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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements	OMB No 1545-0047 2010 Open to Public Inspection
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A For the 2010 calendar year, or tax year beginning 10-01-2010 and ending 09-30-2011		
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Cameron Memorial Community Hospital Inc Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 416 E Maumee Street City or town, state or country, and ZIP + 4 Angola, IN 46703	D Employer identification number 35-0211370
	F Name and address of principal officer Greg Burns CEO 416 E Maumee Street ANGOLA,IN 46703	E Telephone number (260) 665-2141
	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	G Gross receipts \$ 47,789,850
	H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
	I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(c) Group exemption number ▶
J Website: ▶ www.cameronmch.com		
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1972
M State of legal domicile IN		

Part I	Summary
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Activities & Governance	1 Briefly describe the organization's mission or most significant activities cameron memorial community hospital is an independent, not for profit, critical access hospital offering health & wellness services	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3 Number of voting members of the governing body (Part VI, line 1a)	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	
6 Total number of volunteers (estimate if necessary)		
7a Total unrelated business revenue from Part VIII, column (C), line 12		
7b Net unrelated business taxable income from Form 990-T, line 34		
Revenue	8 Contributions and grants (Part VIII, line 1h)	
	9 Program service revenue (Part VIII, line 2g)	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ ⁰	
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	
	19 Revenue less expenses Subtract line 18 from line 12	
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)
21 Total liabilities (Part X, line 26)		
22 Net assets or fund balances Subtract line 21 from line 20		
Prior Year		Current Year
57,125		369,969
39,770,477	39,234,018	
365,786	535,149	
872,237	608,438	
41,065,625	40,747,574	
0	0	
0	0	
17,482,860	19,080,523	
0	0	
22,666,005	21,081,432	
40,148,865	40,161,955	
916,760	585,619	
Beginning of Current Year	End of Year	
46,280,681	46,487,972	
20,439,010	20,723,095	
25,841,671	25,764,877	

Part II	Signature Block
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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	***** Signature of officer	2012-06-20 Date			
	GREG BURNS CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Joyce A Dulworth	Preparer's signature Joyce A Dulworth	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶ BKD LLP				Firm's EIN ▶
	Firm's address ▶ 200 E Main St Suite 700 Fort Wayne, IN 46802				Phone no ▶ (260) 460-4000

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization’s mission

THE MISSION OF CAMERON MEMORIAL COMMUNITY HOSPITAL IS TO PROVIDE A WIDE RANGE OF HEALTH CARE SERVICES TO THE PEOPLE OF STEUBEN COUNTY AND THE SURROUNDING AREA, IN A SPIRIT OF CHARITY, CONCERN, AND EXCELLENCE

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes

✓

No

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes

✓

No

If “Yes,” describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization’s three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 34,145,536 including grants of \$) (Revenue \$ 39,461,667)

RADIOLOGY IS THE LARGEST PROGRAM OFFERED TO PATIENTS AT CMCH ANNUALLY THE HOSPITAL PERFORMS OVER 25,000 PROCEDURES, INCLUDING GENERAL RADIOLOGY SERVICES, CT SCANS, PET SCANS AND AN OPEN BORE MRI RADIOLOGY GROSS REVENUE IS \$17,500,000 BEFORE CONTRACTUAL ALLOWANCES AND CHARITY CARE SURGERY IS THE SECOND LARGEST PROGRAM OFFERED TO PATIENTS AT CMCH OVER 5,100 PROCEDURES ARE PEROFRMED ANNUALLY, WITH 93% OF THE PROCEDURES BEING OUTPATIENT RELATED SURGERY GROSS REVENUE IS \$9,000,000 BEFORE CONTRACTUAL ALLOWANCES AND CHARITY CARE LAB IS THE THIRD LARGEST PROGRAM OFFERED TO PATIENTS AT CMCH OVER 143,000 ARE DONE WITH 90% BEING OUTPATIENT RELATED LAB GROSS REVENUE IS \$10,700,000 BEFORE CONTRACTUAL ALLOWANCES AND CHARITY CARE

4b

(Code) (Expenses \$ including grants of \$) (Revenue \$)

4c

(Code) (Expenses \$ including grants of \$) (Revenue \$)

4d

Other program services (Describe in Schedule O)




















(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses \$ 34,145,536

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I 	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II 	4 Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III 	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII. 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. 	11c Yes	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. 	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X. 	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H 	20a Yes	
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b Yes	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	Yes	
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance			
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>			
		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	30
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	444
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies

(This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	Yes	
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	Yes	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	IN
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request	
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization.	GREG BURNS 416 E MAUMEE STREET Angola, IN 46703 (260) 665-2141

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
(1) TERRY VANETTE IMMEDIATE PAST CHAIR	2 0	X						0	0	0
(2) CHARLES NEDELE BOARD MEMBER	2 0	X						0	0	0
(3) BERRY MILLER MD SECRETARY	2 0	X		X				12,000	0	0
(4) KEN DUNLAP CHAIRMAN	2 0	X		X				0	0	0
(5) BARBARA SHORT TREASURER	2 0	X		X				0	0	0
(6) OREN SKINNER VICE CHAIR	2 0	X		X				0	0	0
(7) STEVE BLUM BOARD MEMBER	2 0	X						0	0	0
(8) DAVID GOODWIN BOARD MEMBER	2 0	X						0	0	0
(9) JEFF POSENDEK BOARD MEMBER	2 0	X						0	0	0
(10) WILLIAM SMITH MD BOARD MEMBER	2 0	X						0	0	0
(11) LARRY WATKINS MD BOARD MEMBER	2 0	X						0	0	0
(12) TOM MILLER MD CHIEF OF STAFF	2 0	X						137,850	0	0
(13) ELLEN BISSON COO	28 0			X				114,405	0	8,888
(14) DARRYL FAYE CFO	36 0			X				132,110	0	8,169
(15) GREG BURNS CEO	36 0			X				213,586	0	13,149

Part VII

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization: 3

Section B. Independent Contractors

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
Morrison Kattman Menze 119 W WAYNE STREET FORT WAYNE, IN 46802	ARCHITECTS	645,033
CHUPP MEDICAL PO BOX 982 FREMONT, IN 46737	PHYSICIAN	507,458
STEUBEN CO ANESTHESIA PC 301 E MAUMEE STREET ANGOLA, IN 46703	ANESTH SERVICES	477,745
ANESTHESIOLOGY ASSOC PC 712 NORTH EARL AVENUE SUITE B LAFAYETTE, IN 47904	ANESTH SERVICES	555,541
SOUTH BEND MEDICAL FOUNDATION PO BOX 2030 MISHAWAKA, IN 46546	LAB SERVICES	365,892
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶10		

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns 1a						
	b Membership dues 1b						
	c Fundraising events 1c						
	d Related organizations 1d			61,946			
	e Government grants (contributions) 1e						
	f All other contributions, gifts, grants, and 1f similar amounts not included above			308,023			
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f			369,969			
	Program Service Revenue			Business Code			
2a NET PATIENT SERVICE		621400	39,076,151	39,076,151			
b CAFETERIA		900099	138,633			138,633	
c COMMUNITY HEALTH		624200	7,280	7,280			
d MEALS ON WHEELS		624200	11,954	11,954			
e							
f All other program service revenue							
g Total. Add lines 2a-2f			39,234,018				
Other Revenue		3 Investment income (including dividends, interest and other similar amounts)					
				423,622			423,622
	4 Income from investment of tax-exempt bond proceeds . .			0			0
	5 Royalties			0			
	6a Gross Rents	(i) Real	(ii) Personal				
		235,237					
		b Less rental expenses	26,812				
		c Rental income or (loss)	208,425				
	d Net rental income or (loss)			208,425			208,425
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7,126,991					
		b Less cost or other basis and sales expenses	7,015,464				
		c Gain or (loss)	111,527				
	d Net gain or (loss)			111,527			111,527
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18		a				
	b Less direct expenses b						
	c Net income or (loss) from fundraising events . .			0			
	9a Gross income from gaming activities See Part IV, line 19 . a						
	b Less direct expenses b						
	c Net income or (loss) from gaming activities . .			0			
10a Gross sales of inventory, less returns and allowances .		a					
b Less cost of goods sold b							
c Net income or (loss) from sales of inventory . .			0		0		
Miscellaneous Revenue			Business Code				
11a VENDING MACHINES			900099	33,731			33,731
b MISCELLANEOUS			900099	366,282	366,282		
c							
d All other revenue							
e Total. Add lines 11a-11d				400,013			
12 Total revenue. See Instructions				40,747,574	39,461,667	0	915,938

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	0			
2	Grants and other assistance to individuals in the U S See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	460,100	391,085	69,015	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	13,375,199	11,368,919	2,006,280	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	480,644	408,547	72,097	
9	Other employee benefits	3,714,591	3,157,402	557,189	
10	Payroll taxes	1,049,989	892,491	157,498	
a	Fees for services (non-employees) Management	0			
b	Legal	0			
c	Accounting	26,489	22,516	3,973	
d	Lobbying	134,661	114,462	20,199	
e	Professional fundraising services See Part IV, line 17	0			
f	Investment management fees	79,321	67,423	11,898	
g	Other	7,892,331	6,708,481	1,183,850	
12	Advertising and promotion	221,492	188,268	33,224	
13	Office expenses	2,687,353	2,284,250	403,103	
14	Information technology	1,708,640	1,448,322	260,318	
15	Royalties	0			
16	Occupancy	1,483,687	1,273,032	210,655	
17	Travel	47,707	40,551	7,156	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	180,518	153,440	27,078	
20	Interest	456,421	387,958	68,463	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	2,164,295	1,839,651	324,644	
23	Insurance	350,781	298,164	52,617	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	PROVISION FOR BAD DEBTS	3,073,851	2,612,773	461,078	
b	MINOR EQUIPMENT	127,484	108,361	19,123	
c	OTHER	446,401	379,440	66,961	0
d					
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	40,161,955	34,145,536	6,016,419	0
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			8,050	1	12,195
	2	Savings and temporary cash investments			1,775,907	2	2,881,491
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			6,691,866	4	7,538,545
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			718,187	8	784,010
	9	Prepaid expenses and deferred charges			331,372	9	326,473
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	33,443,280			
	b	Less: accumulated depreciation	10b	23,300,122	10,141,788	10c	10,143,158
	11	Investments—publicly traded securities			12,899,300	11	11,551,651
	12	Investments—other securities. See Part IV, line 11				12	
	13	Investments—program-related. See Part IV, line 11			3,479,670	13	3,503,699
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			10,234,541	15	9,746,750
	16	Total assets. Add lines 1 through 15 (must equal line 34)			46,280,681	16	46,487,972
Liabilities	17	Accounts payable and accrued expenses			3,826,946	17	3,867,809
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities			14,446,091	20	14,064,880
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties			2,142,158	23	2,790,406
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D			23,815	25	0
	26	Total liabilities. Add lines 17 through 25			20,439,010	26	20,723,095
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			25,457,083	27	25,077,942
	28	Temporarily restricted net assets			384,588	28	686,935
	29	Permanently restricted net assets				29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			25,841,671	33	25,764,877
	34	Total liabilities and net assets/fund balances			46,280,681	34	46,487,972

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	40,747,574
2	Total expenses (must equal Part IX, column (A), line 25)	2	40,161,955
3	Revenue less expenses Subtract line 2 from line 1	3	585,619
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	25,841,671
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-662,413
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	25,764,877

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Cameron Memorial Community Hospital Inc

Employer identification number
35-0211370

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3

☒

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage						
14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))					14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14					15	
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶						
b 33 1/3% support test—2009. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶						
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶						
b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶						
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶						

Part IIIPart III

Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support (Add lines 9, 10c, 11 and 12)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
b 33 1/3% support tests—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions 		

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.**
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

If the organization answered “Yes,” to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered “Yes,” to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered “Yes,” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization Cameron Memorial Community Hospital Inc	Employer identification number 35-0211370
---------------------------------------------------------------------	----------------------------------------------

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization’s direct and indirect political campaign activities in Part IV	
2	Political expenditures	▶ \$ _____
3	Volunteer hours	_____

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$ _____
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$ _____
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If “Yes,” describe in Part IV	

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$ _____
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities	▶ \$ _____
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	▶ \$ _____
4	Did the filing organization file Form 1120-POL for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization’s funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A

Check

☐

if the filing organization belongs to an affiliated group

B

Check

☐

if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount Enter the amount from the following table in both columns															
<table><thead><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr></thead><tbody><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></tbody></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a If zero or less, enter -0-															
i Subtract line 1f from line 1c If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
	a Volunteers?		No	
	b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
	c Media advertisements?		No	
	d Mailings to members, legislators, or the public?		No	
	e Publications, or published or broadcast statements?		No	
	f Grants to other organizations for lobbying purposes?		No	
	g Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
	h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
	i Other activities? If "Yes," describe in Part IV	Yes		1,047
	j Total lines 1c through 1i			1,047
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV

Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1.
Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
PAGE 3, PART II B	LINE 1I	A PORTION OF IHA DUES IS ALLOCATED TO LOBBYING EXPENSES 5 29% OF \$19,800 EQUALS \$1,047

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization
Cameron Memorial Community Hospital Inc

Employer identification number
35-0211370

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶_____

4

Number of states where property subject to conservation easement is located ▶_____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶_____

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

☐ Yes☐ No

9

In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii)

Assets included in Form 990, Part X

▶ \$ _____

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance				
b	Contributions				
c	Investment earnings or losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
3a(i)		
3a(ii)		
3b		

(i)

unrelated organizations

(ii)

related organizations

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,043,373		1,043,373
b Buildings		16,681,645	11,084,752	5,596,893
c Leasehold improvements				
d Equipment		15,718,262	12,215,370	3,502,892
e Other		0		0
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				10,143,158

Schedule D (Form 990) 2010

Part XI

Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	40,747,574
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	40,161,955
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	585,619
4	Net unrealized gains (losses) on investments	4	-662,413
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	-662,413
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-76,794

Part XII

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	40,032,652
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-662,413
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	26,812
e	Add lines 2a through 2d	2e	-635,601
3	Subtract line 2e from line 1	3	40,668,253
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	79,321
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	79,321
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	40,747,574

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	40,109,446
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	26,812
e	Add lines 2a through 2d	2e	26,812
3	Subtract line 2e from line 1	3	40,082,634
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	79,321
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	79,321
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	40,161,955

Part XIV

Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
SCHEDULE D	FIN 48 DISCLOSURE	MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.
RECONCILIATION		PART XII, LINE 2D RENT EXPENSE \$26,812. PART XIII, LINE 2D RENT EXPENSE \$26,812.

SCHEDULE H
(Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, question 20.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Cameron Memorial Community Hospital Inc

Employer identification number
35-0211370

Part I

Financial Assistance and Certain Other Community Benefits at Cost

		Yes	No
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	Yes	
b	If "Yes," is it a written policy?	Yes	
2	If the organization has multiple hospitals, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year <div><input type="checkbox"/> Applied uniformly to all hospitals</div> <div><input type="checkbox"/> Applied uniformly to most hospitals</div> <div><input type="checkbox"/> Generally tailored to individual hospitals</div>		
3	Answer the following based on the the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year a Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>free</i> care to low income individuals? If "Yes," indicate which of the following is the FPG family income limit for eligibility for free care <div><input type="checkbox"/> 100%</div> <div><input type="checkbox"/> 150%</div> <div><input type="checkbox"/> 200%</div> <div><input checked="" type="checkbox"/> Other <u>300. %</u></div>	Yes	
b	Does the organization use FPG to determine eligibility for providing <i>discounted</i> care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care <div><input type="checkbox"/> 200%</div> <div><input type="checkbox"/> 250%</div> <div><input checked="" type="checkbox"/> 300%</div> <div><input type="checkbox"/> 350%</div> <div><input type="checkbox"/> 400%</div> <div><input type="checkbox"/> Other <u> % </u></div>	Yes	
c	If the organization does not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care		
4	Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	Yes	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		No
6a	Does the organization prepare a community benefit report during the tax year?	Yes	
6b	If "Yes," did the organization make it available to the public?	Yes	
	Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H		

7

Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheets 1 and 2)			518,369		518,369	1 400 %
b Unreimbursed Medicaid (from Worksheet 3, column a)			4,092,988	1,409,371	2,683,617	7 250 %
c Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			4,611,357	1,409,371	3,201,986	8 650 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			32,429		32,429	0 090 %
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions to community groups (from Worksheet 8)			13,353		13,353	0 030 %
j Total Other Benefits			45,782		45,782	0 120 %
k Total. Add lines 7d and 7j			4,657,139	1,409,371	3,247,768	8 770 %

Part IICommunity Building Activities

during the tax year, and describe in Part VI how its community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1Physical improvements and housing			695		695	0 %
2Economic development						
3Community support						
4Environmental improvements						
5Leadership development and training for community members						
6Coalition building						
7Community health improvement advocacy						
8Workforce development			36,108		36,108	0 100 %
9Other						
10Total			36,803		36,803	0 100 %

Part IIIBad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

			Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	Yes	
2	Enter the amount of the organization's bad debt expense (at cost)	2	1,555,983	
3	Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's financial assistance policy	3	112,143	
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including a portion of bad debt amounts as community benefit			

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	10,103,478	
6	Enter Medicare allowable costs of care relating to payments on line 5	6	9,534,942	
7	Subtract line 6 from line 5. This is the surplus or (shortfall)	7	568,536	
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input type="checkbox"/> Cost to charge ratio <input checked="" type="checkbox"/> Other			

Section C. Collection Practices

9a	Does the organization have a written debt collection policy?	9a	Yes	
b	If "Yes," does the organization's collection policy contain provisions on the collection practices to be followed for patients who are known to qualify for charity care or financial assistance? Describe in Part VI	9b	Yes	

Part IVManagement Companies and Joint Ventures

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership%	(e) Physicians' profit % or stock ownership %
1CAMERON MED OUTREACH	ASSISTED LIVING FACILITY	100.000 %		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Section A. Hospital Facilities

How many hospital facilities did the organization operate during the tax year? 1

Schedule H (Form 990) 2010

Section C. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

(list in order of size, measured by total revenue per facility, from largest to smallest)

How many non-hospital facilities did the organization operate during the tax year? _____

Name and address	Type of Facility (Describe)
1	
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Part VI Supplemental Information

Complete this part to provide the following information

- 1
- Required descriptions.** Provide the description required for Part I, lines 3c, 6a, and 7, Part II, Part III, lines 4, 8, and 9b, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21
- 2
- Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B
- 3
- Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4
- Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5
- Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)
- 6
- Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7
- State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Identifier	ReturnReference	Explanation
SCHEDULE H, PART III, LINE 4A		The Hospital reports patient accounts receivable for services rendered at net realizable amounts from third party payers, patients and others The Hospital provides an allowance for doubtful accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions As a service to the patient, the entities bill third party payers directly and bills the patient when the patient's liability is determined Patient accounts receivable are due in full when billed Accounts are considered delinquent and subsequently written off as bad debts based on individual credit evaluation and specific circumstances of the account SCHEDULE H, PART III, LINE 4B An aggregate cost to charge ratio was used to provide bad debt at cost for Part III, line 2 The estimated amount calculated for Part III, line 3 was determined by taking the total amount of denied charity care applications and multiplying it by the cost to charge ratio SCHEDULE H, PART III, LINE 8A Calculation for Line 6 came from figures on the FY 2011 M/Care Cost Report, Worksheet D-1, Part II Lines 49 & 66, Worksheet D-1, Part IV, Line 89, Worksheet D-3, Line 200, Column 3

Identifier	ReturnReference	Explanation
SCHEDULE H, PART III, LINE 9A & B		The Collection policy addresses four options, including Compassionate Care Financial Assistance. The patients must meet the eligibility criteria to qualify for Compassionate Care.

Identifier	ReturnReference	Explanation
SCHEDULE H, PART V, LINE 19		The hospital facility uses the average of all managed care discounts

Identifier	ReturnReference	Explanation
SCHEDULE H, PART VI	NEEDS ASSESSMENT	An assessment of the expected future needs for the community Hospital services was conducted by management in the last couple of years. The assessment of the Hospital services included the following: *Identification of the geographical service area from which the Hospital will derive its patients and its market share within that area, *Analysis of published historical and projected economic and demographic data trends in the service area, *Analysis of the competition in the primary service area, *Analysis of market share and use rates of the primary service area, and *Analysis of historical and forecasted utilization. In addition to the above needs assessment, the Hospital took also into account such variables as: *Proximity of the facility to family and friends, *Aesthetic qualities of the facility, *Accessibility, *Changes in law or regulation, and *Referrals by area doctors.

Identifier	ReturnReference	Explanation
PATIENT EDUCATION OF ELIGIBILITY FOR ASSISTANCE		The Charity Care policy is available in the ER and Registration areas of the hospital. Cameron distributes an "Important Billing Information for Uninsured Patients" handout to every uninsured patient. This handout is designed to help patients understand the billing process, payment options and financial assistance that is available. We have Financial Counselors available to discuss with the patients' federal, state and hospital financial assistance programs and assist with enrollment programs, when applicable. Cameron is an approved Indiana Medicaid Enrollment Center for our patients.

Identifier	ReturnReference	Explanation
COMMUNITY INFORMATION		<p>Cameron Memorial Community Hospital was opened in 1926 and is located in Angola, Indiana. Angola is located in Steuben County, approximately 45 miles north of Fort Wayne, Indiana. Since Cameron Hospital is located in extreme Northeast Indiana, it serves patients from communities in Southwest Michigan and Northwest Ohio as well. Cameron Hospital is one of the largest employers in Steuben County. The health care sector is important to the county's economy, as it employs a large number of its residents, who purchase a large amount of goods and services from the businesses located in Steuben County. As of the 2000 census, the city of Angola had a population of 7,344, while the Steuben County population was 33,214. During the summer months the population in Steuben County drastically increases due to the numerous lakes in the county. The characteristics of the population are factors in determining the health care services that our community requires. The percentage of the population in the community over 65 years old is 13.6%. In 2011, Cameron Hospital had 101,000+ outpatient visits and 83% of our patient revenue was outpatient. The facility operates as an independent Critical Access Hospital and receives cost-based reimbursement.</p>

Identifier	ReturnReference	Explanation
PROMOTION OF COMMUNITY HEALTH		<p>The hospital is very committed to the community by supporting various groups and not-for-profit organizations. Over 40 donations have been provided throughout the year, supporting the areas of health, education, and safety. Additionally, hospital staff and physicians donate many hours of their time to serve in the Faith Community Clinic which assists the poor and underserved of the community. Finally, the hospital partners with area emergency personnel TO assist with disaster preparedness in our county. The hospital feels that disaster preparedness is an important role for it to play in our community, assisting residents in the event of a natural disaster, industrial accident or other large scale emergency.</p> <p>THE HOSPITAL OPERATES AN EMERGENCY ROOM OPEN TO ALL PERSONS REGARDLESS OF ABILITY TO PAY. IN ADDITION TO PROVIDING EMERGENCY SERVICES, THE HOSPITAL PROVIDES MINOR EMERGENCY AND URGENT CARE SERVICES TO ALL REGARDLESS OF ABILITY TO PAY. THE HOSPITAL PARTICIPATES IN MEDICAID, MEDICARE, CHAMPUS, AND/OR OTHER GOVERNMENT SPONSORED HEALTH PROGRAMS. IN ADDITION TO OUR PARTICIPATION IN THESE PROGRAMS, THE HOSPITAL ABSORBED MORE THAN \$568,536 IN UNREIMBURSED MEDICARE COSTS DURING 2011. IN ADDITION, THE HOSPITAL ALSO ABSORBED \$2,683,467 IN UNREIMBURSED MEDICAID COSTS DURING 2011. THE HOSPITAL ALSO PARTICIPATES IN A COMMUNITY CLINIC FOR POOR AND LOW INCOME RESIDENTS, WHEREIN LAB, RADIOLOGY, AND REHAB COST ARE ENTIRELY WRITTEN OFF. ALTHOUGH THE PRIMARY CARE PHYSICIANS ARE NOT EMPLOYED STAFF OF THE HOSPITAL, A NUMBER OF PHYSICIANS VOLUNTEER THEIR SERVICES AT THE CLINIC. THE HOSPITAL OFFERS A COMPASSIONATE CARE PROGRAM TO ELIGIBLE PARTICIPANTS BASED ON THE FEDERAL POVERTY GUIDELINES AT THE 300% LEVEL. IN 2011, THE HOSPITAL ABSORBED \$518,350 IN CHARITY CARE COSTS. CAMERON ALSO PROVIDES SCREENINGS FOR RESIDENTS WHO ARE UNINSURED OR UNDERINSURED INCLUDING PSA SCREENINGS, SKIN CANCER SCREENINGS, BREAST CANCER SCREENINGS AND BLOOD GLUCOSE TESTING FOR DIABETES OR PRE-DIABETES. THE HOSPITAL HAS AN OPEN MEDICAL STAFF WITH PRIVILEGES AVAILABLE TO ALL QUALIFIED IN THE AREA. THE GOVERNING BODY (BOARD OF DIRECTORS) CONSISTS OF INDEPENDENT PEOPLE REPRESENTATIVE OF THE COMMUNITY WE SERVE. THE HOSPITAL RECEIVES STRONG SUPPORT FROM AREA RESIDENTS AS EVIDENCED BY THE LARGE BODY OF VOLUNTEERS COMMITTED TO FURTHERING THE HOSPITAL'S MISSION.</p>

Identifier	ReturnReference	Explanation
STATE FILING OF COMMUNITY BENEFIT REPORT	990 SCHEDULE H, PART VI	IN,

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization Cameron Memorial Community Hospital Inc	Employer identification number 35-0211370
---------------------------------------------------------------------	----------------------------------------------

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax idemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
<input checked="" type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a Receive a severance payment or change-of-control payment from the organization or a related organization?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a The organization?	5a	No
b Any related organization?	5b	No
If "Yes," to line 5a or 5b, describe in Part III		
6 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a The organization?	6a	No
b Any related organization?	6b	No
If "Yes," to line 6a or 6b, describe in Part III		
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) GREG BURNS	(i)	212,812	0	774	7,924	5,225	226,735	0
	(ii)	0	0	0	0	0	0	0
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
------------	------------------	-------------

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990).
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Cameron Memorial Community Hospital Inc

Employer identification number
35-0211370

Part I Bond Issues

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A INDIANA FINANCE AUTHORITY	35-1602316		12-29-2009	14,765,000	See Schedule O		X		X		X

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased								
3	Total proceeds of issue	14,765,000							
4	Gross proceeds in reserve funds	1,022,381							
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrow								
7	Issuance costs from proceeds	352,244							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	3,869,247							
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion	2012							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X							
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part IIIPrivate Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?		X						
b	Are there any research agreements that may result in private business use of bond-financed property?		X						
c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?	X							
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6	Total of lines 4 and 5								
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X							

Part IVArbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X						
2	Is the bond issue a variable rate issue?		X						
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X						
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?		X						
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5	Were any gross proceeds invested beyond an available temporary period?		X						
6	Did the bond issue qualify for an exception to rebate?		X						

Part VSupplemental Information

Complete this part to provide additional information for responses to questions on Schedule K (see instructions)

Identifier	Return Reference	Explanation

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization Cameron Memorial Community Hospital Inc	Employer identification number 35-0211370
---------------------------------------------------------------------	----------------------------------------------

Identifier	Return Reference	Explanation
DISCLOSURE	PART VI, QUESTION 1B	BERRY MILLER, M D AND TOM MILLER, M D ARE PAID EMPLOYEES OF THE HOSPITAL AND ARE THEREFORE CONSIDERED NON-INDEPENDENT

Identifier	Return Reference	Explanation
POLICIES	PART VI, SECTION B, LINE 11	THE 990 IS THOROUGHLY REVIEWED BY THE CFO AND AN INDEPENDENT ACCOUNTING FIRM PRIOR TO FILING IN ADDITION, A COPY OF THE 990 IS PROVIDED TO THE GOVERNING BODY PRIOR TO FILING

Identifier	Return Reference	Explanation
POLICIES	PART VI, SECTION B, LINE 12	A questionnaire is sent out annually to all officers, directors or trustees, and key employees to disclose personal and business relationships. The questionnaires are reviewed annually. If a conflict exists restrictions will be imposed on persons with a conflict such as prohibiting them from participating in the governing body's deliberations and decisions in the transactions.

Identifier	Return Reference	Explanation
POLICIES	PART VI, SECTION B, LINE 15A & B	THE PROCESS FOR DETERMINING COMPENSATION OF THE CEO, COO, CFO, AND KEY EMPLOYEES INVOLVES REVIEW AND APPROVAL OF THE BOARD INCLUDING REVIEW OF COMPARABLE DATA FROM INDIANA HOSPITAL ASSOCIATION AND COMPDATA

Identifier	Return Reference	Explanation
DISCLOSURE	PART VI, SECTION C, LINE 19	Cameron Memorial Community Hospital keeps copies of their governing documents, conflicts of interest policy, and financial statements on site and are available upon request

Identifier	Return Reference	Explanation
RECONCILIATION OF NET ASSETS	PART XI, LINE 5	UNREALIZED GAIN/LOSS ON INVESTMENTS -\$662,413

Identifier	Return Reference	Explanation
SCHEDULE K	BOND PURPOSE	FINANCING CONSTRUCTION OF NEW HOSPITAL/REFINANCING OF EXISTING DEBT/DATA CENTER RELOCATION PROJECT/WOUND CARE & DIALY SIS

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME ELLEN BISSON TITLE COO HOURS 4

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME DARRYL FAYE TITLE.CFO HOURS 4

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME GREG BURNS TITLE CEO HOURS 4

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Cameron Memorial Community Hospital Inc

Employer identification number
35-0211370

Part I

Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II

Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) Cameron Medical Outreach Inc 416 E MAUMEE STREET ANGOLA, IN 46703 26-1105702	ASSIST LIVING	IN	501(C)3	9	NA		
(2) CAMERON HOSPITAL FOUNDATION 416 EAST MAUMEE ANGOLA, IN 46703 35-1722087	FUNDRAISING	IN	501(C)3	7	NA		

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproporionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to other organization(s)

c

Gift, grant, or capital contribution from other organization(s)

d

Loans or loan guarantees to or for other organization(s)

e

Loans or loan guarantees by other organization(s)

f

Sale of assets to other organization(s)

g

Purchase of assets from other organization(s)

h

Exchange of assets

i

Lease of facilities, equipment, or other assets to other organization(s)

j

Lease of facilities, equipment, or other assets from other organization(s)

k

Performance of services or membership or fundraising solicitations for other organization(s)

l

Performance of services or membership or fundraising solicitations by other organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets

n

Sharing of paid employees

o

Reimbursement paid to other organization for expenses

p

Reimbursement paid by other organization for expenses

q

Other transfer of cash or property to other organization(s)

r

Other transfer of cash or property from other organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

Yes

No

No

No

No

No

No

Yes

No

No

Yes

Yes

Yes

No

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) CAMERON MEDICAL OUTREACH	P	1,235,405	
(2) CAMERON MEDICAL OUTREACH	J	352,752	
(3) CAMERON FOUNDATION	C	61,946	
(4)			
(5)			
(6)			

Schedule R (Form 990) 2010

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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Cameron Memorial Community Hospital, Inc.

Accountants' Report and Consolidated Financial Statements

September 30, 2011 and 2010



Cameron Memorial Community Hospital, Inc.

September 30, 2011 and 2010

Contents

Independent Accountants' Report.....	1
---------------------------------------------	----------

Consolidated Financial Statements

Balance Sheets	2
Statements of Operations	3
Statements of Changes in Net Assets	4
Statements of Cash Flows	5
Notes to Financial Statements	6

Independent Accountants' Report on Supplementary Information	24
---------------------------------------------------------------------------	-----------

Supplementary Information

Consolidating Balance Sheet	25
Consolidating Statement of Operations	26
Consolidating Statement of Changes in Net Assets	27

Independent Accountants' Report

Board of Directors
Cameron Memorial Community Hospital, Inc
Angola, Indiana

We have audited the accompanying consolidated balance sheets of Cameron Memorial Community Hospital, Inc. (Hospital) as of September 30, 2011 and 2010, and the related consolidated statements of operations, changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Hospital's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Cameron Memorial Community Hospital, Inc. as of September 30, 2011 and 2010, and the results of its operations, the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

BKD, LLP

January 19, 2012

Cameron Memorial Community Hospital, Inc.

Consolidated Balance Sheets September 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 2,854,888	\$ 1,445,198
Patient accounts receivable, net of allowance, 2011 - \$2,564,000, 2010 - \$2,903,000	7,010,960	6,245,998
Other receivables	136,159	141,386
Inventory	784,010	718,187
Prepaid expenses	<u>326,473</u>	<u>331,372</u>
Total current assets	<u>11,112,490</u>	<u>8,882,141</u>
Assets Limited as to Use		
Externally restricted by donors	201,320	202,488
Held by trustee under bond indenture agreements	1,022,381	2,459,554
Internally designated for capital improvements	<u>1,697,910</u>	<u>1,661,753</u>
Total assets limited as to use	<u>2,921,611</u>	<u>4,323,795</u>
Investments	<u>12,231,089</u>	<u>13,475,758</u>
Property and Equipment, Net	<u>19,727,139</u>	<u>19,051,714</u>
Other Assets		
Deferred financing costs	176,122	293,537
Receivable from Cameron Hospital Foundation, Inc	<u>309,191</u>	<u>—</u>
Total other assets	<u>485,313</u>	<u>293,537</u>
Total assets	<u>\$ 46,477,642</u>	<u>\$ 46,026,945</u>
Liabilities and Net Assets		
Current Liabilities		
Current maturities of long-term debt	\$ 1,530,189	\$ 1,003,713
Accounts payable	1,098,949	1,433,077
Accrued salaries and related liabilities	1,562,019	1,378,274
Accrued expenses and other liabilities	642,229	661,957
Estimated amounts due to third-party payers	<u>211,860</u>	<u>24,701</u>
Total current liabilities	5,045,246	4,501,722
Long-Term Debt	<u>15,325,097</u>	<u>15,584,536</u>
Total liabilities	<u>20,370,343</u>	<u>20,086,258</u>
Net Assets		
Unrestricted	25,420,364	25,556,099
Temporarily restricted	<u>686,935</u>	<u>384,588</u>
Total net assets	<u>26,107,299</u>	<u>25,940,687</u>
Total liabilities and net assets	<u>\$ 46,477,642</u>	<u>\$ 46,026,945</u>

Cameron Memorial Community Hospital, Inc.

Consolidated Statements of Operations Years Ended September 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Unrestricted Revenue, Gains and Other Support		
Net patient service revenue	\$ 39,076,151	\$ 39,628,528
Other	2,078,713	2,294,135
Net assets released from restrictions used for operations	<u>12,750</u>	<u>13,927</u>
Total unrestricted revenue, gains and other support	<u>41,167,614</u>	<u>41,936,590</u>
Expenses		
Salaries and wages	14,340,232	13,646,113
Pay roll taxes and employee benefits	5,245,223	4,267,793
Purchased services and professional fees	8,643,941	8,826,606
Supplies	2,687,353	2,720,428
Repairs and maintenance	1,241,907	1,211,281
Utilities	598,432	564,321
Equipment rent	507,886	478,156
Insurance	350,781	365,737
Interest	456,421	484,313
Depreciation and amortization	2,287,106	2,218,488
Provision for uncollectible accounts	3,073,850	4,517,230
Other	<u>1,718,504</u>	<u>1,795,588</u>
Total expenses	<u>41,151,636</u>	<u>41,096,054</u>
Operating Income	<u>15,978</u>	<u>840,536</u>
Other Income (Expense)		
Investment return, interest and dividends	342,999	231,573
Realized gains on investments	111,527	63,404
Unrealized gains (losses) on trading securities	(662,413)	831,227
Contribution income	56,174	49,993
Change in fair value of interest rate swap agreement	<u>—</u>	<u>(122,389)</u>
Total other income (expense)	<u>(151,713)</u>	<u>1,053,808</u>
Excess (Deficiency) of Revenue Over Expenses	(135,735)	1,894,344
Change in fair value of interest rate swap agreement	<u>—</u>	<u>143,749</u>
Increase (Decrease) in Unrestricted Net Assets	<u><u>\$ (135,735)</u></u>	<u><u>\$ 2,038,093</u></u>

Cameron Memorial Community Hospital, Inc.

Consolidated Statements of Changes in Net Assets Years Ended September 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Unrestricted Net Assets		
Excess (deficiency) of revenue over expenses	\$ (135,735)	\$ 1,894,344
Change in fair value of interest rate swap agreement	<u>—</u>	<u>143,749</u>
Increase (decrease) in unrestricted net assets	<u>(135,735)</u>	<u>2,038,093</u>
Temporarily Restricted Net Assets		
Contributions received	313,795	5,795
Investment return, interest and dividends	1,302	1,337
Net assets released from restriction	<u>(12,750)</u>	<u>(13,927)</u>
Increase (decrease) in temporarily restricted net assets	<u>302,347</u>	<u>(6,795)</u>
Increase in Net Assets	166,612	2,031,298
Net Assets, Beginning of Year	<u>25,940,687</u>	<u>23,909,389</u>
Net Assets, End of Year	<u>\$ 26,107,299</u>	<u>\$ 25,940,687</u>

Cameron Memorial Community Hospital, Inc.

Consolidated Statements of Cash Flows Years Ended September 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Operating Activities		
Increase in net assets	\$ 166,612	\$ 2,031,298
Items not requiring cash		
Depreciation and amortization	2,287,107	2,218,488
Net realized and unrealized (gains) losses on investments	550,886	(894,631)
Change in fair value of interest rate swap agreement	—	(21,360)
Restricted contributions for acquisition of property and equipment	(309,191)	—
Changes in		
Patient accounts receivable, net	(764,962)	(1,240,308)
Accounts payable	(56,934)	(81,403)
Estimated amounts due to (from) third-party settlements	187,159	(698,753)
Other assets and liabilities	<u>(200,871)</u>	<u>(516,684)</u>
Net cash provided by operating activities	<u>1,859,806</u>	<u>796,647</u>
Investing Activities		
Proceeds from disposition of investments	7,126,991	7,202,326
Purchase of investments	(5,031,024)	(10,820,106)
Purchase of property and equipment	<u>(3,122,311)</u>	<u>(4,226,322)</u>
Net cash used in investing activities	<u>(1,026,344)</u>	<u>(7,844,102)</u>
Financing Activities		
Restricted contributions for acquisition of property and equipment	309,191	—
Principal payments on long-term debt	(381,210)	(8,165,563)
Principal payments on capital lease obligations	(784,489)	(551,876)
Proceeds from issuance of long-term debt	1,432,736	14,765,000
Payment upon termination of interest rate swap agreement	<u>—</u>	<u>(122,379)</u>
Net cash provided by financing activities	<u>576,228</u>	<u>5,925,182</u>
Increase (Decrease) in Cash and Cash Equivalents	1,409,690	(1,122,273)
Cash and Cash Equivalents, Beginning of Year	<u>1,445,198</u>	<u>2,567,471</u>
Cash and Cash Equivalents, End of Year	<u>\$ 2,854,888</u>	<u>\$ 1,445,198</u>
Supplemental Cash Flows Information		
Interest paid (net of capitalized interest)	\$ 456,421	\$ 488,600
Property and equipment in accounts payable	41,344	318,538

Cameron Memorial Community Hospital, Inc.
Notes to Consolidated Financial Statements
September 30, 2011 and 2010

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

Cameron Memorial Community Hospital, Inc. (Hospital), a not-for-profit organization, is a general acute care facility in Angola, Indiana with 25 licensed beds and associated ancillary service departments including outpatient services, home health care and an urgent care center in Angola, Indiana. The Hospital provides health care services primarily in the northeast portion of Indiana. Expenses relate to the provision of medical care and related general and administrative costs.

Cameron Medical Outreach, Inc. (CMO), a not-for-profit organization, is a community outreach organization providing health care needs of indigent individuals, medically underserved areas and the community as a whole. CMO primarily earns revenue from rental and leasing arrangements. The Hospital is the sole member of Cameron Medical Outreach, Inc. CMO began operations on October 1, 2007, and operates an assisted living facility (Cameron Woods) and medical office buildings in Angola, Indiana.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of Cameron Memorial Community Hospital, Inc. (Hospital) and Cameron Medical Outreach, Inc. (CMO), the Hospital's wholly controlled subsidiary. Intercompany transactions and balances have been eliminated in consolidation.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Hospital and CMO consider all liquid investments, other than those limited as to use, with original maturities of three months or less to be cash equivalents. At September 30, 2011, cash equivalents consisted primarily of money market funds and certificates of deposit.

Effective July 21, 2010, the FDIC's insurance limits were permanently increased to \$250,000. At September 30, 2011, the Hospital's and CMO's cash accounts did not exceed federally insured limits.

Pursuant to legislation enacted in 2010, the FDIC will fully insure all noninterest-bearing transaction accounts through December 31, 2012, at all FDIC insured institutions.

Cash equivalents awaiting longer-term investing are included as investments in the consolidated balance sheets.

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements September 30, 2011 and 2010

Patient Accounts Receivable

The Hospital reports patient accounts receivable for services rendered at net realizable amounts from third-party payers, patients and others. The Hospital provides an allowance for doubtful accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions. As a service to the patient, the entities bill third-party payers directly and bill the patient when the patient's liability is determined. Patient accounts receivable are due in full when billed. Accounts are considered delinquent and subsequently written off as bad debts based on individual credit evaluation and specific circumstances of the account.

Investments and Investment Return

Investments in equity securities, having a readily determinable fair value, and all debt securities are carried at fair value. Investment return includes dividend, interest and other investment income, and realized and unrealized gains and losses on investments carried at fair value. Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in unrestricted net assets. Other investment return is reflected in the statements of operations and changes in net assets as unrestricted or temporarily restricted based upon the existence and nature of any donor or legally imposed restrictions.

The Hospital invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying balance sheets.

Assets Limited as to Use

Assets limited as to use include (1) assets restricted by donors, (2) assets held by trustees under bond indenture agreements and (3) assets set aside by the Board of Directors for future capital improvements over which the Board retains control and may, at its discretion, subsequently use for other purposes. Amounts required to meet current liabilities of the Hospital are included in current assets.

Inventory

Supply inventories are stated at the lower of cost, determined using the first-in, first-out (FIFO) method, or market.

Property and Equipment

Property and equipment other than that received by donation, are reported at cost and depreciated on a straight-line basis over the estimated useful life of each asset. Assets under capital lease obligations and leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives.

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

Donations of property and equipment are reported at fair value as an increase in unrestricted net assets unless use of the assets is restricted by the donor. Monetary gifts that must be used to acquire property and equipment are reported as restricted support. The expiration of such restrictions is reported as an increase in unrestricted net assets when the donated asset is placed in service.

The Hospital capitalizes interest costs as a component of construction in progress, based on interest costs of borrowing specifically for the project, net of interest earned on investments acquired with the proceeds of the borrowing. Total interest capitalized and incurred at September 30 was

	<u>2011</u>	<u>2010</u>
Total interest expense incurred on borrowings for project	\$ 210,682	\$ 161,872
Interest income from investment of proceeds of borrowings for project	<u>—</u>	<u>—</u>
Net interest cost capitalized	\$ <u>210,682</u>	\$ <u>161,872</u>
Interest capitalized	\$ 210,682	\$ 161,872
Interest charged to expense	<u>456,421</u>	<u>484,313</u>
Total interest incurred	\$ <u>667,103</u>	\$ <u>646,185</u>

Deferred Financing Costs

Deferred financing costs represent costs incurred in connection with the issuance of long-term debt. Such costs are amortized over the term of the respective debt using the straight-line method.

Temporarily Restricted Net Assets

Temporarily restricted net assets are those whose use by the Hospital has been limited by donors to a specific time period or purpose.

Patient Accounts Receivable Financing

Under a credit financing agreement, qualified self-pay patients can receive interest-bearing loans from an independent financial institution to pay their receivable balances to the Hospital. The transfer of these receivables is with full recourse to the Hospital. At September 30, 2011 and 2010, these receivables totaled \$97,348 and \$188,518, respectively. The Hospital has made provision for accounts estimated to be uncollectible in the allowance for uncollectible accounts under these agreements.

Net Patient Service Revenue

The Hospital has agreements with third-party payers that provide for payments to the Hospital at amounts different from its established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered.

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

including estimated retroactive revenue adjustments. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and revised in future periods as adjustments become known.

Charity Care

The Hospital and CMO provide care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because the entities do not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as net patient service revenue.

Contributions

Unconditional promises to give cash and other assets are accrued at estimated fair values at the date each promise is received. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported as an increase in unrestricted net assets. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions. Receipt of contributions which are conditional are reported as liabilities until the condition is eliminated or the contributed assets are returned to the donor.

Self-Insured Employee Health Claims

The Hospital is self-insured for its exposure to risk of loss from employee health claims. An estimated provision was accrued for employee health claims at September 30, 2011 and 2010, and includes an estimate of the ultimate costs for both reported claims and claims incurred but not yet reported.

Estimated Malpractice Costs

An annual estimated provision is accrued for the self-insured portion of medical malpractice claims and includes an estimate of the ultimate costs for both reported claims and claims incurred but not reported.

Income Taxes

The Hospital and CMO have been recognized as exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, the Hospital and CMO are subject to federal income tax on any unrelated business taxable income.

The Hospital and CMO file tax returns in the Indiana and U.S. federal jurisdictions. With a few exceptions, the Hospital and CMO are no longer subject to Indiana and U.S. federal examinations by tax authorities for years before 2008.

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

Excess (Deficiency) of Revenue Over Expenses

The statements of operations include excess (deficiency) of revenue over expenses. Changes in unrestricted net assets which are excluded from the excess (deficiency) of revenue over expenses, consistent with industry practice, include the change in value of an interest rate swap agreement designated for hedge accounting.

Note 2: Charity Care

Charges excluded from revenue under the entities' charity care policies were \$989,080 and \$833,886 for 2011 and 2010, respectively.

Note 3: Net Patient Service Revenue and Estimated Amounts due to Third-Party Payers

The Hospital has agreements with third-party payers that provide for payments to the Hospital at amounts different from its established rates. These payment arrangements include:

Medicare On February 1, 2003, the Hospital elected critical access hospital (CAH) designation. As a CAH, inpatient and outpatient services are paid on a cost reimbursement methodology. The Hospital is reimbursed for certain services at tentative rates with a final settlement determined after submission of annual cost reports by the Hospital and audit thereof by the Medicare fiscal intermediaries.

Medicaid For Medicaid inpatient services, the Hospital is reimbursed under a prospectively determined rate-per-discharge. Reimbursement for Medicaid outpatient services is based on predetermined rates. The differences between standard charges and reimbursement from this program are recorded as contractual adjustments.

Approximately 34% and 41% of net patient service revenue are from participation in the Medicare and state-sponsored Medicaid programs for the years ended September 30, 2011 and 2010, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

The Hospital has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to the Hospital under these agreements includes prospectively determined rates per discharge, discounts from established charges and prospectively determined daily rates.

The 2010 net patient service revenue increased approximately \$722,000 due to changes in previously estimated settlements and other reimbursement amounts from prior years.

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

A summary of gross patient service revenue and contractual adjustments for the years ended September 30, 2011 and 2010, is as follows

	<u>2011</u>	<u>2010</u>
Patient service revenue		
Routine services	\$ 4,461,345	\$ 4,279,251
Inpatient	8,051,078	7,545,050
Outpatient	58,951,271	57,074,047
Charity care	<u>(989,080)</u>	<u>(833,886)</u>
Total patient service revenue	70,474,614	68,064,462
Contractual adjustments	<u>(31,398,463)</u>	<u>(28,435,934)</u>
Net patient service revenue	<u>\$ 39,076,151</u>	<u>\$ 39,628,528</u>

Note 4: Concentration of Credit Risk

The Hospital grants credit without collateral to its patients, most of whom are area residents and are insured under third-party payer agreements. The mix of receivables, net of contractals, from patients and third-party payers at September 30 was

	<u>2011</u>	<u>2010</u>
Commercial insurance	20%	14%
Medicare	20	25
Medicaid	4	3
Self-pay	39	34
Blue Cross	11	8
Workers' compensation	2	1
Other	<u>4</u>	<u>15</u>
	<u>100%</u>	<u>100%</u>

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

Note 5: Investments and Investment Return

Assets Limited as to Use

Assets limited as to use at September 30 include

	<u>2011</u>	<u>2010</u>
Externally restricted by donors		
Cash	\$ <u>201,320</u>	\$ <u>202,488</u>
Held by trustee under bond indenture agreements		
Money market funds	\$ <u>1,022,381</u>	\$ <u>2,459,554</u>
Internally designated for capital improvements		
*Mutual funds	\$ <u>1,697,910</u>	\$ <u>1,661,753</u>

Long-Term Investments

Long-term investments at September 30 include

	<u>2011</u>	<u>2010</u>
Money market funds	\$ 679,439	\$ 576,458
*Mutual funds	9,605,645	9,918,706
*Common stocks	1,852,982	2,801,575
U S Government agency securities	<u>93,023</u>	<u>179,019</u>
	\$ <u>12,231,089</u>	\$ <u>13,475,758</u>

* Information regarding the nature and risks of each major investment type based on activity or business sector is detailed in Note 18

Total investment return is comprised of the following

	<u>2011</u>	<u>2010</u>
Interest and dividend income (net of fees of \$79,321 and \$70,809)	\$ 344,301	\$ 232,910
Realized gains on sales of securities	111,527	63,404
Unrealized gains (losses) on trading securities	<u>(662,413)</u>	<u>831,227</u>
Total investment return	\$ <u>(206,585)</u>	\$ <u>1,127,541</u>

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

Total investment return is reflected in the statements of operations and changes in net assets as follows

	<u>2011</u>	<u>2010</u>
Unrestricted net assets		
Other nonoperating income	\$ (207,887)	\$ 1,126,204
Temporarily restricted net assets	<u>1,302</u>	<u>1,337</u>
	<u>\$ (206,585)</u>	<u>\$ 1,127,541</u>

Note 6: Property and Equipment, Net

Property and equipment is recorded at cost, and at September 30 consist of

	<u>2011</u>	<u>2010</u>	<u>Estimated Useful Life</u>
Buildings and improvements	\$ 21,207,437	\$ 20,988,993	5-50 years
Equipment	15,840,209	13,945,154	3-20 years
Construction in progress	<u>3,474,776</u>	<u>2,712,388</u>	
	40,522,422	37,646,535	
Less accumulated depreciation and amortization	<u>(24,708,601)</u>	<u>(22,543,015)</u>	
	15,813,821	15,103,520	
Land	1,043,373	1,043,373	
Land held for expansion	<u>2,869,945</u>	<u>2,904,821</u>	
Property and equipment, net	<u>\$ 19,727,139</u>	<u>\$ 19,051,714</u>	

Note 7: Note Payable to Bank

The Hospital has a \$2,000,000 revolving bank line of credit expiring in 2012. At September 30, 2011 and 2010, there were no borrowings against this line. The line is unsecured. Interest varies with the bank's prime rate and is payable monthly.

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

Note 8: Long-Term Debt

Long-term debt at September 30 consists of the following

	<u>2011</u>	<u>2010</u>
Indiana Finance Authority Health Facility Revenue Bonds, Series 2009A, dated December 29, 2009, 3 08%, payable in monthly installments of \$47,860 including interest, final payment due January 2013	\$ 9,522,514	\$ 9,782,495
Indiana Finance Authority Health Facility Revenue Bonds, Series 2009B, dated December 29, 2009, 3 25%, payable in monthly installments of \$23,225 including interest, final payment due January 2013	4,542,366	4,663,596
Various capital lease obligations, imputed interest rates ranging from 5 35% to 8 69%, expiring between 2013 and 2014, collateralized by leased equipment	<u>2,790,406</u>	<u>2,142,158</u>
	16,855,286	16,588,249
Less current maturities	<u>(1,530,189)</u>	<u>(1,003,713)</u>
	<u>\$ 15,325,097</u>	<u>\$ 15,584,536</u>

The Series 2009A and 2009B Revenue Bonds are collateralized by a mortgage and security agreement pledging essentially all of the Hospital's and CMO's property and equipment. In connection with the Series 2009A and 2009B Revenue Bonds, the entities are required to meet certain covenant requirements.

Property and equipment include the following property under capital leases

	<u>2011</u>	<u>2010</u>
Equipment	\$ 5,614,295	\$ 4,181,559
Less accumulated depreciation	<u>(3,795,799)</u>	<u>(2,903,989)</u>
	<u>\$ 1,818,496</u>	<u>\$ 1,277,570</u>

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

Aggregate annual maturities of long-term debt and payments on capital lease obligations at September 30, 2011, are as follows

	Long-Term Debt (Excluding Capital Lease Obligations)	Capital Lease Obligations
2012	\$ 417,644	\$ 1,271,539
2013	13,647,236	1,279,410
2014	—	488,164
2015	<u>—</u>	<u>—</u>
	<u>\$ 14,064,880</u>	3,039,113
Less amount representing interest		<u>(248,707)</u>
Present value of future minimum lease payments		2,790,406
Less current maturities		<u>(1,112,545)</u>
Noncurrent portion		<u>\$ 1,677,861</u>

Note 9: Derivative Financial Instrument

As a strategy to maintain acceptable levels of exposure to the risk of changes in future cash flows due to interest rate fluctuations, the entities entered into an interest rate swap agreement for a portion of its floating rate debt. In 2010, this financial instrument was terminated, resulting in a payment by the entities of \$122,379 to the counterparty. The agreement provided for the entities and another party to exchange the difference between a variable and fixed interest rate (7.98%) on a notional amount of \$787,500 at September 30, 2009. The difference between the variable interest rate and the fixed interest rate was settled quarterly and reflected in interest expense. Management had designated the interest swap agreement as a cash flow hedging instrument and had determined the agreement qualified for hedge accounting. As a result, the agreement was recorded at its fair value with subsequent changes in fair value excluded from the excess of revenue over expenses.

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

Note 10: Temporarily Restricted Net Assets

Temporarily restricted net assets at September 30 are available for the following purpose

	<u>2011</u>	<u>2010</u>
Health care services		
MRI housing addition	\$ 176,424	\$ 182,100
Home health care	<u>201,320</u>	<u>202,488</u>
	377,744	384,588
Funds for expansion, receivable due from Cameron Hospital Foundation, Inc	<u>309,191</u>	<u>—</u>
	<u>\$ 686,935</u>	<u>\$ 384,588</u>

During 2011 and 2010, net assets were released from donor restrictions by incurring expenses or satisfying the restricted purposes in the amounts of \$12,750 and \$13,927, respectively

Note 11: Operating Leases

Noncancellable operating leases for certain diagnostic equipment and computer software and hardware expire in various years through September 2015. Rental payments include minimum rentals, plus contingent rentals based on the number of procedures performed using the equipment.

Future minimum lease payments at September 30, 2011, were

2012	\$ 332,387
2013	255,100
2014	95,796
2015	<u>89,244</u>
	<u>\$ 772,527</u>

Rental expense for all operating leases at September 30 consisted of

	<u>2011</u>	<u>2010</u>
Minimum rentals	\$ 366,084	\$ 366,084
Contingent rentals	<u>56,147</u>	<u>54,728</u>
	<u>\$ 422,231</u>	<u>\$ 420,812</u>

The Hospital and CMO own a medical office building and an oncology facility adjacent to the Hospital facility, along with an assisted living facility. The medical office building and equipment are included in property and equipment, with a cost of \$1,563,677 and accumulated depreciation of \$1,136,381 and \$1,087,346 at September 30, 2011 and 2010, respectively. The oncology facility is

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

included in property and equipment with a cost of \$1,297,182 and accumulated depreciation of \$348,859 and \$316,168 at September 30, 2011 and 2010, respectively. The assisted living facility is also included in property and equipment, with a cost of \$4,647,736 and \$4,578,384 and accumulated depreciation of \$1,408,478 and \$1,285,667 at September 30, 2011 and 2010, respectively.

The entities lease space in the medical office building and a portion of the oncology facility to physicians and tenants under various operating leases, with terms of three years with three-year renewal options. The entities also operate an assisted living facility which leases apartments under cancellable month-to-month lease terms. Rental income under the term of these leases is included in other revenue and was \$1,569,062 and \$1,531,037 in 2011 and 2010, respectively.

Future minimum lease payments to be received at September 30, 2011, were

2012

\$ 54,358

Note 12: Pension Plan

The Hospital has a defined contribution pension plan covering substantially all employees. The Board of Directors annually determines the amount, if any, of the Hospital's contributions to the plan. Pension expense was \$480,644 and \$449,901 for 2011 and 2010, respectively.

Note 13: Medical Malpractice

The Hospital and CMO participate in the Indiana Medical Malpractice Act which limits the maximum recovery for qualified medical malpractice claims to \$1,250,000 per occurrence, the first \$250,000 of which would be the responsibility of the entities, with the balance paid by the state of Indiana Patient Compensation Fund.

The entities purchase medical malpractice insurance under a claims-made policy on a fixed premium basis. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claim costs, if any, for any reported and unreported incidents of potential improper professional services occurring during the year by estimating the probable ultimate costs of the incidents. Based upon the entities' claim experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near term.

Note 14: Self-Insured Employee Health Claims

The Hospital is self-insured for the first \$85,000 per occurrence and \$3,126,000 in aggregate of employee health claims. The Hospital purchases commercial insurance coverage above the self-insurance limits. The liability for employee health claims represents management's estimate of all incurred and reported claims plus estimated incurred but not reported claims based on the Hospital's reporting system. The carrying amount of the liability was approximately \$502,000 and \$509,000 as of September 30, 2011 and 2010, respectively. The liability is included in accrued

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

expenses and other liabilities in the accompanying balance sheets. It is reasonably possible that the Hospital's estimate of losses will change by a material amount in the near term.

Note 15: Functional Expenses

The Hospital and CMO provide general health care services to residents within their geographic location including pediatric care, cardiac intensive care and outpatient surgery. Expenses related to providing these services are as follows:

	2011	2010
Health care services	\$ 35,068,575	\$ 34,931,646
General and administrative	<u>6,188,572</u>	<u>6,164,408</u>
	<u>\$ 41,257,147</u>	<u>\$ 41,096,054</u>

Note 16: Related Party Transactions

Cameron Memorial Community Hospital, Inc. and Cameron Hospital Foundation, Inc. (Foundation) are related parties that are not financially interrelated organizations. The Foundation was established to solicit contributions from the general public and to help support community and health care related educational events. In the absence of donor restrictions, funds are distributed as determined by the Foundation's Board of Directors, which are separately appointed from that of the Hospital. The Hospital provides accounting and financial management services to the Foundation and bills the Foundation \$16,000 annually.

The Foundation contributed approximately \$60,000 and \$50,000 to the Hospital in fiscal years 2011 and 2010, respectively. During the year ended September 30, 2011, the Foundation began a capital campaign for the construction of a new Hospital facility where all funds collected are raised specifically for the Hospital's capital campaign. As a result, the Hospital has recorded a receivable from the Foundation for \$309,191 at September 30, 2011. There were no significant intercompany receivables at September 30, 2010, and there were no significant payables at September 30, 2011 or 2010.

Note 17: Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Allowance for Net Patient Service Revenue Adjustments

Estimates of allowances for adjustments included in net patient service revenue are described in Notes 1 and 3.

Cameron Memorial Community Hospital, Inc.
Notes to Consolidated Financial Statements
September 30, 2011 and 2010

Malpractice Claims

Estimates related to the accrual for medical malpractice claims are described in Note 13

Employee Health Insurance

Estimates related to the accrual for self-insured employee health insurance are discussed in Notes 1 and 14

Litigation

In the normal course of business, the entities are, from time to time, subject to allegations that may or do result in litigation. Some of these allegations are in areas not covered by the entities' insurance program (discussed elsewhere in these notes) or by commercial insurance, for example, allegations regarding employment practices or performance of contracts. The entities evaluate such allegations by conducting investigations to determine the validity of each potential claim. Based upon the advice of counsel, management records an estimate of the amount of ultimate expected loss, if any, for each of these matters. Events could occur that would cause the estimate of ultimate loss to differ materially in the near term.

Current Economic Conditions

The current protracted economic decline continues to present hospitals with unprecedented circumstances and challenges, which in some cases have resulted in large declines in the fair value of investments and other assets, large declines in contributions, constraints on liquidity and difficulty obtaining financing. The financial statements have been prepared using values and information currently available to the Hospital and CMO.

Current economic conditions have made it difficult for certain of the Hospital and CMO's patients to pay for services rendered. Adjustments to health insurance plans and rising unemployment rates, services provided to self-pay and other payers may significantly impact net patient service revenue, which could have an adverse impact on the Hospital and CMO's future operating results. Further, the effect of economic conditions on the state may have an adverse effect on cash flows related to the Medicaid program.

Given the volatility of current economic conditions, the values of assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values and allowances for accounts and contributions receivable that could negatively impact the Hospital and CMO's ability to meet debt covenants or maintain sufficient liquidity.

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

Note 18: Disclosures About Fair Value of Assets and Liabilities

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also specifies a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying balance sheets, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy:

Investments and Assets Limited as to Use

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include common stocks, money market funds and mutual funds. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. For these investments, the inputs used by the pricing service to determine fair value may include one, or a combination of, observable inputs such as a benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data market research publications and are classified within Level 2 of the valuation hierarchy. Level 2 securities include U.S. Government treasury and agency securities. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. There were no Level 3 securities.

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying consolidated balance sheets measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at September 30, 2011 and 2010

2011				
Fair Value Measurements Using				
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)		
		Significant Other Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)
Investments				
Money market funds	\$ 679,439	\$ 679,439	\$ —	\$ —
Equity mutual funds	5,686,283	5,686,283	—	—
Fixed income mutual funds	3,919,362	3,919,362	—	—
Common stocks				
Information technology	357,529	357,529	—	—
Industrials	265,592	265,592	—	—
Consumer discretionary	258,653	258,653	—	—
Financials	228,879	228,879	—	—
Health care	253,370	253,370	—	—
Energy	164,837	164,837	—	—
Consumer staples	121,657	121,657	—	—
Materials	81,499	81,499	—	—
Utilities	85,106	85,106	—	—
Telecommunications services	35,860	35,860	—	—
U S Government treasury and agency securities	93,023	—	93,023	—
Assets Limited as to Use				
Money market funds	1,022,381	1,022,381	—	—
Mutual fund	1,697,910	1,697,910	—	—

Cameron Memorial Community Hospital, Inc.

Notes to Consolidated Financial Statements

September 30, 2011 and 2010

		2010			
		Fair Value Measurements Using			
		Quoted Prices			
		in Active Markets for			
		Identical Assets			
		Significant Other			
		Observable Inputs			
		Significant Unobservable			
		Inputs			
		(Level 3)			
		Fair Value	(Level 1)	(Level 2)	(Level 3)
Investments					
Money market funds	\$	576,458	\$	576,458	\$ —
Mutual funds		9,918,706		9,918,706	—
Common stocks		2,801,575		2,801,575	—
U S Government treasury and agency securities		179,019		—	179,019
Assets Limited as to Use					
Money market funds		2,459,554		2,459,554	—
Mutual fund		1,661,753		1,661,753	—

Note 19: Subsequent Events

Subsequent events have been evaluated through the date of the Independent Accountants' Report which is the date the financial statements were available to be issued

The Hospital is currently in the final planning stages of a \$53,300,000 redevelopment project including the construction of a \$37,000,000 replacement hospital facility on its current facility site. A financing plan, which includes \$47,000,000 in new long-term debt in addition to assumed contributions and use of available Hospital investments to finance the project as well to refinance approximately \$14,000,000 in existing debt is also in final development. Current plans call for execution of the financing plan and initiation of the construction phase of the redevelopment project in fiscal year 2012. At September 30, 2011, the Hospital had expended approximately \$6,350,000 on initial planning activities and acquisition of land for the redevelopment project. In December 2010, the Hospital entered into a \$31,260,000 Guaranteed Maximum Price contract with a third-party to construct the replacement facility and initiated planning portions of the contract committing the Hospital to approximately \$130,000 in future expenditures under the contract, with the remaining contract balance cancellable at the Hospital's discretion. Of the \$130,000 of future expenditures committed, \$110,000 has been incurred and is included in the \$6,350,000 of expenditures above.

In addition to the above, the Hospital entered into a development agreement on August 30, 2011 and is concluding the ground lease for the construction of a Medical Office Building (MOB) on

Cameron Memorial Community Hospital, Inc.
Notes to Consolidated Financial Statements
September 30, 2011 and 2010

land owned by the Hospital. The MOB will be constructed by the developer at no cost to the Hospital. Under the terms of the ground lease for an MOB primary site footprint of 14,752 square feet, the Hospital has agreed to lease land to the developer for a term of 50 years, with two renewal options of 25 years each. The Hospital will receive a net ground rent payment of \$7,855 per year for the first five years of the lease, adjusted thereafter every five years based on the consumer price index. The Hospital has also agreed to lease a yet-to-be-determined portion of the MOB for an initial term of 5 years with not less than two renewal terms of 5 years each. The Hospital has no master lease commitment associated with the MOB project. In conjunction with the initial phases of the construction of the MOB, the Hospital will perform certain improvements to the area surrounding the current Hospital location included within the \$37,000,000 replacement facility hospital project plan. As of the date of the Independent Accountant's Report, these costs were estimated to be approximately \$400,000 to \$500,000 and are expected to be completed during the year ended September 30, 2012.

The Hospital had no other firm commitments associated with the redevelopment project or the financing plan as of January 19, 2012.

Independent Accountants' Report on Supplementary Information

Board of Directors
Cameron Memorial Community Hospital, Inc
Angola, Indiana

Our audits were conducted for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The accompanying supplementary consolidating information is presented for purposes of additional analysis of the basic consolidated financial statements rather than to present the financial position, changes in net assets, and cash flows of the individual companies, and is not a required part of the basic consolidated financial statements. The consolidating information has been subjected to the procedures applied in the audits of the basic consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic consolidated financial statements taken as a whole.

BKD, LLP

Fort Wayne, Indiana
January 19, 2012

Cameron Memorial Community Hospital, Inc.

Consolidating Balance Sheet

September 30, 2011

	Cameron Memorial Community Hospital, Inc.	Cameron Medical Outreach, Inc.	Eliminating Entries	Totals
Assets				
Current Assets				
Cash and cash equivalents	\$ 2,214,247	\$ 640,641	\$ —	\$ 2,854,888
Patient accounts receivable, net of allowance, 2011 - \$2,5640,000	7,010,960	—	—	7,010,960
Other receivables	527,585	352,752	(744,178)	136,159
Inventories	784,010	—	—	784,010
Prepaid expenses	<u>326,473</u>	<u>—</u>	<u>—</u>	<u>326,473</u>
Total current assets	<u>10,863,275</u>	<u>993,393</u>	<u>(744,178)</u>	<u>11,112,490</u>
Assets Limited as to Use				
Externally restricted by donors	201,320	—	—	201,320
Held by trustee under bond indenture agreements	1,022,381	—	—	1,022,381
Internally designated for capital improvements	<u>1,697,910</u>	<u>—</u>	<u>—</u>	<u>1,697,910</u>
Total assets limited as to use	<u>2,921,611</u>	<u>—</u>	<u>—</u>	<u>2,921,611</u>
Investments	<u>15,734,788</u>	<u>—</u>	<u>(3,503,699)</u>	<u>12,231,089</u>
Property and Equipment, Net	<u>16,482,985</u>	<u>3,244,154</u>	<u>—</u>	<u>19,727,139</u>
Other Assets				
Deferred financing costs	176,122	—	—	176,122
Receivable from Cameron Hospital Foundation, Inc.	<u>309,191</u>	<u>—</u>	<u>—</u>	<u>309,191</u>
Total other assets	<u>485,313</u>	<u>—</u>	<u>—</u>	<u>485,313</u>
Total assets	<u>\$ 46,487,972</u>	<u>\$ 4,237,547</u>	<u>\$ (4,247,877)</u>	<u>\$ 46,477,642</u>
Liabilities and Net Assets				
Current Liabilities				
Current maturities of long-term debt	\$ 1,530,189	\$ —	\$ —	\$ 1,530,189
Accounts payable	1,451,701	391,426	(744,178)	1,098,949
Accrued salaries and related liabilities	1,562,019	—	—	1,562,019
Accrued expenses and other liabilities	642,229	—	—	642,229
Estimated amounts due to third-party settlements	<u>211,860</u>	<u>—</u>	<u>—</u>	<u>211,860</u>
Total current liabilities	5,397,998	391,426	(744,178)	5,045,246
Long-Term Debt	<u>15,325,097</u>	<u>—</u>	<u>—</u>	<u>15,325,097</u>
Total liabilities	<u>20,723,095</u>	<u>391,426</u>	<u>(744,178)</u>	<u>20,370,343</u>
Net Assets				
Unrestricted	25,077,942	3,846,121	(3,503,699)	25,420,364
Temporarily restricted	<u>686,935</u>	<u>—</u>	<u>—</u>	<u>686,935</u>
Total net assets	<u>25,764,877</u>	<u>3,846,121</u>	<u>(3,503,699)</u>	<u>26,107,299</u>
Total liabilities and net assets	<u>\$ 46,487,972</u>	<u>\$ 4,237,547</u>	<u>\$ (4,247,877)</u>	<u>\$ 46,477,642</u>

Cameron Memorial Community Hospital, Inc.
Consolidating Statement of Operations
Year Ended September 30, 2011

	Cameron Memorial Community Hospital, Inc.	Cameron Medical Outreach, Inc.	Eliminating Entries	Totals
Unrestricted Revenue, Gains and Other Support				
Net patient service revenue	\$ 39,076,151	\$ —	\$ —	\$ 39,076,151
Other	793,117	1,638,348	(352,752)	2,078,713
Net assets released from restrictions used for operations	<u>12,750</u>	<u>—</u>	<u>—</u>	<u>12,750</u>
Total unrestricted revenue, gains and other support	<u>39,882,018</u>	<u>1,638,348</u>	<u>(352,752)</u>	<u>41,167,614</u>
Expenses				
Salaries and wages	13,835,298	504,934	—	14,340,232
Payroll taxes and employee benefits	5,245,223	—	—	5,245,223
Purchased services and professional fees	8,581,496	62,445	—	8,643,941
Supplies	2,687,353	—	—	2,687,353
Repairs and maintenance	1,206,911	34,996	—	1,241,907
Utilities	486,422	112,010	—	598,432
Equipment rent	847,953	12,685	(352,752)	507,886
Insurance	350,781	—	—	350,781
Interest	456,421	—	—	456,421
Depreciation and amortization	2,164,295	122,811	—	2,287,106
Provision for uncollectible accounts	3,073,850	—	—	3,073,850
Other	<u>1,173,443</u>	<u>545,061</u>	<u>—</u>	<u>1,718,504</u>
Total expenses	<u>40,109,446</u>	<u>1,394,942</u>	<u>(352,752)</u>	<u>41,151,636</u>
Operating Income	<u>(227,428)</u>	<u>243,406</u>	<u>—</u>	<u>15,978</u>
Other Income (Expense)				
Investment return, interest and dividends	342,999	—	—	342,999
Realized gain on investments	111,527	—	—	111,527
Unrealized gain on trading securities	(662,413)	—	—	(662,413)
Contribution income	<u>56,174</u>	<u>—</u>	<u>—</u>	<u>56,174</u>
Total other income (expense)	<u>(151,713)</u>	<u>—</u>	<u>—</u>	<u>(151,713)</u>
Excess (Deficiency) of Revenue Over Expenses and Increase in Unrestricted Net Assets	<u>\$ (379,141)</u>	<u>\$ 243,406</u>	<u>\$ 0</u>	<u>\$ (135,735)</u>

Cameron Memorial Community Hospital, Inc.
Consolidating Statement of Changes in Net Assets
Year Ended September 30, 2011

	Cameron Memorial Community Hospital, Inc.	Cameron Medical Outreach, Inc.	Eliminating Entries	Totals
Unrestricted Net Assets				
Excess (deficiency) of revenue over expenses and increase in unrestricted net assets	\$ (379,141)	\$ 243,406	\$ —	\$ (135,735)
Temporarily Restricted Net Assets				
Contributions received	313,795	—	—	313,795
Investment return, interest and dividends	1,302	—	—	1,302
Net assets released from restriction	(12,750)	—	—	(12,750)
Increase in temporarily restricted net assets	302,347	—	—	302,347
Increase in Net Assets	(76,794)	243,406	—	166,612
Net Assets, Beginning of Year	25,841,671	3,578,686	(3,479,670)	25,940,687
Transfers From Subsidiaries	—	24,029	(24,029)	0
Net Assets, End of Year	<u>\$ 25,764,877</u>	<u>\$ 3,846,121</u>	<u>\$ (3,503,699)</u>	<u>\$ 26,107,299</u>