

## **Data and Other Information Considered and Reviewed**

### **Community Benefit Reports (Health Care District / Hospital / Medical Center / Health Care System):**

- El Camino Hospital / District
- Grossmont Hospital
- Sharp Healthcare
- Sequoia Hospital
- Mark Twain St. Joseph's Hospital
- John Muir Health
- Eden Medical Center
- Marin General Hospital
- Petaluma Valley Hospital
- Stanford University Hospital & Clinics
- Lucile Salter Packard Children's Hospital at Stanford
- Good Samaritan Hospital - San Jose
- O'Connor Hospital
- ValleyCare Health System
- St. Louis Regional Hospital

### **Audited Financial Statements (Health Care District):**

- Palomar Health
- El Camino Hospital District
- Grossmont Healthcare District
- Sequoia Healthcare District
- Peninsula Health Care District
- Desert Healthcare District
- Salinas Valley Memorial Healthcare System
- West Contra Costa Healthcare District
- Beach Cities Health District
- Camarillo Healthcare District
- Sonoma Valley Health Care District
- Fallbrook Hospital District

## **Data and Other Information Considered and Reviewed**

- Mt. Diablo Healthcare District
- Eden Township Healthcare District
- Marin Healthcare District
- Petaluma Health Care District
- Washington Township Health Care District

### **Audited Financial Statements (Hospital / Medical Center / Health Care System):**

- Palomar Medical Center / Pomerado Hospital
- El Camino Hospital
- Sharp HealthCare
- Catholic Healthcare West / Dignity Health
- Sutter Health and Affiliates
- Tenet Healthcare Corporation
- Salinas Valley Memorial Hospital
- Doctor's Medical Center
- Sonoma Valley Hospital
- John Muir Health
- St. Joseph Health System
- Washington Hospital
- Stanford University Hospital & Clinics
- Lucile Salter Packard Children's Hospital at Stanford
- Daughters of Charity Health System
- ValleyCare Health System

### **Office of Statewide Health Planning & Development Hospital Disclosure Reports:**

- Palomar Medical Center / Pomerado Hospital
- El Camino Hospital
- Grossmont Hospital
- Sequoia Hospital
- Tri-City Medical Center
- Mills-Peninsula Medical Center

## **Data and Other Information Considered and Reviewed**

- Desert Regional Medical Center
- Salinas Valley Memorial Hospital
- Doctor's Medical Center
- Sonoma Valley Hospital
- Fallbrook Hospital
- Mark Twain St. Joseph's Hospital
- John Muir Medical Center
- Eden Medical Center
- Marin General Hospital Petaluma Valley Hospital
- Washington Hospital
- Stanford University Hospital & Clinics
- Santa Clara Valley Medical Center
- Lucile Salter Packard Children's Hospital at Stanford
- John Muir Medical Center – Walnut Creek Campus
- Alta Bates Medical Summit Medical Center- Ashby Campus
- San Francisco General Hospital and Trauma Center
- Good Samaritan Hospital – San Jose
- Alameda County Medical Center
- Alta Bates Medical Summit Medical Center - Summit Campus
- Washington Hospital - Fremont
- Regional Medical Center of San Jose
- O'Connor Hospital
- ValleyCare Medical Center
- Sutter Delta Medical Center
- St. Louise Regional Hospital

### **Bylaws (Health Care District / Hospital / Medical Center):**

- Palomar Health
- El Camino Hospital District
- Sequoia Healthcare District
- Tri-City Hospital District

## **Data and Other Information Considered and Reviewed**

- Desert Healthcare District
- Fallbrook Hospital District
- Mt. Diablo Health Care District
- Eden Township Healthcare District
- Marin Healthcare District
- Petaluma Health Care District
- El Camino Hospital

### **Interviews with ECH Personnel:**

- Michael King, Chief Financial Officer, July 12, 2012
- Matt Harris, Controller, July 6, 2012
- Cal James, Chief of Strategy, July 9, 2012
- Cecile Currier, VP Corporate and Community Health Services, July 6, 2012
- Barbara Avery, Director of Community Benefits, July 6, 2012
- Eric Pifer MD, Chief Medical Officer, July 13, 2012
- Chris Ernst, VP Marketing and Corporate Communications, July 6, 2012

### **Data and Other, including but not limited to:**

- History of Health Care Districts ([www.achd.org/historyofhcd.php](http://www.achd.org/historyofhcd.php))
- Report of Independent Auditors and Consolidated Financial Statements with Supplemental Information for the District for the years ended June 30, 2011 and 2010
- PowerPoint Audit and Service Review of the El Camino Hospital District – by Harvey Rose (May 30, 2012)
- Service Review and Audit of the El Camino Hospital District (April 23, 2012, May 23, 2012, and July 11, 2012) – by Harvey Rose
- California Health and Safety Code Sections
- AICPA Audit Guide for Health Care Organizations
- Special Districts Annual Report, for the fiscal year ended June 30, 2010, California State Controller
- ECH admissions database provided by ECH management
- Santa Clara County's Annual Assessor's Report (2011-2012)
- Santa Clara County Local Agency Commission ([www.santaclara.lafco.ca.gov](http://www.santaclara.lafco.ca.gov))

## **Data and Other Information Considered and Reviewed**

- California Department of Consumer Affairs, California Board of Accountancy (July 22, 2012)
- The District, Information Re Local Healthcare Districts, As Requested by Santa Clara County LAFCO, November 4, 2011
- District Board Finance Presentation (2011)
- Electronic Municipal Market Access website (<http://emma.msrb.org/>)
- Office of Statewide Health Planning & Development - OSHPD (<http://www.oshpd.ca.gov>)
- Moody's Investors Service in its publication on *U.S. Not-For-Profit Healthcare Outlook Remains Negative for 2012*, dated January 25, 2012.
- Various other documents and other information provided to us in this matter

**IDENTIFICATION OF COMPARABLE HEALTH CARE DISTRICTS**

Number	Health Care District Name	Urban / Rural [1]	Leased or Sold Hospital Facilities [2]	District Publishes its Audited Financial Statements on Website	Obtained District Audited Financial Statements via Direct Inquiry / EMMA Website	Per Audited Financial Statements FY 11 [3]		Per California State Controller FY 10 [5]	
						Property Tax Revenue (Excluding Revenues Levied for Debt Service / GO Bonds)	Total Property Tax Revenue [4]	Property Tax Revenue Allocated to County / Hospital Operations	Total Property Tax Revenue
1	Palomar Health	Urban			Yes	\$ 12,625,000	\$ 27,644,000	\$ 12,426,860	\$ 27,609,000
2	El Camino Hospital District	Urban	Yes	Yes		9,150,000	15,793,000	9,289,236	16,017,000
3	Grossmont Healthcare District	Urban	Yes	Yes		5,988,715	11,908,948	5,597,317	11,146,000
4	Sequoia Healthcare District	Urban	Yes	Yes		8,008,394	8,008,394	7,957,708	8,012,000
5	Tri-City Hospital District	Urban						7,300,523	7,372,000
6	Peninsula Health Care District	Urban	Yes		Yes	4,241,883	4,241,883	4,194,447	4,223,000
7	Desert Healthcare District	Urban	Yes		Yes	4,558,031	4,558,031	3,297,061	3,348,000
8	Salinas Valley Memorial Healthcare System	Urban			Yes	3,223,000	3,223,000	3,168,089	3,188,000
9	West Contra Costa Healthcare District	Urban			Yes	2,880,000	8,498,000	2,860,331	2,899,000
10	Beach Cities Health District	Urban			Yes	2,465,284	2,465,284	2,417,727	2,439,000
11	Camarillo Healthcare District	Urban			Yes	2,069,228	2,069,228	2,020,749	2,041,000
12	Sonoma Valley Health Care District	Urban			Yes	2,930,000	4,794,000	-	1,886,000
13	Fallbrook Hospital District	Rural	Yes		Yes	1,455,313	1,455,313		1,476,000
14	Mark Twain Hospital District	Rural	Yes						879,000
15	Mt. Diablo Health Care District	Urban	Yes	Yes		226,550	226,550	245,228	248,000
16	Eden Township Healthcare District	Urban	Yes	Yes		-	-	-	-
17	Marin Healthcare District	Urban	Yes [6]	Yes		-	-	-	-
18	Petaluma Health Care District	Urban	Yes	Yes		-	-	-	-
19	Washington Township Health Care District	Urban				-	8,203,000	-	-

**Notes**

[1] Obtained from list provided by the Association of California Healthcare Districts on July 5, 2012.

[2] Obtained from El Camino Hospital District whitepaper issued by the District to LAFCO on November 4, 2011.

[3] Obtained from FY 2011 Audited Financial Statements for each respective Healthcare District (unless noted otherwise). In addition, we noted the following

- We were unable to obtain FY 2011 Audited Financial Statements for Mt. Diablo Health Care District; as such, we used FY 2010 Audited Financial Statements instead.

- We were unable to obtain audited financial statements for Desert Healthcare District; however, we obtained the District's Cumulative Profit and Loss Statement from the Finance, Administration, Real Estate and Legal Committee Meeting dated July 12, 2011.

[4] Total Property Tax Revenue consists of the following: tax revenue designated for community benefits, tax revenue designated for capital expenditures, and tax revenue levied for general bond obligations / debt service (principal and interest payments).

[5] Obtained from California State Controller's Special Districts Annual Report for the fiscal year ended June 30, 2010.

[6] In 1985, the Marin Healthcare District leased Marin General Hospital to Marin General Hospital Corporation. On July 1, 2010, control of the Marin General Hospital returned to the Marin Healthcare District. Obtained from the District whitepaper issued by the District to LAFCO on November 4, 2011.

**ANALYSIS OF COMMUNITY BENEFIT REPORTING REQUIREMENTS AT THE DISTRICT / DISTRICT HOSPITAL LEVEL**

No.	Health Care District Name	Hospital / Medical Center (affiliation shown in parenthesis)	For-Profit, Nonprofit or District [1]	Nonprofit Hospital Subject to HCBP [2] (Y/N)	2011 Community Benefit Report Available [3] (Y/N)	2010 Community Benefit Report Available [3] (Y/N)	Use of District Tax Receipts broken out in 2011 Community Benefit Report (Y/N)
1	Palomar Health	Palomar Medical Center / Pomerado Hospital	District				
2	El Camino Hospital District	El Camino Hospital	Nonprofit	Yes	Yes	Yes	Yes
3	Grossmont Healthcare District	Grossmont Hospital (Sharp)	Nonprofit	Yes	Yes	Yes	
4	Sequoia Healthcare District	Sequoia Hospital (CHW/DIGNITY)	Nonprofit	Yes	Yes	Yes	
5	Tri-City Hospital District	Tri-City Medical Center	District				
6	Peninsula Health Care District	Mills-Peninsula Medical Center (Sutter)	Nonprofit	Yes			
7	Desert Healthcare District	Desert Regional Medical Center (Tenet)	For-Profit				
8	Salinas Valley Memorial Healthcare System	Salinas Valley Memorial Hospital	District				
9	West Contra Costa Healthcare District	Doctor's Medical Center	District				
10	Beach Cities Health District		District				
11	Camarillo Healthcare District		District				
12	Sonoma Valley Health Care District	Sonoma Valley Hospital	District				
13	Fallbrook Hospital District	Fallbrook Hospital	For-Profit				
14	Mark Twain Hospital District	Mark Twain St. Joseph's Hospital	Nonprofit		Yes	Yes	
15	Mt. Diablo Health Care District	John Muir Medical Center (John Muir Health)	Nonprofit	Yes			
16	Eden Township Healthcare District	Eden Medical Center (Sutter)	Nonprofit	Yes		Yes	
17	Marin Healthcare District	Marin General Hospital	Nonprofit	Yes		Yes	
18	Petaluma Health Care District	Petaluma Valley Hospital (St. Joseph)	Nonprofit	Yes		Yes	
19	Washington Township Health Care District	Washington Hospital	District				

**Notes**

**Note: Information that was not publicly obtainable is denoted by a blank cell in the above table.**

[1] Obtained from respective Hospital/Medical Center websites accessed on July 20, 2012 and/or from Hospital Disclosure Statements provided by the Office of Statewide Health Planning & Development (OSHPD).

[2] Subject to district hospital reporting requirements to the OSHPD per the Hospital Community Benefit Program (HCBP), a result of legislation passed in 1994 (SB 697). We note that 2 districts (i.e., El Camino Hospital District and Mark Twain Hospital District) voluntarily issued Community Benefit Reports for 2011. Furthermore, we note that nonprofit hospitals that are exempt from the legislation (i.e., Mark Twain St. Joseph's Hospital) include: designated small and rural hospitals, public hospitals including county, district, and the University of California, Shriners Children's hospitals, and facilities licensed as chemical dependency recovery (CDRH) hospitals (<http://www.oshpd.ca.gov/HID/SubmitData/CommunityBenefit/FAQ.html>).

[3] Community Benefit Report obtained from website for respective Health Care District and period. In addition, we note this does not include instances where Total Community Benefit was obtained from respective notes to consolidated Audited Financial Statements and/or supplemental information attached to Audited Financial Statements at the health care district and/or health care system level.

**ANALYSIS OF COMMUNITY BENEFIT AT THE DISTRICT / DISTRICT HOSPITAL LEVEL (BASED ON OPERATING EXPENSES PER AUDITED FINANCIAL STATEMENTS)**

No.	Health Care District Name	Hospital / Medical Center / Health Care System Name (affiliation shown in parenthesis)	Fiscal Year [1]
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Total Operating Expenses [2]	Total Community Benefit [3]	Total Community Benefit as % of Operating Expenses
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Total Community Benefit less Total Unpaid Cost of Medi-Cal / Medicaid [4]	Total Community Benefit less Total Unpaid Cost of Medi-Cal / Medicaid as % of Operating Expenses
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[A] [B] [C = B / A]

[D] [E = D / A]

1	Palomar Health	Palomar Medical Center / Pomerado Hospital	2011
2	El Camino Hospital District	El Camino Hospital	2011
3	Grossmont Healthcare District	Grossmont Hospital (Sharp) Sharp HealthCare ("Sharp")	2011
4	Sequoia Healthcare District	Sequoia Hospital (CHW/DIGNITY) Catholic Healthcare West / Dignity Health ("CHW/DIGNITY")	2011
5	Tri-City Hospital District	Tri-City Medical Center	
6	Peninsula Health Care District	Mills-Peninsula Medical Center (Sutter) Sutter Health and Affiliates ("Sutter")	2010
7	Desert Healthcare District	Desert Regional Medical Center (Tenet) Tenet Healthcare Corporation ("Tenet")	2011
8	Salinas Valley Memorial Healthcare System	Salinas Valley Memorial Hospital	2011
9	West Contra Costa Healthcare District	Doctor's Medical Center	2011
10	Beach Cities Health District		2011
11	Camarillo Healthcare District		2011
12	Sonoma Valley Health Care District	Sonoma Valley Hospital	2011
13	Fallbrook Hospital District	Fallbrook Hospital	
14	Mark Twain Hospital District	Mark Twain St. Joseph's Hospital (CHW/DIGNITY)	2011
15	Mt. Diablo Health Care District	John Muir Medical Center (John Muir) John Muir Health ("John Muir ")	2010
16	Eden Township Healthcare District	Eden Medical Center (Sutter)	2010
17	Marin Healthcare District	Marin General Hospital	2010
18	Petaluma Health Care District	Petaluma Valley Hospital (St. Joseph) St. Joseph Health System ("St. Joseph")	2010
19	Washington Township Health Care District	Washington Hospital	2011

\$ 478,502,000		
577,102,000	\$ 54,798,440	9.5%
(see Sharp)	55,119,349	
2,288,158,000	138,054,151	6.0%
(see CHW/DIGNITY)	17,878,567	
10,367,804,000	947,052,000	9.1%
(see Sutter)		
8,431,000,000	751,000,000	8.9%
(see Tenet)		
8,259,000,000		
360,653,000		
148,747,000		
10,559,732		
3,736,779		
48,827,256	6,968,000	14.3%
(see CHW/DIGNITY)	594,667	
(see John Muir)		
1,329,673,000	39,237,000	3.0%
(see Sutter)	28,025,000	
	29,603,519	
(see St. Joseph)	9,080,000	
3,855,484,000	260,294,000	6.8%
438,798,000		

\$ 31,158,650	5.4%
43,625,132	
108,954,432	4.8%
5,793,946	
502,079,000	4.8%
319,000,000	3.8%
5,363,000	11.0%
1,269,393	
27,347,000	2.1%
12,688,000	
4,286,486	

[5]

**Notes**

**Note: Information that was not publicly obtainable is denoted by a blank cell in the above table.**

[1] Fiscal Year based on most recent Community Benefit Reports and corresponding Audited Financial Statements publicly available.

[2] Total Operating Expenses from respective Audited Financial Statements. In addition, we note the following:

- We obtained the Draft Audited Financial Statements for Doctor's Medical Center from the Board of Directors packet submitted March 28, 2012.

[3] Total Community Benefit from respective Community Benefit Reports. In addition, we note the following:

- 4 instances (i.e., CHW/DIGNITY, Sutter, Sonoma Valley Hospital, St. Joseph Health System) where Total Community Benefit was obtained from respective notes to Audited Financial Statements and/or Supplemental information attached to Audited Financial Statements since no Community Benefit Report was available for respective period. In addition, with respect to Sonoma Valley Hospital, \$356K in Total Community Support was stated separately and was not included as part of Total Community Benefit.

- 4 instances for which we obtained Community Benefit Reports (i.e., Mark Twain Hospital, Sequoia Hospital, CHW/DIGNITY, St. Joseph Health System) where the Total Community Benefit was net of direct offsetting revenue. In these instances, Net Community Benefit amount was used.

- 5 instances for which we obtained Community Benefit Reports (i.e., Mark Twain Hospital, Sequoia Hospital, CHW/DIGNITY, Petaluma Valley Hospital, St. Joseph Health System) where unpaid / unreimbursed costs of Medicare were stated separately below Total Community Benefits. In these instances, the unpaid / unreimbursed costs of Medicare were not included as part of Total Community Benefit.

- 2 instances for which we obtained Community Benefit Reports (i.e., Grossmont Hospital, Sharp Healthcare) where unpaid / unreimbursed costs of Medicare were included as part of Total Community Benefit. In these instances, the unpaid / unreimbursed costs of Medicare were not included as part of Total Community Benefit.

[4] Total unpaid / unreimbursed cost of Medi-Cal / Medicaid costs from respective Community Benefit Reports. We noted 1 instance (i.e., Marin) where additional costs (i.e., Charity, Means-Tested programs) were grouped with unpaid Medi-Cal / Medicaid costs and could not be disaggregated. In this instance, the aggregated costs were captured as part of Total unpaid / unreimbursed cost of Medi-Cal / Medicaid costs.

[5] We noted 1 instance for which we were able to obtain Community Benefit Reports (i.e., St. Joseph Health System) where unpaid Medi-Cal / Medicaid costs were not specifically identified in the Community Benefit Reports. As such, we were unable to calculate Total Community Benefit less Total Unpaid Costs of Medi-Cal / Medicaid as a percentage of Operating Expenses.





**ANALYSIS OF COMMUNITY BENEFIT AT THE HOSPITAL LEVEL (BASED ON OPERATING EXPENSES PER AUDITED FINANCIAL STATEMENTS)**

No.	Hospital / Medical Center / Health Care System Name (affiliation shown in parenthesis)	Fiscal Year [1]	Total Operating Expenses [2]	Total Community Benefit [3]	Total Community Benefit as % of Operating Expenses	Total Community Benefit less Total Unpaid Cost of Medi-Cal / Medicaid [4]	Total Community Benefit less Total Unpaid Cost of Medi-Cal / Medicaid as % of Operating Expenses
			[A]	[B]	[C = B / A]	[D]	[E = D / A]
1	Stanford University Hospital & Clinics	2011	\$ 2,018,527,000	\$ 168,113,239	8.3%	\$ 55,367,038	2.7%
2	Santa Clara Valley Medical Center						
3	Lucile Salter Packard Children's Hospital at Stanford	2011	832,195,000	128,559,389	15.4%	26,736,195	3.2%
4	John Muir Medical Center - Walnut Creek Campus (John Muir)		(See John Muir)				
	John Muir Health ("John Muir ")	2010	1,329,673,000	39,237,000	3.0%	27,347,000	2.1%
5	Alta Bates Summit Medical Center - Ashby Campus (Sutter)	2010	(see Sutter)				
	Sutter Health and Affiliates ("Sutter")	2010	8,431,000,000	751,000,000	8.9%	319,000,000	3.8%
6	San Francisco General Hospital and Trauma Center						
7	El Camino Hospital	2011	577,102,000	54,798,440	9.5%	31,158,650	5.4%
8	Good Samaritan Hospital - San Jose	2010		17,500,000		9,500,000	
9	Alameda County Medical Center						
10	Mills-Peninsula Medical Center (Sutter)	2010	(see Sutter)				
11	Alta Bates Summit Medical Center - Summit Campus (Sutter)		(see Sutter)				
12	Washington Hospital - Fremont						
13	Eden Medical Center (Sutter)	2010	(see Sutter)	28,025,000		12,688,000	
14	Regional Medical Center of San Jose						
15	O'Connor Hospital (DCHS)	2011	(see DCHS)	39,199,723			
	Daughters of Charity Health System ("DCHS")	2009	1,221,698,000	103,793,000	8.5%	38,780,000	3.2%
16	ValleyCare Medical Center (ValleyCare Health)		(see ValleyCare Health)				
	ValleyCare Health System ("ValleyCare Health")	2010	263,101,000	15,463,898	5.9%		
17	Sutter Delta Medical Center (Sutter)	2010	(see Sutter)				
18	St. Louise Regional Hospital (DCHS)	2011	(see DCHS)	8,480,504		2,775,620	
19	Kaiser Foundation Hospital- Santa Clara						
20	Kaiser Foundation Hospital- San Jose						

**Notes**

**Note: Information that was not publicly obtainable is denoted by a blank cell in the above table.**

[1] Fiscal Year based on most recent Community Benefit Reports and corresponding Audited Financial Statements publicly available.

[2] Total Operating Expenses from respective Audited Financial Statements.

[3] Total Community Benefit from respective Community Benefit Reports. In addition, we note the following:

- 4 instances for which we obtained Community Benefit Reports (i.e., Stanford University Hospital, DCHS, Good Samaritan Hospital - San Jose, ValleyCare Health System) where unpaid / unreimbursed costs of Medicare were stated separately below Total Community Benefits. In these instances, the unpaid / unreimbursed costs of Medicare were not included as part of Total Community Benefit.

- 2 instances (i.e., Sutter, DCHS) where Total Community Benefit was obtained from respective notes to Audited Financial Statements since no Community Benefit Report was available for respective period.

- 1 instance for which we obtained Community Benefit Reports (i.e., DCHS) where the Total Community Benefit was net of direct offsetting revenue. In this instance, the Net Community Benefit amount was used.

[4] Total unpaid / unreimbursed cost of Medi-Cal / Medicaid costs from respective Community Benefit Reports. In addition, we note the following:

- 1 instance for which we obtained Community Benefit Report (i.e., Stanford University Hospital & Clinics) where the unpaid / unreimbursed cost of Medi-Cal / Medicaid cost was aggregated with additional costs, including Charity Care and SHC Community benefit programs. In this instance, the aggregated amount was used.

[5] We noted 2 instances for which we were able to obtain Community Benefit Reports (i.e., O'Connor Hospital, ValleyCare Health) where unpaid Medi-Cal / Medicaid costs were not specifically identified in the Community Benefit Reports. As such, we were unable to calculate Total Unpaid Costs of Medi-Cal / Medicaid and Total Community Benefit less Total Unpaid Costs of Medi-Cal / Medicaid as a percentage of Operating Expenses.

**ANALYSIS OF COMMUNITY BENEFIT AT THE HOSPITAL LEVEL (BASED ON OPERATING EXPENSES PER OSHPD)**

No.	Hospital / Medical Center / Health Care System Name (affiliation shown in parenthesis)	Fiscal Year [1]	Total Operating Expenses [2]	Total Community Benefit [3]	Total Community Benefit as % of Operating Expenses	Total Community Benefit less Total Unpaid Cost of Medi-Cal / Medicaid [4]	Total Community Benefit less Total Unpaid Cost of Medi-Cal / Medicaid as % of Operating Expenses
			[A]	[B]	[C = B / A]	[D]	[E = D / A]
1	Stanford University Hospital & Clinics	2011	\$ 1,996,000,748	\$ 168,113,239	8.4%	\$ 55,367,038	2.8%
2	Santa Clara Valley Medical Center	2011	1,020,316,245				
3	Lucile Salter Packard Children's Hospital at Stanford	2011	819,106,608	128,559,389	15.7%	26,736,195	3.3%
4	John Muir Medical Center- Walnut Creek Campus (John Muir)	2010	678,150,219				
	John Muir Health ("John Muir ")	2010		39,237,000		27,347,000	
5	Alta Bates Summit Medical Center - Ashby Campus (Sutter)	2010	550,311,992				
	Sutter Health and Affiliates ("Sutter")	2010		751,000,000		319,000,000	
6	San Francisco General Hospital and Trauma Center	2010	634,607,555				
7	El Camino Hospital	2011	558,060,148	54,798,440	9.8%	31,158,650	5.6%
8	Good Samaritan Hospital - San Jose	2010	402,855,558	17,500,000	4.3%	9,500,000	2.4%
9	Alameda County Medical Center	2011	481,271,109				
10	Mills-Peninsula Medical Center (Sutter)	2010	398,760,789				
11	Alta Bates Summit Medical Center - Summit Campus (Sutter)	2010	469,911,493				
12	Washington Hospital - Fremont	2011	398,416,166				
13	Eden Medical Center (Sutter)	2010	312,113,246	28,025,000	9.0%	12,688,000	4.1%
14	Regional Medical Center of San Jose	2010	312,591,067				
	O'Connor Hospital (DCHS)	2011	315,029,575	39,199,723	12.4%	38,780,000	
15	Daughters of Charity Health System ("DCHS")	2009		103,793,000			
	ValleyCare Medical Center (ValleyCare Health)	2011	226,460,784				
16	ValleyCare Health System ("ValleyCare Health")	2010		15,463,898			
	Sutter Delta Medical Center (Sutter)	2010	158,905,532				
17	St. Louise Regional Hospital (DCHS)	2011	89,344,104	8,480,504	9.5%	2,775,620	3.1%
18	Kaiser Foundation Hospital- Santa Clara						
19	Kaiser Foundation Hospital- San Jose						
20							

**Notes**

**Note: Information that was not publicly obtainable is denoted by a blank cell in the above table.**

[1] Fiscal Year based on most recent Community Benefit Reports and corresponding Hospital Disclosure Reports publicly available.

[2] Total Operating Expenses from respective Hospital Disclosure Statements provided by the Office of Statewide Health Planning & Development ("OSHPD"). In addition, we note that El Camino Hospital includes operating expenses for El Camino Hospital only.

[3] Total Community Benefit from respective Community Benefit Reports. In addition, we note the following:

- 4 instances for which we obtained Community Benefit Reports (i.e., Stanford University Hospital, DCHS, Good Samaritan Hospital - San Jose, ValleyCare Health System) where unpaid / unreimbursed costs of Medicare were stated separately below Total Community Benefits. In these instances, the unpaid / unreimbursed costs of Medicare were not included as part of Total Community Benefit.

- 2 instances (i.e., Sutter, DCHS) where Total Community Benefit was obtained from respective notes to Audited Financial Statements since no Community Benefit Report was available for respective period.

- 1 instance for which we obtained Community Benefit Reports (i.e., DCHS) where the Total Community Benefit was net of direct offsetting revenue. In this instance, the Net Community Benefit amount was used

[4] Total unpaid / unreimbursed cost of Medi-Cal / Medicaid costs from respective Community Benefit Reports. In addition, we note the following:

- 1 instance for which we obtained Community Benefit Report (i.e., Stanford University Hospital & Clinics) where the unpaid / unreimbursed cost of Medi-Cal / Medicaid cost was aggregated with additional costs, including Charity Care and SHC Community benefit programs. In this instance, the aggregated amount was used.

[5] We noted 2 instances for which we were able to obtain Community Benefit Reports (i.e., O'Connor Hospital, ValleyCare Health) where unpaid Medi-Cal / Medicaid costs were not specifically identified in the Community Benefit Reports. As such, we were unable to calculate Total Unpaid Costs of Medi-Cal / Medicaid and Total Community Benefit less Total Unpaid Costs of Medi-Cal / Medicaid as a percentage of Operating Expenses.

**ANALYSIS OF SERVICES PROVIDED TO NON-DISTRICT OR SOI RESIDENTS**

Services Provided to Non-District or SOI Residents	Mountain View Campus Discharges [1]				
	FY2008	FY2009	FY2010	FY2011	FY2012
Cardiology	752	803	698	708	727
Orthopedics / Rehab	707	748	785	716	657
All Other Medical / Surgical	4,358	4,103	3,931	3,674	3,707
Obstetrics	2,571	2,495	2,386	2,385	2,260
Newborn	1,347	1,716	1,810	1,816	1,698
Psychiatry	538	514	648	702	642
<b>Totals</b>	<b>10,273</b>	<b>10,379</b>	<b>10,258</b>	<b>10,001</b>	<b>9,691</b>

**Notes**


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[1] Obtained from ECH admissions database provided by ECH management.

**ANALYSIS OF SERVICES PROVIDED TO DISTRICT OR SOI RESIDENTS**

<b>Services Provided to District or SOI Residents</b>	<b>Lost Gatos Campus Discharges [1]</b>		
	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
Orthopedics / Rehab	15	90	134
All Other Medical / Surgical	77	67	77
Obstetrics	26	42	67
Newborn	21	34	54
<b>Totals</b>	<b>139</b>	<b>233</b>	<b>332</b>

**Notes**


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[1] Obtained from ECH admissions database provided by ECH management.

**ANALYSIS OF ECH INPATIENT & KEY ANCILLARY SERVICES**

Service	ECH Inpatient & Key Ancillary Services [1]				
	FY2008	FY2009	FY2010	FY2011	FY2012
<b>Discharges</b>					
Mountain View	21,036	20,918	20,355	19,826	18,819
Los Gatos	0	0	2,830	3,692	3,813
<b>Totals</b>	<b>21,036</b>	<b>20,918</b>	<b>23,185</b>	<b>23,518</b>	<b>22,632</b>
<b>Deliveries</b>					
Mountain View	4,475	4,376	4,098	4,262	3,972
Los Gatos	0	0	459	618	630
<b>Totals</b>	<b>4,475</b>	<b>4,376</b>	<b>4,557</b>	<b>4,880</b>	<b>4,602</b>
<b>ED Visits</b>					
Mountain View	41,487	41,166	42,322	42,016	43,298
Los Gatos	0	0	10,463	11,774	11,244
<b>Totals</b>	<b>41,487</b>	<b>41,166</b>	<b>52,785</b>	<b>53,790</b>	<b>54,542</b>
<b>Surgical Cases</b>					
Mountain View	5,887	6,126	6,058	6,148	6,383
Los Gatos	0	0	1,894	3,977	4,274
<b>Totals</b>	<b>5,887</b>	<b>6,126</b>	<b>7,952</b>	<b>10,125</b>	<b>10,657</b>

**Notes**


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[1] Obtained from ECH internal monthly financial reports provided by ECH management.