

Interactive Exercise

Course 18: Intermediate Sanctions

To begin your research, first launch ERI's **Nonprofit Comparables Assessor®**. Make sure the **Form 990 Analyses** tab is selected. This screen shows you estimated reportable compensation for executive positions in non-profit organizations. Pay ranges are shown based on organization area, industry (NTEE Code), revenue size, and planning date.

To determine a competitive salary for the Executive Director position for a hospital, do the following:

In the *Job Title* field, enter “Executive Director” and in the *Area* field, enter “California.”

In the *Analysis Based on Revenue* field, enter “1,500,000,000” and for *Salary Planning Date*, use today's date.


My Organization ▾
Help ▾

Nonprofit Comparables Assessor
Form 990 Analyses
Comparables
Library - 990/PF/EZ

Organization Name (Optional)

Job Title

Executive Director

Browse

Area

California

Browse

Industry

Total, All Industries

NTEE:

000

eSIC Code:

0000

NAICS:

000000

Browse

Analysis Based on Revenue

Revenue

1,500,000,000

Salary Planning Date

5/14/2026

Form 990 Analyses

Reportable Compensation

PDF XLSX

Pay Period
Annual ▾

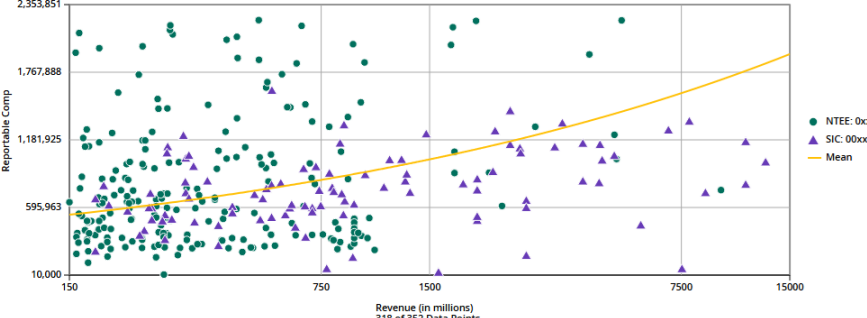
Entity
Tax-Exempt With For Profit ▾

\$ Revenue
Bar Chart Percentiles
Print

Revenue	10th Percentile	30th Percentile	Mean	65th Percentile	90th Percentile
15,000,000,000	1,032,764	1,517,110	1,924,980	2,345,597	3,836,873
7,500,000,000	851,204	1,250,402	1,586,569	1,933,241	3,162,351
1,500,000,000	543,335	798,148	1,012,728	1,234,013	2,018,570
750,000,000	447,817	657,834	834,690	1,017,074	1,663,706
150,000,000	285,847	419,904	532,794	649,212	1,061,965

Total Reportable Compensation Graph

Customize Hide Dots



Under *Industry*, press the **Browse** button.

Nonprofit Comparables Assessor
Form 990 Analyses
Comparables
Library - 990/PF/EZ

Organization Name (Optional)

Job Title

Browse

Area

Browse

Industry

NTEE:

eSIC Code:

NAICS:

Browse

Form 990 Analyses

Reportable Compensation

Pay Period:
Entity:
\$ Revenue
Percentiles
Print

Revenue	10th Percentile	30th Percentile	Mean	65th Percentile	90th Percentile
15,000,000,000	1,032,764	1,517,110	1,924,980	2,345,597	3,836,873
7,500,000,000	851,204	1,250,402	1,586,569	1,933,241	3,162,351
1,500,000,000	543,335	798,148	1,012,728	1,234,013	2,018,570
750,000,000	447,817	657,834	834,690	1,017,074	1,663,706
150,000,000	285,847	419,904	532,794	649,212	1,061,965

Total Reportable Compensation Graph

In the *Industries* box, you may use *Search Industries* or scroll through the *Browse Industries* list to find and select “Hospital, General” (it will highlight in green when selected). Press the **OK** button.

Industries

Search Industries

[Suggest an Industry](#)

Browse Industries

- Health Care
 - E0 - Health Care
 - E01 - Alliance/Advocacy Organizations - Health
 - E02 - Management and Technical Assistance - Health
 - E03 - Professional Societies, Associations - Health
 - E05 - Research Institutes and/or Public Policy Analysis - Health
 - E11 - Single Organization Support - Health
 - E12 - Fund Raising and/or Fund Distribution - Health
 - E19 - Nonmonetary Support - Health
 - E20 - Hospitals and Related Primary Medical Care Facilities
 - E21 - Community Health Systems
 - E22 - Hospital, General
 - E24 - Hospital, Specialty
 - E30 - Health Treatment Facilities, Primarily Outpatient
 - E40 - Reproductive Health Care Facilities and Allied

Back at the *Form 990 Analyses* module, change mean to median by selecting **Percentiles**. The *Modify Percentiles* box displays.

Form 990 Analyses

Reportable Compensation

Pay Period

Annual ▼

Entity

Tax-Exempt With For Profit ▼

\$ Revenue

 Percentiles

Print

Revenue	10th Percentile	30th Percentile	Mean	65th Percentile	90th Percentile
15,000,000,000	2,203,212	3,215,529	4,068,006	4,947,123	8,063,992
7,500,000,000	1,672,504	2,440,975	3,088,108	3,755,464	6,121,544
1,500,000,000	881,978	1,287,223	1,628,482	1,980,405	3,228,133
750,000,000	669,528	977,158	1,236,214	1,503,366	2,450,543
150,000,000	353,069	515,294	651,905	792,785	1,292,268

In the *Average* column, select **Median** and then **OK**.

Modify Percentiles ×

 Default

Low Percentile	Low Percentile	Average	High Percentile	High Percentile
10th Percentile ▼	25th Percentile ▼	Median ▼ Mean Median	75th Percentile ▼	90th Percentile ▼

Cancel

OK

To add a revenue size closer to that of Lower Valley Hospital, select **Revenue**.

Form 990 Analyses

Reportable Compensation

Pay Period

Annual

Entity

Tax-Exempt With For Profit

\$ Revenue

Percentiles

Print

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
15,000,000,000	2,203,212	2,975,770	4,006,986	5,852,880	8,063,992
7,500,000,000	1,672,504	2,258,969	3,041,787	4,443,042	6,121,544
1,500,000,000	881,978	1,191,244	1,604,055	2,342,992	3,228,133
750,000,000	669,528	904,298	1,217,671	1,778,614	2,450,543
150,000,000	353,069	476,872	642,127	937,934	1,292,268

In *Change Revenue*, select **Default**, then **Add Revenue** and add \$2 billion. Press **OK**.

Change Revenue

Default

+ Add Revenue

Revenue	
15,000,000,000	
7,500,000,000	
2,000,000,000	
1,500,000,000	
750,000,000	
150,000,000	

Cancel

OK

Now you can see the median compensation being paid by comparable institutions for the position of Executive Director. To review total compensation numbers, press the **Comparables** tab.

Form 990 Analyses

Reportable Compensation

Pay Period

Annual ▼

Entity

Tax-Exempt With For Profit ▼

\$ Revenue

■ Percentiles

Print

Revenue	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
15,000,000,000	2,203,212	2,975,770	4,006,986	5,852,880	8,063,992
7,500,000,000	1,672,504	2,258,969	3,041,787	4,443,042	6,121,544
2,000,000,000	988,856	1,335,599	1,798,435	2,626,917	3,619,319
1,500,000,000	881,978	1,191,244	1,604,055	2,342,992	3,228,133
750,000,000	669,528	904,298	1,217,671	1,778,614	2,450,543
150,000,000	353,069	476,872	642,127	937,934	1,292,268

The *Comparables* module allows you to develop a filtered list of comparable organizations that you observe to compare favorably with Lower Valley Hospital based on annual revenue.

In the *Filters* section, change the revenue range to “750,000,000” and “2,500,000,000.” You can also filter by NTEE code or by organization or executive name and sort the list using other criteria. For Entity, keep the default selection, which is **Tax-Exempt With For Profit**.

Five institutions are pre-selected. **Check** only “Childrens Hospital Los Angeles,” “Rady Childrens Hospital San Diego,” “Eisenhower Medical Center,” “John Muir Health,” and “Hoag Memorial Hospital Presbyterian.”

Comparables

Filters

Revenue

750.0M

150.0M

471.5M

1.5B

4.7B

15.0B

2.5B

The first

1

digits of the NTEE code equal to E22

Search By

Organization

S

Auto Select

User Selected

5

Sort

By Revenue/NTEE Crite...

Comparables

Executives

Compare

Entity

Tax-Exempt With For Profit

Load Filings

Financials

Nonprofit Comp Table

10-K

Semantic

Search

History

Show

Number listed: 23 of 77, Number selected: 5

	990/PROXY	NAME	ADDRESS	CITY	STATE	ZIP	YEAR
☐		Direct Relief	6100 Wallace Becknell Road	Santa Barbara	CA	93117-3265	2023
☐		Aids Healthcare Foundation	6255 W Sunset Bl 21st Fl	Los Angeles	CA	90028-7422	2024
☒		Hoag Memorial Hospital Presbyterian	1 Hoag Dr	Newport Beach	CA	92663-4162	2024
☐		Apollo Medical Holdings Inc	1668 S. Garfield Avenue 2nd Floor	Alhambra	CA	91801	2024
☒		John Muir Health	1400 Treat Blvd	Walnut Creek	CA	94597	2024
☐		Sharp Healthcare	8695 Spectrum Center Blvd	San Diego	CA	92123	2023
☒		Rady Childrens Hospital-San Diego	3020 Childrens Way-Mc 5040	San Diego	CA	92123-0000	2023
☒		Childrens Hospital Los Angeles	4650 W Sunset Blvd	Los Angeles	CA	90027	2023
☐		Altamed Health Services Corp	2040 Camfield Ave	Commerce	CA	90040	2024
☒		Eisenhower Medical Center	39000 Bob Hope Dr	Rancho Mirage	CA	92270	2023

The five hospitals have revenue close to that of Lower Valley Hospital. To see compensation for the Executive Director position and the financials of these hospitals, select the **Compare** button.

Comparables

Executives

Compare

Entity

Tax-Exempt With For Profit

Load Filings

Financials

Nonprofit Comp Table

10-K

Semantic

Search

History

Show

Number listed: 23 of 77, Number selected: 5

	990/PROXY	NAME	ADDRESS	CITY	STATE	ZIP	YEAR
☐		Direct Relief	6100 Wallace Becknell Road	Santa Barbara	CA	93117-3265	2023
☐		Aids Healthcare Foundation	6255 W Sunset Bl 21st Fl	Los Angeles	CA	90028-7422	2024

Review the **Comparable Peer Analysis**, which provides you with data on compensation, revenue, expenses, assets, and location of the selected comparable organizations. At the bottom of the screen

these numbers are averaged. The mean Total Reportable Compensation for the top executive at the selected organizations is \$2,608,215 (Hoag Memorial skews the mean). This may vary depending on the planning date used.

The position of Executive Director is comparable to CEO or President at other hospitals.

Comparable Peer Analysis



990/Proxy	EIN	Organization Name	Employee Name	Title	Compensation
	941461843	John Muir Health	Michael S Thomas	President/CEO	2,125,935
	951691313	Rady Childrens Hospital-San Diego	Patrick Frias Md	President & CEO	2,012,179
	951690977	Childrens Hospital Los Angeles	Paul S Viviano	Director, President and CEO	2,263,905
	956130458	Eisenhower Medical Center	Martin Massiello	President/CEO	2,773,992
	951643327	Hoag Memorial Hospital Presbyterian	Robert Braithwaite	President & CEO	3,865,063
	Mean Values				2,608,215
	Standard Deviation				680,228
	25th Percentile				2,012,179
	75th Percentile				2,773,992

OK

Comparable Peer Analysis



990/Proxy	EIN	Comp from Related Org	Total Reportable Comp	Other Comp	Grants	Revenue
	941461843		2,125,935	1,676,571	26,119,977	2,018,584,584
	951691313		2,012,179	41,787	99,879,143	1,741,094,069
	951690977		2,263,905	31,392	194,581,501	1,730,952,838
	956130458		2,773,992	364,872	145,781,917	1,385,478,306
	951643327		3,865,063	56,443	47,901,603	2,118,202,627
	Mean Values		2,608,215	434,213	102,852,828	1,798,862,485
	Standard Deviation		680,228	633,598	61,924,900	256,550,703
	25th Percentile		2,012,179	31,392	26,119,977	1,385,478,306
	75th Percentile		2,773,992	364,872	145,781,917	2,018,584,584

OK

Sliding the horizontal scroll bar will reveal the financials of the five hospitals. After examining the data, you decide that Childrens Hospital Los Angeles, Eisenhower Medical Center, and Rady Childrens Hospital-San Diego are the most comparable to Lower Valley Hospital and their CEO's total reportable compensation is displayed.

Comparable Peer Analysis



990/Proxy	EIN	Comp from Related Org	Total Reportable Comp	Other Comp	Grants	Revenue
	941461843		2,125,935	1,676,571	26,119,977	2,018,584,584
	951691313		2,012,179	41,787	99,879,143	1,741,094,069
	951690977		2,263,905	31,392	194,581,501	1,730,952,838
	956130458		2,773,992	364,872	145,781,917	1,385,478,306
	951643327		3,865,063	56,443	47,901,603	2,118,202,627

Press **OK** and return to the **Comparables** module. Now select the **990/Proxy** icon for Childrens Hospital Los Angeles and select the link in the pop-up.

Comparables							
Executives		Entity	Load Filings		Semantic	History	
Compare		Tax-Exempt With For Profit	Financials	Nonprofit Comp Table	10-K	Search	Show
Number listed: 23 of 77, Number selected: 5							
	990/PROXY	NAME	ADDRESS	CITY	STATE	ZIP	YEAR
☐		Direct Relief		Santa Barbara	CA	93117-3265	2023
☐		Aids Healthcare Foundation		Los Angeles	CA	90028-7422	2024
☒		Hoag Memorial Hospital Presbyterian		Newport Beach	CA	92663-4162	2024
☐		Apollo Medical Holdings Inc		Alhambra	CA	91801	2024
☒		John Muir Health		Walnut Creek	CA	94597	2024
☐		Sharp Healthcare		San Diego	CA	92123	2023
☒		Rady Childrens Hospital-San Diego	3020 Childrens Way-Mc 5040	San Diego	CA	92123-0000	2023
☒		Childrens Hospital Los Angeles	4650 W Sunset Blvd	Los Angeles	CA	90027	2023
☐		Altamed Health Services Corp	2040 Camfield Ave	Commerce	CA	90040	2024
☒		Eisenhower Medical Center	39000 Bob Hope Dr	Rancho Mirage	CA	92270	2023

990

NAME: Childrens Hospital Los Angeles
EIN: 951690977
[Click here to search for 990s](#)

Cancel

On the *IRS Tax Exempt Organization Search* page, under *Select Database*, choose “Copies of Returns,” then under *Search By*, choose “Employer Identification Number (EIN)” and under *Search Term*, enter the EIN for Childrens Hospital Los Angeles, which is “951690977.” Press the **Search** button.

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Tax Exempt Organization Search

Select Database ⓘ Search By ⓘ Search Term ⓘ XX-XXXXXXX or XXXXXXXXX

Copies of Returns (990, 990-EZ, 990-PF, 990-T) ▼

Employer Identification Number (EIN) ▼

951690977

RESET

SEARCH

[Search Tips](#)

On the search results page, select the **Childrens Hospital Los Angeles** link.

Showing 1-1 results of 1

EIN	Organization Name	City	State	Country
95-1690977	CHILDRENS HOSPITAL LOS ANGELES			United States

On the Form 990 page for Childrens Hospital Los Angeles, select **Tax Year 2024 Form 990** and then the **2024 Form 990 Filing** link.

CHILDRENS HOSPITAL LOS ANGELES

EIN: 95-1690977 | United States

Copies of Returns (990, 990-EZ, 990-PF, 990-T)

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

Tax Year 2024 Form 990

Organization Name:
CHILDRENS HOSPITAL LOS ANGELES

Return ID:
5441661

Copy of Return:
[2024 Form 990 Filing](#)

EIN:
95-1690977

Filing Type:
E

Tax Period:
202406

Return Type:
990

Tax Year 2024 Form 990T

The Form 990 for tax year 2024 is the source document for CEO compensation at Childrens Hospital Los Angeles. It also shows compensation for other Childrens Hospital Los Angeles executive officers.

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PAUL S VIVIANO DIRECTOR, PRESIDENT AND CEO	55.00 0.00	X		X				2,263,905	0	31,392
KEVIN H BROGAN DIRECTOR, CHAIR OF BOARD	2.00 0.00	X		X				0	0	0
MONA PATEL GERA MD DIR., FACULTY PHYSICIAN (START 7/23)	55.00 0.00	X						366,263	0	0
ALAN S WAYNE MD DIR., FACULTY PHYSICIAN (START 9/23)	55.00 0.00	X						804,083	0	0
MARK D KRIEGER MD DIRECTOR, FACULTY PHYSICIAN	55.00 0.00	X						838,750	0	0
ROBERT BOB E SHADDY MD DIR., FACULTY PHYSICIAN (END 08/23)	10.00 0.00	X						314,167	0	0
ALIA TUTOR DIRECTOR	1.00 0.00	X						0	0	0
BURT LEVITCH DIRECTOR	1.00 0.00	X						0	0	0
BYRON H POLLITT JR DIRECTOR	1.00 0.00	X						0	0	0
CARA NATTERSON MD DIRECTOR (START 11/23)	1.00 0.00	X						0	0	0

The balance sheet for Childrens Hospital Los Angeles is an example of the many financial metrics that can be viewed in a Form 990.

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	9,250	1	9,310
	2 Savings and temporary cash investments	41,216,048	2	105,996,795
	3 Pledges and grants receivable, net	83,796,123	3	96,877,840
	4 Accounts receivable, net	294,302,695	4	420,957,610
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	500,000	7	500,000
	8 Inventories for sale or use	15,978,207	8	20,888,207
	9 Prepaid expenses and deferred charges	12,479,112	9	13,168,951
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D 10a 2,155,234,384			
	b Less: accumulated depreciation 10b 1,166,698,991	1,004,777,259	10c	988,535,393
	11 Investments—publicly traded securities	848,345,593	11	647,823,741
	12 Investments—other securities. See Part IV, line 11	6,051,188	12	6,418,677
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	389,498,408	15	367,485,950
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,696,953,883	16	2,668,662,474	
Liabilities	17 Accounts payable and accrued expenses	267,462,558	17	267,972,498
	18 Grants payable		18	
	19 Deferred revenue	15,853,435	19	15,657,890
	20 Tax-exempt bond liabilities	442,851,552	20	432,244,845
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	228,829,190	25	265,779,372
	26 Total liabilities. Add lines 17 through 25	954,996,735	26	981,654,605
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,143,085,307	27	1,094,112,083
	28 Net assets with donor restrictions	598,871,841	28	592,895,786
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,741,957,148	32	1,687,007,869
33 Total liabilities and net assets/fund balances	2,696,953,883	33	2,668,662,474	

This ends the tutorial portion of this exercise. Please close out this PDF window. Then press the **Next** button on the *Problem Statement* page to continue.