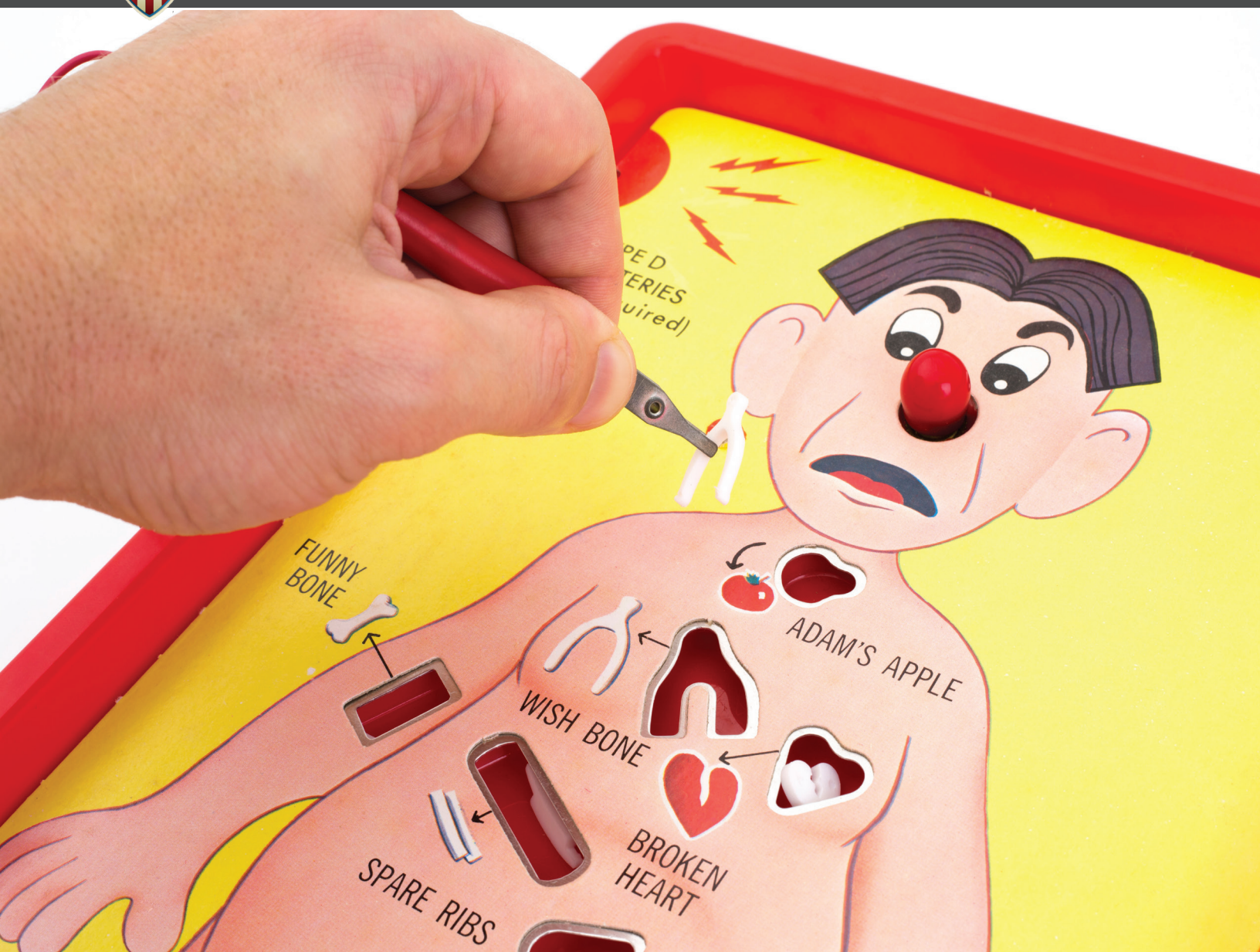


TOP 82 U.S. NON-PROFIT HOSPITALS

QUANTIFYING GOVERNMENT PAYMENTS AND FINANCIAL ASSETS



OPEN THE BOOKS OVERSIGHT REPORT





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TOP 82 U.S. NON-PROFIT HOSPITALS QUANTIFYING GOVERNMENT PAYMENTS AND FINANCIAL ASSETS

OPEN THE BOOKS OVERSIGHT REPORT

PUBLISHED: JUNE 2019

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Thomas W. Smith – Chairman of OpenTheBooks.com

“Open the Books is doing the work I envisioned when the Coburn-Obama bill became law. Their innovative app and other tools are putting sunlight through a magnifying glass.” March 11, 2014

Dr. Tom Coburn, Honorary Chairman of OpenTheBooks.com

OUR REPORT MADE POSSIBLE BY:

The “Federal Funding Accountability and Transparency Act of 2006”

Sponsors: Sen. Tom Coburn (R-OK) & Sen. Barack Obama (D-IL)

(Public Law 109-282, 109th Congress)

“Is the spending in the public interest or the special interest?”

– U.S. Sen. Tom Coburn

*“I know that restoring transparency is not only the surest way to achieve results,
but also to earn back the trust in government...”*

– U.S. Sen. Barack Obama

INTRODUCTION

In households across America, healthcare costs are crushing the American dream. The average family now pays nearly \$20,000 annually between insurance premiums, deductibles, and out-of-pockets costs.

In 1970, healthcare amounted to seven-percent of gross domestic product (GDP). Today, estimates suggest the soaring cost of healthcare will consume 20-percent of our GDP.

Our *OpenTheBooks Oversight Report – Top 82 U.S. Non-Prof-it Hospitals, Quantifying Government Payments & Financial Assets* studied the largest charitable healthcare providers. Last year, patients spent roughly 1 out of every 7 U.S. healthcare dollars within these healthcare networks. Many are household names: Mayo Clinic, Cleveland Clinic, Kaiser Foundation, Dignity Health, and Partners HealthCare.

These powerful institutions are organized as public charities – not as for-profit corporations. Their mission is to deliver the latest in medical technologies and affordable healthcare to their communities. Any “profits” must be re-invested into their charitable mission.

However, these 82 non-profit medical providers are making big money. Last year, their combined net assets increased from \$164.2 billion to \$203.1 billion – that’s 23.6-percent growth.*

Meanwhile, their executives are highly compensated. The Banner Health Chief Executive Officer and President earned \$21.6 million and their Executive Vice President and CAO made \$12 million last year. Top executives at Memorial Hermann Health System, Kaiser Health, Ascension, Advocate Health Care, and Northwestern Memorial made between \$10 million and \$18 million.

For comparison, our analysis also includes the five largest publicly traded for-profit U.S. hospitals. These five corporations had \$96 billion in revenues last year with net asset growth of \$600 million: an increase in assets from \$40.1 billion to \$40.7 billion year-over-year (1.5% increase).

Taxpayers deserve to know whether our non-profit healthcare providers, which use our laws to structure themselves as charities, are truly working for patients. After all, these non-profits pay no income taxes, or property taxes, and raised over \$5 billion last year in tax-deductible contributions from donors.

As our report shows, these non-profits and the healthcare industry in general are in dire need of transparency. The public should start by asking the most basic question:

Isn’t it time to open the books and post online all prices actually paid by patients?

**Last year, these 82 non-profit hospitals raised \$5.2 billion in donations. Subtracting these contributions from net assets still results in a \$33.7 billion net asset increase year-over-year (20.5%).*



Who We Are

American Transparency (website: OpenTheBooks.com) is a public charity. We do not accept government money. Our oversight reports present hard data so citizens, media, think tanks, politicians, and watchdogs can “follow the money.” Our goal is to enhance public discourse with delineated facts.



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SCOPE AND METHODOLOGY

Our *OpenTheBooks Oversight Report: Top 82 U.S. Non-Profit Hospitals – Quantifying Government Spending and Financial Assets* aggregated government payments and summarized the reported financials.

Our organization acquired the federal and state payment data via the “Federal Funding Accountability and Transparency Act of 2006” and the Freedom of Information Act (FOIA).

Our list of 82 non-profit hospitals was derived from a [list](#) compiled by Axios, who determined the Top 82 U.S. Non-Profit Hospitals (December 2018). Our auditors quantified the financials from only the primary non-profit organization *and did not include any subsidiary entities*. Our auditors captured and analyzed the financials of these primary entities using the latest available IRS 990 tax forms published at ProPublica.

Where state payments are listed, we used the state in which the primary entity is based and no other states where subsidiaries or healthcare satellites may exist. Therefore, state payments are vastly underestimated in most cases.

Federal payments in our report include FY2018 contracts, grants, and direct payments. It does not include Medicare/Medicaid payments; those are listed separately, if disclosed by the entity on their IRS 990. Most of these federal payments are for research projects.

For comparison purposes, we analyzed the widely available 10K reports of the five publicly traded for-profit hospitals. We also quantified their federal and state Medicaid, Medicare, state payments, plus, federal contracts, grants, and direct payments from our databases.

Our objective is to educate the American people and stakeholders in order to demand transparency for the real prices actually paid for healthcare services by patients.



TOP 10 TAKEAWAYS

- The 82 largest U.S. non-profit hospitals recorded revenues of \$296.6 billion *for their primary entity* in FY2017 (or latest year available). The largest systems ranked by revenues are Kaiser Foundation, Oakland, CA (\$54 billion); Partners Health-Care, Somerville, MA (\$12.7 billion); University of Pittsburgh Medical Center Group, Pittsburgh, PA (\$12.5 billion); Mayo Clinic, Rochester, MN (\$11.1 billion); and Dignity Health, San Francisco, CA (\$9.9 billion).

82 LARGE U.S. NON-PROFIT HOSPITALS- PRIMARY ENTITY

CATEGORY	TOTAL
REVENUES	\$296,557,776,914
EXPENSES	\$283,071,093,281
GROSS ASSETS	\$391,000,566,730
LIABILITIES	\$187,915,405,356
NET ASSETS	\$203,085,161,374

SOURCE: LATEST AVAILABLE IRS FORM 990. ONLY FINANCIALS COMPILED FROM PRIMARY NON-PROFIT ENTITY – INFORMATION FROM SUBSIDIARIES IS NOT INCLUDED.



- Average net asset growth year-over-year for the 82 non-profit hospitals was 23.6 percent: \$164.2 billion grew to \$203.1 billion. The largest percentage increases in net assets were individually recorded by Ascension Health, St. Louis, MO (1211%); Highmark Health, Pittsburgh, PA (271%); Baylor Scott & White Health, Dallas, TX (247%); and Texas Health Re-sources, Arlington, TX (146%).

- The 82 large non-profit healthcare providers paid out \$29.75 million in compensation to their single most highly compensated employee. On average, the top executive in each organization made \$3.5 million.

Here are the top five earners by non-profit provider: Banner Health, Phoenix, AZ (\$21.6 million); Memorial Hermann Health, Houston, TX (\$18.2 million); Ascension, St. Louis, MO (\$13.6 million); Kaiser Foundation, Oakland, CA (\$10.7 million); and Northwestern Memorial HealthCare, Chicago, IL (\$10.6 million).

- For comparison, the five for-profit corporations had revenues of \$96 billion with disclosed expenses of \$80 billion. Their net assets increased by \$600 million last year – an increase in assets from \$40.1 billion to \$40.7 billion (1.5 % growth). The most highly compensated executive was Tenet HealthCare Corporation CEO who made \$6.3 million. Furthermore, Medicare/Medicaid comprised 25 percent of their annual revenues.

COMPARISON OF TOP 5 - NON-PROFIT V. FOR PROFIT HOSPITALS

TYPE	REVENUES	GROSS ASSETS	NET ASSETS	YOY - NET ASSET GROWTH	TOP PAY AVG	LOBBYING
NON-PROFIT (TOP 5)	\$100.1 BILLION	\$70.8 BILLION	\$28.3 BILLION	8.40%	\$6.5 MILLION	\$6.4 MILLION
FOR PROFIT (TOP 5)	\$96.2 BILLION	\$95 BILLION	\$40.7 BILLION	1.50%	\$4.3 MILLION	\$1.7 MILLION

SOURCES: IRS 990 - NON-PROFIT RETURN (FY2017), OR LATEST AVAILABLE; 10K FILING (FY2018) - FOR PROFIT CORPORATIONS, OR LATEST AVAILABLE NON-PROFITS RANKED BY REVENUE: KAISER FOUNDATION; PARTNERS HEALTHCARE; UNIVERSITY OF PITTSBURGH MEDICAL CENTER; MAYO CLINIC; DIGNITY HEALTH

5. Only 14 of the 82 non-profit organizations we studied properly disclosed the amount of revenues derived from Medicare/Medicaid on their IRS 990 returns last year. The 14 hospitals who disclosed their program service revenues had \$100.2 billion in total revenues of which \$28 billion came from Medicare/Medicaid (28%). Therefore, we estimate that the 82 non-profit hospitals did \$83 billion in Medicare/Medicaid work last year. (See our memo for details on the IRS 990 lack of disclosure by 68 of the largest U.S. non-profit hospitals.)
6. Roughly \$2 billion flowed into these non-profit organizations from federal agencies via grants primarily used for research (FY2018). The largest recipients were Partners HealthCare, Somerville, MA (\$903.4 million); Mayo Clinic in Rochester, MN at \$282.9 million followed by the Children’s Hospital of Philadelphia in Philadelphia, PA (\$182.6 million); Cleveland Clinic in Independence, OH (\$101.6 million); and Kaiser Foundation in Oakland, CA (\$78.6 million).
7. These large non-profit hospitals received charitable contributions of \$5.2 billion last year (includes affiliated organizations). The largest recipients of charity (excluding government grants) were Partners HealthCare, Somerville, MA (\$2.2 billion); Mayo Clinic, Rochester, MN (\$1.1 billion); Cleveland Clinic, Independence, OH (\$179.3 million); Cedars-Sinai, Los Angeles, CA (\$130.9 million); ProMedica, Toledo, OH (\$124.7 million); and Texas Children’s Hospital, Houston, TX (\$112.2 million).
8. The 82 non-profit hospital organizations collectively spent \$26.4 million on lobbying last year. The top four providers with the most lobbying were University of Pittsburgh Medical Group, Pittsburgh, PA (\$2.3 million); Mayo Clinic, Rochester, MN (\$1.8 million); Dignity Health, San Francisco, CA (\$1.7 million); and Christus Health, Irving, TX (\$1.3 million). Non-profits cannot use charitable contributions or government payments for lobbying purposes.
9. The non-profits must re-invest in their communities and therefore construction of new facilities is on-going. For example, in Illinois, the [top contractor](#) at Advocate Medical isn’t a healthcare service vendor, but a construction project manager (\$26.1 million). Illinois lost population during the last ten-years. This pales in comparison to Partners HealthCare in Massachusetts – the top three vendors are construction contractors who [reaped](#) \$191.4 million last year.
10. Neither the non-profit nor for-profit hospital corporations disclose the real prices actually paid by their patients.



PART 1

NON-PROFIT HOSPITALS

These institutions are organized as public charities – not as for-profit corporations. Their mission is to deliver the latest in medical technologies and affordable healthcare to their communities. Any “profits” must be invested into their charitable mission.

However, these 82 non-profit medical providers are making a lot of money. Their combined net assets increased from \$164.2 billion to \$203.1 billion – that’s 23.6-percent growth – in just the last year.

82 LARGE U.S. NON-PROFIT HOSPITALS- PRIMARY ENTITY

CATEGORY	TOTAL
REVENUES	\$296,557,776,914
EXPENSES	\$283,071,093,281
GROSS ASSETS	\$391,000,566,730
LIABILITIES	\$187,915,405,356
NET ASSETS	\$203,085,161,374

SOURCE: LATEST AVAILABLE IRS FORM 990. ONLY FINANCIALS COMPILED FROM PRIMARY NON-PROFIT ENTITY – INFORMATION FROM SUBSIDIARIES IS NOT INCLUDED.



The non-profit hospitals received federal contracts, grants, and direct payments. Most of the contracts and grants were for research, development, or data projects. Only 14 of 82 non-profits properly delineated their program revenues to reveal their Medicare/Medicaid work; so we estimated their Medicare/Medicaid revenues based on the 14 non-profits who properly disclosed on their IRS 990’s.

These non-profits are public charities under IRS section 501(c)3 and collected charitable donations of \$5.2 billion during FY2017. These charities also disclosed spending more than \$26 million on lobbying.

TOTALS FOR ALL 82 NON-PROFIT HOSPITALS

CATEGORY	TOTAL
FEDERAL CONTRACTS	\$254,529,005
FEDERAL GRANTS	\$1,964,370,782
FEDERAL DIRECT PAYMENTS	\$5,239,321
ESTIMATED MEDICARE/MEDICAID PAYMENTS	\$83,000,000,000
STATE PAYMENTS (PRIMARY LOCATION)	\$5,172,082,157
LOBBYING EXPENSES (PAID)	\$26,380,328
CHARITABLE CONTRIBUTIONS (RECEIVED)	\$5,155,944,439

SOURCE: FY2018 FEDERAL DATA COMPILED THROUGH THE “FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT OF 2006.” FEDERAL FUNDING IS COMPRISED OF CONTRACTS, GRANTS, AND DIRECT PAYMENTS. MEDICARE/MEDICAID IS SEPARATE.

SOURCE: 2016 & 2017 STATE DATA COMPILED BY OPENTHEBOOKS.COM VIA THE FREEDOM OF INFORMATION ACT. STATE PAYMENTS ONLY IN STATE OF PRIMARY LOCATION.

SOURCE: LOBBYING & CONTRIBUTIONS - IRS 990



Ten Case Studies

We ranked the top ten non-profit hospitals by revenue.

TOP 10 NON-PROFIT HOSPITALS (2016-2017)

HOSPITAL SYSTEM NAME	STATE	REVENUE	NET ASSETS	HIGHEST PAID EXECUTIVE	DISCLOSED MEDICARE/MEDICAID PAYMENTS	PRIMARY STATE PAYMENTS	LOBBYING	CHARITABLE CONTRIBUTIONS
KAISER FOUNDATION	CA	\$53,983,623,523	\$21,117,803,253	\$10,709,503	\$13,119,566,187	\$155,021,299	\$557,116	
PARTNERS HEALTHCARE	MA	\$12,712,230,744	\$16,695,511,153	\$4,991,749		\$25,270,479	\$56,450	\$2,148,891,410
UNIVERSITY OF PITTSBURGH MEDICAL CENTER GROUP	PA	\$12,467,253,360	\$7,813,980,380	\$4,770,955		\$83,269,913	\$2,248,393	\$67,366,374
MAYO CLINIC	MN	\$11,054,443,065	\$10,805,288,112	\$3,125,886		\$52,045,603	\$1,817,383	\$1,097,370,320
DIGNITY HEALTH	CA	\$9,910,610,945	\$14,330,863,885	\$8,712,814	\$3,510,941,256	\$962,894	\$1,722,216	\$69,087,306
CLEVELAND CLINIC	OH	\$9,399,062,405	\$15,770,696,785	\$7,662,783	\$3,281,898,792	\$632,938,419	\$743,981	\$179,343,927
OCHSNER CLINIC FOUNDATION	LA	\$8,405,399,200	\$2,651,229,580	\$3,200,900		\$(50,822)	\$784,069	\$13,699,332
PROVIDENCE ST. JOSEPH HEALTH	WA	\$7,052,549,601	\$14,238,634,539	\$5,269,095		\$50,080,222	\$792,134	\$16,689,112
BANNER HEALTH	AZ	\$6,471,226,738	\$11,219,408,293	\$21,629,920		\$223,970,361	\$442,147	\$19,832,207
INTERMOUNTAIN HEALTHCARE HEALTH SERVICES INC	UT	\$5,958,046,569	\$10,526,359,661	\$1,654,210		\$1,307,097		\$20,456,234

SOURCE: LATEST AVAILABLE IRS FORM 990.

SOURCE: FY2018 FEDERAL DATA COMPILED THROUGH THE "FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT OF 2006." FEDEARL FUNDING IS COMPRISED OF CONTRACTS, GRANTS, AND DIRECT PAYMENTS. MEDICARE/MEDICAID IS SEPARATE.

SOURCE: 2016 & 2017 STATE DATA COMPILED BY OPENTHEBOOKS.COM VIA THE FREEDOM OF INFORMATION ACT. STATE PAYMENTS ONLY IN STATE OF PRIMARY LOCATION.

Kaiser Permanente – Oakland, California

Company Revenue – \$54 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$104.8 million

Disclosed Medicare/Medicaid Payments - \$13.1 billion

Total State Payments – \$155 million



Hospital Overview:

Kaiser Permanente is a health care group consisting of the Kaiser Foundation Health Plan, Kaiser Foundation Hospitals, and the regional Permanente Medical Groups. Kaiser Permanente began as an industrial health care program in the late 1930s and 1940s and in 1945, was opened to public enrollment. The medical group was built by a young surgeon and an industrialist, attempting to build a new model for healthcare. The highest paid individual at Kaiser, according to their most recent 990, was their Chairman and CEO who received \$10.7 million in reported income from the organization and another \$5.4 million from other organizations. Kaiser was involved with an alleged scandal surrounding former Baltimore Mayor Catherine Pugh and the selling of her book "Happy Holly." The mayor, the city of Baltimore, and Kaiser were all connected through business interests and subsequent book sales, creating a conflict of interest that resulted in the mayor's resignation.

Federal Contracts – \$26.2 million

Kaiser's awarded contracts came through three different departments: Health and Human Services (\$26.2 million), Veterans Affairs (\$28,600), and Justice (\$7,631). There were 67 total contracts with award descriptions ranging from "effects of medical products on suicidal ideation and behavior – real world evidence" (\$5.7 million) to "critical functions vaccine safety datalink project" (\$11 million). 20 of these awards had varying degrees of funding from \$3,600 to over \$11 million.

Federal Grants – \$78.6 million

There were 255 grants flowing to Kaiser for FY2018. These grants flowed from the Department of Health and Human Services (\$78.1 million) and the National Science Foundation (\$68,155). Some examples of these grants include mental health research network, exome sequencing in diverse populations in Colorado & Oregon, and Alzheimer’s disease patient registry.

Partners HealthCare – Somerville, Massachusetts

Company Revenue – \$12.7 billion

Total Federal Payments (Federal Contracts, Federal Grants,

Direct Payments) – \$907.8 million

Disclosed Medicare/Medicaid Payments - \$0

Total State Payments – \$25.3 million



Hospital Overview:

Partners HealthCare is “committed to serving the community” and dedicated to “enhancing patient care, teaching and research, and to take a leadership role as an integrated health care system.” Partners was founded in 1994 by Brigham and Women’s Hospital and Massachusetts General Hospital. Partners includes community and specialty hospitals, a health insurance plan, a physician network, community health centers, home care and long-term care services, and other health care entities with several of their hospitals affiliated with Harvard Medical School. Their highest paid individual is their President with a compensation of \$3.3 million. In 2017, Partners HealthCare, along with one of their hospitals, Brigham and Women’s, agreed to pay \$10 million to resolve allegations over research. Allegedly, the fraud case centered on federal grant money for a stem cell research lab.

Federal Contracts – \$4.4 million

There were 100 contracts awarded through 5 agencies: the Department of Veterans Affairs (\$1.9 million), the Department of Defense (\$1.8 million), the Department of Health and Human Services (\$665,540), the Consumer Product Safety Commission (\$43,838), and the National Aeronautics and Space Administration (\$29,175). The top contract award description was “development of a T-Cell based vaccine for Q fever” (\$1.4 million) and the second was “BAA – effectiveness research with real world data to support FDA’s regulatory decision making” (\$692,985). These contracts were given to Partners HealthCare’s two hospitals of Brigham and Women’s and Massachusetts General Hospital.

Federal Grants – \$903.4 million

There were 2,754 grants given to Partners HealthCare through 6 agencies: the Department of Health and Human Services (\$867 million), the Department of Defense (\$32 million), the Agency for International Development (\$1.6 million), the National Aeronautics and Space Administration (\$1.2 million), the Department of Justice (\$948,409), and the National Science Foundation (\$770,274). The three top grant descriptions were “leadership and operations center, aids clinical trials group” (\$60.6 million), “administrative supplement to randomized trial to prevent vascular events in HIV” (\$18.5 million), and “alliance for clinical trials in oncology operations center (\$13.3 million).

University of Pittsburgh Medical Center – Pittsburgh, Pennsylvania

Company Revenue – \$12.5 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$6.6 million

Disclosed Medicare/Medicaid Payments - \$0

Total State Payments – \$83.3 million



Hospital Overview:

University of Pittsburgh Medical Center has 40 academic, community, and specialty hospitals, along with 4,000 physicians and 700 doctors' offices and outpatient sites. Their services range from rehabilitation to long-term care facilities. They pride themselves on their integrated health delivery system, with renowned centers in transplantation, cancer, neurosurgery, psychiatry, rehabilitation, geriatrics, and women's health. UPMC began building roots in 1983 but was not fully integrated into the university until 1908. Their highest paid individual is their President and CEO with a compensation of \$4.8 million. In 2019, the Pennsylvania Attorney General filed a petition against UPMC. The petition accused the medical center of not being in compliance with the state's public charity laws through restriction of access to the doctors and medical facilities owned by UPMC.

Federal Contracts - \$43,330

There were 22 total contracts coming from three agencies: the Department of Justice (\$114,954), the Consumer Product Safety Commission (\$82,099), and the Department of Veterans Affairs (-\$153,724). The two largest grant descriptions were for "other function, hospital charges" (\$114,955) and "data on product related injuries" (\$82,099).

Federal Grants - \$6.2 million

There were 24 grants all from the Department of Health and Human Services. The largest grant description was for "initiative to reduce avoidable hospitalizations among nursing facility residents payment reform" (\$5.2 million), the second largest grant description was the "Ryan White Part C outpatient EIS program" (\$447,741).

Direct Payments - \$361,916

There were 64 direct payments all from the Department of Education. All had the award description of "unknown title."

Mayo Clinic – Rochester, Minnesota

Company Revenue – \$11.1 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$308.9 million

Disclosed Medicare/Medicaid Payments - \$0

Total State Payments – \$52 million



Hospital Overview:

Mayo Clinic has major campuses in Minnesota, Arizona, and Florida with dozens of locations in several campuses. Every year, over a million individuals come to Mayo Clinic for care from all over the world. The hospital was established in 1864 and employs close to 59,000 individuals from physicians and scientists to administrative and allied health staff. The most highly compensated individual is their Trustee/CEO/President, though his reported income from Mayo Clinic is \$0, his reported income from related organizations is \$3.1 million and \$34,878 from nonrelated organizations. In 2017, a video surfaced of the CEO Dr.

Noseworthy telling individuals to prioritize patients with commercial insurance over those with public insurances including Medicaid and Medicare. Mayo Clinic was ranked #1 on [U.S. News & World Report's](#) Best Hospitals Honor Roll for 2018-2019.

Federal Contracts – \$26 million

There were a total of 178 contracts from 5 different agencies. These agencies were the Department of Justice (\$11.9 million), the Department of Defense (\$10.3 million), the Department of Health and Human Services (\$3.8 million), the Federal Trade Commission (\$23,600), and the Department of Veterans Affairs (\$4,396). There were 91 descriptions for these contracts ranging from “effects of hypoxia on cognitive performance” to “medical simulation training.”

Federal Grants – \$282.9 million

There were 851 different grants given out to Mayo Clinic. These grants went through 4 agencies: the Department of Health and Human Services (\$263.8 million), the Department of Defense (\$18 million), the National Science Foundation (\$1 million), and the National Aeronautics and Space Administration (\$20,000). These grants ranged from “PH. D. training program in basic immunology,” to “the aging kidney anatomy study,” to “alliance NCORP research base.”

Direct Payments – \$62,407

There were 8 direct payments all through the Department of Education. Three of them were for the private institution of higher education and have no award description.

Dignity Health – San Francisco, California

Company Revenue – \$9.9 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$14.9 million

Disclosed Medicare/Medicaid Payments - \$3.5 billion

Total State Payments – \$962,894



Hospital Overview:

Dignity Health is located in 21 states. Founded in 1986, Dignity strives to “create environments that meet each patient’s physical, mental, and spiritual needs.” The health system is made up of over 60,000 caregivers and staff and is the fifth largest health system in the nation. In 2014, Dignity Health settled a \$37 million claim regarding hospitals in California, Nevada, and Arizona, and their alleged submission of false claims to Medicare and TRICARE. The highest paid individual at Dignity Health is their President/CEO who received \$8.7 million from company reported revenue and another \$1.5 million from other organizations.

Federal Contracts – \$1.5 million

There were a total of 13 contracts given out to Dignity Health. Four agencies gave out these contracts: the Department of Health and Human Services (\$1.4 million), the Department of Veterans Affairs (\$78,769), the Consumer Product Safety Commission (\$4,032), and the Department of Energy (\$847). There were six award descriptions for these contracts. The top contract award description was “hospital innovation improvement network contract” (\$1.4 million). The most interesting contract description was for “2018-2019 annual physicals examinations for Elverta, Folsom, Tracy Personnel” at \$17,500.

Federal Grants – \$13.4 million

There were a total of 42 grants from four different agencies: the Department of Health and Human Services (\$11.2 million), the Department of Justice (\$1.6 million), the Corporation for National and Community Service (\$439,631), and the

National Science Foundation (\$150,000). There were 18 different project descriptions for these grants including “neurobiology of mild cognitive impairment” and “dignity health human trafficking victim response hospital pilot – Bakersfield.”

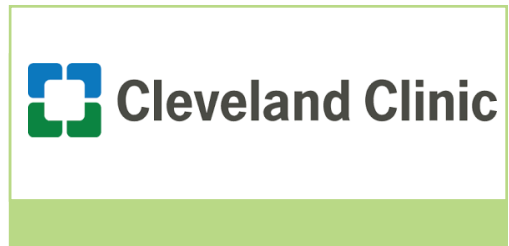
Cleveland Clinic – Independence, Ohio

Company Revenue – \$9.4 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$102.6 million

Disclosed Medicare/Medicaid Payments - \$3.3 billion

Total State Payments – \$632.9 million



Hospital Overview:

Cleveland Clinic has over 200 outpatient locations and 18 hospitals worldwide. Their mission is “to provide better care of the sick, investigation in their problems and further education of those who serve.” Cleveland Clinic was established in 1921 and was ranked the #2 hospital in 2018-2019 by the U.S. News & World Report for their Best Hospitals Honor Roll. Their hospitals highest paid individual was their Director/President/CEO receiving a compensation of \$7.7 million from Cleveland Clinic. In January 2019, a Cleveland Clinic resident was fired for threatening to give Jewish individuals the wrong medication. She allegedly tweeted out about her hatred and threat of giving the wrong medication to Jewish individuals even though she attended a Jewish-affiliated medical school.

Federal Contracts – \$1 million

There were 20 contracts given out through 4 different agencies: the Department of State (\$651,054), the Department of Defense (\$336,727), the Department of Veterans Affairs (\$190,700), and the National Aeronautics and Space Administration (\$17,500). There were 8 award descriptions for these contracts including a “reference laboratory” and “primate husbandry services.”

Federal Grants – \$101.6 million

There were 405 grants given out to Cleveland Clinic from three agencies: the Department of Health and Human Services (\$96.1 million), the Department of Defense (\$5.1 million), and the National Science Foundation (\$364,249). These grants ranged from “pulmonary vascular disease phenomics program data coordinating center,” to “pathobiology of asthma,” to “gut flora metabolism of dietary phosphatidylcholine and CVD.”

Ochsner Clinic Foundation – New Orleans, Louisiana

Company Revenue – \$8.4 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$4 million

Disclosed Medicare/Medicaid Payments - \$0

Total State Payments – -\$50,822



Hospital Overview:

Ochsner Clinic Foundation is “Louisiana’s largest non-profit, academic, healthcare system.” Ochsner owns 40 affiliated hospitals and specialty hospitals with more than 100 health and urgent care centers, all connected electronically providing ease for patients. Ochsner has been open since 1942 providing “high-quality clinical and hospital patient care.” They have over 25,000 employees and over 4,500 physicians. Their highest paid individual is their CEO and board member, getting \$3.2 million in compensation.

Federal Grants - \$4 million

The Department of Health and Human Services gave Ochsner three grants. There are three different award descriptions: “Ochsner NCI oncology research program,” “opioid treatment and recovery through a safe pain management program,” and “interaction between alcohol, statins and cardiovascular disease risk.”

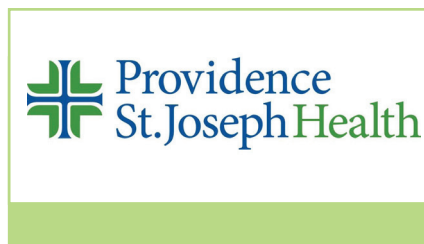
Providence St. Joseph Health – Renton, Washington

Company Revenue – \$7.1 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$15,528

Disclosed Medicare/Medicaid Payments - \$0

Total State Payments – \$50.1 million



Hospital Overview:

Providence St. Joseph Health has 51 hospitals, 829 clinics, 119,000 caregivers, and 5 million unique patients served. They aim to use their “voice to advocate for vulnerable populations and needed reforms in health care.” Providence was established in 1856 with hospitals, schools, and orphanages across the Northwest. St. Joseph Health was established in 1912, through a small group of Sisters of St. Joseph. Their highest paid individual is their President and CEO who received \$5.3 million. In 2018, Providence was hit with a lawsuit regarding an alleged violation of the False Claims Act. According to the allegation, they were purposely upcoding Medicare to increase reimbursement.

Federal Contracts – \$15,528

There were two contracts, one from the Department of Defense (\$5,000) and one from the Consumer Product Safety Commission (\$10,528). The DoD contract was for pretrial prep and trial attendance. The Consumer Product Safety Commission contract was for “data on product related injuries.”

Banner Health – Phoenix, Arizona

Company Revenue – \$6.5 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$10.1 million

Disclosed Medicare/Medicaid Payments - \$0

Total State Payments – \$224 million



Hospital Overview:

Banner Health was officially created in 1999, when Samaritan Health System and Lutheran Health System merged creating Banner Health. Banner has over 50,000 employees making them one of the largest employers in the country. They aim to make health care easier through innovative technologies, training of their workforce, and expansion of their facilities. Their highest compensated individual is their President and CEO at \$21.6 million of compensation and another \$3.9 million from other organizations. In 2018, Banner Health was hit with a \$18 million settlement over the alleged claim that patients were admitted to inpatient care when they could have been treated through outpatient care and then false claims were allegedly submitted to Medicare.

Federal Contracts – \$135,704

There were a total of 15 contracts given to Banner Health from 3 separate agencies, the Department of Health and Human Services (\$82,825), the Department of Veterans Affairs (\$48,000), and the Department of Agriculture (\$6,252). There were 6 different award descriptions for these contracts ranging from “functional MRI of the brain” to “non-forensic autopsy services.”

Federal Grants – \$9.9 million

There were 8 total grants all given out through the Department of Health and Human Services. There were 4 separate descriptions for these grant: “Alzheimer’s prevention trial,” “Alzheimer’s prevention initiative, Colombia trial,” “brain imaging, APOE, & the preclinical course of Alzheimer’s disease,” and “integrative oncology: from research to practical applications.”

Intermountain Healthcare – Salt Lake City, Utah

Company Revenue – \$6 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$8.2 million

Disclosed Medicare/Medicaid Payments - \$0

Total State Payments – \$1.3 million



Hospital Overview:

Intermountain Healthcare has several health priorities including: prevention of prediabetes, high blood pressure, depression, and prescription opioid misuse. Opened in 2007, Intermountain Healthcare was named Utah’s best hospital by U.S. News and World Report in 2013. The planning started 10 years earlier when two hospitals were no longer functioning due to needing to be rebuilt or having no ability to expand. Comprised of five, smaller interconnected hospitals, the network includes women’s and newborn care, heart and lung care, emergency and trauma care, outpatient care, and cancer care. Their highest paid individual is their EVP, CFO, and Treasurer at a compensation of \$1.7 million. In 2017, Intermountain Healthcare paid the federal government \$1 million over allegations that “a lack of oversight allowed a former employee to divert tens of thousands of pills for personal use.”

Federal Contracts - \$160,847

There are 11 contracts, some of them are negative values from give different agencies: the Department of Veterans Affairs (\$183,977), the Consumer Product Safety Commission (\$7,396), the Department of Defense (\$6,821), the Department of Agriculture (-\$4,210), and the Department of Health and Human Services (-\$33,137). Some of the award descriptions include emergency backup laundry service (\$101,477), audiology services (\$6,821), and collection on consumer product related injuries (\$6,354).

Federal Grants - \$8 million

There were 18 grants given through two agencies: the Department of Health and Human Services (\$6.8 million) and the Department of Defense (\$1.2 million). The two largest award descriptions were “children’s hospitals graduate medical education payment program (\$5.6 million) and “addressing post-intensive care syndrome among survivors of acute lung injury (\$1.2 million).

PART 2

FOR-PROFIT HOSPITALS

The five for-profit corporations had revenues of \$96 billion with disclosed expenses of \$80 billion. Their net assets increased by \$600 million last year— an increase in assets from \$40.1 billion to \$40.7 billion (1.5 % growth). The most highly compensated executive was Tenet HealthCare Corporation CEO who made \$6.3 million. Furthermore, Medicare/Medicaid comprised 25 percent of their annual revenues.

PUBLICLY TRADED FOR-PROFIT HOSPITALS

AGGREGATED CATEGORIES	TOTAL
REVENUES	\$96,208,678,000
OPERATING EXPENSES	\$80,687,006,000
GROSS ASSETS	\$95,026,880,000
NET ASSETS	\$40,666,885,000
LIABILITIES	\$54,359,995,000

SOURCE: FORM 10K; HCA, THC, CYH, UHS, & LPNT



The for-profit hospitals received federal contracts, grants, and direct payments. Most of the contracts and grants were for research, development, or data projects. These five for-profits all disclosed the program revenues they derived from Medicare/ Medicaid and their lobbying spend.

5 FOR-PROFIT HOSPITALS

AGGREGATED CATEGORY	TOTAL
FEDERAL CONTRACTS	\$1,908,990
FEDERAL GRANTS	\$100,794,178
FEDERAL DIRECT PAYMENTS	\$552,990
DISCLOSED MEDICARE/MEDICAID PAYMENTS	\$24,359,059,493
STATE PAYMENTS (PRIMARY LOCATION)	\$43,411,582
LOBBYING EXPENSES (PAID)	\$1,700,000

SOURCE: FY2018 FEDERAL DATA COMPILED THROUGH THE “FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT OF 2006.” FEDERAL FUNDING IS COMPRISED OF CONTRACTS, GRANTS, AND DIRECT PAYMENTS. MEDICARE/MEDICAID IS SEPARATE.
 SOURCE: 2016 & 2017 STATE DATA COMPILED BY OPENTHEBOOKS.COM VIA THE FREEDOM OF INFORMATION ACT. STATE PAYMENTS ONLY IN STATE OF PRIMARY LOCATION.



CASE STUDIES

PUBLICLY TRADED FOR-PROFIT HOSPITALS (2017-2018)

HOSPITAL SYSTEM NAME	STATE	REVENUE	GROSS ASSETS	HIGHEST PAID EXECUTIVE	MEDICARE/MEDICAID PAYMENTS	PRIMARY STATE PAYMENTS	LOBBYING
HCA HEALTHCARE	TN	\$46,677,000,000	\$39,207,000,000	\$3,840,000	\$11,189,000,000	\$247,675	
TENET HEALTHCARE CORPORATION	TX	\$18,313,000,000	\$22,409,000,000	\$6,270,000	\$4,176,000,000	\$43,163,879	\$1,470,000
COMMUNITY HEALTH SYSTEMS	TN	\$14,155,000,000	\$15,859,000,000	\$4,980,000	\$5,606,000,000		\$160,000
UNIVERSAL HEALTH SERVICES	PA	\$10,772,278,000	\$11,265,480,000	\$5,430,000	\$3,059,493	\$28	\$60,000
LIFEPOINT HOSPITAL	TN	\$6,291,400,000	\$6,286,400,000	\$1,179,000	\$3,385,000,000		\$10,000

SOURCE: FORM 10K

SOURCE: FY2018 FEDERAL DATA COMPILED THROUGH THE "FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT OF 2006." FEDERAL FUNDING IS COMPRISED OF CONTRACTS, GRANTS, AND DIRECT PAYMENTS. MEDICARE/MEDICAID IS SEPARATE.

SOURCE: 2016&2017 STATE DATA COMPILED BY OPENTHEBOOKS.COM VIA THE FREEDOM OF INFORMATION ACT. STATE PAYMENT ONLY IN STATE OF PRIMARY LOCATION.

HCA Healthcare (HCA) – Nashville, Tennessee

Company Revenue – \$46.7 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$1.8 million

Disclosed Medicare/Medicaid Payments - \$11.2 billion



Hospital Overview:

HCA Healthcare encounters over 28 million patients every year. With over 200,000 employees, 38,000 physicians, and 87,000 nurses HCA is ranked number 63 on the Fortune 500 list. Part of HCA's mission is to "treat all those we serve with compassion and kindness." Their goal is to make healthcare patient-centered and good for all people. Their CEO and Director received the largest compensation of \$3.8 million. In 2019, a 2017 lawsuit was unsealed and showed allegations of Medicare fraud. The alleged fraud surrounded the claim that HCA was billing some services on an inpatient basis while the patients were still waiting in the emergency department.

Federal Contracts - \$1.3 million

There were six total contracts from the Department of Health and Human Services (740,000), the Department of Veterans Affairs (\$411,100), and the Department of Transportation (\$145,744). These contracts were for four purposes: mobile mammograms (\$740,000), electrophysiology physician services (\$373,565), hearing conservation program data (\$145,745), and emergent laboratory testing services (\$37,535).

Federal Direct Payments - \$552,990

There were four direct payments from the Department of Agriculture (\$411,934) and the Department of Education (\$141,056). These direct payments were described as rural rental assistance payments (\$411,934) and those of an unknown title (\$141,056).

Tenet Healthcare Corporation (THC) – Dallas Texas

Company Revenue – \$18.3 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$11.2 million

Disclosed Medicare/Medicaid Payments - \$4.2 billion



Hospital Overview:

Tenet Healthcare Corporation owns 65 hospitals, 23 surgical hospitals, 475 outpatient centers, and employs over 100,000 employees. The company emphasizes the values of quality, innovation, service, integrity, and transparency. Tenet was founded in 1967 and was originally headquartered in Los Angeles, California. Last year, their executive chairman and CEO earned the highest salary with \$6.3 million. In 2017, a former Tenet executive was charged for his alleged role in a \$400 million scheme to defraud. The former executive was charged with one count of mail fraud, one count of health care fraud, and two counts of major fraud against the United States.

Federal Grants - \$11.2 million

Two grants went to Tenet Healthcare from the Department of Health and Human Services for “children’s hospitals graduate medical education payment program.”

Community Health Systems (CYH) – Franklin, Tennessee

Company Revenue – \$14.2 billion

Total Federal Payments (Federal Contracts, Federal Grants, Direct Payments) – \$90.3 million

Disclosed Medicare/Medicaid Payments - \$5.6 billion



Hospital Overview:

Community Health Systems has 107 hospitals in 18 different states with around 17,000 licensed beds. Community health is located all over the United States from Alaska to Indiana. They were founded in 1985 and had their first public offering in 1991. They aim to provide high quality care and continuously improve on their quality of care and patient safety. Their top paid individual was their chairman and CEO (\$5 million). In 2017, a federal appeals court breathed new life into an allegation: a \$891 million securities fraud lawsuit against Community Health Systems. A three-judge panel ruled that shareholders “plausibly alleged that CHS’ shares plummeted in value due to concealed health system practices surrounding a Medicare fraud scandal.”

Federal Contracts - \$612,144

There were two contracts given to CHS, both through the Department of Justice. The two contract descriptions were for ambulance services and emergency medical transportation for inmates from FCC Forrest City to local hospitals.

Federal Grants - \$89.6 million

There were five grants given out all through the Department of Health and Human Services. Three of these grants were for health center clusters, another was for health infrastructure investment program, and the final for “affordable care act teaching health center graduate medical education payment program.”

Universal Health Services (UHS) – King of Prussia, Pennsylvania

Company Revenue – \$10.8 billion

Total Federal Payments (Federal Contracts, Federal Grants,
Direct Payments) – \$0

Disclosed Medicare/Medicaid Payments - \$3.1 million



Universal Health Services, Inc.

Hospital Overview:

Universal Health Services values their patients as their highest priority with uncompromised standards of quality, talent, and ethics. Universal Health Services has over 350 facilities and over 80,000 employees. They serve over 2.6 million patients each year all over the country, from California to Massachusetts. Universal Health Services was founded in 1979. Their highest paid individual is their executive chairman and CEO (\$5.4 million). In 2017, it was reported that the Department of Justice and FBI had joined in an investigation of Universal Health Services psychiatric hospitals. This investigation dated back to 2010, when the Citizens Commission on Human Rights International, a mental health watchdog, alleged that abuses that were reported through employees, former employees, patients, and their families.

LifePoint Health (LPNT) – Brentwood, Tennessee

Company Revenue – \$6.3 billion

Total Federal Payments (Federal Contracts, Federal Grants,
Direct Payments) – \$0

Disclosed Medicare/Medicaid Payments - \$3.4 billion



LIFEPOINT
HEALTH

Hospital Overview:

LifePoint Health stated objective is to make communities healthier by delivering high quality patient care, support to physicians, and ensuring fiscal responsibility. LifePoint Health was founded in 1999 and provides healthcare services in growing regions, rural communities, and small towns. The highest paid individual at LifePoint is their chairman and CEO (\$1.2 million). In 2018, LifePoint settled a whistleblower case for over \$700,000. The whistleblowers alleged that Medicare fraud was occurring in one of the medical centers, they claimed patients were being kept longer than medically necessary.

APPENDIX

TOP 82 U.S. NON-PROFIT HOSPITALS

HOSPITAL SYSTEM NAME	CITY	STATE	990 YEAR	TOTAL REVENUE	GROSS ASSETS
KAISER FOUNDATION	OAKLAND	CALIFORNIA	2017	\$53,983,623,523	\$21,117,803,253
PARTNERS HEALTHCARE	SOMERVILLE	MASSACHUSETTS	2016	\$12,712,230,744	\$16,695,511,153
UNIVERSITY OF PITTSBURGH MEDICAL CENTER GROUP	PITTSBURGH	PENNSYLVANIA	2016	\$12,467,253,360	\$7,813,980,380
MAYO CLINIC	ROCHESTER	MINNESOTA	2017	\$11,054,443,065	\$10,805,288,112
DIGNITY HEALTH	SAN FRANCISCO	CALIFORNIA	2016	\$9,910,610,945	\$14,330,863,885
CLEVELAND CLINIC	INDEPENDENCE	OHIO	2017	\$9,399,062,405	\$15,770,696,785
OCHSNER CLINIC FOUNDATION	NEW ORLEANS	LOUISIANA	2017	\$8,405,399,200	\$2,651,229,580
PROVIDENCE ST. JOSEPH HEALTH	RENTON	WASHINGTON	2017	\$7,052,549,601	\$14,238,634,539
BANNER HEALTH	PHOENIX	ARIZONA	2017	\$6,471,226,738	\$11,219,408,293
INTERMOUNTAIN HEALTHCARE HEALTH SERVICES INC	SALT LAKE CITY	UTAH	2017	\$5,958,046,569	\$10,526,359,661
NEW YORK AND PRESBYTERIAN	NEW YORK	NEW YORK	2017	\$5,694,362,091	\$11,488,282,003
ADVOCATE HEALTH CARE	DOWNERS GROVE	ILLINOIS	2017	\$5,310,394,730	\$8,519,791,820
NORTHWESTERN MEMORIAL HEALTHCARE	CHICAGO	ILLINOIS	2016	\$5,072,180,450	\$9,994,738,417
BJC HEALTHCARE	ST. LOUIS	MISSOURI	2017	\$4,810,757,769	\$3,852,789,749
AURORA HEALTH CARE	MILWAUKEE	WISCONSIN	2017	\$4,738,263,642	\$5,519,645,966
MEMORIAL HERMANN HEALTH SYSTEM	HOUSTON	TEXAS	2016	\$4,535,429,921	\$6,890,878,241
MERCY HEALTH	CINCINNATI	OHIO	2017	\$4,486,187,127	\$6,234,892,730
ALLINA HEALTH	MINNEAPOLIS	MINNESOTA	2017	\$4,279,104,311	\$4,533,308,720
STANFORD HEALTH CARE	STANFORD	CALIFORNIA	2016	\$4,113,394,841	\$6,055,488,813
ADVENTIST HEALTH SYSTEM	ALTAMONTE SPRINGS	FLORIDA	2017	\$4,081,168,229	\$7,633,849,846
INDIANA UNIVERSITY HEALTH	INDIANAPOLIS	INDIANA	2017	\$3,864,915,335	\$7,854,948,856
FAIRVIEW HEALTH SERVICES	MINNEAPOLIS	MINNESOTA	2017	\$3,755,578,745	\$4,956,311,381
SANFORD HEALTH GROUP RETURN	SIOUX FALLS	SOUTH DAKOTA	2016	\$3,741,477,877	\$2,760,585,976
MONTEFIORE MEDICAL CENTER	BRONX	NEW YORK	2017	\$3,727,089,479	\$3,380,430,770
UNIVERSITY HOSPITALS	SHAKER HEIGHTS	OHIO	2017	\$3,704,983,000	\$4,865,356,000
CEDARS-SINAI	LOS ANGELES	CALIFORNIA	2016	\$3,610,965,599	\$6,110,344,974
HIGHMARK HEALTH	PITTSBURGH	PENNSYLVANIA	2017	\$3,364,229,432	\$2,936,994,088
DUKE UNIVERSITY HEALTH SYSTEM	DURHAM	NORTH CAROLINA	2016	\$3,331,674,474	\$5,374,830,842
SPECTRUM HEALTH	GRAND RAPIDS	MICHIGAN	2016	\$3,103,801,907	\$2,434,924,975
INOVA HEALTH SYSTEM	FALLS CHURCH	VIRGINIA	2017	\$2,938,136,900	\$4,647,977,878
BEAUMONT HEALTH	SOUTHFIELD	MICHIGAN	2017	\$2,915,443,322	\$4,043,698,061
HENRY FORD HEALTH SYSTEM	DETROIT	MICHIGAN	2016	\$2,830,348,248	\$2,189,794,979

NET ASSETS	TOP EARNER	FEDERAL FUNDING TOTAL	MEDICARE/MEDICAID PAYMENTS	LOBBYING EXPENSES	CHARITABLE DONATIONS (RECEIVED)
\$1,557,261,486	\$10,709,503	\$104,777,685	\$13,119,566,187	\$557,116	
\$9,714,072,755	\$4,991,749	\$907,843,561		\$56,450	\$2,148,891,410
\$5,623,248,290	\$4,770,955	\$6,647,287		\$2,248,393	\$67,366,374
\$6,314,651,837	\$3,125,886	\$308,927,470		\$1,817,383	\$1,097,370,320
\$5,107,745,866	\$8,712,814	\$14,888,202	\$3,510,941,256	\$1,722,216	\$69,087,306
\$9,519,627,125	\$7,662,783	\$102,570,902	\$3,281,898,792	\$743,981	\$179,343,927
\$965,920,160	\$3,200,900	\$3,964,592		\$784,069	\$13,699,332
\$3,456,154,213	\$5,269,095	\$15,528		\$792,134	\$16,689,112
\$5,836,008,529	\$21,629,920	\$10,072,526		\$442,147	\$19,832,207
\$6,464,050,456	\$1,654,210	\$8,189,982			\$20,456,234
\$6,884,096,106	\$7,255,558	\$1,602,337		\$855,146	\$111,577,951
\$5,014,766,940	\$10,051,752		\$1,466,802,295	\$45,206	\$26,265,149
\$6,350,246,994	\$10,557,321			\$394,401	\$45,437,581
\$3,203,662,943	\$2,537,985			\$687,540	\$19,255,418
\$5,091,943,967	\$2,355,386				\$763,908
\$3,557,194,230	\$18,169,121	\$4,230,909			\$12,761,159
\$3,074,886,055	\$4,905,287	\$992,788			\$16,672,886
\$2,701,994,057	\$1,884,165	\$1,271,860			\$31,877,100
\$3,467,051,372	\$1,713,223	\$10,843,326		\$224,303	\$28,574,427
\$3,701,713,155	\$1,537,792	\$4,760,514			\$6,583,257
\$4,576,442,532	\$2,518,861	\$14,986,940		\$704,657	\$8,540,757
\$2,517,916,136	\$1,347,774	\$13,354	\$1,006,886,167	\$879,031	\$4,436,067
\$1,161,927,482	\$4,172,185	\$1,074,162	\$1,475,193,661	\$760,723	\$50,848,647
\$824,154,177	\$3,505,333	\$16,262,495		\$663,433	\$39,049,276
\$2,485,385,000	\$3,479,535	\$6,210,927		\$627,000	\$32,958,000
\$4,061,060,992	\$3,168,802	\$77,091,350	\$816,490,075	\$685,433	\$130,931,575
\$959,694,804	\$1,780,753			\$174,277	\$18,203,716
\$2,720,558,968	\$1,425,996				\$2,442,990
\$1,257,199,176	\$1,299,508	\$3,890,966			\$22,745,308
\$2,416,610,176	\$1,374,155	\$11,410,978		\$700,409	\$10,863,202
\$1,963,936,998	\$3,931,050	\$3,001,039		\$258,975	\$26,681,090
\$766,062,147	\$4,684,101	\$32,771,764		\$84,124	\$51,319,340

continued...

APPENDIX

TOP 82 U.S. NON-PROFIT HOSPITALS *continued...*

HOSPITAL SYSTEM NAME	CITY	STATE	990 YEAR	TOTAL REVENUE	GROSS ASSETS
SCRIPPS HEALTH	LA JOLLA	CALIFORNIA	2016	\$2,824,672,333	\$5,265,457,446
YALE NEW HAVEN HOSPITAL	NEW HAVEN	CONNECTICUT	2016	\$2,796,475,741	\$3,562,454,011
PEACEHEALTH	VANCOUVER	WASHINGTON	2016	\$2,754,469,643	\$3,794,909,456
TRINITY HEALTH- MICHIGAN	GRAND RAPIDS	MICHIGAN	2016	\$2,721,187,156	\$4,246,227,933
HACKENSACK MERIDIAN HEALTH	NEPTUNE	NEW JERSEY	2017	\$2,567,369,098	\$3,503,673,072
SENTARA HEALTHCARE	NORFOLK	VIRGINIA	2017	\$2,523,130,870	\$1,498,944,300
JOHNS HOPKINS HOSPITAL	BALTIMORE	MARYLAND	2016	\$2,249,588,646	\$3,074,521,723
CHILDREN'S HOSPITAL OF PHILADELPHIA	PHILADELPHIA	PENNSYLVANIA	2016	\$2,213,717,248	\$4,186,273,646
ORLANDO HEALTH	ORLANDO	FLORIDA	2016	\$2,195,586,355	\$3,214,282,790
OSF HEALTHCARE	PEORIA	ILLINOIS	2016	\$2,178,016,343	\$3,296,088,110
TEXAS CHILDREN'S HOSPITAL	HOUSTON	TEXAS	2016	\$2,161,764,352	\$5,132,130,302
CATHOLIC HEALTH INITIATIVES	ENGLEWOOD	COLORADO	2016	\$2,037,139,031	\$2,043,043,040
HOUSTON METHODIST	HOUSTON	TEXAS	2017	\$1,895,203,335	\$7,101,569,266
ASCENSION	ST. LOUIS	MISSOURI	2016	\$1,876,744,413	\$21,553,378,086
RUSH MEDICAL HEALTH CENTER	CHICAGO	ILLINOIS	2017	\$1,829,847,841	\$3,098,640,902
UNIVERSITY OF CHICAGO MEDICAL CENTER	CHICAGO	ILLINOIS	2016	\$1,777,882,463	\$3,312,944,895
SUTTER HEALTH	SACRAMENTO	CALIFORNIA	2017	\$1,760,855,997	\$6,183,194,015
PRESBYTERIAN HEALTHCARE SERVICES	ALBUQUERQUE	NEW MEXICO	2017	\$1,744,416,517	\$3,297,086,953
HEALTHPARTNERS	MINNEAPOLIS	MINNESOTA	2017	\$1,712,400,747	\$928,589,916
NORTHSHORE UNIVERSITY HEALTHSYSTEM	EVANSTON	ILLINOIS	2016	\$1,665,442,196	\$3,627,951,189
UNIVERSITY OF MARYLAND MEDICAL SYSTEM	BALTIMORE	MARYLAND	2016	\$1,602,297,174	\$3,892,524,430
SHARP HEALTHCARE	SAN DIEGO	CALIFORNIA	2016	\$1,595,022,079	\$3,121,907,133
FROEDTERT MEMORIAL LUTHERAN HOSPITAL INC	MILWAUKEE	WISCONSIN	2017	\$1,575,803,912	\$950,607,430
SSM HEALTH	ST. LOUIS	MISSOURI	2017	\$1,514,700,851	\$1,089,475,557
LEHIGH VALLEY HOSPITAL	ALLENTOWN	PENNSYLVANIA	2017	\$1,509,278,369	\$1,635,743,172
HARTFORD HOSPITAL	HARTFORD	CONNECTICUT	2016	\$1,385,738,990	\$1,661,491,890
BAYSTATE HEALTH	SPRINGFIELD	MASSACHUSETTS	2016	\$1,242,909,297	\$1,339,784,677
GEISINGER MEDICAL CENTER	DANVILLE	PENNSYLVANIA	2016	\$1,212,678,880	\$652,373,132
OHIOHEALTH	COLUMBUS	OHIO	2016	\$1,204,892,992	\$1,263,289,703
WELLSTAR HEALTH SYSTEM	MARIETTA	GEORGIA	2016	\$1,137,650,281	\$2,705,732,664

NET ASSETS	TOP EARNER	FEDERAL FUNDING TOTAL	MEDICARE/MEDICAID PAYMENTS	LOBBYING EXPENSES	CHARITABLE DONATIONS (RECEIVED)
\$3,747,011,696	\$2,086,882	\$43,000,297		\$344,761	\$50,694,014
\$1,665,042,642	\$4,004,014	\$18,184,310		\$627,272	\$71,459,409
\$2,171,863,664	\$1,526,188	\$99,996		\$253,200	\$8,665,788
\$2,269,752,912	\$1,182,225	\$6,693,070		\$34,750	\$13,128,759
\$2,064,285,172	\$3,509,320	\$(158,034)		\$242,702	\$57,653,245
\$1,327,036,080	\$3,421,602	\$522,115			\$881,781
\$1,097,100,091	\$2,184,356	\$(104,019)		\$99,665	\$23,690,936
\$2,576,536,432	\$3,103,982	\$185,303,022		\$933,950	\$89,534,595
\$1,878,346,991	\$1,702,797	\$204,199		\$358,969	\$11,612,751
\$1,238,889,319	\$1,857,528	\$3,805,243		\$661,796	\$7,240,476
\$3,750,798,476	\$3,300,873	\$12,867,951		\$347,452	\$112,243,362
\$1,608,976,169	\$948,968	\$1,051,535		\$23,598	\$9,120,044
\$4,909,156,438	\$5,233,922			\$695,436	\$22,838,960
\$13,240,740,832	\$13,559,831				
\$1,796,655,357	\$4,322,955	\$59,454,946	\$638,897,064	\$643,187	\$37,982,893
\$1,758,882,731	\$2,426,391			\$873,542	\$2,925,761
\$4,422,735,504	\$4,314,787	\$29,020,491		\$181,858	\$7,266,789
\$1,714,703,571	\$1,300,991	\$2,036,181	\$787,310,948	\$137,460	\$2,428,538
\$562,211,814	\$1,988,548	\$12,701,821	\$880,230,913		
\$2,271,879,025	\$2,159,754	\$8,308,049	\$562,660,706		\$18,517,405
\$1,400,992,986	\$4,241,043	\$105,307		\$81,377	\$12,049,558
\$53,547,584	\$1,840,078		\$27,709,442	\$178,000	\$1,880,602
\$855,974,597	\$1,978,716				\$4,737,269
\$400,439,365	\$1,370,039	\$531,802			\$1,788,022
\$743,616,425	\$941,536	\$1,481,403			\$17,174,158
\$771,858,350	\$949,760			\$69,746	\$23,663,611
\$764,723,070	\$2,182,220	\$5,879,847		\$80,141	\$2,185,888
\$(95,836,943)	\$3,189,400	\$12,551,866		\$44,912	
\$727,231,466	\$2,326,735	\$236	\$394,020,889	\$42,645	\$10,236,155
\$1,456,107,537	\$2,113,106				

continued...

APPENDIX

TOP 82 U.S. NON-PROFIT HOSPITALS *continued...*

HOSPITAL SYSTEM NAME	CITY	STATE	990 YEAR	TOTAL REVENUE	GROSS ASSETS
MEDSTAR GEORGETOWN MEDICAL CENTER	WASHINGTON	DISTRICT OF COLUMBIA	2016	\$1,112,260,512	\$504,225,086
MERCY HOSPITAL	SPRINGFIELD	MISSOURI	2016	\$1,101,544,159	\$421,730,923
PRESENCE CENTRAL AND SUBURBAN HOSPITALS NETWORK	BOLINGBROOK	ILLINOIS	2017	\$1,090,197,093	\$694,050,894
TEXAS HEALTH RESOURCES	ARLINGTON	TEXAS	2017	\$1,070,194,721	\$6,325,783,685
BAYLOR SCOTT & WHITE HEALTH	DALLAS	TEXAS	2016	\$946,738,753	\$505,544,554
NOVANT HEALTH	WINSTON-SALEM	NORTH CAROLINA	2017	\$881,033,091	\$4,150,453,269
SCL HEALTH	BROOMFIELD	COLORADO	2017	\$851,382,349	\$659,699,308
BAPTIST HEALTH SOUTH FLORIDA	CORAL GABLES	FLORIDA	2016	\$808,465,807	\$4,831,923,642
BAYCARE HEALTH SYSTEM	CLEARWATER	FLORIDA	2017	\$764,431,201	\$4,853,850,458
BON SECOURS HEALTH SYSTEM	RICHMOND	VIRGINIA	2016	\$736,827,672	\$1,038,396,475
UNIVERSITY OF PENNSYLVANIA HEALTH SYSTEM	PHILADELPHIA	PENNSYLVANIA	2016	\$690,075,776	\$700,348,859
CHRISTUS HEALTH	IRVING	TEXAS	2016	\$646,797,844	\$3,079,152,064
HOSPITAL SISTERS HEALTH SYSTEM - ST. VINCENT	GREEN BAY	WISCONSIN	2016	\$552,312,646	\$720,838,675
ADVENTIST HEALTH	HINSDALE	ILLINOIS	2017	\$525,897,839	\$663,595,260
PROMEDICA	TOLEDO	OHIO	2017	\$481,236,134	\$2,632,015,389
MCLAREN HEALTH CARE	FLINT	MICHIGAN	2016	\$447,583,099	\$484,896,775
NORTHWELL HEALTH LABS	WESTBURY	NEW YORK	2017	\$405,282,266	\$162,492,908
ATRIUM MEDICAL CENTER	DAYTON	OHIO	2017	\$235,641,288	\$362,165,607
UNITYPOINT	URBANDALE	IOWA	2017	\$175,497,266	\$89,138,085
WAKE FOREST BAPTIST HEALTH	WINSTON-SALEM	NORTH CAROLINA	2016	\$143,160,669	\$388,126,708

NET ASSETS	TOP EARNER	FEDERAL FUNDING TOTAL	MEDICARE/MEDICAID PAYMENTS	LOBBYING EXPENSES	CHARITABLE DONATIONS (RECEIVED)
\$366,006,922	\$7,675,042	\$8,973,119			\$4,513,219
\$377,428,428	\$1,335,560	\$16,213,192		\$54,562	\$127,059
\$592,900,586	\$1,307,360	\$394,916			\$3,041,073
\$3,982,956,169	\$2,297,506	\$(24,720)		\$81,632	\$1,886,823
\$88,450,552	\$1,305,864				\$5,929,814
\$151,237,782	\$3,311,074			\$484,703	\$16,594
\$366,806,520	\$986,349			\$9,374	\$1,265,762
\$3,447,281,598	\$2,106,467			\$360,900	\$48,946,052
\$884,303,830	\$3,155,527	\$125,000	\$2,384,185	\$155,954	\$599,651
\$683,264,840	\$929,873	\$365,321		\$36,792	\$1,610,054
\$338,357,900	\$2,720,743				\$3,770,826
\$1,583,242,095	\$4,255,468	\$135,325,161		\$1,292,772	
\$516,676,047	\$901,796	\$902,041		\$24,801	\$34,435
\$267,847,740	\$2,335,962				\$797,347
\$2,467,501,418	\$1,753,774				\$124,678,236
\$175,199,235	\$6,466,669			\$13,872	\$3,513,541
\$52,370,568	\$2,473,309	\$10,000			
\$120,258,176	\$540,460	\$168,952			\$6,275
\$55,656,293	\$694,111				\$1,064,107
\$98,910,198	\$2,031,055				\$1,017,776

SOURCE: LATEST AVAILABLE IRS FORM 990.

SOURCE: FY2018 FEDERAL DATA COMPILED THROUGH THE "FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT OF 2006." FEDERAL FUNDING IS COMPRISED OF CONTRACTS, GRANTS, AND DIRECT PAYMENTS. MEDICARE/MEDICAID IS SEPARATE.

SOURCE: 2016 & 2017 STATE DATA COMPILED BY OPENTHEBOOKS.COM VIA THE FREEDOM OF INFORMATION ACT. STATE PAYMENTS ONLY IN STATE OF PRIMARY LOCATION.

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This report quantifies federal transactions compiled at www.openthebooks.com as a result of the Federal Funding Accountability and Transparency Act of 2006. To the extent the government makes mistakes in reporting inaccurate or incomplete data, our report will reflect these same mistakes.



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