both the for-profit and non-for-profit hospitals. Overlarge executive compensation packages are especially inappropriate in the not-for-profit sector, as they belie the entire concept of the not-for-profit.

The following chart shows the distribution of income among the Top 10 CEOs and the organizations they lead. (See the full list in Appendix D) The large hospitals and systems dominate the list. The total compensation for the Top 10 CEOs in 2010 was \$35,838,369.

Table 7: Top 10 CEO Compensation			
Top 10	Name of Organization	President/CEO 2010	Total Executive Compensation President/CEO
1	Kaiser Foundation Hospitals	George Halvorson	\$7,743,427
2	Sutter Health	Pat Fry	\$4,788,548
3	Catholic Health Care West/Dignity Health	Lloyd Dean	\$4,762,209
4	Sutter West Bay Hospitals	Martin Brotman	\$4,287,671
5	Cedars-Sinai Medical Center	Thomas M. Priselac	\$3,918,207
6	John Muir Medical Center	J Kendall Anderson	\$2,393,569
7	Sutter Health Sacramento Sierra Region	Sara Krevans	\$2,094,933
8	Sutter East Bay Hospitals	Ed Berdick	\$2,015,930
9	Stanford University Hospital	Martha Marsh	\$1,924,901
10	Scripps Green Hospital	Chris Van Gorder	\$1,908,974
		Total	\$35,838,369

Egregious levels of executive compensation allow those executives to remove themselves from the communities their hospitals serve. This places their ability to effectively lead a community organization in jeopardy because they have distanced themselves from the community and its institutions. Below is a chart highlighting the number of executives and the organizations they lead that made more than \$1,000,000 in 2010. There were 100 executives that made more than \$1,000,000. (The full list can be seen in Appendix E) The top 4 hospitals/systems accounted for 69 of the 100. The aggregate compensation of these 100 executives was \$172,460,076.

Table 8: Number of Executives Earning \$1,000,000 or More

System/Hospital	Number Earning Over \$1,000,000	Total Compensation
Sutter Health Network	28	\$46,722,657
Kaiser Foundation Hospitals	17	\$32,388,995
Catholic Healthcare West/Dignity Health	14	\$29,588,635
Cedars-Sinai Medical Center	10	\$21,581,617
John Muir Health	4	\$6,289,973
Adventist Health Systems	2	\$3,572,621
Stanford Health Services	2	\$3,039,995
Sharp Healthcare	2	\$2,559,702
Memorial Health Services	2	\$2,475,469
Scripps Health	1	\$1,908,974
Motion Picture and Television Fund	1	\$1,638,692
Cottage Health System	1	\$1,493,740
Children's Hospital Los Angeles	1	\$1,452,140
Daughters of Charity Health System	1	\$1,382,496
Fresno Community Hospital and Medical Center (Community Medical Centers Healthcare Network)	1	\$1,362,705
Eisenhower Medical Center	1	\$1,336,620
Rady Children's Hospital San Diego	1	\$1,312,275
Children's Hospital of Central California	1	\$1,280,607
Hoag Memorial Hospital Presbyterian	1	\$1,263,776
St. Joseph Health System	1	\$1,256,721
Children's Hospital of Orange County	1	\$1,158,093
Pomona Valley Hospital Medical Center	1	\$1,148,414
City of Hope National Medical Center	1	\$1,142,527
Lucile Salter Packard	1	\$1,035,616
Marin Healthcare District	1	\$1,035,616
Huntington Memorial Hospital (Pasadena Hospital Association)	1	\$1,019,196
Casa Colina, Inc.	1	\$1,010,967
Providence Health Systems	1	\$1,001,237
Totals	100	\$172,460,076

Not-For-Profit Hospitals Failures

While the not-for-profit hospitals enjoy healthy net income totals, this prosperity is coupled with a decrease in services offered and access to those services that remain available. In addition to the failure to meet their community's charity care needs, some communities are faced with the erosion and dismantling of existing care. The decline in accessible and affordable health care services is evident.

Predatory and Monopoly Pricing

- Recent study found that price increases after Summit in Oakland was acquired by Sutter, were “among the largest of any comparable hospital in California.”²¹
- Through their monopoly power Sutter is able to charge prices 40-70% more than their rivals.²²
- San Francisco Bay Area hospitals collected 56% more revenue per patient day than hospitals in Southern California. This is mainly due to the concentration of hospitals among the large not-for-profit systems: “a lack of competition in the north, where a wave of consolidation has given a handful hospital networks unusual power to dictate what private insurers and their customers pay for care.”²³ Sutter and Catholic Healthcare West portrayed as the dominate players in the area.
- Sutter transferred \$180 million from the Marin Healthcare District to corporate Sutter from 1995-2010.²⁴ Sutter forced to pay \$21.5 million per an arbitrator's award.²⁵

Phasing out of mental health services:

- Cedars-Sinai announced last December that they will be closing down their psychiatric services. Not only will this impact current patients, but future patients as well as they are phasing out their psychiatric residency program.²⁶
- The pending closure of mental health services at Kaiser-Martinez.
- Sutter cancels contract after 40 years with Sacramento County to provide psychiatric services to 229 children.²⁷

²¹ Steven Tenn, “The Price Effects of Hospital Mergers: A Case Study of the Sutter-Summit Transaction,” International Journal of Economics and Business, Vol. 18, No.1, pg. 65.

²² Peter Waldman, “Sutter Health Co.'s Prices Outstrip Others,” San Francisco Chronicle, August 22, 2010. <http://www.sfgate.com/business/article/Sutter-Health-Co-s-prices-outstrip-others-3177692.php> Accessed August 10, 2012

²³ Duke Helfand, “Hospital Stays Cost More in Northern California than Southern California,” Los Angeles Times, March 6, 2011, <http://articles.latimes.com/2011/mar/06/business/la-fi-hospital-cost-20110306> Accessed August 10, 2012

²⁴ Chris Rauber, “Marin Still Pursuing Sutter Suit,” San Francisco Business Times, February 24, 2012 <http://www.bizjournals.com/sanfrancisco/print-edition/2012/02/24/marin-still-pursuing-sutter-suit.html> Accessed February 24, 2012.

²⁵ Chris Rauber, “Marin General Hospital wins \$21.5M Arbitration Award from Sutter Health,” June 19, 2012. <http://www.bizjournals.com/sanfrancisco/news/2012/06/19/marin-general-hospital-wins-215m.html?ana=tw&page=all> Accessed June 19, 2012.

²⁶ Anna Gorman, “Cedars-Sinai to Cut Most Psychiatric Services,” Los Angeles Times, December 1, 2011. <http://articles.latimes.com/2011/dec/01/local/la-me-cedars-mental-20111201> Accessed August 10, 2012.

General Cut in Services:

- Clear pattern of narrowing down services at Kaiser Facilities. Pending closure of Inpatient Pediatrics Unit in Hayward²⁸ after already closing inpatient pediatric services in Redwood City and San Jose. Reduction of hours at Urgent Care Clinics in Fremont, South Sacramento, Roseville, Vallejo, and Napa.²⁹
- Announcing the closure of the Birthing Center at Sutter Auburn Faith,³⁰ within 24 hours of announcing giving a \$1 million gift to the Sacramento Kings.³¹
- Continual attempts to close St. Luke's in San Francisco and San Leandro Hospital by Sutter. Community groups continue to fight to prevent the closures.

Policy Recommendations

Need legislation to support the provision of more charity care.

- Clear and precise definition of charity care: the provision of care with no expectation of payment. Charges are not recognized and collection cannot be attempted.
- Clear income guidelines on eligibility for charity care.
- Detailed reporting requirements on the amounts of charity care.
- Establishment of a charity threshold at 8% of operating and non-operating revenue. Required to meet to charity threshold to maintain eligibility to receive not-for-profit status, tax-exempt bond financing, and property tax-exemption.
- If not-for-profit hospital is unable to meet charity threshold, they may contribute to a fund to reach the threshold. The fund would then distribute proceeds to other hospitals that provide more than their share of charity care or to local clinics to provide free preventive care.

²⁷ Kathy Robinson, "Sutter Ends Longtime County Mental Health Contract; Parents Question Why," Sacramento Business Journal, December 3, 2010 <http://www.bizjournals.com/sacramento/print-edition/2010/12/03/sutter-ends-longtime-county-mental.html?s=print> Accessed August 10, 2012

²⁸ Analisa Harangozo Families, "Nurses Protest Against Closure of Hayward Kaiser's Inpatient Pediatrics Unit," April 18, 2012 <http://castrovalley.patch.com/articles/families-nurses-protest-against-closure-of-hayward-inpatient-pediatrics-unit> Accessed April 19, 2012.

²⁹ National Nurse United, "Kaiser Permanente's Reductions in Patient Care Services," September 24, 2010.

³⁰ Gloria Young, "Sutter Auburn Faith Family Birthing Center to Close," Auburn Journal, May, 3, 2011. <http://auburnjournal.com/detail/177645.html> Accessed August 10, 2012.

³¹ Kathy Robertson, "Now it's Official: Kings are Staying," Sacramento Business Journal, May 2, 2011.

Conclusion

Public entities allow some hospitals to use a not-for-profit status with the understanding that these hospitals will provide a valuable community resource. In return for exempting these organizations from taxes and providing benefits as not-for-profits, communities expect that these hospitals will freely give some amount of services to those in the community who are most in need. This study demonstrates that the actual costs of hospitals' charitable contributions to meet this community obligation pales in comparison to the amount of benefits accrued by maintaining a not-for-profit status.

Appendix A

A large number of data sources were employed to obtain the results on the tax exemption and other benefits not-for-profit hospitals. The following section will provide a list of the data sources.

- Internal Revenue Service Form 990: All not-for-profit hospitals are required to submit this form. It contains detailed financial information. We obtained the information on net income, charitable contributions, executive compensation, and not-for-profit related organizations.
- Security and Exchange Commission Filings: Consolidated Financial Statement. All publicly traded for profit corporations are required to submit detailed financial statements, including detailed breakdown of taxes and tax rates. This provided the effective federal income tax level.
- State of California Franchise Tax Board's Annual Report 2010. Table C-1 Corporation Tax contains information on the taxable net income and taxes paid. This provided the effective corporate tax rate for California Corporations.
- California's Hospital Community Benefit Program. Published by the Office of State Planning and Development (OSHPD), this document contains a list of the not-for-profit hospitals required to submit a Community Benefit Plan (CBP). A few organizations voluntarily submit. This list provided the basis for the hospitals included in this study.
- Parcel Quest. An on-line database containing property tax information for every parcel in California.
- County Assessor's Office. Obtained the rate associated with each parcel's Tax Rate Area (TRA).
- California Franchise Tax Board's California Income Tax Expenditures. Obtained information on the tax impact of charitable contributions.
- Office of Statewide Health Planning and Development (OSHPD). Provides a number of databases on all hospitals in California. Charity Care, amount of supplies, county spending on indigent care, net income, beds, and patient days were obtained from these databases. The Hospital Annual Disclosure Report and the Hospital Annual Financial Data.
- Board of Equalization. Source: 2011 CA Board of Equalization Tax Rolls Counties 1-58 & County Property Values. Obtained information on unsecured properties.
- Electronic Municipal Market Access (EMMA). An on-line database used to obtain information on not-for-profit hospital bonds.

Methodology

Below are detailed methodology and figures for each the tax exemptions and benefits. The charity care variable is also explained. All data is from 2010, except for the property tax data. The property tax data is the latest available. We assumed there would be little change from 2010 to 2011.

Charity Care

Charity care numbers are provided by self-reporting as no uniform definition of what actually constitutes charity care has been provided at a federal or state level.

The Charity Care Estimates are based on a methodology suggested by OSHPD's Accounting and Reporting Systems Department. OSHPD Annual Financial data allows us to obtain each individual hospital's charity care expressed as charges by the hospital reporting. The charity care amount is expressed as gross charges. To obtain the cost of providing charity we employed the algorithm recommended by OSHPD for the Cost-to-Charge ratio. To calculate the Charity Care Percentage, we took the Charity-Other plus the County Indigent Programs and multiplied that by the Cost to Charge Ratio and then divided that total number by Total Operating Expenses minus Other Operating Revenue. We were unable to compute the numbers for Kaiser Permanente because Kaiser was exempted from filing state financial reports.

We estimate the actual cost of charity care provided in California at \$1,428,513,583 for 2010.

Federal Income Taxes on Net Income forgone because of Non-Profit Status

Not-for-Profit hospitals receive considerable tax breaks from the federal government. To determine the Federal Income Taxes forgone for hospitals we calculated the amount of profit from the hospitals' and systems' IRS Form 990.

As only those organizations making a positive net income are required to by federal income taxes, we used the IRS Form 990 hospitals and systems with positive net income. The total in 2010 was \$4,691,646,260.

To this net income amount we calculated a tax rate, based on the effective tax rate for large for-profit hospitals. The rate was determined using the average tax rate for large for-profit hospitals systems: HCA, Community Health Systems, Universal Health Services, Health Management Associates, and LifePoint. The effective tax rate was taken from the respective Security and Exchange Commission

Filings located on the consolidated Financial Statements. Utilizing 10 years of data, 2001-2010, to smooth out any fluctuations and take account of the economic downturn since 2008.

The average effective tax rate for all the systems listed above is 34.72%.

To identify the federal tax amount we subtracted the State Income Tax Rate from the Effective Income Tax Rate. There will be a separate calculation to determine the state income tax.

Federal Income Taxes forgone for not-for-profits in 2010 was

$$34.72\% \times \$4,691,646,260 = \$1,628,939,581.47.$$

State Income Taxes forgone on Net Income because of Non-Profit Status

In addition to federal tax breaks, not-for-profit hospitals also receive considerable tax breaks from the State of California. To determine the State Income Taxes forgone for hospitals due to their not-for-profit status we calculated the amount of profit from the hospital's and system's IRS Form 990s. Those hospitals and systems with positive net income totaled \$4,691,646,260 in 2010.

We then determined the effective tax rate for large for-profit hospitals

To determine the State Effective Income Tax for Corporations, we used the State of California Franchise Tax Board's Annual Report 2010. From Table C-1 Corporation Tax the effective tax rate for California Corporations was calculated. Again, we averaged over the latest 10 years of data available to smooth out any fluctuations and take account of the economic downturn since 2008.

The average California Corporation effective income tax rate was 5.38%. We then determined the amount of California State income taxes forgone.

The amount of California Corporate Income Taxes forgone by California non-profit hospitals in 2010 is

$$5.38\% \times \$4,691,646,260 = \$252,410,568.79$$

Property Taxes forgone because of Not-For-Profit Status

OSHPD administers California's Hospital Community Benefit Program (HCBP) and publishes a database of not-for-profit hospitals that are required to or voluntarily submit a Community Benefits plan annually. The Community Benefit Plan list was the basis for identifying not-for-profit hospitals.

OSHPD's 2010 database of not-for-profit hospitals submitting Community Benefit plans was used in combination with OSHPD's regularly published Hospital Listing data to locate physical addresses for each hospital.

The online parcel search service Parcel Quest was used to obtain property records associated with each facility. Using Parcel Quest's geographic search function, a listing of common ownership names were found associated with the facility. This initial geographic search and subsequent keyword search of associated ownership names allowed us to identify the parcels associated with the hospitals in a particular county. In addition to the main facilities these included branch campuses and satellite facilities, parent company holdings, and related not-for-profit organizations. Satellite and related not-for-profit organizations were also identified and confirmed through a review of the most current IRS Form 990 for tax exempt organizations, specifically the schedule H (Hospitals) and R (Related Organizations and Unrelated Partnerships). These searches resulted in 2,587 parcels being analyzed with 1,270 parcels classified as exempt.

The exempt value for each parcel was collected from Parcel Quest. We collected the rate associated with each parcel's Tax Rate Area (TRA) in each county from the most current tax rate data available from the County Assessor's office. Potential property tax contributions by not-for-profit hospitals were derived by treating the value of the exemptions as if they were taxed at the normal rate by their respective counties.

We believe these estimates are conservative for the following reasons:

- Due to Proposition 13, especially with long-held properties, the assessments do not reflect the true value of the property.
- Second, County Assessors, knowing the property is held by not-for-profit, are less than diligent in their assessment as these assessments are of little or no consequence.
- Finally, we know unsecured properties would not turn up in our search as Parcel Quest does not collect data on unsecured property data. Unsecured property tax information is discussed in the section on Counties and Cities.

The total amount of property taxes forgone for the hospitals, systems, and related organizations totaled \$369,982,515.

Federal Income Taxes forgone because of Tax Deductions for Charitable Contributions

Charitable contributions made to not-for-profit hospitals are tax deductible for those contributing. To calculate the Federal Income Taxes forgone for tax deductions for charitable contributions we determined the level of contributions to non-profit hospitals from their IRS Form 990s. Non-Cash and Government Grants were excluded.

The total amount of tax exempt donations in 2010 was \$766,632,487.

To determine the tax levels we used a 2007 study, "Patterns of Household Charitable Giving by Income Group, 2005" published by The Center on Philanthropy at Indiana University.³² The study identifies charitable giving by income levels for health care organizations. Using these income levels the proportion of charitable contributions was calculated for each income level. Employing these proportions we calculated the total amount of tax exemption donations for California not-for-profit hospitals by household income levels using the tax-exempt donations found on the IRS Form 990. Using the Federal Married Filing Jointly Tax Rates for 2010, we determined the amount of taxes forgone on charitable contributions to not-for-profit hospitals. Unfortunately, the study's household income levels do not correspond directly to tax brackets. So for household earning less than \$100,000 we used the 15% tax rate which corresponds to levels between \$16,750 and \$68,000.

The average percentage amount of tax of deductions is 31.42%.

The total amount of Federal Income Taxes forgone based on charitable donations to California Not-for-Profit hospitals is $31.42\% \times \$766,632,487 = 240,876,041$.

State Income Taxes forgone because of Tax Deductions for Charitable Contributions

Charitable contributions made to not-for-profit hospitals are tax deductible for those contributing. To determine the State Income Taxes forgone for tax deductions for charitable contributions we

³² The Center on Philanthropy at Indiana University, "Patterns of Household Charitable Giving by Income Group, 2005" Summer 2007
http://www.philanthropy.iupui.edu/files/research/giving_focused_on_meeting_needs_of_the_poor_july_2007.pdf Accessed April 21, 2012.

determined the level of contributions to non-profit hospitals from their 990s. . Non-Cash and Government Grants were excluded.

The total amount of tax exempt donations in 2010 was \$766,632,487.

The State of California Franchise Tax Board annual publishes the “California Income Tax Expenditures.” This report contains data on charitable contributions and the tax impact of deductions. Taking the ratio of Tax Impact of Deductions over the amount of charitable contributions allowed us to determine the percentage tax deductions. Averaging this ratio over the period 2001-2008 provided the tax impact.

The average amount tax impact of percent of Deductions Claimed is 5.68% over the 8 years.

To determine the amount of taxes forgone take the average tax impact as percent of Deductions Claimed times the tax-exempt donations:

$$5.68\% \times \$766,632,487 = 43,544,746$$

Sales Taxes forgone because of Not-For-Profit Status

Hospitals enjoy almost complete tax exemption from the California Sales Tax. In 2010, according to the California Board of Equalization, there was about \$681 Million in taxable sales from all hospitals for roughly \$56 Million in sales taxes.³³ If hospitals were to lose these exemptions they would have to start paying sales taxes. Nancy Kane and William H. Wubbenhorst³⁴ suggested a methodology that takes the supplies of the not-for-profit times the sales tax rate as a proxy for the sales tax. From the Board of Equalization we obtained the sales taxes rates in effect in 2010 for the cities in which the hospitals are located. Using the OSHPD Hospital Annual Disclosure Report (commonly referred to as Page Data) we determined the supplies purchased. Some examples of the supplies include: Medical Supplies Sold to Patient, Drugs Sold to Patients, and Anesthesiology. The amount of supplies for not-for-profit hospitals in 2010 was \$6,895,136,223.

The sales tax rates for the cities of the individual not-for-profit hospitals multiplied by the amount of supplies provided the amount of state sales tax forgone. The total amount of sales taxes forgone in 2010 totaled \$701,082,464.

³³ Bill Benson, Jr. California Board of Equalization Email Communication, May 14, 2012

³⁴ Nancy M. Kane and William H. Wubbenhorst, “Alternative Funding Policies for the Uninsured: Exploring the Value of Hospital Tax Exemption,” The Milbank Quarterly, Vol. 78, No. 2, 2000, pg. 190

Benefits of Tax-Exempt Bonds

Not-for-profit hospitals are entitled to obtain financing for their needs through tax-exempt bonds. Those who purchase these bonds are exempt from paying taxes on the bonds' returns. The Joint Committee on Taxation estimates the "exclusion of interest on State and local government qualified private activity bonds for private non-profit hospital facilities" as part of their annual report to Congress on Federal Tax Expenditures. The Joint Committee estimated the taxes forgone at \$1.8 billion nationwide for 2010.³⁵ They estimate this amount will grow to \$2.5 billion by 2014. Clearly this is a significant loss of tax revenue. Unfortunately, we do not have the necessary data to estimate the amount for California. But we know that these tax advantages do provide an advantage in pricing over for-profit hospitals in issuing bonds. The Congressional Budget Office estimated the subsidy received by non-profit hospitals who were issuing these bonds was 2.1% the cost of the investment.³⁶ Gathering 10 years of bond issues by the large not-for-profit hospitals listed in the chart below. These 8 systems issued tax-exempt bonds of more than \$15 billion over the 10 years. Given the long-term nature of bonds we averaged the amount over the last 10 years. Using the 2.1% subsidy, we estimated the benefit to not-for-profit hospitals. These hospital systems averaged per year more than \$34 million in benefits from their not-for-profit status.

Benefit of Tax Exempt Bond Financing For Select Not-for-Profit Hospital Systems in California (2002-2011)			
System	Total Bonds Issued 2002-2011	Amount of Benefit because of Tax Exempt Status	Average Amount per Year over 10 year period
Kaiser	5,741,515,000	120,571,815	12,057,182
Dignity	3,919,370,000	82,306,770	8,230,677
Sutter	3,461,135,000	72,683,835	7,268,384
Scripps Health	871,225,000	18,295,725	1,829,573
St. Joseph Health System	859,395,000	18,047,295	1,804,730
Daughters of Charity	638,310,000	13,404,510	1,340,451
Adventist Health	69,249,500	14,542,395	1,454,240
Sharp	37,759,000	7,929,390	792,939
Total	15,597,958,500	347,781,735	34,778,174

³⁵ Estimates of Federal Tax Expenditure for Fiscal Years 2010-2014. Table 1, December 15, 2010

³⁶ Donald B. Marron, Acting Director of the CONGRESSIONAL BUDGET OFFICE Letter to Chairman, William M. Thomas, Committee on Ways and Means, dated: December 6, 2006.

Methodology and Data Caveats

1. Kaiser hospitals are exempt from most OSHPD reporting requirements and what data they provide is divided between Northern and Southern regions. Other sources were used to compensate for the lack of data.
2. Figures for charity care provided were only available from the IRS Form 990 for Tax-exempt organizations for the Kaiser Foundation Hospital System, the Hebrew Home for the Age Disabled, Huntington Memorial Hospital, and Mills Peninsula Health Services. Two subsidiaries of Mills-Peninsula Health Services, Sutter Maternity and Surgery Center of Santa Cruz and Menlo Park Surgical Hospital did provide figures for Charity care provision to the State of California. However these figures were substantially lower than the number Mills Peninsula Health Services provided to the IRS. As such it was assumed they were incorporated into the overall Mill Peninsula Health Services figure.
3. Sutter Health's overall net income figure for 2010 includes net income from the Sutter Health parent's 990 filing, Palo Alto Medical Foundation, Sutter West Bay Medical Foundation, Sutter East Bay Medical Foundation, Sutter Gould Foundation, and Sutter Medical Foundation.
4. In order to provide comparability net income figures were derived for hospital subsidiaries of Dignity Health, Sutter Health, Providence Health System of Southern California, and Scripps Health. These health systems reported combined net income for their respective subsidiaries on the IRS Form 990 for Tax-exempt organizations. In these instances the same distribution of net income reported to OSHPD was assigned to the overall net income reported on the IRS Form 990, and the similarly distributed 990 income was used in the study. Kaiser, because of the special regulatory status granted it by the state of California, does not report net income for its individual hospitals to OSHPD. We could not estimate individual hospital net income for Kaiser Facilities.
5. Several licensed hospital facilities that were not required (or did not choose to voluntarily provide) Community Benefits reporting were included in this study because they are subsidiaries of hospitals or health care groups that are required to report to OSHPD (or voluntarily do) and submit IRS form 990s that are included in the study. These introduced hospitals include Sutter Coast, Sutter Lakeside, Menlo Park Surgical Hospital, Sutter Amador, Memorial Hospital Los Banos, Ojai Valley, Sharp Mesa Vista and Sharp Vista Pacific.
6. Several facilities that were required (or chose to voluntarily provide) Community Benefits reporting to the state of California were excluded from this study because an IRS Form 990 for 2010 providing comprehensive reporting at the relevant health care level could not be found. Those facilities excluded were El Camino Hospital, USC University Hospital, USC Kenneth Norris Hospital, Loma Linda Community Medical Center, St. Helena Behavioral Health Center, and the Petaluma Valley Hospital and Medical Center. Additionally the Joyce Eisenberg Keefer Memorial was excluded because it is a Skilled Nursing Facility.

7. Overall Charity Care figures provided for Sutter Health were adjusted upward to include the Sutter Medical Foundation's Sutter Surgical Hospital North Valley's contribution to charity care. Eisenhower Medical Center charity care figures include those for Betty Ford.
8. For the large health systems included in this study property tax estimates reflect the full value of their holdings including non-hospital and non-medical facilities. For example, Sutter Health and Kaiser own and operate large non-hospital medical facilities throughout the state on which they receive tax exemptions. Sutter owns and operates non-hospital facilities such as multi-specialty clinics that receive significant property tax exemptions. These include properties owned by its medical foundations such as Palo Alto Medical Foundation, Sutter Gould Medical Foundation, and Sutter Medical Foundation.
9. 210 of the 217 hospitals listed on the 2010 Community Benefits Reporting List are included in this study. The seven were excluded because an IRS Form 990 for 2010 providing comprehensive reporting at the relevant health care level could not be located. A number of hospitals were reported in this study in a form consolidated from the Community Benefits Reporting list. 19 hospitals on the original list were consolidated with other hospitals. In addition 8 hospitals not on the original list were included (3 in consolidated form) because they appear on a combined form 990 or are otherwise aggregated with a hospital or health system on the community benefit reporting list. 210 included hospitals from the 2010 Community Benefits Reporting List + 8 additional hospitals = 218 hospitals. Subtracting the 22 consolidated hospitals (19 original list +3 included later) from the total 218 = 196 hospitals.

Appendix B

Charity Care as percent of Operating Expenses

Facility Name	System	City	Charity Care as Percentage of Operating Expenses
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE		POMONA	0.00%
DOWNEY REGIONAL MEDICAL CENTER		DOWNEY	0.00%
FRESNO HEART & SURGICAL HOSPITAL		FRESNO	0.00%
KEDREN COMMUNITY MENTAL HEALTH CENTER		LOS ANGELES	0.00%
CHILDREN'S HOSPITAL CENTRAL CALIFORNIA		MADERA	0.03%
CHILDREN'S HOSPITAL OF ORANGE COUNTY		ORANGE	0.10%
BARLOW HOSPITAL		LOS ANGELES	0.11%
CHILDREN'S HOSPITAL OF LOS ANGELES		LOS ANGELES	0.16%
VERDUGO HILLS HOSPITAL		GLENDALE	0.16%
COMMUNITY MEMORIAL HOSPITAL - SAN BUENAVENTURA		VENTURA	0.27%
MENLO PARK SURGICAL HOSPITAL	SUTTER HEALTH	MENLO PARK	0.36%
ST. VINCENT MEDICAL CENTER	DAUGHTERS OF CHARITY HEALTH SYSTEM	LOS ANGELES	0.36%
ST. JOHN'S PLEASANT VALLEY HOSPITAL	CATHOLIC HEALTHCARE WEST	CAMARILLO	0.39%
ST. JOSEPH'S BEHAVIORAL HEALTH CENTER	CATHOLIC HEALTHCARE WEST	STOCKTON	0.43%

SCRIPPS GREEN HOSPITAL	SCRIPPS HEALTH	LA JOLLA	0.46%
RADY CHILDREN'S HOSPITAL - SAN DIEGO		SAN DIEGO	0.48%
CHILDREN'S HOSPITAL AT MISSION		MISSION VIEJO	0.51%
CHINESE HOSPITAL		SAN FRANCISCO	0.52%
VALLEYCARE MEDICAL CENTER		PLEASANTON	0.55%
EL CAMINO HOSPITAL		MOUNTAIN VIEW	0.56%
LUCILE SALTER PACKARD CHILDREN'S HOSPITAL AT STANFORD		PALO ALTO	0.56%
MISSION COMMUNITY HOSPITAL - PANORAMA CAMPUS		PANORAMA CITY	0.60%
SAN ANTONIO COMMUNITY HOSPITAL		UPLAND	0.61%
PRESBYTERIAN INTERCOMMUNITY HOSPITAL		WHITTIER	0.62%
SEQUOIA HOSPITAL	CATHOLIC HEALTHCARE WEST	REDWOOD CITY	0.63%
EARL & LORRAINE MILLER CHILDRENS HOSPITAL	MEMORIAL HEALTH SERVICES	LONG BEACH	0.64%
REDLANDS COMMUNITY HOSPITAL		REDLANDS	0.70%
SETON MEDICAL CENTER	DAUGHTERS OF CHARITY HEALTH SYSTEM	DALY CITY	0.77%
OAK VALLEY DISTRICT HOSPITAL	CATHOLIC HEALTHCARE WEST	OAKDALE	0.79%
ALTA BATES SUMMIT MED CTR-ALTA BATES CAMPUS	SUTTER HEALTH	BERKELEY	0.88%
VALLEY PRESBYTERIAN HOSPITAL		VAN NUYS	0.88%
O'CONNOR HOSPITAL	DAUGHTERS OF CHARITY HEALTH SYSTEM	SAN JOSE	0.90%
SANTA YNEZ VALLEY COTTAGE HOSPITAL		SOLVANG	0.92%
COMMUNITY HOSPITAL OF LONG BEACH	MEMORIAL HEALTH SERVICES	LONG BEACH	0.92%

CEDARS-SINAI MEDICAL CENTER		LOS ANGELES	0.92%
METHODIST HOSPITAL OF SOUTHERN CALIFORNIA		ARCADIA	0.95%
ST. JOHN'S HEALTH CENTER		SANTA MONICA	0.99%
PARKVIEW COMMUNITY HOSPITAL		RIVERSIDE	1.01%
GOOD SAMARITAN HOSPITAL- LA		LOS ANGELES	1.08%
STANFORD UNIVERSITY HOSPITAL		STANFORD HOSPITAL	1.14%
TORRANCE MEMORIAL MEDICAL CENTER		TORRANCE	1.15%
SHARP VISTA PACIFICA	SHARP HEALTHCARE	SAN DIEGO	1.18%
PROVIDENCE TARZANA MEDICAL CENTER	PROVIDENCE HEALTH AND SERVICES	TARZANA	1.19%
PROVIDENCE LITTLE CO OF MARY-SAN PEDRO	PROVIDENCE HEALTH AND SERVICES	SAN PEDRO	1.21%
CHILDRENS HOSPITAL & RESEARCH CENTER AT OAKLAND		OAKLAND	1.23%
MOTION PICTURE & TELEVISION HOSPITAL		WOODLAND HILLS	1.26%
SADDLEBACK MEMORIAL MEDICAL CENTER	MEMORIAL HEALTH SERVICES	LAGUNA HILLS	1.28%
HENRY MAYO NEWHALL MEMORIAL HOSPITAL		VALENCIA	1.31%
DAMERON HOSPITAL		STOCKTON	1.33%
SUTTER DELTA MEDICAL CENTER	SUTTER HEALTH	ANTOICH	1.34%
PROVIDENCE SAINT JOSEPH MEDICAL CENTER	PROVIDENCE HEALTH AND SERVICES	BURBANK	1.39%
SAN JOAQUIN COMMUNITY HOSPITAL	ADVENTIST HEALTH SYSTEMS	BAKERSFIELD	1.40%
ST. JOSEPH'S MEDICAL CENTER OF STOCKTON	CATHOLIC HEALTHCARE WEST	STOCKTON	1.41%
MERCY GENERAL HOSPITAL	CATHOLIC HEALTHCARE WEST	SACRAMENTO	1.41%

ST. JOHN'S REGIONAL MEDICAL CENTER	CATHOLIC HEALTHCARE WEST	OXNARD	1.44%
GOLETA VALLEY COTTAGE HOSPITAL		SANTA BARBARA	1.53%
FOOTHILL PRESBYTERIAN HOSPITAL		GLENDORA	1.54%
ST. AGNES MEDICAL CENTER		FRESNO	1.58%
CITY OF HOPE HELFORD CLINICAL RESEARCH HOSPITAL		DUARTE	1.68%
LOMA LINDA UNIVERSITY MEDICAL CENTER		LOMA LINDA	1.73%
PROVIDENCE LITTLE CO OF MARY-TORRANCE	PROVIDENCE HEALTH AND SERVICES	TORRANCE	1.75%
EISENHOWER MEDICAL CENTER		RANCHO MIRAGE	1.77%
CITRUS VALLEY MEDICAL CENTER - QV CAMPUS		WEST COVINA	1.79%
CALIFORNIA PACIFIC MEDICAL CENTER	SUTTER HEALTH	SAN FRANCISCO	1.79%
PENINSULA MEDICAL CENTER	SUTTER HEALTH	BURLINGAME	1.81%
EMANUEL MEDICAL CENTER		TURLOCK	1.84%
METHODIST HOSPITAL OF SACRAMENTO	CATHOLIC HEALTHCARE WEST	SACRAMENTO	1.90%
OJAI VALLEY COMMUNITY HOSPITAL		OJAI	1.90%
ORANGE COAST MEMORIAL MEDICAL CENTER	MEMORIAL HEALTH SERVICES	FOUNTAIN VALLEY	1.94%
CLOVIS COMMUNITY MEDICAL CENTER	N/A	CLOVIS	1.96%
ST. BERNARDINE MEDICAL CENTER	CATHOLIC HEALTHCARE WEST	SAN BERNARDINO	2.01%
SIMI VALLEY HOSPITAL & HEALTH CARE SERVICES - SYCAMORE	ADVENTIST HEALTH SYSTEMS	SIMI VALLEY	2.06%
LODI MEMORIAL HOSPITAL		LODI	2.07%
BAKERSFIELD MEMORIAL HOSPITAL	CATHOLIC HEALTHCARE WEST	BAKERSFIELD	2.14%

NORTHRIDGE HOSPITAL MEDICAL CENTER	CATHOLIC HEALTHCARE WEST	NORTHRIDGE	2.22%
GLENDALE ADVENTIST MEDICAL CENTER	ADVENTIST HEALTH SYSTEMS	GLENDALE	2.25%
FRENCH HOSPITAL MEDICAL CENTER	CATHOLIC HEALTHCARE WEST	SAN LUIS OBISPO	2.36%
MERCY HOSPITAL - FOLSOM	CATHOLIC HEALTHCARE WEST	FOLSOM	2.38%
ALTA BATES SUMMIT MED CTR-SUMMIT CAMPUS-HAWTHORNE	SUTTER HEALTH	OAKLAND	2.44%
ST. LOUISE REGIONAL HOSPITAL	DAUGHTERS OF CHARITY HEALTH SYSTEM	GILROY	2.46%
MERCY SAN JUAN HOSPITAL	CATHOLIC HEALTHCARE WEST	CARMICHAEL	2.51%
LOMA LINDA UNIVERSITY BEHAVIORAL MEDICINE CENTER		REDLANDS	2.58%
COMMUNITY HOSPITAL OF THE MONTEREY PENINSULA		MONTEREY	2.59%
MEMORIAL HOSPITAL MODESTO	SUTTER HEALTH	MODESTO	2.62%
WOODLAND MEMORIAL HOSPITAL	CATHOLIC HEALTHCARE WEST	WOODLAND	2.74%
MERCY HOSPITAL - BAKERSFIELD	CATHOLIC HEALTHCARE WEST	BAKERSFIELD	2.75%
BEVERLY HOSPITAL		MONTEBELLO	2.79%
ST. HELENA HOSPITAL	ADVENTIST HEALTH SYSTEMS	ST. HELENA	2.80%
SUTTER TRACY COMMUNITY HOSPITAL	SUTTER HEALTH	TRACY	2.87%
ST. MARY'S MEDICAL CENTER-SAN FRANCISCO	CATHOLIC HEALTHCARE WEST	SAN FRANCISCO	2.94%
MARIAN MEDICAL CENTER	CATHOLIC HEALTHCARE WEST	SANTA MARIA	2.94%
SANTA BARBARA COTTAGE HOSPITAL		SANTA BARBARA	3.02%
LONG BEACH MEMORIAL MEDICAL	MEMORIAL HEALTH	LONG BEACH	3.30%

CENTER	SERVICES		
FEATHER RIVER HOSPITAL	ADVENTIST HEALTH SYSTEMS	PARADISE	3.38%
SCRIPPS MEMORIAL HOSPITAL - ENCINITAS	SCRIPPS HEALTH	ENCINITAS	3.39%
POMONA VALLEY HOSPITAL MEDICAL CENTER		POMONA	3.46%
SIERRA NEVADA MEMORIAL HOSPITAL	CATHOLIC HEALTHCARE WEST	GRASS VALLEY	3.50%
QUEEN OF THE VALLEY HOSPITAL	ST JOSEPH HEALTH SYSTEM	NAPA	3.56%
ARROYO GRANDE COMMUNITY HOSPITAL	CATHOLIC HEALTHCARE WEST	ARROYO GRANDE	3.58%
SUTTER MATERNITY & SURGERY CENTER OF SANTA CRUZ	SUTTER HEALTH	SANTA CRUZ	3.60%
EDEN MEDICAL CENTER	SUTTER HEALTH	CASTRO VALLEY	3.60%
GLENDALE MEMORIAL HOSPITAL AND HEALTH CENTER	CATHOLIC HEALTHCARE WEST	GLENDALE	3.63%
SHARP CORONADO HOSPITAL & HEALTHCARE CENTER	SHARP HEALTHCARE	CORONADO	3.67%
CALIFORNIA PACIFIC MEDICAL CTN-ST. LUKE'S CAMPUS	SUTTER HEALTH	SAN FRANCISCO	3.75%
ST. MARY MEDICAL CENTER	ST JOSEPH HEALTH SYSTEM	APPLE VALLEY	3.76%
ST. JUDE MEDICAL CENTER	ST JOSEPH HEALTH SYSTEM	FULLERTON	3.79%
HANFORD COMMUNITY HOSPITAL	ADVENTIST HEALTH SYSTEMS	HANFORD/SELMA	3.80%
COMMUNITY HOSPITAL OF SAN BERNARDINO	CATHOLIC HEALTHCARE WEST	SAN BERNARDINO	3.86%
SCRIPPS MEMORIAL HOSPITAL-LA JOLLA	SCRIPPS HEALTH	LA JOLLA	3.94%
ST. JOSEPH HOSPITAL - ORANGE	ST JOSEPH HEALTH SYSTEM	ORANGE	4.05%

ST. JOSEPH HOSPITAL - EUREKA	ST JOSEPH HEALTH SYSTEM	EUREKA	4.18%
ST. FRANCIS MEMORIAL HOSPITAL	CATHOLIC HEALTHCARE WEST	SAN FRANCISCO	4.21%
SHARP MESA VISTA HOSPITAL	SHARP HEALTHCARE	SAN DIEGO	4.28%
MARIN GENERAL HOSPITAL		GREENBRAE	4.52%
SONORA REGIONAL MEDICAL CENTER-GREENLEY	ADVENTIST HEALTH SYSTEMS	SONORA	4.53%
MARK TWAIN ST. JOSEPH'S HOSPITAL	CATHOLIC HEALTHCARE WEST	SAN ANDREAS	4.57%
SHARP MEMORIAL HOSPITAL	SHARP HEALTHCARE	SAN DIEGO	4.60%
ST. MARY MEDICAL CENTER	CATHOLIC HEALTHCARE WEST	LONG BEACH	4.73%
MISSION HOSPITAL REGIONAL MEDICAL CENTER	ST JOSEPH HEALTH SYSTEM	MISSION VIEJO	4.86%
REDWOOD MEMORIAL HOSPITAL	ST JOSEPH HEALTH SYSTEM	FORTUNA	4.87%
ENLOE MEDICAL CENTER - ESPLANADE CAMPUS		CHICO	4.87%
OROVILLE HOSPITAL		OROVILLE	4.87%
MERCY MEDICAL CENTER	CATHOLIC HEALTHCARE WEST	REDDING	4.87%
SUTTER MEDICAL CENTER - SACRAMENTO	SUTTER HEALTH	SACRAMENTO	4.94%
MEMORIAL HOSPITAL LOS BANOS	SUTTER HEALTH	LOS BANOS	4.98%
DOMINICAN SANTA CRUZ HOSPITAL - SOQUEL	CATHOLIC HEALTHCARE WEST	SANTA CRUZ	5.01%
NOVATO COMMUNITY HOSPITAL	SUTTER HEALTH	NOVATO	5.18%
SUTTER DAVIS HOSPITAL	SUTTER HEALTH	DAVIS	5.19%
SUTTER COAST HOSPITAL	SUTTER HEALTH	CRESCENT CITY	5.32%
MERCY MEDICAL CENTER MERCED-COMMUNITY CAMPUS	CATHOLIC HEALTHCARE WEST	MERCED	5.38%

ST. ELIZABETH COMMUNITY HOSPITAL	CATHOLIC HEALTHCARE WEST	RED BLUFF	5.52%
PETALUMA VALLEY HOSPITAL	ST JOSEPH HEALTH SYSTEM	PETALUMA	5.52%
SUTTER AUBURN FAITH HOSPITAL	SUTTER HEALTH	AUBURN	5.54%
RIDEOUT MEMORIAL HOSPITAL		MARYSVILLE	5.60%
SUTTER AMADOR HOSPITAL	SUTTER HEALTH	JACKSON	5.66%
TRI-CITY REGIONAL MEDICAL CENTER		HAWAIIAN GARDENS	5.68%
MADERA COMMUNITY HOSPITAL		MADERA	5.72%
SUTTER ROSEVILLE MEDICAL CENTER	SUTTER HEALTH	ROSEVILLE	5.74%
ST. ROSE HOSPITAL		HAYWARD	5.87%
WHITE MEMORIAL MEDICAL CENTER	ADVENTIST HEALTH SYSTEMS	LOS ANGELES	5.89%
ST. HELENA HOSPITAL - CLEARLAKE	ADVENTIST HEALTH SYSTEMS	CLEARLAKE	6.04%
MERCY HOSPITAL OF MT. SHASTA	CATHOLIC HEALTHCARE WEST	MT. SHASTA	6.05%
CENTRAL VALLEY GENERAL HOSPITAL	ADVENTIST HEALTH SYSTEMS	HANFORD	6.13%
FRANK R HOWARD MEMORIAL HOSPITAL	ADVENTIST HEALTH SYSTEMS	WILLITS	6.21%
PROVIDENCE HOLY CROSS MEDICAL CENTER	PROVIDENCE HEALTH AND SERVICES	MISSION HILLS	6.23%
UKIAH VALLEY MEDICAL CENTER - HOSPITAL DRIVE	ADVENTIST HEALTH SYSTEMS	UKIAH	6.84%
SUTTER LAKESIDE HOSPITAL	SUTTER HEALTH	LAKEPORT	6.84%
SUTTER MEDICAL CENTER OF SANTA ROSA	SUTTER HEALTH	SANTA ROSA	6.96%
VACA VALLEY HOSPITAL		VACAVILLE	7.13%
SANTA ROSA MEMORIAL HOSPITAL	ST JOSEPH HEALTH SYSTEM	SANTA ROSA	7.19%

SHARP CHULA VISTA MEDICAL CENTER	SHARP HEALTHCARE	CHULA VISTA	7.50%
DELANO REGIONAL MEDICAL CENTER		DELANO	7.64%
NORTH BAY MEDICAL CENTER		FAIRFIELD	8.27%
ST. FRANCIS MEDICAL CENTER	DAUGHTERS OF CHARITY HEALTH SYSTEM	LYNWOOD	8.50%
COMMUNITY REGIONAL MEDICAL CENTER		FRESNO	9.17%
SHARP GROSSMONT HOSPITAL	SHARP HEALTHCARE	LA MESA	9.52%
SUTTER SOLANO MEDICAL CENTER	SUTTER HEALTH	VALLEJO	9.61%
CALIFORNIA HOSPITAL MEDICAL CENTER	CATHOLIC HEALTHCARE WEST	LOS ANGELES	12.32%
SCRIPPS MERCY HOSPITAL	SCRIPPS HEALTH	SAN DIEGO	12.46%
SUTTER CENTER FOR PSYCHIATRY	SUTTER HEALTH	SACRAMENTO	14.03%
GATEWAYS HOSPITAL AND MENTAL HEALTH CENTER		LOS ANGELES	20.38%
TARZANA TREATMENT CENTER		TARZANA	31.30%

Appendix C

Loss of Property and Sales Tax Revenues and Cost of Indigent Care Shouldered by California Cities and Counties - 2010

County	Property Taxes (Secured)	Property Taxes (Unsecured)	City and County Sales Taxes	County Indigent Programs	Total
Alameda	22,318,476	879,956	12,753,452	11,616,543	47,568,427
Alpine	-	-	-	-	-
Amador	681,135	-	178,331	981,984	1,841,450
Butte	5,004,888	19,989	2,057,347	17,295,573	24,377,797
Calaveras	-	-	87,895	988,174	1,076,069
Colusa	-	-	-	347,099	347,099
Contra Costa	22,312,417	541,857	5,572,621	4,030,690	32,457,586
Del Norte	-	-	130,058	1,039,194	1,169,252
El Dorado	-	-	-	6,353,699	6,353,699
Fresno	6,754,054	3,398,605	6,976,268	14,834,215	31,963,142
Glenn				308,178	308,178
Humboldt	2,198,456	5,314	788,590	6,299,315	9,291,676
Imperial	-	-	-	-	-
Inyo	-	-	-	-	-
Kern	2,267,326	3,701	2,682,680	10,829,483	15,783,190
Kings	2,258,389	645	655,972	7,245,173	10,160,179
Lake	827,807	70,919	280,770	2,627,435	3,806,931
Lassen	-	-	-	882,145	882,145
Los Angeles	103,285,196	7,632,165	77,834,078	80,925,251	269,676,690
Madera	4,402,777	122	1,272,859	3,216,654	8,892,412
Marin	1,576,386	626,791	1,501,327	7,879,569	11,584,074
Mariposa	-	-	-	-	-
Mendocino	544,029	91,770	440,957	3,118,638	4,195,394
Merced	2,536,069	5,248	693,052	1,680,315	4,914,683
Modoc	-	-	-	-	-
Mono	-	-	-	-	-
Monterey	3,481,522	46,185	987,654	-	4,515,360
Napa	2,428,283	22,499	1,582,727	9,949,555	13,983,063
Nevada	-	-	270,506	1,523,160	1,793,666
Orange	24,761,205	2,911,618	14,907,995	63,553,425	106,134,243
Placer	8,234,154	715,446	1,458,789	5,057,800	15,466,189
Plumas	-	-	-	-	-
Riverside	9,730,710	2,153,481	3,415,633	3,558,924	18,858,748
Sacramento	12,495,662	1,781,985	10,954,064	31,023,760	56,255,471
San Benito	-	-	-	-	-

Loss of Property and Sales Tax Revenues and Cost of Indigent Care Shouldered by California Cities and Counties – 2010 (Cont.)

County	Property Taxes (Secured)	Property Taxes (Unsecured)	City and County Sales Taxes	County Indigent Programs	Total
San Bernardino	17,517,286	2,945,418	12,317,046	33,738,636	66,518,386
San Diego	16,878,290	7,196,841	17,547,742	37,843,242	79,466,115
San Francisco	10,596,481		7,440,623	19,829,583	37,866,686
San Joaquin	7,664,936	384,563	3,965,332	56,952	12,071,782
San Luis Obispo	675,490	-	759,803	1,710,919	3,146,211
San Mateo	5,719,735	8,808,119	4,948,629	-	19,476,482
Santa Barbara	9,363,133	-	3,060,478	2,987,886	15,411,496
Santa Clara	25,933,109	431,512	16,115,318	652,520	43,132,459
Santa Cruz	1,015,772	-	1,513,773	4,872,545	7,402,090
Shasta	1,574,747	3,193	1,236,846	4,024,538	6,839,324
Sierra	-	-	-	-	-
Siskiyou	275,067	1,506	144,261	1,194,305	1,615,140
Solano	15,382,664	1,181,910	1,691,229	11,461,239	29,717,043
Sonoma	3,973,893	560,129	2,771,146	15,755,037	23,060,205
Stanislaus	6,212,538	414,132	2,358,904	2,244,888	11,230,462
Sutter	868,634	19,349	-	302,097	1,190,079
Tehama	297,522	6,412	193,813	992,939	1,490,686
Trinity	-	-	-	-	-
Tulare	-	-	-	-	-
Tuolumne	840,448	1,612	718,364	5,599,913	7,160,337
Ventura	5,462,802	268,648	2,458,346	1,180,777	9,370,572
Yolo	1,125,332	683,091	645,105	1,855,412	4,308,940
Yuba	505,696	1,083,677	862,168	7,677,059	10,128,600
Total	369,982,515	44,898,410	228,232,547	451,146,438	1,094,259,909

Appendix D

Name of Organization (DBA)	President/CEO 2010	Total Executive Compensation President/CEO
Kaiser Foundation Hospitals	George Halvorson	\$7,743,427
Sutter Health	Pat Fry	\$4,788,548
Catholic Health Care West/Dignity Health	Lloyd Dean	\$4,762,209
Sutter West Bay Hospitals	Martin Brotman	\$4,287,671
Cedars-Sinai Medical Center	Thomas M. Priselac	\$3,918,207
John Muir Medical Center	J Kendall Anderson	\$2,393,569
Sutter Health Sacramento Sierra Region	Sara Krevans	\$2,094,933
Sutter East Bay Hospitals	Ed Berdick	\$2,015,930
Stanford University Hospital	Martha Marsh	\$1,924,901
Scripps Green Hospital	Chris Van Gorder	\$1,908,974
Simi Valley Hospital & Health Care Services	Darwin Remboldt	\$1,830,633
Adventist Health Systems	Robert Carmen	\$1,741,988
Motion Picture & Television Hospital	David Tillman	\$1,638,692
Santa Ynez Valley Hospital	Ronald Werft	\$1,564,869
Sharp Healthcare	Michael Murphy	\$1,442,107
Mills-Peninsula Health Services	Jeff Gerard	\$1,437,866
Daughters of Charity Health System	Robert Issai	\$1,382,496
Sutter Central Valley Hospitals	David P Benn	\$1,374,955
Fresno Community Hospital and Medical Center (Community Medical Centers Healthcare Network)	Tim Joslin	\$1,362,705
Eisenhower Medical Center	G Aubrey Serfling	\$1,336,620
Rady Children's Hospital - San Diego	Kathleen Sellick	\$1,312,275
Childrens Hospital Central California	William F Haug (replaced by Gordon Alexander)	\$1,280,607
Hoag Memorial Presbyterian	Richard F Afable	\$1,263,776
St. Joseph Health System	Joseph Randolph	\$1,256,721
Sutter Medical Foundation	Tom Blinn	\$1,253,254
Sutter West Bay Medical Foundation	Morris Flaum	\$1,213,629
Children's Hospital of Orange County	Kimberly Cripe	\$1,158,093
City of Hope National Medical Center	Michael A Friedman	\$1,142,527
Lucile Packard Children's Health Services	Christopher Dawes	\$1,115,094
Sutter Gould Medical Foundation	Paul Dechant	\$1,084,489
Long Beach Memorial Medical Center	Terry Belmont, Diana Handel	\$1,052,769

Huntington Memorial Hospital (aka Pasadena Hospital Association LTD)	Stephen A Ralph	\$1,019,196
Casa Colina Hospital for Rehabilitative Medicine	Felice Loverso	\$1,010,967
Marin General Hospital	Lee Domanico	\$1,009,229
Seventh Day Adventists Loma Linda University Medical Center	Ruthita Fike J	\$997,707
Community Memorial Health System	Gary Wilde	\$995,833
Presbyterian Intercommunity Hospital	James West	\$988,895
Sutter Visiting Nurse Assoc and Hospice	Marcia Reissig	\$958,867
St. Joseph Health System/St. Joseph Hospital- Orange	Larry Ainsworth	\$953,642
Community Hospital of the Monterey Peninsula	Steve Packer MD	\$926,928
Eden Medical Center	George Bischalaney	\$925,371
Fremont Rideout Health Group	Theresa Hamilton	\$913,336
Children's Hospital of Los Angeles	Richard Cordova	\$901,094
Sharp Chula Vista Medical Center	Christopher Boyd, Pablo Velez-Carrillo	\$874,852
St. John's Health Center	Lou Lazatin	\$873,163
Oroville Hospital	Robert Wentz	\$858,618
Mission Hospital Regional Medical Center	Peter Bastone	\$853,727
North Bay Medical Center	Gary Passama	\$852,991
Redlands Community Hospital	James Homes	\$817,250
Chinese Hospital	Brenda Yee Ngou	\$806,129
Pomona Valley Hospital Medical Center	Richard Yochum	\$783,640
Palo Alto Medical Foundation	Richard Slavin	\$772,075
Queen of the Valley Hospital- Napa	Dennis Sisto	\$758,026
Sharp Grossmont Hospital	Michael Tarbet	\$755,667
Citrus Valley Health Partners	Robert Curry	\$744,660
Glendale Adventist	Morre Dean	\$732,226
St. Francis Medical Center - Lynwood	Gerald Kozoi	\$718,220
Santa Rosa Memorial-Montgomery	Kevin Klockenga	\$710,294
White Memorial Medical Center	Beth Zachary	\$709,330
St. Jude Medical Center	Lee Penrose	\$692,720
Torrance Memorial Medical Center	Craig Leach	\$690,132
Emanuel Medical Center	David Dwight	\$688,322
St. Helena Hospital	Newmeyer Terrence	\$685,840
St. Francis Memorial Hospital - S.F.	Tom Hennesy	\$645,378
Bakersfield Mem Hospital	John Van Boening	\$644,531
Central Valley General Hospital	Richard Rawson	\$634,989

Sutter East Bay Medical Foundation	Len Alison	\$629,040
St. Agnes Medical Center	Thomas Anderson	\$628,643
St. Vincent Medical Center	Margaret Fickes	\$626,838
Hebrew Home for the Age Disabled	Daniel Ruth	\$607,651
San Antonio Community Hospital	Steve Moreau	\$606,082
Sharp Memorial Hospital	Tim Smith	\$601,966
Henry Mayo Newhall Memorial Hospital	Roger Seaver	\$599,281
Methodist Hospital of Southern California	Dennis Lee	\$599,020
Saddle Back Memorial Med Center (Laguna Hills)	Stephen Geidt	\$580,888
Delano Regional Medical Center	Barham Gaffari	\$570,665
St. Mary's Regional Medical Center - Apple Valley	Jason Barker	\$570,303
Orange Coast Memorial Medical Center	Marcia Manker	\$563,574
Seton Medical Center	Lorraine Auerbach	\$550,845
Parkview Community Hospital	Douglas Drumwright	\$550,000
San Joaquin Community Hospital	Robert Beeler	\$545,186
Feather River Hospital	Wayne French	\$530,109
Lodi Memorial Hospital	Joseph Harrington	\$530,077
Redwood Memorial Hospital	Joseph Mark	\$523,297
Sierra Nevada Memorial Hospital	Katherine Medeiros	\$502,060
Good Samaritan Hospital	Andrew Leeka	\$500,006
Community Hospital of San Bernardino	June Collison	\$497,051
Enloe Medical Center	Mike Wiltermood	\$488,044
Sonora Community Hospital	Jeff Eller	\$476,939
Sharp Coronado Hospital & Healthcare Center	Marcia Hall	\$461,312
St. Louise Regional Hospital	Joanne Allen	\$453,602
Dameron Hospital	Christopher Arismendi	\$447,552
Frank R Howard Memorial Hospital (aka Willits Hospital Inc)	Kevin Ench	\$446,166
Ukiah Valley Medical Center	Terry Burns	\$434,293
Beverly Hospital	Gary Kiff	\$411,026
O'Connor Hospital	James Dover	\$396,959
Valley Presbyterian Hospital	Robert C Bills	\$381,093
Tarzana Treatment Center	Scott Taylor	\$374,344
Children's Hospital & Research Center Oakland	Steven Yedlin	\$367,073
Verdugo Hills Hospital	Leonard Labella	\$348,424
Samuel Merrit University	Sharon Diaz	\$327,028

Sutter Coast Hospital	Eugene Suski	\$321,028
Downey Regional Medical Center	Allen Korneff	\$312,812
Mark Twain St. Joesph's Hospital	Feliciano Jiron	\$297,017
Community Hospital of Long Beach	Ray Jankowski	\$295,714
Gateways Hospital And Mental Health Center	Maria Pelsman	\$272,161
Barlow Respiratory Hospital	Margaret Crane	\$262,352
Mills-Peninsula Hospital Foundation	John Loder	\$261,412
Madera Community Hospital	John W Frye	\$256,608
Kedren Community Mental Health Center	John H Griffith	\$250,017
Tri-City Regional Medical Center	Arthur Gerrick	\$0

Appendix E

Name	Organization	Title	Salary
George C Halverson	Kaiser Foundation Hospitals	Chairman and CEO	\$7,743,427
Michael D Blaszyk	Catholic Healthcare West/Dignity Health	EVP, CFO	\$4,879,764
Patrick Fry	Sutter Health Network	CEO	\$4,788,548
Lloyd H Dean	Catholic Healthcare West/Dignity Health	Pres/CEO, Board Member	\$4,762,209
Martin Brotman	Sutter Health Network	Regional President West Bay	\$4,287,671
Thomas M Priselac	Cedars-Sinai Medical Center	Pres/CEO	\$3,918,207
Keith Black, MD	Cedars-Sinai Medical Center	Chairman - Neurosurgery	\$3,615,805
David Druker MD	Sutter Health Network	SVP Regional Executive	\$3,377,420
Robert Reed	Sutter Health Network	SVP & CFO	\$2,404,933
J Kendall Anderson	John Muir Health	Pres/CEO/Director	\$2,393,569
Arthur M Southam	Kaiser Foundation Hospitals	EVP, Health Plan Operations	\$2,374,227
Paul B Records	Kaiser Foundation Hospitals	SVP, Human Resources	\$2,325,294
Jeff Winter	Catholic Healthcare West/Dignity Health	Former Key Employee	\$2,313,838
William Fuchs	Catholic Healthcare West/Dignity Health	Former Key Employee	\$2,313,166
Bernard J Tyson	Kaiser Foundation Hospitals	President & COO	\$2,302,475
Edward Prunchunas	Cedars-Sinai Medical Center	CFO	\$2,205,119
Bruce Gewertz, MD	Cedars-Sinai Medical Center	Chairman - Dept of Surgery	\$2,176,319
William J Hunt	Catholic Healthcare West/Dignity Health	EVP, COO	\$2,168,769
Elizabeth Shih	Catholic Healthcare West/Dignity Health	SVP Chief Admin Officer	\$2,101,588
Sarah Krevans	Sutter Health Network	Regional President Sacramento/Sierra Region	\$2,094,933
Philip Fasano	Kaiser Foundation Hospitals	EVP & CIO	\$2,068,671
Peter Braveman	Cedars-Sinai Medical Center	VP	\$2,067,660
Ed Berdick	Sutter Health Network	Regional President East Bay	\$2,051,930
Marvin O'Quinn	Catholic Healthcare West/Dignity Health	EVP, COO	\$2,049,246
Gordon Hunt MD	Sutter Health Network	SVP & Chief Medical Officer	\$2,025,911
Martha Marsh	Stanford Health Services	Pres/CEO	\$1,924,901
Christopher Van Gorder	Scripps Health	Pres/CEO	\$1,908,974

Kathryn Lancaster	Kaiser Foundation Hospitals	EVP & CFO	\$1,854,550
Darwin Remboldt	Adventist Health Systems	Pres/CEO Simi Valley Hospital	\$1,830,633
Edward Phillips, MD	Cedars-Sinai Medical Center	Vice Chair - Dept of Surge	\$1,821,263
Ernest H Urquhart	Catholic Healthcare West/Dignity Health	SVP Chief HR Officer	\$1,763,356
Robert Carmen	Adventist Health Systems	Dir/Chair/CEO	\$1,741,988
Linda Burnes Bolton	Cedars-Sinai Medical Center	VP	\$1,732,648
Benjamin K Chu	Kaiser Foundation Hospitals	Region President - SCAL	\$1,644,453
David B Tillman, MD	Motion Picture and Television Fund	Trustee/CEO	\$1,638,692
Shlomo Melmed, MD	Cedars-Sinai Medical Center	Chief Academic Officer	\$1,619,386
Charles P Francis	Catholic Healthcare West/Dignity Health	SVP, Chief Strategy Officer	\$1,612,522
Gregory A Adams	Kaiser Foundation Hospitals	Region President - NCAL	\$1,501,640
Ronald C Werft	Cottage Health System	Pres/CEO	\$1,493,740
Walter Noce	Children's Hospital Los Angeles	Fomer Pres/CEO	\$1,452,140
Mike Cohill	Sutter Health Network	SVP Sutter Health	\$1,451,552
Michael Murphy	Sharp Healthcare	President	\$1,442,107
Jeff Gerard	Sutter Health Network	Regional President Peninsula	\$1,437,866
Kenneth Meehan	John Muir Health	Executive VP Operations	\$1,435,885
Barry Arbuckle	Memorial Health Services	Pres/CEO	\$1,422,700
Raymond J Baxter	Kaiser Foundation Hospitals	SVP, Comm Benefit, Research &	\$1,412,330
Thomas Gagen	Sutter Health Network	CEO Sutter Medical Center, Sacramento	\$1,391,316
Paul Swenson	John Muir Health	Executive VP Admin	\$1,389,165
Robert Issai	Daughters of Charity Health System	Pres/CEO	\$1,382,496
David Benn	Sutter Health Network	Regional President Central Valey	\$1,374,995
Tim Joslin	Community Medical Center	CEO	\$1,362,705
Daniel P Garcia	Kaiser Foundation Hospitals	SVP, Chief Compliance Officer	\$1,354,025
Steven R Zatzkin	Kaiser Foundation Hospitals	SVO, General Counsel & Secretary	\$1,344,969
Peter Anderson	Sutter Health Network	SVP Strategy & Business Development	\$1,340,920
G Aubrey Serfling	Eisenhower Medical Center	President/CEO	\$1,336,620
Kathleen Sellick	Rady Children's Hospital San Diego	Pres/CEO	\$1,312,275
Robert Merwin	Sutter Health Network	CEO Mills Peninsula Health Services	\$1,286,819

Jonathan Manis	Sutter Health Network	SVP/CIO, Sutter Health	\$1,286,420
John Burnich	Sutter Health Network	SVP, Exec Officer Med Network	\$1,282,388
William F Haug (replaced by Gordon Alexander)	Children's Hospital of Central California	Pres/CEO	\$1,280,607
Mark Gavens	Cedars-Sinai Medical Center	COO	\$1,268,936
Derek F Covert	Catholic Healthcare West/Dignity Health	SVP, Gen Counsel	\$1,265,878
Richard F Afable, MD	Hoag Memorial Hospital Presbyterian	Pres/CEO/Board Member	\$1,263,776
Joseph Randolph	St. Joseph Health System	Trustee, Ex Officio Member, Interim CEO	\$1,256,721
Warren Kirk	Sutter Health Network	CEO Sutter East Bay Hospitals	\$1,255,326
Thomas Blinn	Sutter Health Network	CEO Sacramento/Sierra Region	\$1,253,254
Morris Flaum	Sutter Health Network	CEO Sutter West Bay Medical Foundation	\$1,213,629
Warren Browner, MD	Sutter Health Network	CEO, San Francisco Hospitals	\$1,213,154
Jerry C Fleming	Kaiser Foundation Hospitals	SVP, Health Plan Manager	\$1,204,770
Mike Helm	Sutter Health Network	SVP, Human Resources	\$1,169,146
Marilyn Kawamura	Kaiser Foundation Hospitals	Regional President - Mid-Atlantic	\$1,168,537
David Bradley	Sutter Health Network	Sutter East Bay Hospitals	\$1,165,627
Kimberly Cripe	Children's Hospital of Orange County	Director/President	\$1,158,093
Flo Di Benedetto	Sutter Health Network	SVP & General Counsel Assistant Secretary	\$1,156,941
Andrew Klein, MD	Cedars-Sinai Medical Center	Board Member/Staff Phys	\$1,156,274
Bernita McTernan	Catholic Healthcare West/Dignity Health	SVP, Sponsorship, Mission Inte	\$1,151,898
Michael Nelson	Pomona Valley Hospital Medical Center	Treasurer/CFO	\$1,148,414
Michael A Friedman	City of Hope National Medical Center	President and CEO	\$1,142,527
John Gates	Sutter Health Network	Interim CFO	\$1,128,095
Dan Gross	Sharp Healthcare	Director	\$1,117,595
Christopher Dawes	Stanford Health Services	Director	\$1,115,094
Francis Marzoni	Sutter Health Network	Div Pres - PAMF	\$1,099,086
Paul Dechant, MD	Sutter Health Network	CEO SGMF	\$1,084,489
Dr. Robert Wiebe	Catholic Healthcare West/Dignity Health	SVP, CMO	\$1,075,865
Jane Willemssen	John Muir Health	CAO	\$1,071,354

Gary F Conner	Catholic Healthcare West/Dignity Health	VP, Financial Operations	\$1,070,837
John M Wray	Catholic Healthcare West/Dignity Health	SVP, Managed Care	\$1,059,699
Patrick Brady	Sutter Health Network	CEO, Sutter Solano Med Ctr	\$1,059,659
Mitchell J Goodstein	Kaiser Foundation Hospitals	SVP Actuarial, U/W & Pricing	\$1,058,953
Terry Belmont, Diana Handel	Memorial Health Services	CEO (each for part of year) Long Beach Memorial Medical Center	\$1,052,769
Thomas Krummel, MD	LUCILE SALTER PACKARD	Director	\$1,035,616
Charles Wirth	Sutter Health Network	CEO Sutter Connect	\$1,021,698
Andrew R McCulloch	Kaiser Foundation Hospitals	Region President - Northwest	\$1,020,775
Stephen A Ralph	Huntington Memorial Hospital (Pasadena Hospital Association)	Board of Dir - Pres/CEO	\$1,019,196
Lawrence Deghetaldi, MD	Sutter Health Network	Div Pres - PAMF	\$1,018,931
Felice Loverso	Casa Colina, Inc.	President/Ceo	\$1,010,967
Lee Domanico	Marin Healthcare District	CEO	\$1,009,229
Herman M Weil	Kaiser Foundation Hospitals	SVP, Federal & State Programs	\$1,006,491
Donna Lynne	Kaiser Foundation Hospitals	Regional President Colorado	\$1,003,408
Kerry L Carmody	Providence Health Systems	COO - CA Region	\$1,001,237

Appendix F - Total Value of Exemptions, Charity Care, and Exemptions in Excess of Charity Care Provided - Not-for-Profit Hospitals and Health Systems in California - 2010

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
AH Adventist Health	11,097,825	58,310,542	9,035,447	3,930,881	710,611	26,574,563	1,454,240	111,114,109	70,778,695	40,335,414
AH Central Valley General Hospital	126,901	9,154,266	1,418,489	110,883	20,045	706,500		11,537,084	6,885,819	4,651,266
AH Feather River Hospital	749,390	1,164,216	180,400	70,411	12,729	2,229,491	-	4,406,636	4,833,552	(426,915)
AH Frank R. Howard Memorial Hospital	37,838	2,655,476	411,476	113,345	20,490	581,536	-	3,820,161	2,349,428	1,470,733
AH Glendale Adventist Medical Center	-	6,207,926	961,942	388,281	70,192	5,214,999	-	12,843,341	7,482,526	5,360,814
AH Hanford Community Medical Center	2,131,488	6,919,916	1,072,268	14,591	2,638	1,999,382	-	12,140,283	5,832,652	6,307,631
AH San Joaquin Community Hospital	1,530,973	9,487,636	1,470,146	165,738	29,962	3,803,889	-	16,488,344	3,386,995	13,101,349
AH Selma Community Hospital	66,928	226,975	35,171	-	-	-	-	329,074	-	329,074
AH Simi Valley Hospital & Health Care Services	1,118,209	-	-	230,273	41,628	1,358,298	-	2,748,407	2,361,018	387,390
AH Sonora Regional Medical Center	840,448	3,591,196	556,470	205,594	37,167	2,514,273	-	7,745,148	7,330,073	415,074
AH St. Helena - Clear Lake	172,578	2,408,798	373,253	20,828	3,765	392,909	-	3,372,131	3,398,037	(25,906)
AH St. Helena Hospital	753,802	1,900,259	294,453	1,494,738	270,214	2,540,974	-	7,254,438	3,919,206	3,335,233
AH Ukiah Valley Medical Center	506,191	3,223,360	499,472	55,956	10,116	961,815	-	5,256,910	5,352,034	(95,124)
AH White Memorial Medical Center	2,962,438	11,370,517	1,761,906	1,060,242	191,667	4,270,497	-	21,617,268	17,647,355	3,969,913
CHS Cottage Health System	6,704,594	42,488,670	6,583,786	19,023,326	3,438,972	8,269,337		86,508,685	13,801,366	72,707,320

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
CHS Goleta Valley Cottage Hospital	593,552	3,090,470	478,880	49,329	8,918	977,354		5,198,503	780,333	4,418,170
CHS Santa Barbara Cottage Hospital	5,830,796	37,962,336	5,882,413	17,913,177	3,238,283	7,221,293	-	78,048,297	12,917,174	65,131,123
CHS Santa Ynez Valley Hospital	50,468	1,435,864	222,493	1,060,820	191,771	70,690	-	3,032,107	103,858	2,928,249
DOC Daughters of Charity	6,466,893	1,936,710	300,101	5,300,028	958,121	16,567,016	1,340,451	32,869,319	32,993,491	(124,172)
DOC O'Connor Hospital	2,336,595	-	-	435,875	78,796	4,030,657		6,881,923	2,674,637	4,207,286
DOC Seton Medical Center & Seton Medical Center Coastsides (Combined)	1,833,500	-	-	480,902	86,936	3,814,590	-	6,215,928	2,280,052	3,935,876
DOC St. Francis Medical Center - Lynwood	-	1,936,710	300,101	2,509,641	453,684	3,289,834	-	8,489,971	25,212,361	(16,722,391)
DOC St. Louise Medical Center	259,531	-	-	252,594	45,663	919,328	-	1,477,117	2,115,840	(638,724)
DOC St. Vincent Medical Center	1,858,124	-	-	1,621,015	293,042	4,512,607	-	8,284,788	710,600	7,574,188
DIG Dignity Health	32,372,007	74,169,145	11,492,799	23,201,897	4,194,359	79,772,027	8,230,677	233,432,911	180,876,996	52,555,915
DIG Arroyo Grande Community Hospital	277,702	-	-	-	-	739,212		1,016,913	1,771,500	(754,587)
DIG Bakersfield Mem Hospital & Bakersfield Mem Hsp - White Lane (Combined)	2,790	5,839,953	904,924	322,323	58,268	3,716,592	-	10,844,850	5,026,576	5,818,274
DIG California Hospital Medical Center	925,474	-	-	-	-	2,709,553	-	3,635,027	28,584,700	(24,949,673)
DIG Community Hospital of San Bernardino	672,221	-	-	365,521	66,078	1,401,726	-	2,505,546	6,013,714	(3,508,167)

	Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
DIG	Dominican Santa Cruz Hospital- Soquel	262,222	10,161,665	1,574,590	-	-	3,763,789	-	15,762,265	13,477,794	2,284,471
DIG	French Hospital	397,788	2,413,201	373,935	-	-	1,920,098	-	5,105,021	2,062,129	3,042,893
DIG	Glendale Memorial Hospital and Health Center	1,078,116	-	-	-	-	3,407,306	-	4,485,421	7,195,970	(2,710,548)
DIG	Marian Medical Center	2,658,538	2,177,934	337,479	-	-	2,442,335	-	7,616,287	5,425,397	2,190,890
DIG	Mark Twain St. Joesph's Hospital	-	2,009,384	311,362	245,076	44,304	362,568	-	2,972,694	1,967,022	1,005,672
DIG	Mercy General Hospital	1,522,157	6,965,909	1,079,395	-	-	8,218,428	-	17,785,889	5,832,998	11,952,891
DIG	Mercy Hospital- Bakersfield	-	6,616,521	1,025,256	-	-	2,627,679	-	10,269,456	5,794,064	4,475,392
DIG	Mercy Hospital of Folsom	825,218	5,852,568	906,878	-	-	1,100,796	-	8,685,461	2,524,543	6,160,917
DIG	Mercy Medical Center, Mount Shasta	275,067	-	-	-	-	595,079	-	870,146	2,847,875	(1,977,729)
DIG	Mercy Medical Center, Redding	1,574,747	7,851,550	1,216,628	-	-	5,101,989	-	15,744,914	14,069,854	1,675,060
DIG	Mercy Merced Medical Center	2,536,069	-	-	-	-	2,087,573	-	4,623,642	9,516,661	(4,893,019)
DIG	Mercy San Juan Medical Center	1,272,267	4,951,176	767,204	-	-	4,860,799	-	11,851,446	9,999,804	1,851,642
DIG	Mercy Southwest Hospital	733,563	-	-	-	-	-	-	733,563	-	733,563
DIG	Methodist Hospital of Sacramento	720,755	-	-	-	-	1,921,870	-	2,642,626	3,449,945	(807,319)
DIG	Northridge Hospital Medical Center- Sherman	1,865,906	6,830,585	1,058,426	-	-	4,416,127	-	14,171,045	6,927,678	7,243,366

	Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
DIG	Oak Valley District Hospital	-	262,241	40,635	-	-	371,401	-	674,277	381,728	292,549
DIG	Sequoia Hospital	1,302,170	6,896,380	1,068,621	-	-	3,498,639	-	12,765,810	1,272,219	11,493,591
DIG	Sierra Nevada Memorial Hospital	670,791	3,161,761	489,927	267,472	48,353	1,066,113	-	5,704,416	3,988,209	1,716,207
DIG	St. Bernardine Medical Center	1,376,526	-	-	-	-	5,261,549	-	6,638,075	5,482,390	1,155,685
DIG	St. Elizabeth Community Hospital	297,522	2,601,376	403,093	-	-	799,477	-	4,101,469	3,995,333	106,136
DIG	St. Francis Memorial Hospital - S.F.	596,311	-	-	219,935	39,759	2,090,727	-	2,946,733	7,601,474	(4,654,741)
DIG	St. John's Pleasant Valley Hospital	747,852	1,451,312	224,886	-	-	889,380	-	3,313,430	288,723	3,024,708
DIG	St. John's Regional Medical Center	2,267,335	-	-	-	-	2,762,527	-	5,029,862	3,195,741	1,834,121
DIG	St. Joseph's Behavioral Health Center	4,048,631	8,437	1,307	-	-	27,611	-	4,085,987	48,115	4,037,872
DIG	St. Joseph's Medical Center of Stockton	-	4,607,022	713,876	-	-	4,940,278	-	10,261,176	4,659,786	5,601,390
DIG	St. Mary Medical Center- Long Beach	1,448,653	-	-	-	-	2,292,184	-	3,740,837	8,830,842	(5,090,006)
DIG	St. Mary's Medical Center- San Francisco	1,072,897	4,103,187	635,805	-	-	3,072,284	-	8,884,172	5,770,334	3,113,838
DIG	Woodland Memorial Hospital	942,718	349,059	54,088	-	-	1,306,340	-	2,652,205	2,873,880	(221,675)
KP	Kaiser*	110,084,675	476,250,888	73,796,941	21,176,699	3,828,251	92,263,124	12,057,182	789,457,759	240,050,414	549,407,345
KP	Kaiser - Anaheim	920,092	-	-	-	-	-	-	920,092	-	920,092
KP	Kaiser - Antioch	3,916,235	-	-	-	-	-	-	3,916,235	-	3,916,235
KP	Kaiser - Baldwin Park	-	-	-	-	-	-	-	-	-	-

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
KP Kaiser - Downey	3,899,672	-	-	-	-	-	-	3,899,672	-	3,899,672
KP Kaiser - Fontana	4,033,359	-	-	-	-	-	-	4,033,359	-	4,033,359
KP Kaiser - Fremont	1,402,478	-	-	-	-	-	-	1,402,478	-	1,402,478
KP Kaiser - Fresno	1,396,511	-	-	-	-	-	-	1,396,511	-	1,396,511
KP Kaiser - Harbor City	1,521,448	-	-	-	-	-	-	1,521,448	-	1,521,448
KP Kaiser - Hayward	2,019,673	-	-	-	-	-	-	2,019,673	-	2,019,673
KP Kaiser - Irvine	3,875,919	-	-	-	-	-	-	3,875,919	-	3,875,919
KP Kaiser - Los Angeles (Sunset)	9,001,176	-	-	-	-	-	-	9,001,176	-	9,001,176
KP Kaiser - Manteca	373,942	-	-	-	-	-	-	373,942	-	373,942
KP Kaiser - Modesto	-	-	-	-	-	-	-	-	-	-
KP Kaiser - Moreno Valley	-	-	-	-	-	-	-	-	-	-
KP Kaiser - Oakland	10,105,898	-	-	-	-	-	-	10,105,898	-	10,105,898
KP Kaiser - Panorama City	3,397,879	-	-	-	-	-	-	3,397,879	-	3,397,879
KP Kaiser - Redwood City	916,544	-	-	-	-	-	-	916,544	-	916,544
KP Kaiser - Richmond	2,164,263	-	-	-	-	-	-	2,164,263	-	2,164,263
KP Kaiser - Riverside	2,646,036	-	-	-	-	-	-	2,646,036	-	2,646,036
KP Kaiser - Roseville	4,048,656	-	-	-	-	-	-	4,048,656	-	4,048,656
KP Kaiser - Sacramento	1,001,698	-	-	-	-	-	-	1,001,698	-	1,001,698
KP Kaiser - San Diego	1,889,940	-	-	-	-	-	-	1,889,940	-	1,889,940
KP Kaiser - San Francisco	3,745,441	-	-	-	-	-	-	3,745,441	-	3,745,441
KP Kaiser - San Jose	1,340,906	-	-	-	-	-	-	1,340,906	-	1,340,906
KP Kaiser - San Rafael	835,811	-	-	-	-	-	-	835,811	-	835,811
KP Kaiser - Santa Clara	9,293,431	-	-	-	-	-	-	9,293,431	-	9,293,431

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
KP Kaiser - Santa Rosa	2,233,428	-	-	-	-	-	-	2,233,428	-	2,233,428
KP Kaiser - South Sacramento	2,484,236	-	-	-	-	-	-	2,484,236	-	2,484,236
KP Kaiser - South San Francisco	776,274	-	-	-	-	-	-	776,274	-	776,274
KP Kaiser - Vacaville	5,363,767	-	-	-	-	-	-	5,363,767	-	5,363,767
KP Kaiser - Vallejo	7,617,210	-	-	-	-	-	-	7,617,210	-	7,617,210
KP Kaiser - Walnut Creek	3,214,629	-	-	-	-	-	-	3,214,629	-	3,214,629
KP Kaiser - West Los Angeles	3,314,854	-	-	-	-	-	-	3,314,854	-	3,314,854
KP Kaiser - Woodland Hills	3,433,239	-	-	-	-	-	-	3,433,239	-	3,433,239
MHS Memorialcare Health System	7,668,841	34,163,339	5,293,743	2,279,604	412,099	21,199,319	-	71,016,944	23,631,093	47,385,851
MHS Long Beach Memorial Medical Center & Earl and Lorraine Miller Children's Hospital (Combined)	6,527,206	19,939,830	3,089,755	1,940,769	350,846	12,762,835		44,611,240	15,258,096	29,353,144
MHS Orange Coast Memorial Medical Center	259,388	4,749,395	735,937	143,730	25,983	3,298,150	-	9,212,584	4,151,173	5,061,410
MHS Saddleback Memorial Medical Center (Laguna Hills)	695,271	9,474,114	1,468,051	195,104	35,270	5,138,334	-	17,006,145	4,221,824	12,784,321
PHS Providence Health System of Southern California	8,363,984	23,364,345	3,620,397	3,700,604	668,982	20,088,300	-	59,806,612	31,469,604	28,337,008
PHS Providence Little Company of Mary Hospital-San Pedro	1,034,601	5,848,251	906,209	-	-	1,507,200		9,296,261	1,638,685	7,657,576

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
PHS Providence Little Company of Mary Hospital-Torrance	2,445,136	6,219,233	963,694	-	-	4,980,919	-	14,608,982	4,986,694	9,622,288
PHS Providence Holy Cross Medical Center	106,562	14,910,190	2,310,392	-	-	3,696,554	-	21,023,698	17,157,467	3,866,231
PHS Providence Saint Joseph Medical Center	4,136,924	4,088,628	633,549	-	-	5,969,730	-	14,828,831	4,898,941	9,929,890
PHS Providence Tarzana Medical Center	640,760	-	-	-	-	3,933,899	-	4,574,658	2,787,816	1,786,842
SJHS Saint Joseph Health System	18,407,796	71,109,270	11,018,660	11,468,867	2,073,303	36,894,330	1,804,730	152,776,955	101,025,405	51,751,550
SJHS Mission Hospital Regional Medical Center & Mission Hospital Laguna Beach (Combined)	3,103,895	17,531,627	2,716,594	2,338,646	422,772	6,454,757		32,568,291	18,683,470	13,884,821
SJHS Queen of the Valley Hospital- Napa	1,674,481	8,712,049	1,349,966	676,593	122,312	2,998,570	-	15,533,971	8,231,234	7,302,737
SJHS Redwood Memorial Hospital	283,046	1,379,366	213,738	156,235	28,244	348,318	-	2,408,946	1,576,318	832,629
SJHS Santa Rosa Memorial Hospital - Montgomery, Sotoyome (Combined)	1,578,543	-	-	910,237	164,549	4,011,218	-	6,664,548	23,342,442	(16,677,894)
SJHS St. Joseph Hospital-Eureka	1,915,411	5,719,235	886,218	1,923,788	347,776	2,660,121	-	13,452,550	6,542,785	6,909,764
SJHS St. Joseph Hospital-Orange	4,941,469	9,247,318	1,432,908	2,504,862	452,820	10,731,264	-	29,310,641	19,807,826	9,502,815
SJHS St. Jude Medical Center	4,490,481	21,266,564	3,295,337	2,732,830	494,032	6,201,255	-	38,480,499	14,721,891	23,758,608

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
SIHS St. Mary's Regional Medical Center - Apple Valley	420,471	7,253,110	1,123,898	225,676	40,797	3,488,826	-	12,552,779	8,119,439	4,433,340
SCRP Scripps Health	5,676,018	65,778,603	10,192,652	9,594,521	1,734,465	25,603,032	1,829,573	120,408,864	86,828,696	33,580,168
SCRP Scripps Green Hospital	3,205,223	29,158,821	4,518,274	-	-	7,149,090		44,031,407	1,273,307	42,758,100
SCRP Scripps Memorial Hospital- Chula Vista	502,605	-	-	-	-	-		502,605	-	502,605
SCRP Scripps Memorial Hospital- Encinitas	-	8,655,169	1,341,152	-	-	2,682,645		12,678,967	6,403,033	6,275,934
SCRP Scripps Memorial Hospital- La Jolla	305,577	25,042,362	3,880,412	-	-	7,603,363	-	36,831,715	15,110,966	21,720,749
SCRP Scripps Mercy Hospital	1,540,690	2,922,250	452,814	-	-	8,167,934	-	13,083,688	64,041,390	(50,957,702)
SHP Sharp Healthcare	5,587,971	41,643,148	6,452,769	2,589,654	468,149	23,080,098	792,939	80,614,728	97,462,008	(16,847,280)
SHP Sharp Chula Vista Medical Center	623,503	1,520,935	235,675	668,669	120,880	3,660,548	-	6,830,209	18,515,368	(11,685,160)
SHP Sharp Coronado Hospital & Healthcare Center	157,548	1,146,340	177,630	4,155	751	1,048,852		2,535,276	2,555,382	(20,106)
SHP Sharp Grossmont Hospital	4,357	5,690,960	881,837	-	-	7,313,196	-	13,890,350	44,578,784	(30,688,434)
SHP Sharp Memorial Hospital & Sharp Mary Birch Hospital for Women, Sharp Mesa Vista, Sharp Vista Pacific (Combined) (Sharp Mesa Vista and Sharp Vista Pacific Not on CBR List)	4,690,444	33,284,913	5,157,628	1,916,830	346,518	11,057,501	-	56,453,834	31,812,473	24,641,361

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
SH Sutter Health	35,671,417	298,743,437	46,291,466	16,928,610	3,060,296	71,193,723	7,268,384	479,157,334	190,605,881	288,551,453
SH Sutter Coast (Not on CBR List)	-	2,272,462	352,127	6,472	1,170	536,488		3,168,719	3,556,741	(388,022)
SH Eden Medical Center	2,185,786	6,500,018	1,007,203	340,654	61,582	3,030,762		13,126,005	10,989,292	2,136,713
SH Sutter East Bay	4,435,460	49,789,583	7,715,091	1,363,863	246,555	14,972,374	-	78,522,926	17,007,729	61,515,197
SH Alta Bates-Summit Medical Center-Alta Bates, Herrick (Combined)	2,225,214	38,775,245	6,008,376	-	-	6,241,778	-	53,250,613	4,802,839	48,447,774
SH Sutter Delta Medical Center	1,233,447	2,863,917	443,775	-	-	1,387,768	-	5,928,908	2,127,685	3,801,223
SH Alta Bates-Summit Medical Center-Summit (Combined)	976,799	8,150,420	1,262,940	-	-	-	-	10,390,159	10,077,205	312,954
SH Sutter West Bay	6,051,845	65,697,166	10,180,033	4,357,801	787,788	18,889,589	-	105,964,223	51,795,089	54,169,134
SH California Pacific Medical Center (Combined)	4,494,118	69,335,771	10,743,849	-	-	11,081,803	-	95,655,541	16,063,125	79,592,416
SH California Pacific Med Center-St. Luke Campus	-	-	-	-	-	1,051,770	-	1,051,770	5,147,646	(4,095,876)
SH Sutter Medical Center of Santa Rosa	161,923	3,783,333	586,242	-	-	2,375,165	-	6,906,663	11,045,827	(4,139,163)
SH Novato Community Hospital	654,452	687,562	106,540	-	-	572,447	-	2,021,002	3,202,599	(1,181,597)
SH Marin General Hospital - (Sutter 2010)	86,123	530,630	82,223	171,505	31,004	3,159,086	-	4,060,572	11,863,268	(7,802,696)
SH Sutter Lakeside (Not On CBR List)	655,229	243,142	37,676	-	-	649,318	-	1,585,365	4,472,624	(2,887,259)

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
SH Mills-Peninsula Health Services*	1,382,637	26,053,236	4,037,051	2,232,907	403,657	5,064,335	-	39,173,823	7,993,476	31,180,347
SH Mills-Peninsula Medical Center* (Combined)	793,604	20,000,744	3,099,194	-	-	4,100,604	-	27,994,146	7,993,476	20,000,670
SH Sutter Maternity and Surgery Center of Santa Cruz*	491,390	5,445,025	843,728	-	-	661,087	-	7,441,230	-	7,441,230
SH Menlo Park Surgical Hospital* (Not On CBR List)	97,643	607,467	94,129	-	-	302,644	-	1,101,884	-	1,101,884
SH Sutter Sacramento Sierra Region	8,731,723	70,316,767	10,895,858	2,204,956	398,604	20,541,190	-	113,089,098	82,516,702	30,572,396
SH Sutter Auburn Faith Hospital	575,312	1,396,828	216,444	-	-	1,382,862	-	3,571,447	5,315,619	(1,744,173)
SH Sutter Center for Psychiatry	123,757	-	-	-	-	119,577	-	243,334	3,184,693	(2,941,359)
SH Sutter Davis Hospital	182,614	6,500,581	1,007,291	-	-	951,527	-	8,642,012	3,672,145	4,969,867
SH Sutter Medical Center - Sacramento	2,612,016	35,466,063	5,495,605	-	-	11,501,023	-	55,074,706	35,310,399	19,764,307
SH Sutter Memorial Hospital	1,052,471	-	-	-	-	-	-	1,052,471	-	1,052,471
SH Sutter Solano Medical Center	665,666	-	-	-	-	1,327,402	-	1,993,068	12,199,529	(10,206,461)
SH Sutter Roseville Medical Center	2,838,753	27,826,505	4,311,826	-	-	4,634,641	-	39,611,725	19,303,563	20,308,162
SH Sutter Amador (Not on CBR List)	681,135	561,508	87,008	-	-	624,157	-	1,953,808	3,530,753	(1,576,945)

	Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
SH	Sutter Central Valley	4,999,214	40,091,274	6,212,300	262,567	47,466	8,158,986	-	59,771,807	16,612,681	43,159,126
SH	Memorial Hospital Modesto	4,355,186	30,667,382	4,752,031	-	-	6,903,997	-	46,678,595	11,920,362	34,758,233
SH	Sutter Tracy Community Hospital	644,028	6,838,478	1,059,649	-	-	916,882	-	9,459,036	2,635,905	6,823,132
SH	Memorial Hospital Los Banos (Not on CBR List)	-	2,585,415	400,620	-	-	338,107	-	3,324,142	2,056,414	1,267,728
	Barlow Hospital	-	1,014,984	157,276	78,302	14,155	426,708	-	1,691,425	46,188	1,645,236
	Beverly Hospital	609,167	2,160,774	334,820	821,296	148,471	1,429,818	-	5,504,347	3,776,826	1,727,521
	Casa Colina Hospital for Rehabilitative Medicine	569,604	1,514,213	234,633	158,462	28,646	238,196	-	2,743,754	-	2,743,754
	Cedars-Sinai Medical Center	15,617,318	53,059,371	8,221,757	14,868,349	2,687,849	25,996,418	-	120,451,063	16,123,766	104,327,297
	Children's Hospital & Research Center Oakland	2,111,135	17,441,650	2,702,652	5,100,489	922,049	4,376,781	-	32,654,757	4,341,051	28,313,706
	Children's Hospital at Mission	-	253,621	39,300	63,119	11,410	6,504	-	373,953	229,330	144,623
	Children's Hospital of Central California	3,835,769	14,483,854	2,244,330	693,376	125,346	3,376,458	-	24,759,132	106,109	24,653,023
	Children's Hospital of Los Angeles	13,892,647	-	-	14,995,896	2,710,907	8,128,539	-	39,727,988	731,143	38,996,845
	Children's Hospital of Orange County	1,313,690	23,272,920	3,606,230	2,433,105	439,848	4,219,697	-	35,285,491	354,032	34,931,459
	Chinese Hospital	267,993	7,426,293	1,150,733	464,570	83,983	955,910	-	10,349,483	428,844	9,920,639

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
Citrus Valley Medical Center-QV Campus, IC Campus (Combined)	1,140,405	10,893,013	1,687,915	8,829	1,596	4,512,826	-	18,244,585	6,135,393	12,109,192
City of Hope National Medical Center	5,954,949	3,496,046	541,726	3,843,493	694,813	12,561,924	-	27,092,951	8,884,591	18,208,359
Community Hospital of Long Beach	22,500	224,580	34,800	152,750	27,614	490,571	-	952,815	417,012	535,803
Community Hospital of the Monterey Peninsula	3,481,522	84,489	13,092	3,783,653	683,996	4,074,071	-	12,120,823	8,959,861	3,160,962
Community Memorial Hospital- San Buenaventura & Ojai Valley (Combined) (Ojai Valley not on CBR List)	1,329,406	9,120,123	1,413,199	592,294	107,073	4,637,162	-	17,199,256	662,372	16,536,885
Community Reg Med Ctr-Clovis & Fresno & Fresno Heart and Surgical Hospital (Combined)	2,636,085	3,237,640	501,685	31,316	5,661	14,864,121	-	21,276,508	65,376,488	(44,099,980)
Dameron Hospital	93,520	3,688,392	571,531	35,347	6,390	2,671,955	-	7,067,133	2,318,113	4,749,020
Delano Regional Medical Center	-	2,137,772	331,256	529	96	686,104	-	3,155,756	4,999,737	(1,843,981)
Downey Regional Medical Center	-	-	-	31,420	5,680	2,446,157	-	2,483,257	-	2,483,257
Eisenhower Medical Center	6,714,391	2,386,811	369,846	5,277,146	953,984	6,922,890	-	22,625,068	7,799,012	14,826,056
Emanuel Medical Center	1,244,161	1,333,476	206,627	543,829	98,312	2,005,171	-	5,431,576	2,443,908	2,987,669

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
Enloe Medical Center	3,683,046	5,089,616	788,656	144,865	26,188	4,892,035	-	14,624,407	15,601,462	(977,055)
Fremont Medical Center & Rideout Memorial Hospital (Combined)	975,377	-	-	73,376	13,265	3,556,444	-	4,618,462	13,868,334	(9,249,872)
Foothill Presbyterian Hospital	118,068	807,970	125,198	66,958	12,104	833,248	-	1,963,545	1,029,570	933,975
Gateways Hospital And Mental Health Center	82,431	257,211	39,856	-	-	190,557	-	570,054	4,865,936	(4,295,882)
Good Samaritan Hospital	1,741,990	2,112,443	327,331	1,792,564	324,054	5,293,493	-	11,591,874	2,786,622	8,805,252
Hebrew Home for the Aged Disabled*	419,720	-	-	3,224,945	582,995	545,207	-	4,772,867	132,781	4,640,086
Henry Mayo Newhall Memorial Hospital	959,008	3,983,628	617,279	1,040,781	188,149	3,052,810	-	9,841,654	2,437,438	7,404,216
Hoag Memorial Hospital Presbyterian	4,974,024	14,472,583	2,242,583	2,277,176	411,660	12,119,747	-	36,497,773	21,511,776	14,985,997
Huntington Memorial Hospital*	56,984	16,701,376	2,587,944	7,522,196	1,359,837	9,050,146	-	37,278,483	9,974,500	27,303,983
John Muir Behavioral Health Center	118,623	-	-	-	-	103,266	-	221,889	-	221,889
John Muir Medical Center Concord & Walnut Creek (Combined)	10,620,204	45,701,054	7,081,557	563,678	101,900	11,686,316	-	75,754,709	15,054,293	60,700,416
Kedren Community Mental Health Center	-	25,192	3,904	177,203	32,034	112,752	-	351,085	-	351,085
Lodi Memorial Hospital	1,502,262	-	-	339,523	61,378	1,700,576	-	3,603,738	3,104,410	499,328

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
Loma Linda University Behavioral Medicine Ctr	333,048	-	-	122,283	22,106	81,129	-	558,567	679,954	(121,387)
Loma Linda University Medical Center	2,862,345	20,912,589	3,240,488	3,086,366	557,943	19,378,839	-	50,038,569	18,840,283	31,198,286
Lucile Packard Children's Health Services	618,742	16,924,459	2,622,511	897,389	162,227	5,252,883	-	26,478,211	3,809,425	22,668,786
Madera Community Hospital	567,008	455,417	70,569	55,327	10,002	1,078,548	-	2,236,870	4,173,254	(1,936,384)
Methodist Hospital of Southern California	-	2,958,611	458,448	1,652,577	298,747	3,971,588	-	9,339,971	2,370,716	6,969,255
Mission Community Hospital- Panorama Campus	73,374	16,411	2,543	100,697	18,204	586,860	-	798,089	309,228	488,860
Motion Picture & Television Hospital	1,243,444	-	-	4,327,711	782,349	1,004,761	-	7,358,265	1,069,626	6,288,639
North Bay Medical Center & Vaca Valley Hospital (Combined)	1,164,040	7,758,237	1,202,169	361,121	65,282	2,525,921	-	13,076,771	23,064,387	(9,987,616)
Oroville Hospital	572,452	2,740,595	424,666	47,542	8,594	1,365,031	-	5,158,879	6,934,768	(1,775,889)
Parkview Community Hospital	370,283	2,314,867	358,698	271,194	49,026	1,697,639	-	5,061,707	1,188,926	3,872,780
Pomona Valley Hospital Medical Center	2,723,373	8,260,152	1,279,943	116,150	20,997	6,305,986	-	18,706,601	14,320,872	4,385,729
Presbyterian Intercommunity Hospital	1,619,180	12,106,046	1,875,879	501,176	90,601	4,714,300	-	20,907,182	2,104,077	18,803,105

Health System or Hospital	Property Tax Exemption	Federal Income Tax Exemption	State Income Tax Exemption	Federal Income Taxes for Charitable Contr.	State Income Taxes For Charitable Contr.	Sales Tax Exemption	Average Annual Benefit - Tax Exempt Bonding Status	Total Value of Exemptions	Charity Care	Exemptions in Excess of Charity Care Provided
Rady Children's Hospital - San Diego	3,203,421	14,799,453	2,293,233	13,915,424	2,515,583	6,470,808	-	43,197,922	1,882,539	41,315,383
Redlands Community Hospital	1,340,489	846,856	131,224	23,680	4,281	3,181,498	-	5,528,028	1,535,598	3,992,430
San Antonio Community Hospital	1,065,669	8,947,075	1,386,384	470,009	84,967	4,310,293	-	16,264,397	1,522,293	14,742,104
St. Agnes Medical Center	2,654,530	2,806,759	434,918	205,772	37,199	6,659,810	-	12,798,989	6,402,584	6,396,405
St. John's Health Center	4,419,903	-	-	9,019,023	1,630,428	5,604,983	-	20,674,337	2,906,306	17,768,031
St. Rose Hospital	313,497	388,901	60,262	142,224	25,711	1,466,511	-	2,397,106	7,654,247	(5,257,141)
Stanford University Hospital	6,756,336	64,636,718	10,015,713	10,912,000	1,972,634	24,897,373	-	119,190,774	19,124,975	100,065,799
Tarzana Treatment Center	-	25,108	3,891	-	-	370,694	-	399,692	2,329,938	(1,930,246)
Torrance Memorial Medical Center	389,983	14,587,065	2,260,323	3,305,940	597,636	9,255,437	-	30,396,385	4,932,870	25,463,515
Tri-City Regional Medical Center	-	2,781,885	431,064	-	-	2,719,632	-	5,932,581	3,919,580	2,013,002
Valley Care Medical Center & Valley Memorial Hospital (Combined)	1,695,502	1,608,860	249,299	414,615	74,953	3,382,560		7,425,789	1,131,468	6,294,322
Valley Presbyterian Hospital	1,200,394	8,215,499	1,273,024	250,139	45,219	3,709,745	-	14,694,021	2,162,271	12,531,750
Verdugo Hills Hospital	607,484	508,830	78,845	282,157	51,007	1,420,186	-	2,948,510	118,853	2,829,658

*Charity Care Figures Available from IRS Form 990

Note: CBR List refers to the Community Benefit Reporting List administered by OSHPD that serves as the basis of this study. Hospitals included that were not on the CBR list were included because they are part of a larger hospital or health system that was included in the study.