

Report on Community Benefits

UNIVERSITY
OF
CALIFORNIA
HEALTH

2022-2023



Contents

Letter from the Executive Vice President	3
Our commitment to transparency and accountability	4
Community benefits snapshot: UC's academic health centers provide a significant amount of the state's community benefit spending	5
Community programs in action	7
Community benefits and uncompensated care in detail	16
Appendix: definition and description of community benefit activities	22

Letter from the Executive Vice President



As our UC academic health centers continue to grow, we are expanding our shared work far beyond our hospital and clinic walls. By working with state and local partners, we are committed to reaching our patients closer to home, working alongside our communities as they seek to improve the health and well-being of their residents.

As safety-net providers of primary and specialty care services, UC Health teams see how health care inequities impact the people of our state. Income, housing status, home location, race, ethnicity and documentation status are among the multitude of social factors that impact health and can affect a person's access to care, especially as we grapple with a changing health care landscape following the COVID-19 pandemic. Far too many people in our state continue to experience difficulties in accessing high-quality care, including primary care, preventive screenings, specialty care and connections to follow-up care. The impacts are even more profoundly felt for those managing chronic conditions, experiencing income insecurity, or worse yet, homelessness.

That's why we at UC Health, which comprises six academic health centers with 17 acute care hospitals and many outpatient facilities and affiliate partnerships, remain committed to providing and expanding coordinated care that is navigable and equitable to all Californians in the regions where our facilities are located. Part of that commitment is to ensure that our investments in our communities are integrated with the health care services we offer and tailored to meet the needs of all residents, as informed by our local and state partners.

In our 2022-2023 fiscal year, our community benefit investments totaled \$5.3 billion. This spending included \$2 billion in direct investment in services, workforce development, research and uncompensated hospital care for Medi-Cal enrollees, all of which is equal to nearly 10 percent of total operating expenses across UC's health system. Additionally, UC's health locations together delivered \$2.4 billion in uncompensated hospital care to Medicare-insured patients. UC's faculty practice groups also contributed \$881 million in community benefits through direct patient financial assistance and uncompensated care for Medi-Cal and Medicare enrollees. As we continue to expand access to patients with Medi-Cal or Medicare insurance, even when their insurance is unable to reimburse our academic health centers sufficiently for their care, we anticipate our community benefit spending to grow. Across the state, we are leaning into this commitment.

Providing high-quality care, expanding access and finding equitable ways to improve health outcomes takes innovative partnerships and impactful investments, many of which extend beyond our own facilities. I'm proud of what UC Health has and will continue to do to ensure Californians can receive care that fully meets their needs closer to home.

Fiat lux,

David Rubin, M.D., MSCE
Executive Vice President
University of California Health

Our commitment to transparency and accountability

The University of California is committed to transparency and accountability, and that commitment extends to the activities of its health system. As governmental hospital organizations that are exempt from federal, state and local income taxation, UC academic health centers recognize that this tax status provides significant and invaluable benefits in support of our public service mission. This report for the fiscal year 2022-2023 details how UC's health system was able to deliver on its commitment to furthering the health of the communities we serve.

Community benefits snapshot

UC's six academic health centers provide a significant amount of the state's community benefit spending. UC Health's systemwide work extends far beyond our hospital and clinic walls and is made possible through strategic investments and innovative partnerships. As a safety-net provider delivering care to people from more than 90 percent of California communities, we support public health through community programs and high-quality care, regardless of a person's insurance coverage or ability to pay.

Our community investments align with local needs and state health initiatives. All six UC Health academic health centers' collaborate with regional partners – such as county agencies, Federally Qualified Health Centers (FQHCs) and community-based organizations – to increase access to coordinated care and create programs that address whole-person health care and social needs.

These investments are guided by the Community Health Needs Assessment (CHNA), developed with input from regional partners and local health systems. Each UC Health location works with county agencies and community organizations to identify and prioritize local health needs, as outlined in the CHNA implementation strategies.

As you'll read in this report, our investments in community benefits and uncompensated care have improved the health of Californians through four critical community-based approaches:

- I. Supporting California's health care safety net with preventive, primary and specialty care
- II. Addressing health equity and barriers to better health
- III. Developing programs and partnerships to connect patients to follow-up services in their communities
- IV. Expanding safe and accessible care to California's children and families

In FY22-23, UC Health invested \$5.3 billion in community benefits and uncompensated care.

UC's health locations spent \$2 billion of the total on direct investment in services, workforce development, research and uncompensated hospital care for Medi-Cal enrollees. The \$2 billion is equal to nearly 10 percent of total UC Health operating expenses, exceeding the level of almost every other large,² tax-exempt, nonprofit hospital system in California.

Combined community benefit spending in key categories from the five UC academic health centers that own and operate hospitals is significant when compared to aggregated totals from the much larger group of California's 202 non-profit hospitals.

Together, five UC academic health centers made community benefit investments equal to:

21% of the aggregate amount spent by all of California's non-profit hospitals in community health improvement

40% of the aggregate amount spent by all of California's non-profit hospitals in health professional education

31% of the aggregate amount spent by all of California's non-profit hospitals in research

26% of the aggregate amount spent by all of California's non-profit hospitals in Medi-Cal uncompensated care

By the numbers:

FY 22-23 UC Health community benefits & uncompensated care

UC academic health centers:

\$2B

Net community benefits

Including:

\$26M for subsidized health services

\$69M for community health improvement services

\$93M in financial assistance

\$115M for research

\$401M for health professional education

Plus \$1.3B in Medi-Cal hospital uncompensated care



UC faculty practice groups:

\$881M

Support for patient care

Including:

Direct patient financial assistance

Uncompensated professional service fees for Medi-Cal and Medicare

UC academic health centers:

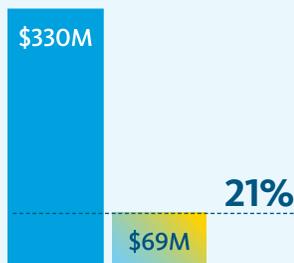
\$2.4B

Uncompensated hospital Medicare patient care

The combined community benefits contributions of 5 UC academic health centers are equivalent to:

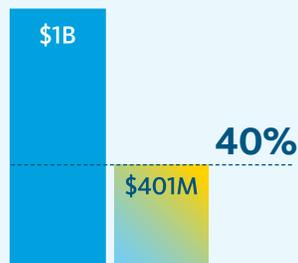
■ California's 202 non-profit hospitals
■ 5 UC academic health centers

Community Health Improvement



21% of the aggregate amount spent by all 202 California non-profit hospitals

Health Professional Education



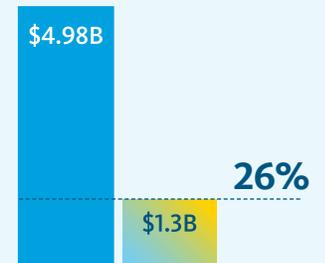
40% of the aggregate amount spent by all 202 California non-profit hospitals

Research



31% of the aggregate amount spent by all 202 California non-profit hospitals

Uncompensated Medi-Cal Hospital Care



26% of the aggregate amount spent by all 202 California non-profit hospitals

Community programs in action

1 Supporting California's health care safety net with preventive, primary and specialty care

UC Health is committed to providing person-centered, affordable primary and specialty care to California's under-resourced communities, including people with Medi-Cal or without insurance, at its locations and in partnership with community organizations. UC Health locations and street medicine teams also provide comprehensive care and supportive services to people experiencing homelessness.



UCI Health

Care for all at UCI Health's FQHC

With locations in Santa Ana and Anaheim, UCI Health Family Health Center is the oldest Federally Qualified Health Center (FQHC) in Orange County and is recognized as one of the top FQHCs in the country. The center also serves as a training facility for medical students, nurse practitioners, physician assistants, and resident physicians in areas of family medicine, pediatrics, obstetrics, and gynecology. Providing more than 110,000 patient visits annually, all patients – regardless of ability to pay – can be seen and receive care on a sliding fee scale.

28,000
patients

97%
of whom are
below 100% federal
poverty line

LEARN MORE

+ [UCI Health Family Health Center — Santa Ana location](#)



UCLA Health

Community care through partnerships with Care Harbor and Los Angeles Dodgers

UCLA Health has extensively collaborated with community partners to develop opportunities to offer preventive screenings and clinical services. For example, UCLA Health serves as the medical lead for the two-day Care Harbor event, which provides free medical and dental services to people in Los Angeles. UCLA Health is also the official medical partner of the Los Angeles Dodgers, offering blood pressure screenings, dental exams, dermatology services, and more at ten events in connection with the Los Angeles Dodgers and Los Angeles Dodgers Foundation.

500
attendees at the
two-day Care
Harbor event

16,000
attendees at
Los Angeles Dodger
Foundation events

LEARN MORE

+ [UCLA Health Homeless Healthcare Collaborative joins Care Harbor clinic](#)

+ [UCLA Health is the official medical partner of the Los Angeles Dodgers](#)



Photo credit: Ara Oshagan

UCLA Health

Customized street medicine care that makes a difference

The UCLA Health Homeless Healthcare Collaborative (HHC) aims to promote greater health equity and improved clinical outcomes for people experiencing homelessness through street medicine, shelter-based care and mobile medicine. Launched in 2022 with two specially equipped mobile health vans, the HHC supports teams in traveling to encampments, shelters and other locations to provide free preventive, primary and urgent medical care, medical screenings and referrals to social services – including housing services, recuperative care, skilled nursing services and more. Looking ahead, HHC also plans to finalize Enhanced Care Management (ECM) contracting and expand street psychiatric services.

20,000+
encounters, including dispensing over 7,000 medications

32%
reduction in repeat emergency department visits by high-risk patients who've been seen by the UCLA Health HHC team

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+ [UCLA Health Homeless Healthcare Collaborative](#)



Photo credit: UC San Diego Health

UC San Diego Health

Trauma care for U.S.-Mexico border wall falls

UC San Diego Health has significantly increased the provision of trauma care for immigrant patients who have suffered high-severity injuries from border wall falls, which can include significant brain and facial injuries and complex spinal fractures. Due to the increased height of the U.S.-Mexico border wall in Southern San Diego, there was a five-time increase in trauma center patient cases between 2019-2021, resulting in \$13 million in uncompensated hospital costs. Immigrant patients and their families, as well as trauma center physicians and staff, are still experiencing the ongoing border wall public health crisis, which continues to impact trauma care and ICU availability.

334
high-severity inpatient cases and 51 outpatient cases, treated as a result of falling from the higher border wall

\$10 million
in total uncompensated care and services

LEARN MORE

+ [UC San Diego health study: Unprecedented increase in the number of border wall falls and trauma](#)

2

Addressing health equity and barriers to better health

UC Health locations are committed to improving health equity through programs targeted at social drivers of health, such as income injustices, and making it easier to access care by training more health professionals for medically under-resourced parts of the state.



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Anchor Institution Mission Collaborative

UC is proud that all UC academic health centers are engaged in the Anchor Institution Mission, a national movement by mission-driven entities to address social drivers of health, especially in areas of income, employment and economic opportunity. Through cross-system collaboration, UC academic health centers are working to address barriers to care and further health equity through community-driven workforce development, procurement and community investment strategies.

5

UC academic health centers engaged in the Anchor Institution Mission

75+

members of the national Healthcare Anchor Network

LEARN MORE

+ [UC Campuses Host Inaugural Systemwide Anchor Institution Mission Summit](#)



UC RIVERSIDE School of Medicine

Community college-UC medical school primary care pathway partnership

UCR School of Medicine collaborates with three community colleges, CSU San Bernardino, and five community-based organizations on the California Medical Scholars Program (CMSP). The four-year pathway program offers tailored academic support to community college students from Inland Southern California on their path to medical school, with a specific focus on primary care specialties.

38

community college students welcomed in the inaugural CMSP class

\$1.87 million

grant to establish the Inland Empire Regional Hub of Healthcare Opportunity, which offers the CMSP

LEARN MORE

+ [UCR School of Medicine welcomes the inaugural California Medical Scholars Program class](#)



Transformative and holistic wellness for Black birthing families

UCSF EMBRACE is a clinical program providing a deliberate approach to reclaiming health and wellness for Black births, Black birthing families, and Black birth workers. Since the program began in 2018, more than eight race-concordant, culturally affirming services have been offered in partnership with community-based organizations, such as perinatal mental health, lactation education and consultation, postpartum mental health, community linkages and more.

75

families engaged

19

babies delivered

LEARN MORE

+ [UCSF EMBRACE provides perinatal care for Black families](#)

3 Developing programs and partnerships to connect patients to follow-up services in their communities

UC Health is building upon strategic partnerships with county agencies and community-based organizations to connect patients with follow-up services. This includes engaging community health workers and leveraging digital solutions, like FindHelp and community-information exchanges (CIE), to address social needs such as food, housing, and transportation.



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Patients connected to community services through FindHelp and 211

UC academic health centers use FindHelp and 211 to connect patients with community-based organizations and services. These platforms help address social needs such as food, housing, transportation, utilities, and safety. UC Davis Health, UCI Health, UCLA Health, UCR Health, and UCSF Health have all adopted FindHelp to facilitate these connections and UC San Diego Health has a similar relationship with 211.

6

UC AHCs adopted referral platforms, connecting patients with community-based services

5

sets of recommendations developed for screening and addressing social needs

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+ [UC Health community social resources](#)

+ [211 San Diego resources](#)



UC DAVIS HEALTH

Daily food service for people experiencing homelessness after hospital discharge

UC Davis Health provides daily meal service at the WellSpace Health Care Transition Center, which provides supportive services to people experiencing homelessness after they are discharged from nearby hospitals. UC Davis Health Food and Nutrition Services staff, in addition to providing nutritionally appropriate meals, also consulted on the new kitchen during construction and helped train WellSpace staff.

94,000

meals provided in the first year

\$420,000

annually saved by WellSpace

LEARN MORE

+ [UC Davis Health academic health center kitchen team prepares meals for people experiencing homelessness](#)



LEARN MORE

+ [Center for Healthy Communities at UCR School of Medicine](#)



Bringing services to the community

The UC Riverside School of Medicine's Center for Healthy Communities (CHC) operates the Unsheltered Outreach Program (UOP), a field-based initiative facilitated by dedicated staff, community-based organizations and community health workers. UOP's primary goal is to understand the socio-emotional and medical needs of the unsheltered and identify the barriers they face in accessing health care. UOP hosts monthly resource fairs at the City of Riverside Access Center that connect unhoused individuals with essential services, such as Medi-Cal, Medicare, veteran services, CalFresh, housing assistance, haircuts, food, rapid HIV testing and mental health services.

350

unhoused people served from January-October 2023 in collaboration with community partners

60+

attendees at monthly resource fairs



Photo credit: UC San Diego Health

LEARN MORE

+ [UC San Diego Health pilot project to help patients with transportation barriers get to appointments](#)

UC San Diego Health

Transportation, food and services for patients in-need through community partnerships

UC San Diego Health partnered with 211 San Diego and San Diego Community Information Exchange (CIE) to launch a CIE pilot project. Through a partnership with 132 local organizations, the pilot project enhances access to transportation for discharged patients – facilitating their journey to follow-up medical appointments – while also connecting them to services such as food and legal assistance across San Diego County.

83%

of patients referred through the pilot completed their follow-up appointments

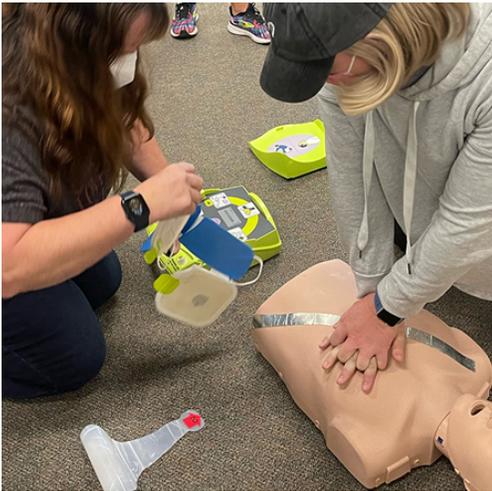
410

services offered through the CIE network of providers

4

Expanding safe and accessible care to California's children and families

UC Health supports the health and well-being of children and their families through holistic birthing programs, mobile health care and screenings, and connections to follow-up services that support child mental health, safety, and wellness.



UC DAVIS HEALTH

Free youth heart screenings

In collaboration with Project ADAM Sacramento, the all-day free youth heart screening at a local high school helped identify youth with an undiagnosed heart condition. More than 300 youth, aged 12-25, received a cardiac risk assessment, an electrocardiogram (EKG), a physician review and CPR training.

300+

children and young adults received a free heart screening

13%

of youth screened received follow-up care and were referred to their primary care physician or specialist

LEARN MORE

+ [UC Davis Health partners with Project ADAM Sacramento to save lives](#)



UCI Health

Mobile eye care for children

Children across Orange County can access eye exams and glasses through the UCI Gavin Herbert Eye Institute Eye Mobile for Children. The Eye Mobile provides vision screenings to under-resourced children and, when needed, free-of-charge comprehensive eye exams and glasses. Since 2015, Eye Mobile has visited 393 Orange County schools and head-start programs to provide life-changing eye care.

5,000+

free eye screenings

600+

children received glasses

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+ [About the UCI Gavin Herbert Eye Institute - Eye Mobile](#)



Photo credit: Luis Ortega

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+ [Youth injury prevention at UCSF Benioff Children's Hospital](#)

Assistance for youth victims of violence

UCSF Benioff Children's Hospital Oakland and Youth ALIVE! established a grant-funded hospital-based youth violence intervention program (YVIP) in 2023. This resource is aimed at assisting youth victims of violence such as gunshot wounds, stabbings, or assaults. As a result of the program, more youth are benefiting from same-day services, which encompass referrals to community-based violence intervention and interruption programs offering mental health services, case management, and continuous support.

180%

increase in referrals to Youth ALIVE! from Benioff Children's Hospital Oakland in 2023

75%

of services in 2023 were case management, aimed at supporting youth during and after their hospital stays

Community benefits and uncompensated care in detail

For the fiscal year ending June 30, 2023, the UC medical centers provided \$5.3 billion in community benefit spending and uncompensated care:

- \$2 billion in academic health center net community benefits, an increase of \$360 million over the prior year, primarily due to increases in Medi-Cal and health education.
- Uncompensated care for Medicare patients contributes another \$2.4 billion in community benefits, an increase of \$471 million over the prior year.
- The faculty practice groups add \$881 million in community benefit, through charity care and Medi-Cal & Medicare uncompensated care.
- The UC academic health centers' \$2 billion in community benefit spending represents 9.9 percent of total operating expenses.

EXHIBIT 1

UC academic health centers & faculty practice group net community benefits and uncompensated care FY 2022/2023

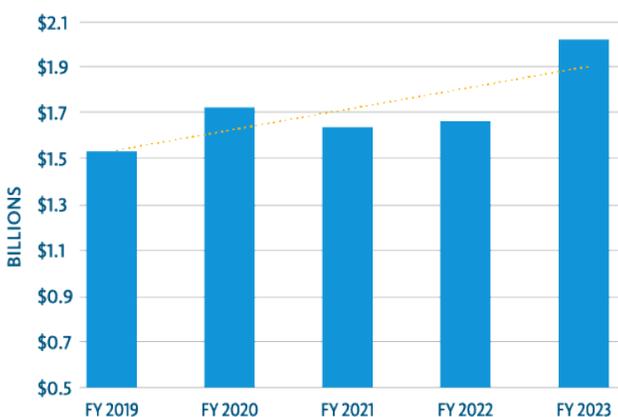
Academic health center community benefits (\$000s)	FY 2023	Adjusted prior year	Incr (decr) over prior	% Increase
Net community benefit expenses				
Financial assistance (charity care)	\$93,104	\$94,263	(\$1,250)	-1%
Medi-Cal	\$1,303,057	\$1,012,747	290,310	29%
Other means tested government programs	\$1,824	\$2,414	(\$590)	-24%
Community health improvement services	\$68,731	\$64,723	\$4,008	6%
Health professions education	\$400,857	\$346,109	\$54,747	16%
Subsidized health services	\$26,142	\$28,345	(\$2,203)	-8%
Research	\$114,557	\$100,588	\$13,969	14%
Cash and in-kind contributions	\$8,761	\$7,804	\$957	12%
Community benefits (IRS Form 990 Schedule H)	\$2,016,942	\$1,656,994	\$359,948	22%
Hospital Medicare uncompensated care	\$2,419,282	\$1,947,878	\$471,404	24%
Charity care + Medicare & Medi-Cal losses (Faculty Practice Groups)	\$880,568	\$692,224	\$188,344	27%
Total community benefit including Medicare and Faculty Practice Groups	\$5,316,792	\$4,297,096	\$1,019,696	24%
Academic health center expenses (\$000s)				
Total operating expenses	\$20,451,482	\$18,326,682	\$2,124,801	12%
Community benefit as a percentage of operating expenses (excludes Medicare)	9.9%	9.0%	0.8%	

UC Health community benefit spending trends

UC Health's community benefit spending has grown significantly over the base year of FY 2019, when UC Health community benefit reporting first began. A spike in community benefit spending occurred in FY 2020 during the early months of the COVID-19 pandemic when UC Health incurred high amounts of expenses related to charity care and uncompensated Medi-Cal patient care.

EXHIBIT 2

UC Health community benefits spending trends in billions



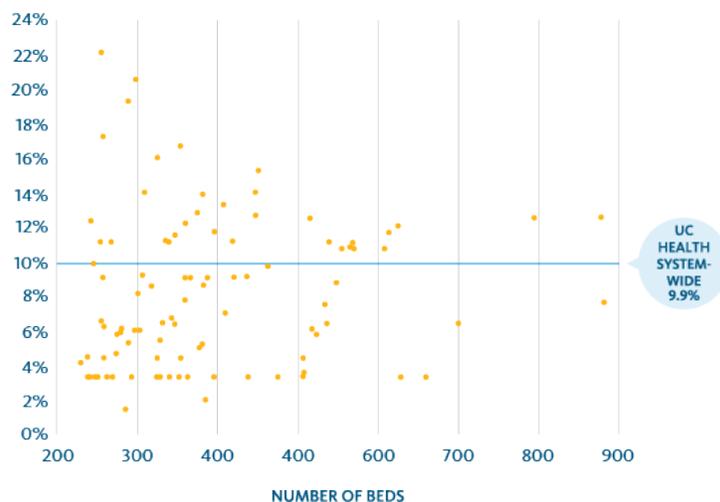
Expense comparison to benchmark hospitals (California hospitals 230+ bed size)

The UC academic health centers' 9.9% net community benefit expenses as a percent of operating expenses are comparable to benchmark data for other California tax-exempt hospitals. *Community Benefit Insight* publishes information on community benefit spending for tax-exempt hospitals throughout the United States. Community Benefit Insight data is used for all benchmarking analysis in this report.

The following chart includes all California tax-exempt hospitals that submit IRS Form 990 Schedule H, with bed sizes greater than or equal to 230 beds (97 hospitals). At 9.9 percent, the UC Health system is placed at the 66th percentile of comparable California hospitals. It is important to note that published benchmark data lags behind UC Health report data. Thus, this chart compares California hospital data from fiscal year 2020 and 2021 to UC Health community benefits spending data from fiscal year 2023.

EXHIBIT 3

Community benefits costs as a percentage of operating expense (California hospital system average calculations)



Source: Data published in *Community Benefits Insight*
<https://www.communitybenefitinsight.org>

In reviewing benchmarking information, it is also important to recognize significant variations between organizations due in part to differences in research accounting (i.e., whether research expenses are primarily or exclusively reflected on the books of the hospitals or of the affiliated medical schools). As the UC Health locations continue to improve their systems for gathering these data, UC Health believes that the documented community benefit expenses incurred by the UC academic health centers will increase.

Spending comparison to all California tax-exempt hospitals

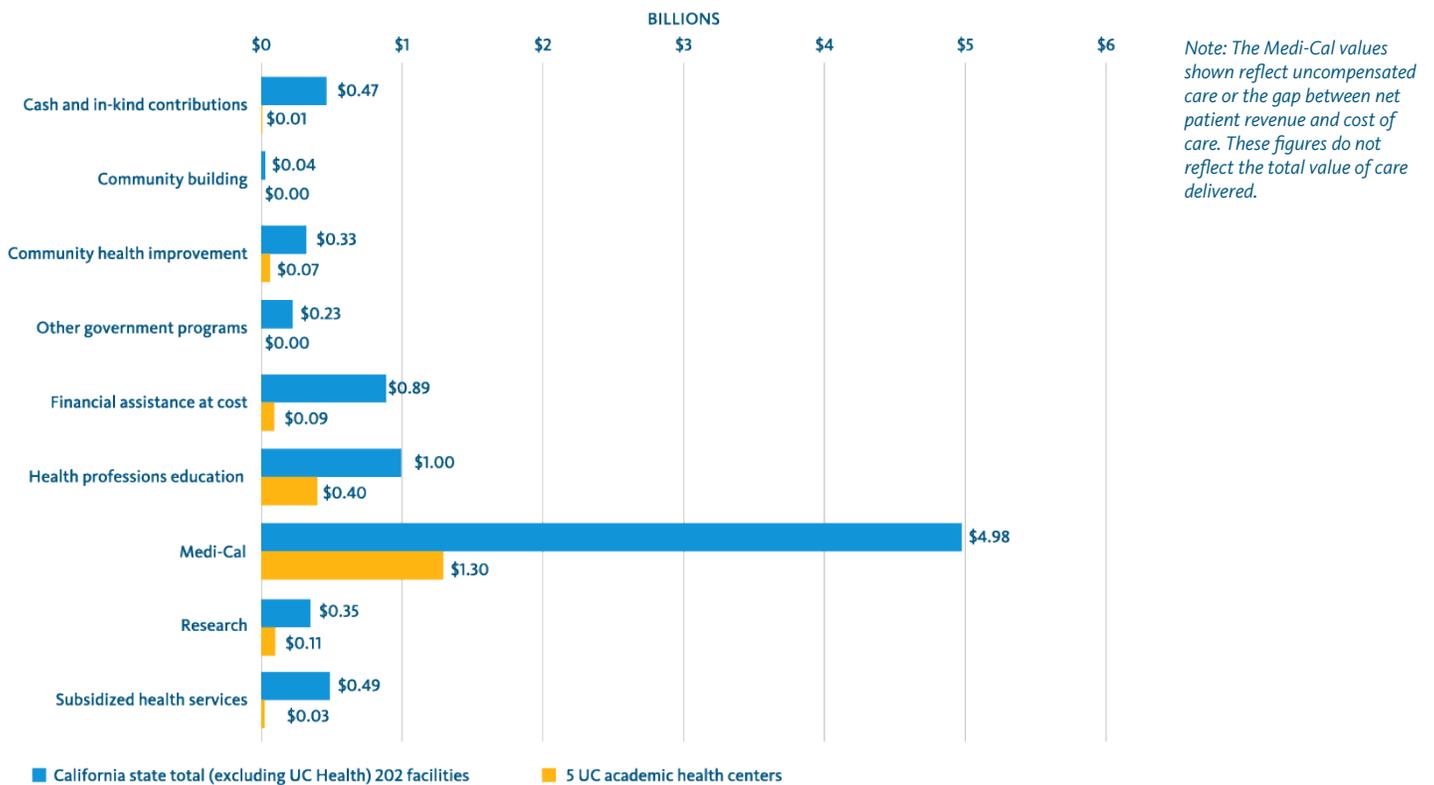
In fiscal year 2021 (the most recent year with completed reporting), there were 202 California hospitals that reported \$8.8 billion in community benefits using IRS Form 990 Schedule H. The statewide total does not include UC Health because UC Health academic health centers do not file IRS Form 990 Schedule H as governmental organizations.

All 202 California tax-exempt hospitals vs UC Health academic health centers total community benefit spending

Figure 4 illustrates that UC Health alone contributed \$1.3 billion in unreimbursed Medi-Cal care as a benefit to our communities—equal to a quarter of Medi-Cal community benefit care from all tax-exempt hospitals in the state combined. Additional unreimbursed care for Medi-Cal enrollees was delivered at UC faculty practices.

The other 202 California tax-exempt hospitals combined contributed just under \$5 billion in Medi-Cal community benefit spending. Similarly, UC Health academic health centers alone deliver 40% as much community benefit spending on health professions education as all other California tax-exempt hospitals combined. This helps to document UC Health's pivotal role in improving the health and well-being of the communities it serves.

EXHIBIT 4
UC Health community benefits costs by category compared to the aggregated totals of California's 202 non-profit hospitals



Source: Data published in *Community Benefits Insight*
<https://www.communitybenefitinsight.org>

Comparison of UC Health to major California hospital systems (230+ bed size)

The following table shows a comparison of UC Health academic health centers community benefit spending as a percentage of operating expenses to that of the five largest tax-exempt hospital systems in the state, including Adventist, Dignity, Providence, Kaiser and Sutter. Only hospitals with 230 or more beds are shown to avoid comparing our large academic health centers to smaller rural hospitals.

As shown below, UC Health's community benefit spending of 9.9% of operating expenses exceeds almost every other mostly California tax-exempt hospital system. Only Dignity exceeds UC Health, primarily due to Dignity's Enloe academic health center, which has an extraordinarily high Medi-Cal level of community benefit expense.

EXHIBIT 5

Community benefits costs as a percentage of operating expenses California hospital system average calculations

As reported by Community Benefit Insights – includes hospitals with bed size greater than or equal to 230 beds

System & hospitals	Beds	CB %
Adventist - Hanford Community Hospital	230	4.17%
Adventist - Health Bakersfield	255	6.56%
Adventist - Health Glendale	515	12.51%
Adventist - Health White Memorial	377	5.00%
Adventist - Averages	344	7.06%

System & hospitals	Beds	CB %
Dignity - California Hospital Medical Center	309	14.07%
Dignity - Enloe Medical Center	298	20.61%
Dignity - Mercy General Hospital	419	11.17%
Dignity - Mercy Medical Center Redding	267	11.17%
Dignity - Mercy San Juan Medical Center	254	11.17%
Dignity - St Mary Medical Center Long Beach	539	11.17%
Dignity - St Mary Medical Center San Francisco	339	11.17%
Dignity - Averages	346	12.93%

System & hospitals	Beds	CB %
Providence - Holy Cross Med Center	257	9.09%
Providence - Little Co Mary Mc San Pedro	387	9.09%
Providence - Little Co Mary Mc Torrance	366	9.09%
Providence - St Johns Health Center	317	8.60%
Providence - St Joseph Health Center	360	9.09%
Providence - Tarzana Medical Center	245	9.89%
Providence - Averages	322	9.14%

System & hospitals	Beds	CB %
University of California - Davis	646	12.10%
University of California - Irvine	459	9.00%
University of California - Los Angeles	801	8.50%
University of California - San Diego	799	9.80%
University of California - San Francisco	1250	9.60%
University of California - Averages (beds)	791	9.90%

System & hospitals	Beds	CB %
Kaiser Permanente - Anaheim	262	3.32%
Kaiser Permanente - Baldwin Park	269	3.32%
Kaiser Permanente - Downey	352	3.32%
Kaiser Permanente - Fontana	438	3.32%
Kaiser Permanente - Los Angeles	507	3.32%
Kaiser Permanente - Oakland	396	3.32%
Kaiser Permanente - Panorama City	325	3.32%
Kaiser Permanente - Roseville	340	3.32%
Kaiser Permanente - Sacramento	628	3.32%
Kaiser Permanente - San Diego	659	3.32%
Kaiser Permanente - San Francisco	239	3.32%
Kaiser Permanente - San Jose	247	3.32%
Kaiser Permanente - Santa Clara	327	3.32%
Kaiser Permanente - South Bay	251	3.32%
Kaiser Permanente - South Sacramento	241	3.32%
Kaiser Permanente - Vallejo	475	3.32%
Kaiser Permanente - Walnut Creek	362	3.32%
Kaiser Permanente - West Los Angeles	293	3.32%
Kaiser Permanente - Averages	367	3.32%

System & hospitals	Beds	CB %
Sutter Health - Alta Bates Medical Center	555	10.77%
Sutter Health - California Pacific Medical Center	608	10.77%
Sutter Health - CPMC - California Campus	382	8.67%
Sutter Health - Memorial Hospital Modesto	275	5.78%
Sutter Health - Summit Medical Center	569	10.77%
Sutter Health - Medical Center - Sacramento	523	5.78%
Sutter Health - Memorial Hospital Sacramento	360	12.18%
Sutter Health - Roseville Medical Center	328	5.47%
Sutter Health - Averages	450	8.77%

Note: Kaiser @ Dignity reported as a system, as did the majority of Providence hospitals

Source: <https://www.communitybenefitinsight.org>

Acknowledgment

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UC Davis Health

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UCLA Health

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UCR Health

Anthony Simmons, Interim Director of Clinical Finance
Elizabeth Romero, Government Relations Manager

UC San Diego Health

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Marc Castro, UC San Diego Health Finance
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Elizabeth Wells, Communications Strategist

Appendix

Community health needs assessments

Every three years, each UC health location collaborates with other local health systems to complete a Community Health Needs Assessment (CHNA) to identify and prioritize the significant health needs of people in their communities. In addition to the needs assessment, UC Health has committed to providing an annual update from its locations on the community benefits that align with the principles and needs identified in the CHNAs.

Community benefits at UC Health

Community benefits are programs or activities that provide treatment or promote health and healing as a response to identified community needs and meet at least one of these objectives:

- Improve access to health care services.
- Enhance public health.
- Advance increased generalizable knowledge.
- Relieve or reduce the burden of government to improve health.

The community benefits report presents data gathered by the academic health centers operated by UC Davis Health, UCI Health, UCLA Health, UC San Diego Health, and UCSF Health. It supplements the materials included in the audited financial report for the UC academic health centers for fiscal year 2022/2023 that the Regents approved in November 2023.³ Furthermore, this year's report incorporates charity care, as well as net Medi-Cal and Medicare patient care expenses, for the faculty practice groups associated with the academic health centers across our campuses. The University of California also oversees 21 health professional schools, which significantly benefit communities across the state and beyond.

The information in this report is for the activities and programs accounted for within the UC academic health centers and department faculty practice groups only. Although as governmental organizations, the UC academic health centers are not required to submit information related to their community benefits annually to the Internal Revenue Service via Form 990, Schedule H,⁴ this report has been prepared in accordance with instructions published by the Internal Revenue Service for that schedule.

Since 2009, all non-governmental, tax-exempt hospital organizations described by Section 501(c)(3) of the Internal Revenue Code must file IRS Form 990, Schedule H, which includes information on community benefits they provide based on its instructions as well as nationally recognized guidelines.⁵ The UC academic health centers decided to prepare reports pursuant to the Form 990 Schedule H instructions and guidelines to provide transparent, standardized information about the significant community benefits they are providing and to facilitate comparing these investments to benchmarks for other tax-exempt non-profit academic health centers.

UC's health system is proud to be actively involved in advancing health and health care throughout California and beyond. Every year, the UC health locations partner with or sponsor hundreds of community events and programs, investing resources in the community in alignment with UC Health's tripartite mission of education, patient care, and research. These community benefit activities align with the principles and significant health needs identified in the CHNA that each UC health location completes every three years and with the UC Health system's implementation strategy to address those needs.

UC health locations, like other tax-exempt, non-profit health systems across the nation, provide community benefits for a variety of strategic reasons, including:

- Demonstrating an ongoing commitment to UC's tripartite mission: education, research and public service.
- Providing vital support to improve population health and achieve strategic objectives related to the quality, efficiency, and affordability of health care.
- Highlighting the significant resources devoted to providing access to care for low-income and other underserved patient populations.
- Helping to advance knowledge through health professions education and research that benefits the public.

Tax-exempt health systems and hospitals also recognize that being exempt from federal and state income tax and other state and local income taxes as applicable, as well as their ability to receive tax-deductible charitable donations and issue tax-exempt debt, represent significant and invaluable benefits that are needed to support their missions.

Definition and description of community benefits activities

On IRS Form 990 Schedule H, the following activities and programs are reported as community benefits:

Financial assistance

Free or discounted health services provided to persons who meet the organization's criteria for financial assistance (as specified in a Financial Assistance Policy) and are thereby deemed unable to pay for all or a portion of the services. Financial assistance does not include self-pay discounts, prompt pay discounts, contractual allowances, and bad debt. Financial assistance is reported based on cost – not the amount of gross patient charges forgiven.

Medi-Cal (Medicaid)

The United States health program for individuals and families with low incomes and resources. Medi-Cal community benefits are reported as the difference between the cost of care and reimbursement. Net community benefits thus are the loss incurred by the UC academic health centers in providing access to care for Medi-Cal recipients.

Other means-tested government programs

Government sponsored health programs in which eligibility for benefits or coverage is determined by income and/or assets (e.g., county indigent care programs).

Community health improvement services

Activities or programs carried out or supported for the express purpose of improving public health that are subsidized by the health care organization.

Examples include:

- Community health education, including classes and education campaigns, support groups and self-help groups.
- Community-based clinical services, such as screenings, annual flu vaccine clinics and mobile units.
- Health care support services for lower-income persons, such as transportation, case management, Medi-Cal enrollment assistance, and services to help homeless persons upon discharge.
- Social and environmental activities known to improve health, such as violence prevention, improving access to healthy foods, and removal of asbestos and lead in public housing.

Health professions education

Educational programs that result in a degree, certificate, or training that is necessary to be licensed to practice as a health professional, as required by state law; or continuing education that is necessary to retain state license or certification by a board in the individual's health profession specialty. Expenses incurred by the UC academic health centers in educating interns and residents, medical students, and allied health professionals are reported in this category.

Subsidized health services

Clinical services provided despite a financial loss to the organization because they are needed to assure access to care for members of the community. The financial loss is measured net of any financial assistance and Medi-Cal losses to avoid double counting.

Research

Any study or investigation that receives funding from a tax-exempt or governmental entity of which the goal is to generate generalizable knowledge that is made available to the public. Research (e.g., clinical trials) funded by for-profit entities is not reportable as community benefits on Schedule H.

Cash and in-kind contributions for community benefits

Contributions made by the organization to support community benefits provided by other organizations.

Community benefits are accounted for by quantifying the total expense, the direct offsetting revenue, and the resultant net expense borne by the academic health center for the above activities and programs. On Schedule H, those activities and programs are reported as community benefit in Part I. Hospitals also account for community building activities (in Part II), and Medicare and bad debt (in Part III). Medicare and bad debt are not reported as community benefit on Schedule H.

- ¹ UC Davis Health, UCI Health, UCLA Health, UC San Diego Health and UCSF Health own and operate hospitals. UCR Health provides clinical care through community facilities, along with owned and operated clinics.
- ² Large is defined as hospital systems with 230 or more beds.
- ³ <https://www.ucop.edu/financial-accounting/financial-reports/medical-center-financial-reports.html>
- ⁴ Instructions for Form 990 Return of Organization Exempt from Income Tax (2019), <https://www.irs.gov/instructions/i990#doe745> (last visited Mar. 22, 2020). State institutions whose income is excluded from taxation pursuant to Section 115 of the Internal Revenue Code are not required to file a Form 990. Children’s Hospital & Research Center at Oakland, known as UCSF Benioff Children’s Hospital Oakland, is a private tax-exempt hospital organization described in Section 501(c)(3) of the Internal Revenue Code and must file a Form 990 & Schedule H each year.
- ⁵ Since 1994, California state law also has required private non-for-profit hospitals review their mission statements, conduct community needs assessments, and development and implement community benefit plans and report such information to the California Office of Statewide Health Planning and Development. Cal. Health & Safety Code §§ 127345-60.

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