

GAO

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HOSPITALS

Chief Executives'
Compensation,
1989-1991

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SUMMARY

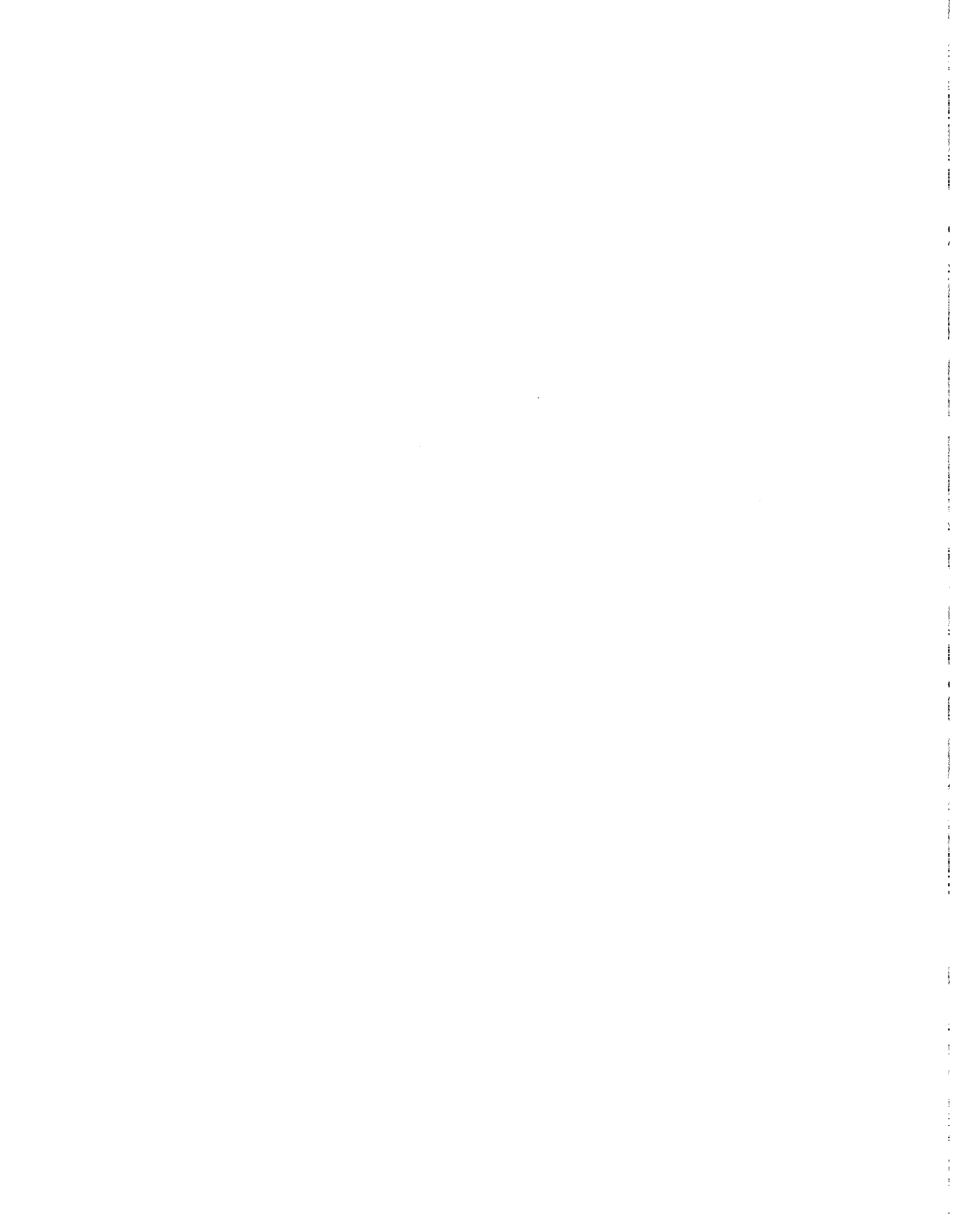
In recent years, media attention has focused on seemingly high salaries paid to some health care and other chief executives. In particular, examples of salaries approaching \$1 million paid to hospital chief executives are often highlighted and sometimes cited as contributors to rising health care costs. However, little was known about how representative such salaries are of the industry as a whole or about the various factors that influenced chief executives' compensation.

To obtain nationally representative data on hospital chief executive compensation, GAO surveyed 429 hospitals participating in the federal Medicare health care system. GAO's statistics were weighted to be representative of the 5,300 hospitals in the universe. The universe includes for-profit, not-for-profit, and state and local government hospitals. GAO's survey results covered tax years 1989, 1990, and 1991.

In 1991, hospital chief executives received an average of \$131,000, with a median of \$114,541, in compensation for overseeing hospital operations. Overall, one-fourth of the chief executives earned less than \$63,000, while an equal number earned more than \$178,000. The range of actual annual compensation for hospital chief executives responding to our survey was from about \$31,000 at a 48 bed hospital in Texas to about \$848,000 at an 880 bed hospital in New York.

Differences in the compensation amounts earned by hospital chief executives can largely be explained by differences in hospital characteristics, inpatient data, financial performance, and location. GAO found, for example, that chief executives who were employed by hospitals that were large, for-profit, located in the Northeast, or located in a county where there are many hospitals, were likely to receive the highest compensation. On the other hand, chief executive compensation was likely to be lowest at hospitals that were small, government-owned, located in western states, or located in counties with relatively few other hospitals.

The actual amount of compensation received by hospital chief executives, and reported by GAO, is understated by the amount of income they received for their services to related businesses. While we do not have data for all hospitals, compensation provided by related businesses can be substantial. Two large not-for-profit hospitals volunteered information that showed that payments from related businesses increased the chief executives' compensation by at least 20 percent at each hospital. About 60 percent of the hospitals had one or more related businesses, such as foundations, research institutes, medical equipment companies, home health agencies, pharmacies, management and consulting firms, diagnostic centers, and property management firms. In tax year 1992, the Internal Revenue Service began requiring not-for-profit hospitals to report, under certain circumstances, payments from their related businesses to chief executives and other key personnel.



Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to discuss the results of our review of compensation paid to the chief executives of our nation's hospitals. During the past year, your Subcommittee has looked into various aspects of the financial operations of the health care industry. In particular, you questioned the propriety of some hospital expenditures and examined how they impact health care costs, which have been rising at rapid rates over the past several years. A substantial portion of these costs is paid by publicly funded programs, such as Medicare and Medicaid, which was estimated to cost taxpayers over \$290 billion in fiscal year 1993.

As part of your continuing interest in controlling health care costs, you requested that we determine

- the compensation hospital chief executives received for overseeing hospital operations,
- the factors that influenced these compensation levels, and
- sources of income that were not reflected in the hospitals' reported executive compensation.

BACKGROUND

In recent years, the media has focused public attention on seemingly high salaries paid to some health care and other chief executives. In particular, examples of salaries approaching \$1 million paid to hospital chief executives are often highlighted and sometimes cited as contributors to rising health care costs. However, little was known about how representative these salaries were of the industry as a whole or about the various factors that influenced chief executives' compensation.

To obtain nationally representative data on hospital chief executive compensation, we surveyed 429 Medicare-participating, for-profit, not-for-profit, and state and local government hospitals and projected the results to the 5,300 hospitals in the universe.¹ Our survey covered tax years 1989, 1990, and 1991, and requested the same information that most hospitals were required to report to the Internal Revenue Service (IRS) or the Securities and Exchange Commission (SEC). For-profit hospitals that are not publicly traded are not subject to federal reporting requirements relating to compensation for their employees. We received an 86

¹As requested by your office, appendix V contains information on hospital characteristics and chief executives' 1991 compensation for the hospitals that responded to our survey. Appendix VI lists the hospitals included in our sample that did not respond to our survey.

percent response rate from our survey, and our results were consistent with the results of other employee benefit surveys focusing on hospital executive compensation. We also analyzed hospital characteristic data. (App. I provides additional information on our scope and methodology.)

In conducting our survey, we had the cooperation of the American Hospital Association, which took an active role in encouraging hospitals to respond.

COMPENSATION FOR OVERSEEING HOSPITAL OPERATIONS

In 1991, hospital executives received an average of \$131,000, with a median of \$114,541, in compensation for overseeing hospital operations. It was likely that the executive earning this average salary was administering a hospital with about 180 beds, net patient revenue of \$41.9 million, and a net income of \$1.7 million. Overall, one-fourth of the chief executives earned less than \$63,000, while an equal number earned more than \$178,000. Most of the compensation reported--about 92 percent--was in the form of cash payments. Benefits constituted 5 percent of the total, and allowances constituted the remaining 3 percent. The range of actual annual compensation for hospital chief executives responding to our survey was from about \$31,000 at a 48 bed hospital in Texas to about \$848,000 at an 880 bed hospital in New York.

Table 1 shows the change in compensation that chief executives received over the 3-year period covered by our survey.

Table 1: Chief Executive Compensation, 1989-1991

Year	Mean	Median	25 percent received more than	25 percent received less than
1989	\$109,616	\$87,500	\$139,007	\$58,441
1990	121,707	97,071	150,838	59,700
1991	130,992	114,541	178,063	62,971

From 1989 to 1991, chief executives' compensation for hospital-related duties increased by about 9 percent annually. As shown in table 2, their average annual compensation increased at somewhat

less than the rate for general hospital operating costs and at a greater rate than the Consumer Price and Medical Care Indices.²

Table 2: Percent Change in Costs and Compensation, 1989-1991

	Annual average, 1989-1991
Compensation of chief executives	9.3
Hospital operating costs	10.3
Consumer Price Index	4.8
Medical Care Index	8.9

Note: Annual changes in chief executive compensation were calculated from responses to GAO's survey. Changes in hospital operating costs are the average annual change for the period 1989 through 1991, calculated by the Prospective Payment Assessment Commission. Changes in the Consumer Price and Medical Care Indices were calculated from Bureau of Labor Statistics data.

We also compared chief executives' compensation to that received by the hospitals' other top management and highly paid employees. Compensation received by chief executives in 1991 was about one and a half times greater than amounts received by these other groups. Top management includes vice presidents, chief financial officers, and chief operating officers. Other highly paid employees include medical directors, facilities and services managers, nurses, and physicians working on the hospital staff. The average compensation for top management and other highly paid employees was \$97,000 and \$86,000, respectively.

In some instances, chief executives were not employed by the hospital at all but instead were employed by a company that provided management services by contract with the hospital. About 10 percent of hospitals had such arrangements, and in these cases the hospitals did not report specific information on compensation paid to the chief executive. (App. II provides information on management services contracts.)

²The Consumer Price Index (CPI) measures the average change in prices in a market basket of goods and services, while the Medical Care Index, a component of the CPI, measures the average change in prices for medical care commodities and services.

COMPENSATION VARIED BY HOSPITAL
CHARACTERISTICS, INPATIENT DATA,
FINANCIAL PERFORMANCE, AND LOCATION

Our analysis confirms much about what could be considered as conventional wisdom. For example, we found that chief executives who were employed by hospitals that were large, for-profit, located in the Northeast, or located in a county where there were many hospitals, were likely to receive the highest compensation. On the other hand, chief executive compensation was likely to be lowest at hospitals that were small, government-owned, located in the western states, or located in a county with relatively few other hospitals.

Differences in the compensation amounts earned by hospital chief executives can largely be explained by differences in hospital characteristics, inpatient data, financial performance, and location. However, the relationship between executive compensation and the factors associated with compensation are quite complex, and simple comparisons are often misleading. For example, executives at not-for-profit hospitals actually often received higher compensation than executives at for-profit hospitals. The average not-for-profit hospital paid more because it was substantially larger than the average for-profit hospital. Among similarly sized hospitals, not-for-profits paid less than for-profits.³

Whether size was measured by the number of hospital beds or the number of employees, chief executives of large hospitals tended to receive higher compensation than chief executives of small hospitals. For example, in 1991, the average amount of total compensation paid to executives of hospitals with over 500 beds was \$280,000; for hospitals between 101 and 500 beds, the amount was \$171,000; and for hospitals with 100 or fewer beds, the figure was \$71,000.⁴

With regard to ownership type, when size and other characteristics were equal, compensation was highest at for-profit hospitals, next highest at not-for-profit hospitals, and lowest at government hospitals. More specifically, average compensation during 1991 at hospitals with between 101 and 500 beds was \$182,000 at for-profit hospitals, \$176,000 at not-for-profit hospitals, and \$139,000 at government hospitals.

Hospitals with higher numbers of patients discharged had higher compensation levels than hospitals that discharged relatively fewer patients. Among hospitals with the same number of inpatient-days,

³Appendix III provides more detailed information on executive compensation at hospitals of different ownership types and size.

⁴Appendix IV provides more detailed information on executive compensation at hospitals of differing size.

those hospitals that discharged more patients had shorter average patient stays. Because Medicare and many private insurers pay hospitals a flat fee per diagnosis, regardless of the hospital's true cost for treating the patient, longer hospital stays may result in lower profitability and, ultimately less revenue for executive compensation. Executives' compensation was associated with another measure of hospital performance--net patient revenue. Among otherwise similar hospitals, compensation was higher in those with relatively greater patient revenues.

We also found that compensation levels in counties with many hospitals were generally higher than compensation levels in counties with relatively fewer hospitals. The effect of competition is distinct from the effects of population density or urban location on executive compensation.

Finally, we found significant regional differences in executive compensation. For example, relative to hospitals in the Southeast, compensation was higher at hospitals in New England than at similar hospitals in western states.

RELATED BUSINESSES MAY ADD TO HOSPITAL EXECUTIVES' COMPENSATION

The amounts hospitals reported as compensation may represent only a portion of the total compensation these chief executives received. For example, executives who oversee hospital operations may also oversee the operations of related businesses and be compensated in part by them. Before tax year 1992, the IRS did not require not-for-profit hospitals to report specific information on individuals receiving compensation from related businesses.⁵ Beginning in 1992, however, these hospitals must report to the IRS those individuals that receive compensation of more than \$100,000 when \$10,000 or more was provided by a related organization. This requirement applies to any officer, director, trustee, or key employee, including the chief executive. Hospitals must also report, by name, the amounts received from each related business.

While we do not have data for all hospitals, compensation provided by related businesses can be substantial. In responding to our survey, two large not-for-profit hospitals volunteered information that showed that chief executives received additional compensation for their work for related businesses. The information on related business income provided by the two hospitals is shown in figure 1.

⁵Related businesses are those that share a common governing board and/or set of officers. In other words, a related business is one the hospital directly or indirectly owns or controls or one that directly or indirectly owns or controls the hospital.

Figure 1: Examples of How Related Businesses Contributed to Executive Compensation in 1991

-- A chief executive at a large hospital with almost 700 beds also managed two small hospitals, each with about 50 beds, and other businesses in a multiunit system. Total compensation in 1991 for this executive was 33 percent above that received for managing the large hospital. The chief executive received \$231,971 for administering the large hospital and an additional \$77,323 for responsibilities to other system units, bringing the total to \$309,294.

-- At a hospital with more than 875 beds, the chief executive received \$307,871 in compensation for hospital-related administrative duties in 1991. This executive also had administrative responsibilities for a related health care corporation, from which he received an additional \$66,696 in compensation, bringing the total payment package to \$374,567.

We found that about 60 percent of hospitals had one or more related businesses. On average, hospitals were related to two other businesses, but the number ranged from 1 to 24. These related businesses included other hospitals, foundations, research institutes, medical equipment companies, home health agencies, pharmacies, management and consulting firms, diagnostic centers, and property management firms specializing in building rentals and parking lots.

It is important to understand that the actual amount of compensation received by hospital chief executives, and reported by us, is understated by the amount of income they received for their services to related businesses. The additional reporting requirements that became effective for tax year 1992 will provide more complete information on the total compensation these executives receive.

Mr. Chairman, this concludes my statement. I would be happy to answer any questions.

SCOPE AND METHODOLOGY

We conducted a nationwide survey of 429 Medicare participating for-profit, not-for-profit, and state and local government hospitals of varying sizes.¹ Because many of these hospitals must report compensation and other data to the IRS or, in some cases, to the SEC, we developed a questionnaire patterned after these agencies' reporting requirements. We asked hospitals required to complete IRS or SEC forms to send us copies of their forms for the tax years 1989, 1990, and 1991, and we asked hospitals not required to file IRS or SEC annual statements to complete our questionnaire with data for the same 3 years.

We received complete responses from 368 hospitals. Tables I.1 and I.2 show the distribution of responding hospitals by size and ownership type.

Table I.1: Survey Response Rate by Size

	Received	No response	Total mailed	Percent
Small	66	18	84	78.6
Medium	221	39	260	85.0
Large	81	4	85	95.3
Total	368	61	429	85.8

Note: Small = 1 to 100 beds, medium = 101 to 500 beds, large = over 500 beds.

Table I.2: Survey Response Rate by Ownership Type

	Received	No response	Total mailed	Percent
Not-for-profit	257	28	285	90.1
For-profit	37	17	54	68.5
Government	74	16	90	82.2
Total	368	61	429	85.5

¹We excluded federally operated hospitals.

In our study, compensation includes three different components: cash, benefits, and allowances.² Cash refers to all cash payments received by the individual for such items as salary, fees, and bonuses; severance payments; payments for accumulated, but unused, leave; payments of amounts previously deferred; and forgiven loan balances. Benefits include payments made by the employer on behalf of the individual to pension or health insurance plans. Allowances include, under certain conditions, such items as the value of housing, automobiles, or other assets provided by the hospital and the value of payments for life insurance, travel, and tuition. Allowances are income if they must be reported on one's personal tax return.

We used multiple regression analysis--a standard statistical technique that quantifies the relationship between various factors --to determine the separate effect selected factors had on executive compensation levels for chief executives. We considered hospital and market area characteristics as well as inpatient and hospital financial data. For example, hospital characteristics included such factors as the number of beds and employees, the hospital's ownership type, and the extent of publicly funded use through Medicare and Medicaid. Market area characteristics included the concentration of hospitals in the county, county population demographics (such as age, income, and education), and geographic location. Other characteristics included the annual number of patients discharged from the hospital and such financial factors as net patient revenues and net income or loss.

²Hospital reports to the IRS do not identify a specific dollar amount for the individual items included in each component.

MANAGEMENT SERVICES CONTRACTS

About 10 percent of hospitals paid their chief executives through management services contracts. These contracts can include items other than chief executive compensation--such as salaries and benefits for other top management executives, services such as data processing and collections and billings, and overhead. For example, one not-for-profit hospital with 117 beds that reported no direct payment of compensation to its chief executive paid \$295,193 in 1991 to a nonaffiliated management services firm. This contract covered not only the chief executive but also at least two other top management positions and the organization's management fee.

Hospitals with management contracts in 1991 reported that their contract amounts ranged from \$57,200 to \$10.2 million. About one-fourth of the management services contracts were with businesses directly related to the hospital. Hospital management contracts with related businesses were generally used by not-for-profit hospitals. Contracts with related businesses were generally for higher dollar amounts than management service contracts with nonrelated businesses, ranging from about \$780,000 to \$10.2 million. Because hospitals were not required to itemize the content of payments for contract services, we do not know if these higher contract amounts reflect higher levels of compensation for chief executives or simply include payments for additional services.

CHIEF EXECUTIVE COMPENSATION BY HOSPITAL OWNERSHIP TYPE AND SIZE, 1991^b

	Size	Mean	Median	25 percent received more than	25 percent received less than
Not-for-profit	S	\$86,160	\$65,828	\$99,542	\$58,190
	M	175,631	169,186	212,030	136,152
	L	292,165	271,598	337,789	217,292
For-profit	S	72,129	72,518	101,291	45,300
	M	181,541	157,851	214,993	130,090
	L	a	a	a	a
Government	S	55,132	57,190	64,512	47,967
	M	138,536	129,253	162,937	102,250
	L	240,050	222,551	279,450	164,248

Note: Small (S) = 1 to 100 beds, medium (M) = 101 to 500 beds, large (L) = over 500 beds.

^aToo few cases reported to develop representative figures.

^bAmong hospitals that are similar in all respects but ownership, for-profit hospitals tend to pay higher compensation to chief executives than not-for-profit hospitals pay. This fact is not clearly evident in the table above because the table does not account for other important characteristics (besides size) that vary between for-profit and not-for-profit hospitals.

CHIEF EXECUTIVE COMPENSATION BY HOSPITAL SIZE, 1989-1991

	Year	Mean	Median	25 percent received more than	25 percent received less than
Small	1989	\$57,939	\$57,121	\$69,861	\$44,273
	1990	65,319	59,345	72,825	47,480
	1991	71,414	61,936	79,179	50,316
Medium	1989	144,934	129,828	167,793	99,246
	1990	162,687	143,974	183,115	111,154
	1991	171,192	157,851	207,958	128,092
Large	1989	249,964	214,049	274,647	176,235
	1990	273,657	242,233	304,102	189,510
	1991	280,037	258,783	329,786	206,663

Note: Small = 1 to 100 beds, medium = 101 to 500 beds, large = over 500 beds.

HOSPITALS THAT RESPONDED TO OUR SURVEY

Compensation amounts reported in this appendix for 1991 were adjusted for some hospitals to reflect full year information or the amount allocated for administration of the named hospital.

Further, hospitals may report no chief executive compensation for any one of the following reasons: 1) the hospital pays its chief executive through a management services contract, 2) the hospital's corporate parent pays the chief executive, or 3) the chief executive's compensation did not meet the IRS and GAO criteria for reporting, i.e. the chief executive was not a corporate officer or did not rank among the hospital's five highest paid employees.

Compensation is the total of cash payments, benefits, and allowances as reported by hospitals to the IRS in their annual statements or in their GAO survey form. In many cases, we called hospitals to determine the appropriate allocation when individuals were responsible for more than the hospital in our sample or when individuals served for less than a full year. It may be that, in some cases, compensation is overstated because the submitted forms did not indicate responsibilities for multiple hospitals.

Number of beds, ownership type, and net patient revenues are as reported by the hospital for their 1991 reporting period to the Health Care Financing Administration. We did not verify the accuracy of this information.

NP = Not-for-profit FP = For profit GV = Government (State or Local)

* = Net patient revenues are reported for a period greater or less than 12 months

<u>HOSPITAL</u>	<u>CITY</u>	<u>STATE</u>	<u>BEDS</u>	<u>TYPE</u>	<u>COMPENSATION</u>	<u>NET PATIENT REVENUE</u>
<u>No reported Compensation</u>						
Baptist Memorial Hospital	Gadsden	AL	269	NP	0	\$ 51,412,071
Mobile Infirmary Medical Ctr.	Mobile	AL	657	NP	0	130,890,242
Pike County Memorial Hospital	Murfreesboro	AR	32	GV	0	1,367,734
Turner Memorial Hospital	Ozark	AR	4816	GV	0	398,054
Davies Medical Center	San Francisco	CA	111	NP	0	50,499,241
Kaiser Foundation Hospital	Los Angeles	CA	263	NP	0	0
Kaiser Foundation Hospital	San Diego	CA	316	NP	0	0
Loma Linda University Med. Cntr.	Loma Linda	CA	531	NP	0	274,830,547
Modoc Medical Center	Alturas	CA	20	GV	0	516,1546
Paradise Valley Hospital	National City	CA	172	NP	0	42,885,578
Rideout Memorial Hospital	Marysville	CA	113	NP	0	34,778,995
Scripps Mem. Hosp.-Chula Vista	Chula Vista	CA	184	NP	0	49,737,231
St. Francis Hospital	Columbus	GA	292	NP	0	45,637,217
Burlington Medical Center	Burlington	IA	227	NP	0	3,313,824
Hegg Memorial Health Center	Rock Valley	IA	32	NP	0	3,047,010
Mercy Hosp Medical Center	Des Moines	IA	562	NP	0	195,137,637

APPENDIX V

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<u>HOSPITAL</u>	<u>CITY</u>	<u>STATE</u>	<u>BEDS</u>	<u>TYPE</u>	<u>COMPENSATION</u>	<u>NET PATIENT REVENUE</u>
Fairbury Hospital	Fairbury	IL	57	NP	0	4,675,376
Hillsboro Hospital	Hillsboro	IL	66	NP	0	6,889,304
Kewanee Hospital	Kewanee	IL	107	NP	0	10,984,414
Pana Community Hospital	Pana	IL	60	NP	0	5,153,810
St. John's Hospital	Springfield	IL	611	NP	0	175,518,409
Ransom Memorial Hospital	Ottawa	KS	71	GV	0	6,452,448
Savoy Medical Center	Mamou	LA	113	NP	0	30,317,982
Independence Regional Hlth. Ctr.	Independence	MO	211	NP	0	63,309,341
Franklin Medical Center	Greenfield	MA	120	NP	0	40,268,944
Jordan Hospital	Plymouth	MA	162	NP	0	36,920,287
St. Mary's General Hospital	Lewiston	MA	221	NP	0	36,612,504
Gladwin Area Hospital	Gladwin	MI	42	NP	0	6,098,587
Gratiot Community Hospital	Alma	MI	161	NP	0	22,032,892
Mercy Hospital	Port Huron	MI	107	NP	0	32,665,300
Rehoboth McKinley Hospital	Gallup	MN	72	NP	0	16,749,904
Rochester Methodist Hospital	Rochester	MN	516	NP	0	94,854,000
St. Joseph Health Center	St. Charles	MO	292	NP	0	62,223,531
Baptist Mem. Hospital-Desoto	Southaven	MS	108	NP	0	15,983,101
Univ. Hosps & Clinics, Univ. Ctr.	Jackson	MS	586	GV	0	89,149,398
St. Luke Community Hospital	Ronan	MT	28	NP	0	5,048,383
Wheatland Memorial Hospital	Harlowton	MT	28	NP	0	1,541,711
Walkkill Valley Hosp. & Ctr.	Sussex	NJ	106	NP	0	12,762,288
Samaritan Hospital	Troy	NY	292	NP	0	43,986,348
St. Mary's Hospital	Amsterdam	NY	126	NP	0	26,696,908
Doctors Hospital	Columbus	OH	398	NP	0	98,199,449
Harrison Community Hospital	Cadiz	OH	48	NP	0	5,164,317
Mount Carmel Health	Columbus	OH	763	NP	0	237,871,000
St. Francis-St. George Hospital	Cincinnati	OH	270	NP	0	56,781,081
Frankford Hospital	Philadelphia	PA	395	NP	0	105,180,437
Sacred Heart Hospital	Allentown	PA	267	NP	0	53,387,445
United Community Hospital	Grove City	PA	136	NP	0	19,435,566
Tuomey Regional Medical Center	Sumter	SC	240	NP	0	42,465,382
Huron Regional Medical Center	Huron	SD	107	NP	0	11,841,661
Northern Hills Gen. Hospital	Deadwood	SD	44	NP	0	4,856,283
Huntsville Memorial Hospital	Huntsville	TX	129	GV	0	17,008,801
Pecos County Memorial Hospital	Fort Stockton	TX	45	GV	0	3,391,815
St. Anthony's Hospital	Amarillo	TX	319	NP	0	60,955,733
LDS Hospital	Salt Lake City	UT	461	NP	0	157,827,211
Wythe Cnty. Community Hospital	Wytheville	VA	108	NP	0	15,197,564
Northeastern Vermont Reg. Hosp	St. Johnsbury	VT	110	NP	0	14,347,385
Northwest Hospital	Seattle	WA	200	NP	0	77,686,126
Sacred Heart Medical Center	Spokane	WA	532	NP	0	171,650,371
St. Joseph's Hospital	Milwaukee	WI	518	NP	0	138,193,587
St. Vincent Hospital	Green Bay	WI	333	NP	0	96,409,052
St. Joseph's Memorial Hospital	Hillsboro	WI	42	NP	0	4,412,026
Humana Hosp.-Greenbrier Valley	Ronceverte	WV	134	FP	0	27,093,010
Monongalia General Hospital	Morgantown	WV	269	NP	0	54,156,746
<u>Compensation \$1.00 to \$50,000</u>						
Little River Memorial Hospital	Ashdown	AR	42	GV	17,554	2,693,007
Worth County Hospital	Sylvester	GA	60	FP	50,000	4,505,019
Attica District Hospital	Attica	KS	18	GV	36,250	1,444,151
Adcare Hospital Of Worcester	Worcester	MA	114	FP	5,437	10,713,737
Mount Clemens General Hospital	Mount Clemens	MI	212	NP	2,062	77,840,269
Johnson Mem. Hospital & Home	Dawson	MN	28	GV	46,300	2,787,324
Saunders County Comm. Hlth. Serv.	Wahoo	NE	38	GV	36,000	2,795,220
Union County General Hospital	Clayton	NM	30	NP	45,000	1,941,430
Pushmataha County Hospital	Antlers	OK	50	NP	48,123	4,179,470
Southern Oregon Med. Center	Grants Pass	OR	56	FP	31,200	16,589,187
Hillcrest Hospital	Simpsonville	SC	56	NP	13,976	8,997,441
North Greenville Hospital	Travelers Rest	SC	53	NP	4,002	4,478,228
San Augustine Mem. Hospital	San Augustine	TX	48	GV	30,644	1,720,947

APPENDIX V

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<u>HOSPITAL</u>	<u>CITY</u>	<u>STATE</u>	<u>BEDS</u>	<u>TYPE</u>	<u>COMPENSATION</u>	<u>NET PATIENT REVENUE</u>
Santa Rosa Health Care Corp.	San Antonio	TX	381	NP	4,680	101,387,431
Webster County Mem. Hospital	Webster Springs	WV	36	GV	48,522	1,303,572
<u>Compensation \$50,001 to \$100,000</u>						
Valdez Community Hospital	Valdez	AK	20	NP	62,472	892,076
Pickens County Medical Center	Carrollton	AL	56	NP	58,758	5,161,781
Conway Regional Hospital	Conway	AR	118	NP	93,347	19,777,952
North Logan Mercy Hospital	Paris	AR	16	NP	55,806	1,225,215
Springdale Memorial Hospital	Springdale	AR	217	NP	99,034	39,378,196
Kingman Regional Medical Ctr.	Kingman	AZ	94	NP	93,480	22,349,050
Ojai Valley Community Hospital	Ojai	CA	63	FP	64,600	10,164,715*
Prowers Medical Center	Lamar	CO	50	GV	50,180	4,581,352
St. Vincent General Hospital	Leadville	CO	32	NP	68,684	3,462,661
East Pasco Medical Center	Zephyrhills	FL	105	NP	93,692	26,637,785
Jackson Hospital	Marianna	FL	124	GV	75,136	14,447,195
Naples Community Hospital	Naples	FL	440	NP	91,087	107,320,179
Appling General Hospital	Baxley	GA	51	GV	56,527	4,617,385
Dooly Medical Center	Vienna	GA	42	GV	58,955	3,362,752
Wahlawa General Hospital	Wahlawa	HI	91	NP	69,058	22,172,628
Charter Comm. Hosp.-Des Moines	Des Moines	IA	62	FP	99,313	9,771,333
Van Buren County Mem. Hospital	Keosauqua	IA	44	GV	54,606	2,441,556
Pulaaski Memorial Hospital	Winamac	ID	58	GV	63,749	6,127,614
Harrisburg Medical Center	Harrisburg	IL	59	NP	95,047	11,786,579
Harvard Comm. Memorial Hospital	Harvard	IL	40	NP	60,855	4,911,949
St. Clement Hospital	Red Bud	IL	77	NP	91,347	10,020,158
Madison Memorial Hospital	Rexburg	IN	71	GV	81,962	8,338,115
Waverly Municipal Hospital	Waverly	IO	55	GV	50,725	4,369,539
Allen County Hospital	Iola	KS	54	NP	58,000	7,430,482
Hutchinson Hosp. Corporation	Hutchinson	KS	198	NP	88,429	31,708,018
Morris County Hospital	Council Grove	KS	34	GV	57,852	1,964,265
Berea Hospital	Berea	KY	48	NP	80,562	10,957,879
Riverland Medical Center	Ferriday	LA	49	GV	67,200	8,308,022
Soldiers' Home In Holyoke	Holyoke	MA	336	GV	66,612	0
Kent Community Hosp. Complex	Grand Rapids	MI	126	GV	77,300	22,558,901
Ely-Bloomenson Comm. Hospital	Ely	MN	47	NP	61,672	5,386,154
Monticello-Big Lake Comm. Hosp.	Monticello	MN	48	GV	52,145	8,271,942
Humana Hospital-Natchez	Natchez	MS	101	FP	76,673	10,396,416
Hoots Memorial Hospital	Yadkinville	NC	64	GV	75,000	5,417,381
Elko General Hospital	Elko	NV	50	GV	75,407	10,168,749
Barnesville Hospital Assn.	Barnesville	OH	99	NP	62,971	8,244,643
Baptist Regional Hlth. Center	Miami	OK	123	NP	85,761	16,196,381
Bloomsburg Hospital	Bloomsburg	PA	143	NP	78,717	17,946,653
Allendale County Hospital	Fairfax	SC	40	GV	63,726	4,289,672
Heart of Texas Mem. Hospital	Brady	TX	56	GV	60,600	1,621,952
Hopkins County Mem. Hospital	Sulphur Springs	TX	110	GV	75,640	10,731,200
Refugio County Mem. Hospital	Refugio	TX	36	GV	62,200	1,691,726
Wilbarger General Hospital	Vernon	TX	107	GV	54,738	4,961,516
St. Mary's Hospital	Norton	VA	66	NP	61,350	11,198,585
Stuart Circle Hospital	Richmond	VA	118	FP	63,972	28,372,173
Schick Shadel Hospital	Seattle	WA	63	FP	80,436	6,603,660
Memorial Medical Center	Ashland	WI	155	NP	96,276	16,767,457
Beckley Appalachian Reg. Hosp.	Beckley	WV	137	NP	72,000	18,304,455
Iverson Memorial Hospital	Laramie	WY	115	GV	97,337	20,827,424
Johnson County Mem. Hospital	Buffalo	WY	37	GV	66,800	4,645,514
<u>Compensation \$100,001 to \$150,000</u>						
Athens-Limestone Hospital	Athens	AL	104	GV	147,847	15,931,485
East Alabama Medical Center	Opelika	AL	280	GV	131,487	55,500,937
Stringfellow Memorial Hospital	Anniston	AL	103	NP	116,115	14,965,752
Newport Hospital and Clinic	Newport	AR	92	FP	107,226	8,329,992
White River Medical Center	Batesville	AR	142	NP	131,190	20,571,185
Eden Hospital Medical Center	Castro Valley	CA	209	GV	141,326	69,012,708

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<u>HOSPITAL</u>	<u>CITY</u>	<u>STATE</u>	<u>BEDS</u>	<u>TYPE</u>	<u>COMPENSATION</u>	<u>NET PATIENT REVENUE</u>
Goleta Valley Comm. Hospital	Santa Barbara	CA	152	NP	137,657	21,974,598
Harbor View Medical Center	San Diego	CA	140	FP	102,641	30,471,259
LAC-King-Drew Medical Center	Los Angeles	CA	336	GV	123,094	143,104,420
LAC-Olive View Medical Center	Sylmar	CA	261	GV	120,033	138,134,012
Sacred Heart Hospital	Hanford	CA	99	NP	121,117	13,899,604
Sonora Community Hospital	Sonora	CA	81	NP	131,783	24,451,056
Tracy Comm. Memorial Hospital	Tracy	CA	71	NP	114,541	14,966,477
AMI Kendall Reg. Medical Center	Miami	FL	332	FP	135,800	54,338,749*
Citrus Memorial Hospital	Inverness	FL	179	NP	128,060	13,806,510*
Flagler Hospital	St. Augustine	FL	125	NP	141,958	25,521,652
Jacksonville Medical Center	Jacksonville	FL	107	NP	145,832	11,647,613
Rockdale Hospital	Conyers	GA	112	GV	144,030	25,776,853
West Georgia Medical Center	La Grange	GA	276	NP	145,250	44,737,019
St. Anthony Regional Hospital	Carroll	IA	138	NP	146,075	10,164,163
Floyd Memorial Hospital	New Albany	ID	280	GV	127,283	44,525,991
Riverview Hospital	Noblesville	ID	139	GV	103,887	30,635,922
Alton Memorial Hospital	Alton	IL	224	NP	136,555	38,645,259
Holy Family Hospital	Des Plaines	IL	260	NP	136,501	50,548,440
Rockford Memorial Hospital	Rockford	IL	389	NP	138,476	117,640,610
Rush North Shore Medical Ctr.	Skokie	IL	241	NP	138,604	52,806,508
Owensboro-Davies County Hosp.	Owensboro	KY	514	GV	131,515	71,808,006
Northshore Regional Med. Center	Slidell	LA	150	FP	128,187	49,183,517
Falmouth Hospital	Falmouth	MA	139	NP	139,540	30,159,213
Penobscot Bay Medical Center	Rockport	MA	127	NP	120,651	25,224,360
Alpena General Hospital	Alpena	MI	158	GV	119,080	32,529,217
Comm. Hlth. Cntr. of Branch Cnty.	Coldwater	MI	122	GV	110,024	25,541,762
North Ottawa Community Hosp.	Grand Haven	MI	122	NP	112,291	22,663,165
St. Mary's Medical Center	Saginaw	MI	251	NP	144,512	84,250,000
Golden Triangle Reg. Med. Center	Columbus	MS	359	GV	135,214	37,082,759
Roanoke-Chowan Hospital	Ahoskie	NC	114	FP	126,607	15,777,135
Rowan Memorial Hospital	Salisbury	NC	320	NP	101,663	38,954,004
Lutheran Medical Center	Omaha	NE	515	NP	107,838	96,142,958
Palleades General Hospital	North Bergen	NJ	228	NP	120,750	40,328,706
Humana Hospital-Sunrise	Las Vegas	NV	692	FP	126,248	208,467,575
St. Mary's Regional Med. Center	Reno	NV	386	NP	148,349	116,482,979
Corning Hospital	Corning	NY	178	NP	137,199	22,889,543
Doctors' Hosp. of Staten Island	Staten Island	NY	117	FP	121,161	20,154,629
Newark-Wayne Comm. Hospital	Newark	NY	142	NP	111,269	21,613,910
Oswego Hospital	Oswego	NY	157	NP	109,782	24,598,716
St. Mary's Hospital of Troy	Troy	NY	201	NP	123,944	31,820,130
St. Joseph's Hospital	Elmira	NY	159	NP	126,610	44,140,175
Geauga Hospital	Chardon	OH	133	NP	143,254	27,010,277
Holzer Medical Center	Gallipolis	OH	299	NP	136,877	34,856,636
Mansfield General Hospital	Mansfield	OH	267	NP	126,964	60,966,269
Marion General Hospital	Marion	OH	251	NP	136,907	36,604,930
St. Joseph Riverside Hospital	Warren	OH	247	NP	112,347	43,769,103
Midwest City Regional Hospital	Midwest City	OK	197	GV	105,000	45,748,871
Oklahoma Medical Center	Oklahoma City	OK	513	GV	100,125	141,423,117
St. Mary's Hospital	Enid	OK	164	FP	148,469	37,229,741
St. John Medical Center	Tulsa	OK	684	NP	140,800	141,932,849
Centre Community Hospital	State College	PA	203	NP	123,968	41,340,161
Ephrata Community Hospital	Ephrata	PA	130	NP	129,478	27,445,979
Good Samaritan Hospital	Pottsville	PA	231	NP	135,103	38,683,907
Lewistown Hospital	Lewistown	PA	197	NP	101,405	39,057,433
Mem. Hospital of Bedford County	Everett	PA	107	NP	145,143	14,983,958
Shenango Valley Medical Center	Farrell	PA	101	NP	145,259	22,205,382
HCA Grand Strand Gen. Hospital	Myrtle Beach	SC	192	FP	144,186	41,320,367
Jackson-Madison Cnty. Gen. Hosp.	Jackson	TN	608	GV	147,226	125,878,420
Laughlin Memorial Hospital	Greeneville	TN	195	NP	142,921	19,464,178
Beaumont Medical Surgical Hosp.	Beaumont	TX	243	FP	142,016	32,833,267
Memorial Med. Ctr. of East Texas	Lufkin	TX	150	NP	104,999	32,612,700
Pasadena General Hospital	Pasadena	TX	136	FP	101,140	12,912,300

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<u>HOSPITAL</u>	<u>CITY</u>	<u>STATE</u>	<u>BEDS</u>	<u>TYPE</u>	<u>COMPENSATION</u>	<u>NET PATIENT REVENUE</u>
R. E. Thomason General Hospital	El Paso	TX	383	GV	131,223	53,578,976
St. Benedict's Hospital	Ogden	UT	225	NP	128,546	52,166,000
Chesapeake General Hospital	Chesapeake	VA	238	NP	149,112	60,721,861
Prince William Hospital	Manassas	VA	174	NP	113,607	41,427,290
Rutland Regional Medical Ctr.	Rutland	VT	196	NP	142,580	42,851,765
Southwestern Vermont Med. Cntr.	Bennington	VT	160	NP	138,301	25,661,814
Mem. Hosp. of Taylor County	Medford	WI	56	NP	101,040	8,488,851
St. Luke's Memorial Hospital	Racine	WI	200	NP	127,863	44,949,262
Reynolds Memorial Hospital	Glen Dale	WV	203	NP	110,175	21,824,083
Thomas Memorial Hospital	So. Charleston	WV	226	NP	132,578	45,674,473
<u>Compensation \$150,001 to \$200,000</u>						
Crestwood Hospital	Huntsville	AL	112	FP	161,480	18,875,235
Humana Hospital-West Hills	West Hills	CA	250	FP	157,267	63,652,662
Palmdale Hospital Medical Cntr.	Palmdale	CA	130	FP	162,739	18,916,361
Sequoia Hospital District	Redwood City	CA	335	GV	173,632	128,745,089
Univ. of Calif San Francisco	San Francisco	CA	545	NP	198,573	302,016,005
North Colorado Medical Center	Greeley	CO	240	NP	178,063	73,884,467
Windham Community Mem. Hospital	Willimantic	CT	150	NP	166,673	36,388,324
North Okaloosa Medical Ctr.	Crestview	FL	110	FP	152,047	15,206,070
Sarasota Memorial Hospital	Sarasota	FL	770	GV	181,270	157,172,149
Tallahassee Mem. Reg. Med. Center	Tallahassee	FL	654	NP	187,620	131,671,553
HCA West Paces Ferry Hospital	Atlanta	GA	246	FP	161,667	76,244,679
HCA Coliseum Medical Centers	Macon	GA	295	FP	158,435	52,121,117
St. Luke's Methodist Hospital	Cedar Rapids	IA	373	NP	182,676	96,301,493
Covenant Medical Center	Urbana	IL	182	NP	187,210	49,858,348
Jewish Hospital	Louisville	KY	439	NP	198,555	129,932,923
St. John's Hospital	Lowell	MA	246	NP	168,595	47,970,956
Ingham Medical Center	Lansing	MI	230	GV	198,482	84,976,738
Port Huron Hospital	Port Huron	MI	253	NP	195,330	47,377,728
Saginaw General Hospital	Saginaw	MI	309	NP	178,017	69,259,604
Durham County Gen. Hospital	Durham	NC	394	GV	162,095	101,341,180
Dakota Hospital	Fargo	ND	210	NP	162,753	51,134,285
Wentworth-Douglass Hospital	Dover	NH	202	NP	158,560	42,922,977
Rahway Hospital	Rahway	NJ	321	NP	192,726	61,541,014
University Hospital	Albuquerque	NM	351	GV	165,461	88,999,757
Desert Springs Hospital	Las Vegas	NV	225	FP	154,131	71,593,145
Albany Medical Center Hospital	Albany	NY	543	NP	174,098	156,155,173
Crouse-Irving Mem. Hospital	Syracuse	NY	612	NP	194,184	133,783,481
John T. Mather Mem. Hospital	Port Jefferson	NY	218	NP	191,341	52,583,961
Our Lady of Lourdes Mem. Hosp.	Binghamton	NY	292	NP	199,787	57,682,562
Lancaster-Fairfield Comm. Hosp.	Lancaster	OH	218	NP	161,968	38,324,543
Univ. Hospitals of Cleveland	Cleveland	OH	597	NP	175,760	295,922,386
Duncan Regional Hospital	Duncan	OK	156	NP	176,731	16,693,838
Salem Hospital	Salem	OR	388	NP	174,161	107,382,474
Community Hospital	Kane	PA	58	NP	187,500	6,559,443
Conemaugh Valley Mem. Hospital	Johnstown	PA	432	NP	183,263	95,307,937
Crozer-Chester Medical Center	Upland	PA	353	NP	179,113	133,115,495
Good Samaritan Hospital	Lebanon	PA	122	NP	182,941	41,470,015
Latrobe Area Hospital	Latrobe	PA	264	NP	175,289	68,339,993
South Side Hosp. of Pittsburgh	Pittsburgh	PA	208	NP	155,455	38,732,158
Kent County Memorial Hospital	Warwick	RI	401	NP	189,730	79,652,266
Anderson Memorial Hospital	Anderson	SC	477	NP	163,355	85,605,282
Baptist Memorial Hospital	Memphis	TN	1342	NP	183,463	327,808,127
Memorial Hospital	Chattanooga	TN	332	NP	169,776	87,156,632
North Side Hospital	Johnson City	TN	127	FP	175,957	20,530,605
Angelo Community Hospital	San Angelo	TX	145	NP	154,798	24,499,582
HCA Woman's Hospital of Texas	Houston	TX	198	FP	168,942	4,793,222
Shannon West Texas Mem. Hosp.	San Angelo	TX	226	NP	199,290	42,171,096
Johnston-Willis Hospital	Richmond	VA	268	FP	179,429	72,339,268
Lynchburg General Hospital	Lynchburg	VA	270	NP	155,612	52,500,550
Rockingham Memorial Hospital	Harrisonburg	VA	333	NP	197,965	53,065,980

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<u>HOSPITAL</u>	<u>CITY</u>	<u>STATE</u>	<u>BEDS</u>	<u>TYPE</u>	<u>COMPENSATION</u>	<u>NET PATIENT REVENUE</u>
Sentara Norfolk Gen Hosp.	Norfolk	VA	596	NP	159,177	192,149,217
General Hospital Medical Ctr.	Everett	WA	207	NP	189,837	64,154,884
Appleton Medical Center	Appleton	WI	177	NP	195,215	49,676,735
St. Elizabeth Hospital	Appleton	WI	245	NP	153,091	57,973,881
West Virginia Univ. Hospitals	Morgantown	WV	324	NP	194,789	104,397,934
<u>Compensation \$200,001 to \$250,000</u>						
Comm. Hosp. Monterey Peninsula	Monterey	CA	163	NP	213,549	81,094,867
Community Memorial Hospital	Ventura	CA	212	NP	233,743	55,180,113
El Camino Hospital	Mountain View	CA	354	GV	212,770	139,684,706
Queen Of The Valley Hospital	West Covina	CA	298	NP	238,542	82,678,776
Penrose Hospitals	Colorado Springs	CO	513	NP	215,000	171,279,772
Bristol Hospital	Bristol	CT	179	NP	200,062	51,331,047
Waterbury Hospital	Waterbury	CT	321	NP	221,733	112,259,950
Holy Cross Hospital	Fort Lauderdale	FL	423	NP	222,500	97,892,646
Humana Hospital-Biscayne	Miami	FL	438	FP	226,848	57,907,943
Martin Memorial Hospital	Stuart	FL	353	NP	231,480	79,762,026
North Shore Medical Center	Miami	FL	362	NP	243,056	67,458,352
Tampa General Hospital	Tampa	FL	716	GV	209,310	236,779,448
University Hospital	Tamarac	FL	269	FP	239,469	35,433,361*
Grady Memorial Hospital	Atlanta	GA	992	GV	204,328	235,926,631
Parkview Memorial Hospital	Port Wayne	ID	534	NP	240,359	147,879,658
St. Anthony Medical Center	Crown Point	ID	232	NP	206,976	67,848,942
F. G. McGaw Hosp, Loyola Univ	Maywood	IL	577	NP	234,502	379,614,242
Grant Hospital of Chicago	Chicago	IL	342	NP	230,259	80,108,545
Michael Reese Hosp. & Med. Cntr.	Chicago	IL	588	NP	238,720	128,395,400*
St. Elizabeth Med. Center-North	Covington	KY	517	NP	213,699	122,015,000
Beverly Hospital	Beverly	MA	246	NP	219,683	58,662,441
Morton Hospital & Med. Ctr.	Taunton	MA	212	NP	215,643	42,483,868
New England Baptist Hospital	Boston	MA	219	NP	234,921	66,639,723
Spaulding Rehabilitation Hosp.	Boston	MA	251	NP	216,438	72,715,237
Flint Osteopathic Hospital	Flint	MI	351	NP	228,028	70,492,412
New Hanover Memorial Hospital	Wilmington	NC	443	NP	207,693	104,569,005
Univ. of North Carolina Hosps	Chapel Hill	NC	520	GV	232,059	213,284,216
Hackensack Medical Center	Hackensack	NJ	579	NP	241,166	187,923,882
Jersey City Medical Center	Jersey City	NJ	597	NP	229,877	98,724,215
Kennedy Mem. Hosps-Univ. Med. Ctr.	Stratford	NJ	546	NP	205,159	129,090,025
Memorial Hosp. of Salem Cnty.	Salem	NJ	168	NP	228,513	30,205,991
Morristown Memorial Hospital	Morristown	NJ	535	NP	249,325	164,276,000
St. Francis Hospital	Jersey City	NJ	254	NP	200,500	26,290,233
Presbyterian Hospital	Albuquerque	NM	496	NP	226,758	123,803,189
St. John's Episcopal Hospital	Far Rockaway	NY	607	NP	219,951	157,811,314
Strong Mem. Hosp. Rochester Univ.	Rochester	NY	607	NP	205,780	236,740,673
Fairview General Hospital	Cleveland	OH	480	NP	210,616	98,872,686
Lima Memorial Hospital	Lima	OH	300	NP	222,986	54,178,795
Southwest Comm. Hlth. System	Middleburg Hgts.	OH	297	NP	218,371	73,718,033
Community Medical Center	Scranton	PA	300	NP	211,523	68,590,126
St. Margaret Memorial Hospital	Pittsburgh	PA	237	NP	208,461	69,733,670
Thomas Jefferson Univ. Hospital	Philadelphia	PA	651	NP	219,583	335,418,770
Miriam Hospital	Providence	RI	247	NP	208,046	70,788,449
Roger Williams Gen. Hospital	Providence	RI	179	NP	247,307	59,867,327
Greenville Memorial Hospital	Greenville	SC	676	NP	231,971	225,958,520
Dallas County Hospital Dist.	Dallas	TX	1012	GV	222,551	99,824,832
Methodist Hospital	Lubbock	TX	600	NP	243,680	154,177,537
Memorial Hospital of Danville	Danville	VA	323	NP	242,801	62,515,915
Winchester Medical Center	Winchester	VA	336	NP	213,763	88,159,385
Southwest Washington Hospitals	Vancouver	WA	308	NP	203,844	76,976,601
<u>Compensation \$250,001 to \$300,000</u>						
John C. Lincoln Hosp. & Hlth. Ctr.	Phoenix	AZ	251	NP	253,901	76,107,166
St. Joseph's Hosp. & Med. Center	Phoenix	AZ	563	NP	280,587	249,773,184
AMI Tarzana Reg. Medical Center	Tarzana	CA	225	FP	251,497	82,944,693

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<u>HOSPITAL</u>	<u>CITY</u>	<u>STATE</u>	<u>BEDS</u>	<u>TYPE</u>	<u>COMPENSATION</u>	<u>NET PATIENT REVENUE</u>
Meriden-Wallingford Hospital	Meriden	CT	171	NP	274,648	64,119,883
Cedars Medical Center	Miami	FL	410	NP	250,122	102,987,171
Lakeland Regional Med. Center	Lakeland	FL	544	NP	255,203	129,874,746
Orlando Regional Med Center	Orlando	FL	867	NP	250,933	267,849,578
Medical Center of Cent. Georgia	Macon	GA	568	GV	268,186	140,705,535
Univ. of Iowa Hosps. & Clinics	Iowa City	IA	748	GV	271,001	294,607,737
Humana Hosp.-Hoffman Estates	Hoffman Estates	IL	356	FP	278,390	80,295,172
Northwest Community Hospital	Arlington Hgts	IL	398	NP	252,909	110,639,762
HCA Wesley Medical Center	Wichita	KS	589	FP	262,363	225,337,814
Stormont-Vail Regional Med. Ctr.	Topeka	KS	375	GV	270,580	83,436,034
St Luke's Hospital	Kansas City	MO	588	NP	272,462	175,330,315
Harper Hospital	Detroit	MI	579	NP	264,796	231,469,000
North Carolina Baptist Hosp.	Winston-Salem	NC	738	NP	298,021	278,587,278
Overlook Hospital	Summit	NJ	597	NP	294,686	122,510,214
St. Francis Medical Center	Trenton	NJ	409	NP	284,211	76,423,542
North Shore University Hosp.	Manhasset	NY	693	NP	271,598	263,459,105
Akron City Hospital	Akron	OH	537	NP	298,021	176,396,494
Akron General Medical Center	Akron	OH	443	NP	281,040	144,773,163
Aultman Hospital	Canton	OH	689	NP	251,830	126,259,738
Christ Hospital	Cincinnati	OH	568	NP	290,634	168,878,297
Cleveland Clinic Hospital	Cleveland	OH	916	NP	299,548	379,714,888
AMI Nacogdoches Med. Ctr. Hosp.	Nacogdoches	TX	166	FP	250,001	26,166,789
Univ. of Texas Med. Branch Hosps.	Galveston	TX	733	GV	287,898	107,441,279
Harrison Memorial Hospital	Bremerton	WA	327	NP	257,301	55,839,597
Charleston Area Medical Center	Charleston	WV	962	NP	295,720	256,713,022
<u>Compensation \$300,001 to \$350,000</u>						
Tucson Medical Center	Tucson	AZ	519	NP	347,926	133,262,334
Hartford Hospital	Hartford	CT	876	NP	307,871	277,666,839
Saint Francis Hosp. & Med. Ct.	Hartford	CT	534	NP	341,645	170,834,378
Mount Sinai Medical Center	Miami Beach	FL	614	NP	311,448	144,194,089
Memorial Medical Center	Savannah	GA	462	GV	332,619	173,179,232
Spalding Regional Hospital	Griffin	GA	172	FP	313,991	39,054,937
Maine Medical Center	Portland	ME	606	NP	333,933	172,631,298
Lenox Hill Hospital	New York	NY	605	NP	327,388	194,309,398
Millard Fillmore Hospitals	Buffalo	NY	634	NP	323,176	149,160,000
White Plains Hospital Cntr	White Plains	NY	295	NP	337,242	65,372,966
Riverside Methodist Hospitals	Columbus	OH	822	NP	330,585	294,229,930
Western Pennsylvania Hospital	Pittsburgh	PA	484	NP	305,571	175,844,427
<u>Compensation \$350,001 to \$400,000</u>						
Mercy Hospital & Medical Cntr.	San Diego	CA	372	NP	362,994	144,045,322
All Children's Hospital	St. Petersburg	FL	130	NP	352,076	65,861,104
Rush-Presby-St. Luke's Med. Cntr.	Chicago	IL	737	NP	390,506	344,308,934
William Beaumont Hospital	Royal Oak	MI	843	NP	370,730	365,177,366
Barnes Hospital	St. Louis	MO	942	NP	362,983	301,423,000
<u>Compensation \$400,001 to \$450,000</u>						
Cedars-Sinai Medical Center	Los Angeles	CA	940	NP	420,846	770,627,000
St. Barnabas Medical Center	Livingston	NJ	577	NP	423,465	160,603,039
Bronx-Lebanon Hospital Center	Bronx	NY	609	NP	406,653	202,145,658
St. Luke's-Roosevelt Hosp. Ctr.	New York	NY	1352	NP	432,912	389,805,268
Richland Memorial Hospital	Columbia	SC	573	GV	441,204	150,409,456
Memorial Hospital System	Houston	TX	889	GV	423,973	240,838,114
Methodist Hospital	Houston	TX	1143	NP	418,523	396,393,869
<u>Over \$450,001</u>						
Florida Medical Center Hosp.	Fort Lauderdale	FL	385	FP	600,000	19,881,116*
Beth Israel Medical Center	New York	NY	895	NP	533,766	334,688,757
Catholic Medical Center	Jamaica	NY	1150	NP	512,458	352,597,705
Society Of The New York Hosp	New York	NY	880	NP	849,152	395,239,000
St. Vincent's Hosp. & Med. Center	New York	NY	681	NP	456,737	250,365,000

HOSPITALS THAT DID NOT RESPOND

The following list contains the names of hospitals that did not respond to our survey, did not supply complete information (X), or did not respond in sufficient time to include in our study (+).

<u>HOSPITAL</u>	<u>CITY</u>	<u>STATE</u>	<u>BEDS</u>	<u>TYPE</u>	<u>NET PATIENT REVENUE^a</u>
George H Lanier Mem. Hospital	Valley	AL	107	NP	\$ 19,488,725
Helena Regional Medical Ctr.	Helena	AR	160	NP	12,232,176 X
Johnson Cnty Regional Hospital	Clarksville	AR	78	GV	6,169,609
Children's Hosp of S.F.	San Francisco	CA	258	NP	117,717,366
Coast Plaza Medical Center	Norwalk	CA	126	FP	958,961 *
Coastal Communities Hospital	Santa Ana	CA	227	FP	24,383,292
HCA Green Hosp.-Scripps Clinic	La Jolla	CA	173	FP	89,333,933 *
Kaiser Foundation Hospital	San Rafael	CA	119	NP	0
Kaiser Foundation Hospital	Hayward	CA	249	NP	0 +
Memorial Hospitals Association	Modesto	CA	186	NP	71,227,321
Methodist Hosp. of Southern CA	Arcadia	CA	316	NP	75,970,463
Midway Hospital Medical Center	Los Angeles	CA	230	FP	53,632,754
Robert F. Kennedy Medical Cntr.	Hawthorne	CA	180	NP	34,440,636
Samaritan Med. Ctr. San Clemente	San Clemente	CA	132	NP	22,136,423
St. Mary's Hospital & Med. Cntr.	San Francisco	CA	242	NP	116,135,887
Ventura County Medical Center	Ventura	CA	206	GV	71,288,522
Lawrence & Memorial Hospital	New London	CT	275	NP	86,102,951 X
Fish Mem. Hospital At Deland	De Land	FL	71	GV	11,486,901 *
Highlands Regional Med. Center	Sebring	FL	126	FP	20,267,306
Palm Springs General Hospital	Hialeah	FL	250	FP	36,089,513
Hart County Hospital	Hartwell	GA	114	GV	5,658,841
Mahaska County Hospital	Oskaloosa	IA	55	GV	5,986,980
Marian Health Center	Sioux City	IA	358	NP	88,437,437
Our Lady of Mercy Hospital	Dyer	ID	126	NP	54,667,857
Franciscan Medical Center	Rock Island	IL	298	NP	43,706,766
Newman Mem. County Hospital	Emporia	KS	156	GV	17,129,687
Wellington Hospital and Clinic	Wellington	KS	40	FP	1,928,823
Baptist Hospital East	Louisville	KY	329	NP	97,440,068
Charter Hospital of Louisville	Louisville	KY	66	FP	7,804,039
Murray-Calloway Cnty. Hospital	Murray	KY	194	GV	25,588,527
Mercy Hospital	Mansfield	MO	55	NP	2,811,653
Central Hospital	Somerville	MA	47	FP	11,914,373
South Shore Hospital	South Weymouth	MA	345	NP	78,066,722 X
St. Margaret's Hosp for Women	Boston	MA	157	NP	31,119,276
Tolfree Memorial Hospital	West Branch	MI	92	GV	14,570,293
Bronson Vicksburg Hospital	Vicksburg	MS	26	NP	6,071,215 +
Doctors Hospital	Jackson	MS	111	FP	3,896,104 *
Grenada Lake Medical Center	Grenada	MS	166	GV	13,825,476
Memorial Hospital At Gulfport	Gulfport	MS	323	GV	82,674,950
NW Miss. Regional Med. Center	Clarksdale	MS	194	GV	24,081,771
Tallahatchie General Hospital	Charleston	MS	20	GV	2,456,787
Mercy Hospital	Devils Lake	ND	117	NP	8,371,372
Nashua Memorial Hospital	Nashua	NH	212	NP	45,296,659 X
Astoria General Hospital	Long Island City	NY	235	FP	58,426,792
Benedictine Hospital	Kingston	NY	185	NP	37,807,947
Westfield Memorial Hospital	Westfield	NY	35	NP	5,510,355

APPENDIX VI

APPENDIX VI

<u>HOSPITAL</u>	<u>CITY</u>	<u>STATE</u>	<u>BEDS</u>	<u>TYPE</u>	<u>NET PATIENT REVENUE^a</u>
Winthrop-University Hospital	Mineola	NY	581	NP	163,268,182
Metropolitan Hosp.-Parkview Div.	Philadelphia	PA	96	NP	11,863,184 *X
Reading Hospital and Med. Cntr.	Reading	PA	532	NP	139,293,362
Upstate Carolina Medical Ctr	Gaffney	SC	137	FP	19,773,934
Childress General Hospital	Goldthwaite	TX	29	FP	414,121
Chillicothe Hospital District	Chillicothe	TX	34	GV	400,391
Hemphill County Hospital	Canadian	TX	25	GV	773,932
Highland Medical Center	Lubbock	TX	109	FP	12,477,489 *
Terrell Community Hospital	Terrell	TX	70	FP	10,561,276
Trinity Valley Medical Center	Palestine	TX	109	FP	18,530,698
Ward Memorial Hospital	Monahans	TX	52	GV	3,563,660
Arlington Hospital	Arlington	VA	372	NP	91,454,030
Fairfax Hospital	Falls Church	VA	716	NP	268,501,941 X
Med. College Of Virginia Hosps. Community Hospital	Richmond Torrington	VA WY	835 59	GV NP	247,937,569 4,148,136

^aNumber of beds, ownership type, and net patient revenues are as reported by the hospital for their 1991 reporting period to the Health Care Financing Administration. We did not verify the accuracy of this information.

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