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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

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 09-01-2012 , 2012, and ending 08-31-2013

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
POST OFFICE BOX 1232

City or town, state or country, and ZIP + 4
FRESNO, CA 937154821

D Employer identification number
94-1156276

E Telephone number
(559) 459-6000

G Gross receipts $ 1,435,156,223

F Name and address of principal officer
TIM JOSLIN
789 N MEDICAL CENTER DRIVE EAST
FRESNO, CA 93611

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW MEDWATCHTODAY COM

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1947

M State of legal domicile CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
FCH&MC OWNS AND OPERATES THREE ACUTE-CARE HOSPITALS THROUGH WHICH IT FULFILLS ITS MISSION TO IMPROVE THE HEALTH STATUS OF THE COMMUNITY AND TO PROMOTE MEDICAL EDUCATION UNPAID SERVICES PROVIDED TO THE MEDICALLY UNDERSERVED AND AS A BENEFIT TO THE COMMUNITY FOR THE FISCAL YEAR END AUG 31, 2013, WERE $151,712,000

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	13
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	**5**	6,711
6	Total number of volunteers (estimate if necessary)	**6**	900
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	21,225
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	18,202

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	5,985,724	3,780,410
9	Program service revenue (Part VIII, line 2g)	1,261,294,703	1,325,993,497
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	17,230,317	15,268,080
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,735,869	4,086,392
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,288,246,613	1,349,128,379
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	6,187,000	8,043,000
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	516,984,474	553,906,868
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	629,272,849	683,313,372
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,152,444,323	1,245,263,240
19	Revenue less expenses Subtract line 18 from line 12	135,802,290	103,865,139

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,460,984,057	1,545,633,355
21	Total liabilities (Part X, line 26)	724,276,400	705,652,942
22	Net assets or fund balances Subtract line 21 from line 20	736,707,657	839,980,413

Part II Signature Block

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

****** | 2014-07-03
Signature of officer | Date

ROGER FRETWELL CONTROLLER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
TRACY S PAGLIA				P00366884

Firm's name ▶ MOSS ADAMS LLP | Firm's EIN ▶ 91-0189318

Firm's address ▶ 3121 W MARCH LN STE 100
STOCKTON, CA 952192303 | Phone no (209) 955-6100

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

FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER'S (FCH&MC'S) MISSION IS TO IMPROVE THE HEALTH STATUS OF THE COMMUNITY AND TO PROMOTE MEDICAL EDUCATION

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 $ 1,120,439,587 including grants of $ 8,043,000) (Revenue $ 1,325,993,497)

HEALTH CARE SERVICES FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER OPERATES THREE ACUTE HOSPITALS AND NUMEROUS OUTPATIENT CENTERS, CLINICS AND OTHER SERVICES WHICH MEET THE HEALTHCARE NEEDS OF THE COMMUNITY SEE SCHEDULE O FOR ADDITIONAL DETAILS - COMMUNITY REGIONAL MEDICAL CENTER CRMC IS A TERTIARY ACUTE CARE FACILITY THAT PROVIDES THE PRIMARY SERVICE AREA AND SECONDARY SERVICE AREA WITH THE FOLLOWING SERVICES (I) THE CENTRAL VALLEY'S ONLY LEVEL I TRAUMA CENTER, (II) THE COMMUNITY REGIONAL BURN CENTER, (III) A LEVEL III NEONATAL INTENSIVE CARE UNIT, (IV) COMPREHENSIVE INPATIENT AND OUTPATIENT SERVICES, INCLUDING TECHNOLOGICALLY ADVANCED MEDICAL/SURGICAL SPECIALTIES, (V) THE COMMUNITY FAMILY BIRTH CENTER, (VI) TWO INTENSIVE CARE UNITS, (VII) THE LEON S PETERS REHABILITATION CENTER, (VIII) INPATIENT AND OUTPATIENT CANCER TREATMENT, (IX) PATHOLOGY AND CLINICAL LABORATORY SERVICES, (X) DIALYSIS TREATMENT FACILITIES, (XI) DIAGNOSTIC RADIOLOGY SERVICES, (XII) SHORT STAY SURGERY SERVICES, (XIII) A CARDIOVASCULAR CARE UNIT, AND (XIV) 24-HOUR EMERGENCY SERVICES CRMC IS ALSO A TEACHING HOSPITAL THAT IS AFFILIATED WITH THE UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO THE MAIN CAMPUS OF CRMC CONSISTS OF A HOSPITAL BUILDING WITH FIVE AND 10-STORY WINGS, CONNECTED TO A 5-STORY TRAUMA AND CRITICAL CARE BUILDING CRMC ALSO PROVIDES (I) BEHAVIORAL HEALTH SERVICES AT A FREESTANDING FACILITY IN NORTHERN FRESNO KNOWN AS THE COMMUNITY BEHAVIORAL HEALTH CENTER ("CBHC"), (II) OUTPATIENT CANCER SERVICES AT ITS TWO-STORY OUTPATIENT CANCER CENTER AT WOODWARD PARK IN NORTHEAST FRESNO, APPROXIMATELY EIGHT MILES FROM THE CRMC MAIN CAMPUS, AND (III) A VARIETY OF GENERAL AND SPECIALIZED OUTPATIENT HEALTH CLINICS SERVICES AT THE DERAN KOLIGIAN AMBULATORY CARE CENTER - CLOVIS COMMUNITY MEDICAL CENTER CCMC IS LOCATED IN THE CITY OF CLOVIS (WHICH IS CONTIGUOUS TO THE CITY OF FRESNO), WHERE IT SERVES THE PRIMARY SERVICE AREA AND, TO A LESSER DEGREE, THE SECONDARY SERVICE AREA THE MAIN FACILITY CONSISTS OF A THREE-STORY ACUTE CARE HOSPITAL CONNECTED TO AN OUTPATIENT SURGERY CENTER THE FACILITY PROVIDES (I) MEDICAL AND SURGICAL FACILITIES, (II) 24-HOUR EMERGENCY CARE, (III) A CRITICAL CARE UNIT AND TREATMENT SERVICES, (IV) THE COMMUNITY FAMILY BIRTH CENTER, (V) THE MARJORIE E RADIN BREAST CARE CENTER, AND (VI) OUTPATIENT DIAGNOSTIC AND SURGICAL SERVICES CCMC ALSO PROVIDES URGENT CARE SERVICES THROUGH AN ADDITIONAL FACILITY IN OAKHURST, APPROXIMATELY 45 MILES NORTH OF FRESNO - FRESNO HEART AND SURGICAL HOSPITAL IS AN ACUTE CARE FACILITY LOCATED IN THE CITY OF FRESNO OVERLOOKING WOODWARD PARK IN NORTHEAST FRESNO THE FACILITY OPENED IN OCTOBER 2003 AND PROVIDES THE PRIMARY AND SECONDARY SERVICE AREAS WITH (I) CARDIOLOGY AND CARDIAC SURGERY SERVICES, (II) VASCULAR SURGERY SERVICES, AND (III) BARIATRIC AND OTHER MINIMALLY INVASIVE SURGERY SERVICES THE ORGANIZATION IS THE PRINCIPAL TEACHING HOSPITAL IN THE CENTRAL VALLEY THROUGH A GRADUATE MEDICAL EDUCATION PROGRAM AFFILIATED WITH THE UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO MEDICAL EDUCATION PROGRAM CMC SUPPORTS A FULLY ACCREDITED EDUCATIONAL PROGRAM WITH CALIFORNIA STATE UNIVERSITY, FRESNO, BY PROVIDING CLINICAL EXPERIENCE TO ITS NURSING, PHYSICAL THERAPY, OCCUPATIONAL THERAPY, SPEECH THERAPY AND DIETETIC STUDENTS ADDITIONALLY, THE ORGANIZATION PROVIDES CLINICAL EXPERIENCE TO FRESNO CITY COLLEGE'S NURSING, SURGERY AND RADIOLOGY TECHNOLOGY STUDENTS CMC ALSO PROVIDES CLINICAL EXPERIENCE TO STUDENTS IN THE SAN JOAQUIN VALLEY COLLEGE LVN TO RN PROGRAM, FRESNO ADULT SCHOOL AND CLOVIS ADULT SCHOOL LICENSED VOCATIONAL NURSE PROGRAMS, AS WELL AS STUDENTS IN MANY OTHER PROGRAMS AT AREA COMMUNITY COLLEGES EACH OF THE THREE ACUTE HOSPITALS CONDUCTS EDUCATIONAL PROGRAMS FOR THE BENEFIT OF PHYSICIANS, NURSES, TECHNICIANS, MANAGEMENT PERSONNEL, EMPLOYEES, AND THE PUBLIC IN ADDITION, CMC SPONSORS NUMEROUS HEALTH PROMOTION AND EDUCATION PROGRAMS FOR ITS EMPLOYEES AND MEMBERS OF THE COMMUNITY IN MANY AREAS, INCLUDING ASTHMA, DIABETES, NUTRITION AND WEIGHT CONTROL, STRESS MANAGEMENT, HEALTH AND WELLNESS, AND SMOKING CESSATION THE ORGANIZATION IS AN ACTIVE PARTNER IN SEVERAL COMMUNITY SERVICE PROJECTS SUPPORTING EDUCATION IN HEALTH CAREERS FOR HIGH SCHOOLS AND OTHER COMMUNITY GROUPS TO ADDRESS THE NATION-WIDE NURSING SHORTAGE, THE ORGANIZATION HAS IMPLEMENTED SEVERAL SYSTEM-WIDE INITIATIVES TO INCREASE RECRUITMENT AND RETENTION INCLUDING THE IMPLEMENTATION OF A NURSE RESIDENCY PROGRAM AND CLINICAL LADDER, BOTH DESIGNED TO EXPAND THE EDUCATION OF NEW NURSES AND PROMOTE RETENTION OF A HIGHER PERCENTAGE OF THESE NURSES

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** ▶ 1,120,439,587

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 instructions)?	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		No
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 for which 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 for escrow or custodial account liability, 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 temporarily restricted endowments, permanent endowments, 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		No
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	Yes	
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 and XII*	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 and XII 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
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 United States? *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 United States? *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 hospital facilities? *If "Yes," complete Schedule H*	20a	Yes	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	Yes	

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
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? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25*	**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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**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? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**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? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**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? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**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? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b 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 . . . . . ☑

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	0		
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, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	6,711		
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	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*		3b	Yes	
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	Yes	
b	If "Yes," enter the name of the foreign country ▶ CJ 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 as charitable contributions? . . .		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	**1a** 15		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent	**1b** 13		
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?	**2**		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? .	**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**		No
6	Did the organization have members or stockholders?	**6**	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**	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*	**9**		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**		No
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**	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?			
a	The organization's CEO, Executive Director, or top management official	**15a**		No
b	Other officers or key employees of the organization	**15b**	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?	**16a**	Yes	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**	Yes	

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ CA

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 made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ ROGER FRETWELL 1925 E DAKOTA STE 206 FRESNO, CA (559) 459-6000

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 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, or 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								5,273,693	3,353,867	1,573,032

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶560

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

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 Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
CENTRAL CALIFORNIA FACULTY MEDICAL GROUP 445 S CEDAR AVE FRESNO CA 93702	MEDICAL	32,870,533
COMMUNITY HOSPITALIST MEDICAL GROUP 1180 E SHAW AVENUE SUITE 101 FRESNO CA 93710	MEDICAL	15,560,817
COMMUNITY REGIONAL ANESTHESIA 1180 E SHAW AVENUE SUITE 101 FRESNO CA 93710	MEDICAL	7,093,757
REGIONAL EMERGENCY MED GROUP 1180 E SHAW AVENUE SUITE 101 FRESNO CA 93710	MEDICAL	2,535,619
PATHOLOGY ASSOCIATES PO BOX 5236 FRESNO CA 93755	MEDICAL	2,116,711
2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶79		

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII . . . . . ☐

				(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	2,280,751			
	e	Government grants (contributions)	1e	1,499,659			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f		3,780,410			
Program Service Revenue			Business Code				
	2a	MEDICAL SERVICE	622110	1,316,761,162	1,316,761,162		
	b	GRANTS AND CONTRACTS	622110	3,766,170	3,766,170		
	c	PHARMACY SALES	446110	3,323,873	3,323,873		
	d	INCOME FR PARTNERSHIPS	621512	2,142,292	2,142,292		
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		1,325,993,497			
	3	Investment income (including dividends, interest, and other similar amounts)		6,836,007		21,225	6,814,782
	4	Income from investment of tax-exempt bond proceeds		975,027			975,027
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	92,976,368	508,522			
	b	Less cost or other basis and sales expenses	84,598,699	1,429,145			
	c	Gain or (loss)	8,377,669	-920,623			
	d	Net gain or (loss)		7,457,046			7,457,046
Other Revenue	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					
	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					
	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					
		Miscellaneous Revenue	Business Code				
	11a	HOSPITAL CAFETERIA REVENUE	722320	4,086,392			4,086,392
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d		4,086,392			
	12	**Total revenue.** See Instructions		1,349,128,379	1,325,993,497	21,225	19,333,247

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)

Check if Schedule O contains a response to any question in this Part IX . . . . . ☑

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 United States See Part IV, line 21	8,043,000	8,043,000		
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	7,247,971		7,247,971	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	448,501,090	391,944,192	56,556,898	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	14,537,339	12,502,112	2,035,227	
9 Other employee benefits	51,077,800	43,926,908	7,150,892	
10 Payroll taxes	32,542,668	27,986,694	4,555,974	
11 Fees for services (non-employees)				
a Management				
b Legal	3,660		3,660	
c Accounting	6,000		6,000	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	1,605,608		1,605,608	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	167,206,527	143,797,613	23,408,914	
12 Advertising and promotion	1,981,883		1,981,883	
13 Office expenses	5,234,578		5,234,578	
14 Information technology				
15 Royalties . .				
16 Occupancy	16,593,623	14,270,516	2,323,107	
17 Travel	1,007,044	866,058	140,986	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	148,893	148,893		
20 Interest	21,067,234	18,117,821	2,949,413	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	52,798,312	45,406,548	7,391,764	
23 Insurance	7,302,182	6,279,877	1,022,305	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a MEDICAL SUPPLIES	193,030,411	193,030,411		
b MEDI-CAL PROVIDER FEE	93,108,475	93,108,475		
c PROVISION FOR BAD DEBT	83,442,078	83,442,078		
d MINOR EQUIPMENT	21,512,970	21,512,970		
e All other expenses	17,263,894	16,055,421	1,208,473	
25 **Total functional expenses.** Add lines 1 through 24e	1,245,263,240	1,120,439,587	124,823,653	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X . . . . . ☑

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		57,553,171	2	31,895,625
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		212,125,020	4	215,301,308
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	4,539,303
	6	Loans and other 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) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net		552,903	7	0
	8	Inventories for sale or use		11,005,625	8	9,805,872
	9	Prepaid expenses and deferred charges		11,876,741	9	10,965,729
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,163,466,239			
	b	Less accumulated depreciation	10b 415,793,853	682,521,700	10c	747,672,386
	11	Investments—publicly traded securities		266,729,693	11	288,922,989
	12	Investments—other securities See Part IV, line 11		33,980,996	12	29,828,316
	13	Investments—program-related See Part IV, line 11		22,109,732	13	33,968,715
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		162,528,476	15	172,733,112
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		1,460,984,057	16	1,545,633,355
Liabilities	17	Accounts payable and accrued expenses		97,398,678	17	107,937,823
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		502,811,046	20	491,550,905
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other 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		31,467,677	23	29,293,675
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		92,598,999	25	76,870,539
	26	**Total liabilities.** Add lines 17 through 25		724,276,400	26	705,652,942
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		736,707,657	27	839,980,413
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ 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		736,707,657	33	839,980,413
	34	Total liabilities and net assets/fund balances		1,460,984,057	34	1,545,633,355

Part XI Reconcilliation 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	1,349,128,379
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,245,263,240
3	Revenue less expenses Subtract line 2 from line 1	3	103,865,139
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	736,707,657
5	Net unrealized gains (losses) on investments	5	-571,158
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-21,225
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	839,980,413

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 ☐ Cash ☑ Accrual ☐ 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?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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?	3a		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	3b		

Additional Data

Software ID:
Software Version:
EIN: 94-1156276
Name: FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
BRIAN PACHECO BOARD MEMBER	1 40 50	X						0	0	0
DAVID SLATER MD BOARD MEMBER	1 40 50	X						0	12,000	0
FARID ASSEMI BOARD MEMBER	1 40 50	X						0	0	0
FLORENCE DUNN BOARD CHAIR	1 40 50	X		X				0	0	0
JEFFREY THOMAS MD BOARD MEMBER (THRU 12/31/12)	1 40 50	X						0	149,925	0
JERRY COOK BOARD MEMBER	1 40 50	X						0	0	0
JOHN MCGREGOR ESQUIRE SECRETARY	1 40 50	X		X				0	0	0
KATHERINE FLORES MD BOARD MEMBER	1 40 50	X						0	0	0
LINZIE DANIEL CHAIR-ELECT	1 40 50	X		X				0	0	0
MANUEL CUNHA JR BOARD MEMBER	1 40 50	X						0	0	0
MARK BORBA BOARD CHAIR (THRU 03/12/13)	1 40 50	X		X				0	0	0
MICHAEL SYNN MD BOARD MEMBER	1 40 50	X						0	244,810	0
RALPH GARCIA BOARD MEMBER (THRU 12/31/12)	1 40 50	X						0	0	0
REN IMAI MD BOARD MEMBER	1 40 50	X						0	0	0
SUSAN ABUNDIS BOARD CHAIR (THRU 12/31/12)	1 40 50	X		X				0	0	0
TERRANCE BRADLEY EDD BOARD MEMBER	1 40 50	X						0	0	0
VONG MOUANOUTOUA BOARD MEMBER	1 40 50	X						0	0	0
RUTH QUINTO BOARD MEMBER	1 40 50	X						0	0	0
CHANDRASEKAR VENUGOPAL MD BOARD MEMBER	1 40 50	X						0	0	0
PATRICK RAFFERTY EVP CHIEF OPERATIONS OFFICER	70 00 5 00			X				0	944,024	334,438
STEPHEN WALTER SVP CHIEF FINANCIAL OFFICER	70 00 5 00			X				0	789,548	187,053
TIM JOSLIN CHIEF EXECUTIVE OFFICER	70 00 5 00			X				0	1,213,560	729,578
ABDUL KASSIR SVP MANAGED CARE	70 00 5 00				X			423,615	0	39,569
CRAIG CASTRO CHIEF EXECUTIVE OFFICER CCMC	70 00 5 00				X			669,676	0	57,868
CRAIG WAGONER CHIEF OPERATIONS OFFICER CRMC	61 00 4 00				X			463,150	0	10,938

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JACK CHUBB CHIEF EXECUTIVE OFFICER CRMC	70 00 5 00				X			695,890	0	59,666
MARY CONTRERAS SVP CHIEF NURSING OFFICER	61 00 4 00				X			371,883	0	34,788
THOMAS UTECHT SVP CHIEF QUALITY OFFICER	70 00 5 00				X			438,624	0	38,780
TRACY KIRITANI CHIEF FINANCIAL OFFICER FAC	61 00 4 00				X			359,502	0	4,305
WANDA HOLDERMAN CHIEF EXECUTIVE OFFICER FHSH	70 00 5 00				X			519,323	0	44,094
BRUCE KINDER ASSOC ADMIN AMB-SUPPORT SVC	51 00 4 00					X		275,290	0	7,741
GREGORY RUBIOLO PHARMACIST-STAFF CLINICAL 2	51 00 4 00					X		258,305	0	11,638
KAREN BUCKLEY VP CHIEF NURSING OFFICER	61 00 4 00					X		303,509	0	42
JOHN KASS VP CHIEF NURSING OFFICER	61 00 4 00					X		263,877	0	4,245
VICKI ANDERSON VP MANAGED CARE	61 00 4 00					X		231,049	0	8,289

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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

2012

Open to Public Inspection

Name of the organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Employer identification number
94-1156276

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 - Non-functionally integrated

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?

		Yes	No
(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 supported organization?	**11g(i)**		
(ii) A family member of a person described in (i) above?	**11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

(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 monetary 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 2012 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2011 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2012.** 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—2011.** If the organization did not check a 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—2012.** 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—2011.** 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 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2011** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2012.** 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—2011.** 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.** 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).

Facts And Circumstances Test

Explanation

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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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Employer identification number
94-1156276

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? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can 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? ☐ Yes ☐ No

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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 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	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) 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 acquisition, 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 XIII

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 XIII and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	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 XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

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 Net investment earnings, gains, and 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 current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)	Yes	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	7,430,917	14,543,541		21,974,458
b Buildings		685,457,559	159,697,493	525,760,066
c Leasehold improvements		2,406,700	930,505	1,476,195
d Equipment		379,107,019	255,165,855	123,941,164
e Other		74,520,503		74,520,503
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				747,672,386

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DEBT ISSUANCE COSTS	7,617,645
(2) OTHER ASSETS	7,750,033
(3) RECEIVABLE FROM AFFILIATES	138,412,305
(4) SUPPLEMENTAL FUNDING	18,953,129
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	172,733,112

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
ASSET RETIREMENT OBLIGATION	5,220,000
GROUP HEALTH	2,550,000
MALPRACTICE - IBNR	2,983,000
PHYSICIAN GUARANTEE PAYABLE	394,005
WORKERS COMPENSATION RESERVE	46,347,219
PROVIDER FEE DUE	19,376,315
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	76,870,539

2. Fin 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	
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 XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	

Part XIII 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, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
		FORM 990, SCHEDULE D, PART X, LINE 2 THERE IS NO FOOTNOTE FOR FIN 48 IN THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS DUE TO IMMATERIALITY

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Employer identification number
94-1156276

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ Yes ☐ No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

	(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
	CENTRAL AMERICA AND THE CARIBBEAN -	0	0	INVESTMENT		7,470,501
3a	Sub-total	0	0			7,470,501
b	Total from continuation sheets to Part I	0	0			0
c	**Totals** (add lines 3a and 3b)	0	0			7,470,501

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1	**(a)** Name of organization	**(b)** IRS code section and EIN (if applicable)	**(c)** Region	**(d)** Purpose of grant	**(e)** Amount of cash grant	**(f)** Manner of cash disbursement	**(g)** Amount of of non-cash assistance	**(h)** Description of non-cash assistance	**(i)** Method of valuation (book, FMV, appraisal, other)

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶ _____

3 Enter total number of other organizations or entities . . . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☑ Yes	☐ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organizationmay be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☑ Yes	☐ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*	☐ Yes	☑ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*	☐ Yes	☑ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*	☐ Yes	☑ No

Part V **Supplemental Information**

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	ReturnReference	Explanation

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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

2012

Open to Public Inspection

Name of the organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Employer identification number
94-1156276

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	1a	Yes	
b	If "Yes," was it a written policy?	1b	Yes	
2	If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year			
	☑ Applied uniformly to all hospital facilities ☐ Applied uniformly to most hospital facilities ☐ Generally tailored to individual hospital facilities			
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year			
a	Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing *free* care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for *free* care	3a	Yes	
	☐ 100% ☐ 150% ☑ 200% ☐ Other _____ %			
b	Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care	3b	Yes	
	☐ 200% ☐ 250% ☐ 300% ☑ 350% ☐ 400% ☐ Other _____ %			
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining 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"?	4	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b		No
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 eligibile for free or discounted care?	5c		
6a	Did the organization prepare a community benefit report during the tax year?	6a	Yes	
b	If "Yes," did the organization make it available to the public?	6b	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 Worksheet 1)			6,665,000	0	6,665,000	0 570 %
b Medicaid (from Worksheet 3, column a)			204,106,000	123,806,000	80,300,000	6 910 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d **Total** Financial Assistance and Means-Tested Government Programs			210,771,000	123,806,000	86,965,000	7 480 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			668,000	0	668,000	0 060 %
f Health professions education (from Worksheet 5)			67,079,000	0	67,079,000	5 770 %
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j **Total.** Other Benefits			67,747,000		67,747,000	5 830 %
k **Total.** Add lines 7d and 7j			278,518,000	123,806,000	154,712,000	13 310 %

Part II **Community Building Activities** Complete this if the organization conducted any 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
1 Physical improvements and housing						
2 Economic development						
3 Community support			300,000		300,000	0 030 %
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 **Total**			300,000		300,000	0 030 %

Part III **Bad Debt, Medicare, & Collection Practices**

Section A. Bad Debt Expense

			Yes	No
1	Did the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No 15?	1	Yes	
2	Enter the amount of the organization's bad debt expense Explain in Part VI the methodology used by the organization to estimate this amount 2 83,442,078			
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit 3			
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements			

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	824,560,264
6	Enter Medicare allowable costs of care relating to payments on line 5	6	987,078,800
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-162,518,536
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		

☐ Cost accounting system ☑ Cost to charge ratio ☐ Other

Section C. Collection Practices

9a	Did the organization have a written debt collection policy during the tax year?	9a	Yes	
b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b	Yes	

Part IV **Management Companies and Joint Ventures** (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

	(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 %
1	1 CA IMAGING INSTITUTE LLC	MEDICAL IMAGING	50 000 %	0 %	50 000 %
2	2 AMI REALTY PARTNERS LP	REAL ESTATE INVESTING	50 000 %	0 %	50 000 %
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

Part V Facility Information

Section A. Hospital Facilities

(list in order of size from largest to smallest—see instructions)
How many hospital facilities did the organization operate during the tax year? **3**

	Name, address, and primary website address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)	Facility reporting group
1	COMMUNITY REGIONAL MEDICAL CENTER 2823 FRESNO ST FRESNO,CA 93721	X	X		X		X	X			A
2	CLOVIS COMMUNITY MEDICAL CENTER 2755 HERNDON CLOVIS,CA 93612	X	X					X			A
3	FRESNO HEART AND SURGICAL HOSPITAL 15 E AUDUBON DR FRESNO,CA 93720	X	X								A

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

(Complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or facility reporting group COMMUNITY REGIONAL MEDICAL CENTER

For single facility filers only: line Number of Hospital Facility (from Schedule H, Part V, Section A) 1

			Yes	No
Community Health Needs Assessment (Lines 1 through 8c are optional for tax years beginning on or before March 23, 2012)				
1	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9	**1**	Yes	
	If "Yes," indicate what the CHNA report describes (check all that apply)			
a	☑ A definition of the community served by the hospital facility			
b	☑ Demographics of the community			
c	☑ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d	☑ How data was obtained			
e	☑ The health needs of the community			
f	☑ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g	☑ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h	☑ The process for consulting with persons representing the community's interests			
i	☑ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j	☑ Other (describe in Part VI)			
2	Indicate the tax year the hospital facility last conducted a CHNA 20 12			
3	In conducting its most recent CHNA, did the hospital facility take into account input from representatives of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**	Yes	
4	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**	Yes	
5	Did the hospital facility make its CHNA report widely available to the public?	**5**	Yes	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
a	☑ Hospital facility's website			
b	☑ Available upon request from the hospital facility			
c	☑ Other (describe in Part VI)			
6	If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply to date)			
a	☑ Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA			
b	☑ Execution of the implementation strategy			
c	☑ Participation in the development of a community-wide plan			
d	☑ Participation in the execution of a community-wide plan			
e	☑ Inclusion of a community benefit section in operational plans			
f	☑ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g	☑ Prioritization of health needs in its community			
h	☑ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i	☑ Other (describe in Part VI)			
7	Did the hospital facility address all of the needs identified in its most recently conducted CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	**7**		No
8a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	**8a**		No
b	If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?	**8b**		
c	If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? $			

Part V Facility Information *(continued)*

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**9**	Yes	
10 Used federal poverty guidelines (FPG) to determine eligibility for providing *free* care?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 350 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
12 Explained the basis for calculating amounts charged to patients?	**12**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☑ Asset level			
c ☑ Medical indigency			
d ☑ Insurance status			
e ☑ Uninsured discount			
f ☑ Medicaid/Medicare			
g ☑ State regulation			
h ☑ Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?	**13**	Yes	
14 Included measures to publicize the policy within the community served by the hospital facility?	**14**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☐ The policy was posted on the hospital facility's website			
b ☑ The policy was attached to billing invoices			
c ☑ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☑ The policy was posted in the hospital facility's admissions offices			
e ☑ The policy was provided, in writing, to patients on admission to the hospital facility			
f ☑ The policy was available upon request			
g ☑ Other (describe in Part VI)			
Billing and Collections			
15 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	**15**	Yes	
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Part VI)			
17 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	**17**		No
If "Yes," check all actions in which the hospital facility or a third party engaged			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Part VI)			

Part V Facility Information *(continued)*

18 Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply)

- **a** ☑ Notified individuals of the financial assistance policy on admission
- **b** ☑ Notified individuals of the financial assistance policy prior to discharge
- **c** ☑ Notified individuals of the financial assistance policy in communications with the patients regarding the patients' bills
- **d** ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy
- **e** ☐ Other (describe in Part VI)

Policy Relating to Emergency Medical Care

		Yes	No
19 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**19**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Charges to Individuals Eligible for Assistance under the FAP (FAP-Eligible Individuals)

20 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☑ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☑ Other (describe in Part VI)			
21 During the tax year, did the hospital facility charge any FAP-eligible individuals to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**21**		No
If "Yes," explain in Part VI			
22 During the tax year, did the hospital facility charge any FAP-eligible individuals an amount equal to the gross charge for any service provided to that individual?	**22**		No
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section C. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility
(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year?
6

	Name and address	Type of Facility (describe)
1	COMMUNITY SUBACUTE AND TRANSITIONAL CARE 3003 N MARIPOSA FRESNO,CA 93703	CARE FOR CHRONIC, SUBACUTE CONDITIONS
2	CALIFORNIA CANCER CENTER AT WOODWARD 7257 N FRESNO ST FRESNO,CA 93720	OUTPATIENT CANCER CENTER
3	COMMUNITY HEALTH CENTER-SIERRA 1925 E DAKOTA AVENUE FRESNO,CA 93726	OUTPATIENT SERVICES DIABETES, OUTPATIENT AND PULMONARY REHABILITATION, ETC
4	COMMUNITY MEDICAL CENTER-OAKHURST 48677 VICTORIA LANE OAKHURST,CA 93644	URGENT CARE WITH RADIOLOGY, MAMMOGRAPHY AND DIAGNOSTIC SERVICES
5	DERAN KOLIGIAN AMBULATORY CARE CENTER 290 N WAYTE LANE FRESNO,CA 93701	CLINICS ASTHMA, DENTAL, DIABETES, EYE, FAMILY & ADULT PRACTICE, HIV/AIDS
6	COMMUNITY BEHAVIORAL HEALTH CENTER 7171 N CEDAR FRESNO,CA 93720	PSYCHIATRIC CARE FACILITY
7		
8		
9		
10		

Part VI Supplemental Information

Complete this part to provide the following information

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II, Part III, lines 4, 8, and 9b, Part V, Section A, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22

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

8 **Facility reporting group(s).** If applicable, for each hospital facility in a facility reporting group provide the descriptions required for Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22

Identifier	ReturnReference	Explanation
		PART I, LINE 6A THE COMMUNITY BENEFIT REPORT IS ISSUED BY COMMUNITY MEDICAL CENTERS, A DBA USED BY THE THREE HOSPITALS THAT COMPRISE THE ORGANIZATION
		PART I, LINE 7 COSTING METHODOLOGY CHARITY CARE IS ESTIMATED BY CALCULATING THE RATIO OF COST PER ADJUSTED PATIENT DAY (EXCLUDING BAD DEBTS) AND THEN MULTIPLYING THAT RATIO BY THE ADJUSTED PATIENT DAYS ASSOCIATED WITH CHARITY CARE PATIENTS CMC DOES NOT UTILIZE A COST ACCOUNTING SYSTEM TO ESTIMATE THE COST OF CHARITY CARE

Identifier	ReturnReference	Explanation
		PART I, L7 COL(F) THE BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25, COLUMN (A), BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS $83,442,078 BAD DEBT EXPENSE OF $83,442,078 IS THE CURRENT PERIOD CHARGE FOR ACTUAL OR EXPECTED DOUBTFUL ACCOUNTS RECEIVABLE RESULTING FROM THE EXTENSION OF CREDIT ACCORDINGLY, IT DOES NOT INCLUDE CHARGES ASSOCIATED WITH CHARITY PATIENTS OR CONTRACTUAL ALLOWANCES PATIENT PAYMENTS AND DISCOUNTS ARE NOT INCLUDED IN BAD DEBT EXPENSE ALL APPLICABLE PATIENT PAYMENTS AND DISCOUNTS ARE POSTED TO PATIENT ACCOUNTS BEFORE THEY ARE WRITTEN-OFF
		PART II COMMUNITY SPECIAL SERVICES PROGRAM - ACTIVITIES AND OUTREACH 1 SERVING AS PARTNER/LIAISON WITH FRESNO COUNTY HOUSING AUTHORITIES SHELTER PLUS CARE PROGRAM, FUNDED BY THE STEWART B MCKINNEY HOMELESS ASSISTANCE ACT THE PROGRAM PROVIDES TENANT-BASED RENTAL ASSISTANCE TO DISABLED, HOMELESS INDIVIDUALS/FAMILIES BASED ON SERIOUS MENTAL DISORDER, CHRONIC ALCOHOL AND DRUG PROBLEMS AND/OR AIDS OR RELATED DISEASES 2 PARTICIPATING AS MEMBER OF THE CALIFORNIA PLANNING GROUP WHICH WORKS WITH THE U S CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC), THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH AND THE OFFICE OF AIDS TO DEVELOP A COMPREHENSIVE HIV/AIDS SURVEILLANCE, PREVENTION AND CARE PLAN FOR CALIFORNIA 3 PARTICIPATING FOR THE FOURTH YEAR AS A SITE FOR CALIFORNIA MEDICAL MONITORING PROJECT, CONDUCTED BY THE CDC TO COLLECT INFORMATION ON NEEDS/SERVICES INVOLVING HIV PATIENTS 4 PARTICIPATING IN THE PLANNING OF THE WORLD AIDS DAY EVENT 5 COLLABORATING WITH OTHER AREA HOSPITALS TO LINK PATIENTS TO CARE 6 COMPLETED HIV, STD EDUCATION IN LOCAL MIDDLE/HIGH SCHOOLS AND COLLEGE CLASSES 7 PARTICIPATING IN 2013 PRIDE PARADE 8 WORKING WITH CLINICA SIERRA VISTA REGARDING VOLUNTEER TESTING AND COUNSELING FOR HIGH RISK TEENS AND ADULTS COMMUNITY DIABETES CARE CENTER - ACTIVITIES AND OUTREACH 1 PARTICIPATES IN THE TRAINING FOR THE CALIFORNIA DIABETES AND PREGNANCY PROGRAM SWEET SUCCESS PROGRAM ON A MONTHLY BASIS 2 PARTICIPATED IN COMMUNITY HEALTH AND WELLNESS FAIR IN OCTOBER 2012 3 PROVIDED EDUCATION TO FOUR PUBLIC HEALTH NURSES WITH FRESNO COUNTY 4 TRAINED AND MENTORED TWO WOMEN, INFANTS AND CHILDREN'S PROGRAM DIETETIC INTERNS 5 PROVIDED IN-SERVICE TRAINING TO PULMONARY REHAB PATIENTS AND STAFF 6 DELIVERED A DIABETES PRESENTATION AT THE 2012 ANNUAL CENTRAL VALLEY INDIAN HEALTH DIABETES CONFERENCE 7 PARTICIPATED IN RESIDENT TEACHING 8 PRESENTED THE DIABETES MELLITUS STANDARDS OF CARE TO UCSF FRESNO MEDICAL EDUCATION STUDENTS, FAMILY HEALTH AND INTERNAL MEDICINE INTERNS, RESIDENTS AND FACULTY 9 PARTICIPATED IN D&H DISTRIBUTING FAIR, MAKING A PRESENTATION AND DISTRIBUTING FLYERS 10 PROVIDED EDUCATION TO CARE COORDINATION STAFF, INCLUDING FIVE REGISTERED NURSES AND THREE LICENSED VOCATIONAL NURSES 11 PROVIDED INFORMATION ON DIABETES, NUTRITION EDUCATION AND USE OF GLUCOSE METERS AT A TABLE MOUNTAIN RANCHERIA HEALTH FAIR BOOTH MOTHERS' RESOURCE CENTER - ACTIVITIES AND OUTREACH 1 THE CENTER PROVIDES THREE EDUCATIONAL CLASSES "BREASTFEEDING ABC'S," "BREASTFEEDING AND GOING BACK TO WORK" AND "BREASTFEEDING IN SPECIAL CIRCUMSTANCES "2 THE 3M CLUB (MOMMIES MAKING MILK) IS A CLUB THAT MEETS WEEKLY TO ENCOURAGE AND SUPPORT OUR MOTHERS WITH BABIES IN THE NEONATAL INTENSIVE CARE UNIT 3 THE MAMA'S CAFE CLUB MEETS WEEKLY AND OFFERS GENERAL SUPPORT FOR BREASTFEEDING MOTHERS 4 THE CENTER HAS A BREAST-PUMP RENTAL STATION AND A STORE WITH BREASTFEEDING PRODUCTS FOR PURCHASE 5 THE CENTER WORKS WITH THE CENTER FOR BREASTFEEDING MEDICINE, WHICH OFFERS BEST MEDICAL PRACTICES USING PHYSICIANS WHO SPECIALIZE IN DIAGNOSING, TREATING AND MANAGING COMPLICATED BREASTFEEDING PROBLEMS AND TAKES REFERRALS FROM THROUGHOUT THE STATE 6 LAST FISCAL YEAR THE CENTER BECAME A MILK DEPOT FOR THE MOTHER'S MILK BANK MOTHERS GO THROUGH A BRIEF SCREENING AND ONCE APPROVED BECOME MILK DONORS, PROVIDING PREEMIES AT COMMUNITY REGIONAL WITH LIFE-SAVING NUTRITION MANY OF OUR TINIEST PATIENTS ARE RECEIVING EITHER MOTHER'S OWN MILK OR BANKED DONOR MILK, THANKS TO OUR LACTATION PROGRAM AND NEONATAL INTENSIVE CARE UNIT STAFF ADDITIONAL WOMEN'S AND CHILDREN'S SERVICES - ACTIVITIES AND OUTREACH 1 FRESNO COMMUNITY HEALTH COLLABORATIVE IN FEBRUARY 2013, PROVIDING $300 SUPPORT TO COMMUNITY WELLNESS PREGNANCY WORKSHOP 2 MARCH OF DIMES IN MARCH 2003, PROVIDING $8,000 SUPPORT AS SPONSORSHIP FOR MARCH FOR BABIES 3 MARCH OF DIMES IN JUNE 2013, PROVIDING $12,000 SUPPORT AS SPONSORSHIP FOR CHEF SIGNATURE AUCTION 4 OUTREACH, PHYSICIAN CONTINUING EDUCATION IN JULY 2013, PROVIDING NEARLY $3,000 IN DINNER AT FIVE ACTIVITY 5 SHAKEN BABY (CHILD ABUSE PREVENTION) FRESNO COUNCIL ON CHILD ABUSE PREVENTION IN AUGUST 2013, PROVIDING $10,800 IN PRINTING BROCHURES AND OTHER SUPPORT MATERIAL IN ENGLISH AND SPANISH CARDIAC RESPONSE PROJECT - ACTIVITIES AND OUTREACH CCRP HAS NOW PLACED MORE THAN 700 AEDS THESE DEVICES HAVE HELPED SAVE FIVE LIVES OVER THE PAST 15 YEARS THE PROGRAM ALSO HAS ACCOMPLISHED A MAJOR MILESTONE BY PLACING AT LEAST ONE AED IN EVERY FRESNO UNIFIED SCHOOL DISTRICT SCHOOL, MAKING IT A "HEART SAFE DISTRICT " CCRP NOW HAS APPROXIMATELY 700 AEDS PLACED THROUGHOUT THE VALLEY FROM SACRAMENTO TO BAKERSFIELD THE PROGRAM CONTINUES TO BE A RESOURCE FOR AED SUPPLIES AS WELL AS PROVIDING CONTINUING EDUCATION FOR BUSINESS EMPLOYEES IN THE USE OF THE AED AND CARDIOPULMONARY RESUSCITATION AMONG OTHER CONTRIBUTIONS AND PRO-BONO ACTIVITIES 1 COMMUNITY REGIONAL'S PATIENT FINANCIAL SERVICES DEPARTMENT STAFF PARTICIPATES IN BLOOD DRIVES ABOUT EVERY EIGHT WEEKS, THE SUSAN G KOMEN WALK FOR A CURE WALK AT FRESNO STATE, ANNUAL FOOD DRIVE/COLLECTIONS FOR COMMUNITY FOOD BANK, THE TOYS FOR TOTS PROGRAM, AND A BOOK DRIVE FOR COMMUNITY'S PEDIATRICS DEPARTMENT 2 WHEN SOME STUDENTS AT FRESNO'S ROOSEVELT HIGH SCHOOL WANTED TO PARTICIPATE IN VOLLEYBALL, BASKETBALL AND OTHER INTRAMURAL SPORTS, THEY LACKED THE MONEY TO PAY FOR THE REQUIRED PHYSICAL EXAM THAT'S WHEN A COMMUNITY REGIONAL PHYSICIAN, SIX UNIVERSITY OF CALIFORNIA, SAN FRANCISCO INTERNAL MEDICINE RESIDENTS AND OTHERS VOLUNTEERED TO DO THE EXAMS FOR FREE THEY WERE EXPECTING 50 STUDENTS - INSTEAD, 120 SHOWED UP ON A SATURDAY MORNING THE VOLUNTEERS ENSURED EVERYONE GOT THE REQUIRED CHECKUPS "YOU WENT BEYOND THE CALL OF DUTY," WROTE ROOSEVELT HIGH PRINCIPAL BRYAN D WELLS "OUR COMMUNITY IS BETTER OFF BECAUSE OF THE SERVANT LEADERSHIP YOU DEMONSTRATED " 3 COMMUNITY REGIONAL'S SAFETY & SECURITY SERVICES PROVIDED A "CODE SILVER IN HEALTHCARE WORKSHOP" ADDRESSING VIOLENCE IN HEALTHCARE SETTINGS, IN PARTNERSHIP WITH THE HOSPITAL COUNCIL OF NORTHERN AND CENTRAL CALIFORNIA ATTENDEES CAME FROM FOUR COUNTIES 4 COMMUNITY MADE A PRESENTATION ON HEALTH AND WORKFORCE DEVELOPMENT TO THE CENTRAL CALIFORNIA ASIAN PACIFIC WOMEN AT THE WILLOW INTERNATIONAL COMMUNITY COLLEGE CENTER 5 COMMUNITY PROVIDED $100,000 TO THE FRESNO RESTORATION CENTER, A COMMUNITYWIDE PARTNERSHIP AIMING TO UNIFY SERVICES TO ADDRESS MENTAL HEALTH, SUBSTANCE ABUSE, HOMELESSNESS AND CRIMINAL JUSTICE NEEDS IN FRESNO COUNTY 6 COMMUNITY PROVIDED $60,000 TO THE HOSPITAL COUNCIL OF NORTHERN AND CENTRAL CALIFORNIA SUPPORT OF MEDICAL RESPITE HOMES FOR MEDICALLY NEEDY, FORMERLY HOSPITALIZED HOMELESS PEOPLE 7 COMMUNITY PROVIDED $25,000 TO FRESNO FIRST STEPS HOME, A NONPROFIT GROUP SEEKING TO PROVIDE HOUSING FOR FRESNO'S HOMELESS 8 COMMUNITY PROVIDED $5,000 FOR THE HEALING HEARTS GOLF TOURNAMENT IN SUPPORT OF THE FRESNO RESCUE MISSION 9 ASSISTANCE/SPONSORSHIPS FOR THE MARJAREE MASON CENTER, THE ANNUAL CHAMPIONS OF JUSTICE EVENT SPONSORED BY THE CENTRAL CALIFORNIA LEGAL SERVICES, INC , THE DR JOHN L MAFFEO MEMORIAL AWARD & FUNDRAISER DINNER, THE CLOVIS COMMUNITY FOUNDATION MAYOR'S BREAKFAST, THE UNITED WAY'S ANNUAL BACKPACK GIVEAWAY, THE AFRICAN AMERICAN CULTURAL & HISTORICAL MUSEUM'S BLACK HISTORY MONTH CELEBRATION OTHER EDUCATIONAL OUTREACH 1 IN ADDITION TO WORKING ACTIVELY WITH LOCAL MEDIA TO BRING IMPORTANT HEALTH AND MEDICAL NEWS TO THE PUBLIC, COMMUNITY CONTINUES TO PRODUCE HEALTH NEWS, VIDEOS, FEATURE STORIES AND LEADERSHIP BLOGS THE NEWS AND EVENTS PAGE ON ITS WEBSITE RECEIVED 172,757 PAGE VIEWS LAST YEAR 2 COMMUNITY'S YOUTUBE CHANNEL NOW HOLDS 312 VIDEOS, HAS TALLIED MORE THAN 458,701 VIEWS AND HAS 296 SUBSCRIBERS COMMUNITY'S CORPORATE FACEBOOK ACCOUNT HAS HAD MORE THAN 1,888 PEOPLE "LIKE" OUR PAGE SUPPORT GROUPS 1 MAN-TO-MAN PROSTATE CANCER SUPPORT GROUP (3RD WEDNESDAY OF EACH MONTH) THE GROUP FOCUSES ON EDUCATION ABOUT PROSTATE CANCER, TREATMENT OPTIONS, SIDE EFFECTS, COPING, SUPPORT AND SURVIVORSHIP THE GROUP INVITES THE SPOUSES AND SIGNIFICANT OTHERS TO ATTEND THE EDUCATIONAL HOUR THEY DIVIDE INTO SEPARATE GROUPS FOR THE SECOND HOUR THE GROUP INVITES SPEAKERS FROM THE MEDICAL PROFESSIONS AND OTHERS WITH EXPERTISE IN AREAS OF INTEREST TO PATIENTS A LICENSED CLINICAL SOCIAL WORKER IS AVAILABLE AT THESE MEETINGS 2 COPING WITH CANCER SUPPORT GROUP (MEETING EVERY WEDNESDAY) THIS SUPPORT GROUP IS OPEN TO ALL PATIENTS AND LOVED ONES, REGARDLESS OF WHERE THEY ARE IN THE CANCER PROCESS FOCUS OF GROUP IS TO SHARE EXPERIENCES AND WAYS TO COPE WITH ALL ASPECTS OF CANCER, WHETHER EMOTIONAL AND OR PHYSICAL A LICENSED CLINICAL SOCIAL WORKER IS AVAILABLE AT THESE MEETINGS

Identifier	ReturnReference	Explanation
		3 FAMILY AND FRIENDS CANCER SUPPORT GROUP (1ST WEDNESDAY OF EACH MONTH) THIS GROUP IS OPEN TO FAMILY MEMBERS AND FRIENDS OF CANCER PATIENTS WHO NEED A PLACE TO EXPRESS THEIR EMOTIONS AND TALK ABOUT THEIR EXPERIENCES COMFORTING CONVERSATION AND SHARED EXPERIENCES OFFER SUPPORT IN DEALING WITH THE EMOTIONAL IMPACT OF HAVING A LOVED ONE DIAGNOSED WITH CANCER A LICENSED CLINICAL SOCIAL WORKER IS AVAILABLE AT THESE MEETINGS 4 FIGHTERS AND SURVIVORS CANCER SUPPORT GROUP (2ND WEDNESDAY OF EACH MONTH) THIS GROUP IS OPEN TO ALL CANCER FIGHTERS AND SURVIVORS WHICH FACILITATES AN EXCHANGE OF EXPERIENCES AND TRIUMPHS A LICENSED CLINICAL SOCIAL WORKER IS AVAILABLE AT THESE MEETINGS 5 LUNG CANCER SUPPORT GROUP (FOURTH WEDNESDAY OF EACH MONTH) PATIENTS, FAMILY MEMBERS AND CAREGIVERS ARE INVITED TO LEARN ABOUT AND ASK QUESTIONS REGARDING THE COMPLEXITIES OF LIFE WITH LUNG CANCER MONTHLY GUEST SPEAKERS FOCUS ON THE VARIOUS ELEMENTS OF MANAGING THE EXPERIENCE OF A LUNG CANCER DIAGNOSIS, TREATMENT AND RECOVERY A REGISTERED ONCOLOGY NURSE NAVIGATOR, SPECIALIZING IN LUNG CANCER, AND A LICENSED CLINICAL SOCIAL WORKER ARE AVAILABLE TO ASSIST PATIENTS, FAMILIES AND CAREGIVERS
		PART III, LINE 4 BAD DEBT EXPENSE CMC RECORDS A SIGNIFICANT PROVISION FOR BAD DEBTS IN THE PERIOD OF SERVICE ON THE BASIS OF ITS PAST EXPERIENCE, WHICH INDICATES THAT MANY PATIENTS ARE UNABLE OR UNWILLING TO PAY THE PORTION OF THEIR BILL FOR WHICH THEY ARE FINANCIALLY RESPONSIBLE THE DIFFERENCE BETWEEN THE STANDARD RATES (OR THE DISCOUNTED RATES IF NEGOTIATED) AND THE AMOUNTS ACTUALLY COLLECTED AFTER ALL REASONABLE COLLECTION EFFORTS HAVE BEEN EXHAUSTED IS CHARGED OFF AGAINST THE ALLOWANCE FOR DOUBTFUL ACCOUNTS ALLOWANCE FOR DOUBTFUL ACCOUNTS ACCOUNTS RECEIVABLE ARE REDUCED BY AN ALLOWANCE FOR DOUBTFUL ACCOUNTS INEVALUATING THE COLLECTIBILITY OF ACCOUNTS RECEIVABLE, CMC ANALYZES ITS PAST HISTORY AND IDENTIFIES TRENDS FOR EACH OF ITS MAJOR PAYOR SOURCES OF REVENUE TO ESTIMATE THE APPROPRIATE ALLOWANCE FOR DOUBTFUL ACCOUNTS AND PROVISION FOR BAD DEBTS MANAGEMENT REGULARLY REVIEWS DATA ABOUT THESE MAJOR PAYOR SOURCES OF REVENUE IN EVALUATING THE SUFFICIENCY OF THE ALLOWANCE FOR DOUBTFUL ACCOUNTS FOR RECEIVABLES ASSOCIATED WITH SERVICES PROVIDED TO PATIENTS WHO HAVE THIRD PARTY COVERAGE, CMC ANALYZES CONTRACTUALLY DUE AMOUNTS AND PROVIDES AN ALLOWANCE FOR DOUBTFUL ACCOUNTS AND A PROVISION FOR BAD DEBTS, IF NECESSARY (FOR EXAMPLE, FOR EXPECTED UNCOLLECTIBLE DEDUCTIBLES AND COPAYMENTS ON ACCOUNTS FOR WHICH THE THIRDPARTY PAYOR HAS NOT YET PAID, OR FOR PAYORS WHO ARE KNOWN TO BE HAVING FINANCIAL DIFFICULTIES THAT MAKE THE REALIZATION OF AMOUNTS DUE UNLIKELY) FOR RECEIVABLES ASSOCIATED WITH SELFPAY PATIENTS AND NONCONTRACTED INSURANCE(WHICH INCLUDES BOTH PATIENTS WITHOUT INSURANCE AND PATIENTS WITH DEDUCTIBLE AND COPAYMENT BALANCES DUE FOR WHICH THIRD-PARTY COVERAGE EXISTS FOR PART OF THE BILL) THE PRIMARY FACTOR USED TO ANALYZE PATIENT ACCOUNT RECEIVABLE BALANCES FOR DOUBTFUL ACCOUNTS (BAD DEBT), IS THE ORGANIZATION'S PREVIOUS, HISTORICAL, WRITE-OFF EXPERIENCE PATIENT SELF-PAY ACCOUNTS WITH UNUSUALLY LARGE BALANCES ARE REVIEWED INDIVIDUALLY PREVAILING ECONOMIC CONDITIONS ARE ALSO CONSIDERED BAD DEBT AND CHARITY CARE DO NOT INCLUDE DISCOUNTS GIVEN TO UNINSURED AND UNDERINSURED PATIENTS BAD DEBT IS NOT RECOGNIZED AS A COMMUNITY BENEFIT

Identifier	ReturnReference	Explanation
		PART III, LINE 8 INPATIENT CARE SERVICES, SKILLED NURSING SERVICES, REHABILITATION SERVICES, AND CERTAIN OUTPATIENT SERVICES RENDERED TO MEDICARE PROGRAM BENEFICIARIES ARE PAID AT PROSPECTIVELY DETERMINED RATES PER DIAGNOSIS THESE RATES VARY ACCORDING TO A PATIENT CLASSIFICATION SYSTEM THAT IS BASED ON CLINICAL, DIAGNOSTIC, AND OTHER FACTORS CERTAIN INPATIENT NONACUTE SERVICES AND MEDICAL EDUCATION COSTS RELATED TO MEDICARE BENEFICIARIES ARE PAID BASED ON A COST-BASED REIMBURSEMENT METHODOLOGY PROFESSIONAL SERVICES ARE REIMBURSED BASED ON A FEE SCHEDULE
		PART III, LINE 9B THOSE PATIENT ELIGIBLE FOR FINANCIAL ASSISTANCE ARE GENERALLY SUBJECT TO THE NORMAL COLLECTION PROCEDURES FOR ALL PATIENTS THE FOLLOWING SPECIAL CIRCUMSTANCES MAY APPLY (1) RYAN WHITE PATIENTS ARE NOT SUBJECT TO COLLECTIONS ACTIVITY (2) FOR PATIENTS WHO LACK HEALTH INSURANCE COVERAGE, HAVE AN APPLICATION PENDING FOR EITHER GOVERNMENT-SPONSORED COVERAGE OR FOR CMCS CHARITY/DISCOUNTED CARE, OR HAVE OTHERWISE INDICATED THEY MAY QUALIFY FOR SUCH PROGRAMS, CMC WILL NOT KNOWINGLY SEND THE BILL TO A COLLECTION AGENCY PRIOR TO 150 DAYS FROM THE INITIAL TIME OF BILLING (3) FOR PATIENTS WHO LACK HEALTH INSURANCE COVERAGE, HAVE AN APPLICATION PENDING FOR EITHER GOVERNMENT-SPONSORED COVERAGE OR FOR CMCS CHARITY/DISCOUNTED CARE, OR HAVE OTHERWISE INDICATED THEY MAY QUALIFY FOR SUCH PROGRAMS, CMC WILL NOT FILE A CIVIL ACTION AGAINST THE PATIENT DUE TO NONPAYMENT UNTIL AFTER 150 DAYS FROM INITIAL BILLING (4) IF A PATIENT QUALIFIES FOR ASSISTANCE UNDER THIS POLICY, AND IS REASONABLY COOPERATING WITH THE HOSPITAL IN AN EFFORT TO SETTLE AN OUTSTANDING BILL, CMC WILL NOT SEND THE UNPAID BILL TO AN OUTSIDE COLLECTION AGENCY IF THE HOSPITAL KNOWS THAT DOING SO MAY NEGATIVELY IMPACT A PATIENTS CREDIT CMC WILL NOT SEND SUCH AN UNPAID BILL TO AN OUTSIDE COLLECTION AGENCY WITHOUT A WRITTEN AGREEMENT THAT THE COLLECTION AGENCY WILL COMPLY WITH CMCS COLLECTION POLICIES (5) THE 150-DAY GRACE PERIOD DISCUSSED ABOVE WILL BE EXTENDED IF THE PATIENT HAS A PENDING APPEAL FOR THE COVERAGE OF SERVICES UNTIL A FINAL DETERMINATION OF THAT APPEAL IS MADE, IF THE PATIENT MAKES A REASONABLE EFFORT TO COMMUNICATE WITH THE HOSPITAL ABOUT THE PROGRESS OF ANY PENDING APPEALS PENDING APPEALS INCLUDE (A) GRIEVANCE AGAINST A CONTRACTING HEALTH SERVICE PLAN, (B) AN INDEPENDENT MEDICAL REVIEW UNDER THE CALIFORNIA INSURANCE CODE, (C) FAIR HEARING FOR A REVIEW OF A MEDI-CAL CLAIM PURSUANT TO THE WELFARE AND INSTITUTIONS CODE, AND (D) APPEAL REGARDING MEDICARE COVERAGE CONSISTENT WITH FEDERAL LAW AND REGULATIONS

Identifier	ReturnReference	Explanation
		PART VI, LINE 2 AS PART OF THE AFFORDABLE CARE ACT, THE ORGANIZATION PARTNERED WITH THE HOSPITAL COUNCIL OF NORTHERN AND CENTRAL CALIFORNIA AND A DOZEN OTHER VALLEY HOSPITALS TO PUBLISH A COMMUNITY NEEDS ASSESSMENT IN 2013 ADDITIONALLY, EACH OF OUR THREE HOSPITALS DEVELOPED IMPLEMENTATION PLANS TO ADDRESS SOME OF THE KEY NEEDS IDENTIFIED IN THE REPORT BOTH THE REPORT AND THE IMPLEMENTATION PLANS WERE PRESENTED TO AND APPROVED BY OUR BOARD OF TRUSTEES IN JUNE 2013
		PART VI, LINE 3 COMMUNICATION OF FINANCIAL ASSISTANCE POLICIES WITH PATIENTS AND THE PUBLIC 1 CMC SHALL POST NOTICES REGARDING THE AVAILABILITY OF FINANCIAL ASSISTANCE TO LOW-INCOME, UNINSURED AND UNDER-INSURED PATIENTS THESE NOTICES WILL BE POSTED IN VISIBLE LOCATIONS THROUGHOUT THE HOSPITAL, INCLUDING BUT NOT LIMITED TO A ADMITTING/REGISTRATION,B CASHIER WINDOWS,C EMERGENCY DEPARTMENT, ANDD OTHER APPROPRIATE OUTPATIENT SETTINGS 2 THESE POSTED NOTICES REGARDING FINANCIAL ASSISTANCE POLICIES SHALL CONTAIN BRIEF INSTRUCTIONS ON HOW TO APPLY FOR CHARITY CARE OR A DISCOUNTED PAYMENT THE NOTICES WILL ALSO INCLUDE A CONTACT TELEPHONE NUMBER THAT A PATIENT OR FAMILY MEMBER CAN CALL TO OBTAIN MORE INFORMATION 3 CMC WILL ENSURE THAT APPROPRIATE STAFF MEMBERS ARE KNOWLEDGEABLE ABOUT THE EXISTENCE OF THE HOSPITAL'S FINANCIAL ASSISTANCE POLICIES INCLUDING THE RYAN WHITE PROGRAM TRAINING WILL BE PROVIDED TO STAFF MEMBERS (E G , BILLING OFFICE, FINANCIAL DEPARTMENT, ETC) WHO DIRECTLY INTERACT WITH PATIENTS REGARDING THEIR HOSPITAL BILLS 4 WHEN COMMUNICATING TO PATIENTS REGARDING THEIR FINANCIAL ASSISTANCE POLICIES, EMPLOYEES WILL ATTEMPT TO DO SO IN THE PRIMARY LANGUAGE OF THE PATIENT, OR HIS/HER FAMILY, IF REASONABLY POSSIBLE, AND IN A MANNER CONSISTENT WITH ALL APPLICABLE FEDERAL AND STATE LAWS AND REGULATIONS 5 PATIENTS (ADMITTED PATIENTS, AS WELL AS THOSE WHO RECEIVE EMERGENCY OR OUTPATIENT CARE) WILL BE GIVEN WRITTEN NOTICE REGARDING FINANCIAL ASSISTANCE, INCLUDING ELIGIBILITY AND CONTACT INFORMATION THAT IS IN THE PRIMARY LANGUAGE SPOKEN BY THE PATIENT, AS DETERMINED BY CALIFORNIA INSURANCE CODE SECTION 12693 30 (POPULATIONS OVER 5% SERVED BY THE HOSPITAL) AND IN A MANNER CONSISTENT WITH ALL APPLICABLE FEDERAL AND STATE LAWS AND REGULATIONS 6 CMC WILL SHARE ITS POLICY WITH APPROPRIATE COMMUNITY HEALTH AND HUMAN SERVICES AGENCIES AND OTHER ORGANIZATIONS THAT ASSIST SUCH PATIENTS 7 THE RYAN WHITE SLIDING FEE SCALE IS UPDATED YEARLY ACCORDING TO THE FEDERAL POVERTY GUIDELINES 8 ALL PATIENTS WHO POTENTIALLY QUALIFY FOR DISCOUNTS FOR SERVICES UNDER RYAN WHITE WILL HAVE THEIR FINANCIAL ELIGIBILITY TESTED EVERY SIX MONTHS

Identifier	ReturnReference	Explanation
		PART VI, LINE 4 SERVICE AREA COMMUNITY IS HEADQUARTERED IN FRESNO, PROVIDING THE SAN JOAQUIN VALLEY WITH ACUTE CARE, OUTPATIENT CENTERS, CLINICS, HOME CARE, COMMUNITY EDUCATION, PHYSICIAN GROUPS AND A PHYSICIAN RESIDENCY PROGRAM IN CONJUNCTION WITH THE UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (UCSF) WITH MORE THAN 7,000 EMPLOYEES, MORE THAN 1,300 AFFILIATED PHYSICIANS AND MORE THAN 900 VOLUNTEERS, COMMUNITY HAS A 15,000-SQUARE-MILE PRIMARY SERVICE AREA THAT INCLUDES FRESNO, MADERA, KINGS, TULARE AND MARIPOSA COUNTIES THE AREA IS AS LARGE AS RHODE ISLAND, CONNECTICUT AND NEW JERSEY COMBINED COMMUNITY ALSO OPERATES THE ONLY COMBINED BURN AND LEVEL 1 TRAUMA UNITS BETWEEN LOS ANGELES AND SACRAMENTO, PROVIDING CRITICAL CARE AND OTHER SPECIALTY SERVICES TO PATIENTS FROM WELL OUTSIDE THE PRIMARYSERVICE REGION THOSE UNITS ARE LOCATED AT COMMUNITY REGIONAL MEDICAL CENTER (COMMUNITY REGIONAL), WHICH ALSO OPERATES ONE OF THE BUSIEST HOSPITAL EMERGENCY DEPARTMENTS IN THE NATION BOARD OF TRUSTEES COMMUNITY IS GOVERNED BY A VOLUNTEER BOARD OF TRUSTEES COMPRISED OF LOCAL CIVIC LEADERS AND PHYSICIANS THE TRUSTEES PROVIDE VISION AND POLICY DIRECTION THIS PROCESS INCLUDES AN ANNUAL REVIEW OF THE PRIOR FISCAL YEAR AND A COMMUNITY-NEEDS EVALUATION TO PRIORITIZE OPERATIONAL ISSUES AND PROVIDE DIRECTION THE CORPORATE BOARD IS ALSO ACTIVELY INVOLVED IN APPROVING FISCAL APPROPRIATIONS FOR COMMUNITY BENEFITS PROGRAMS, OUTREACH SERVICES AND EDUCATION, AS WELL AS TRADITIONAL CHARITY CARE AND UNPAID COSTS OF PUBLIC PROGRAMS FOR THE MEDICALLY UNDERSERVED CORPORATE BOARD MEMBERS, PHYSICIANS AND COMMUNITY?S LEADERSHIP TEAM HAVE HELPED IDENTIFY AND FUND COMMUNITY BENEFITS PROGRAMS
		PART VI, LINE 5 1 COMMUNITY HAS HISTORICALLY SPENT MORE ON UNCOMPENSATED COMMUNITY BENEFITS THAN ALL OTHER FRESNO-AREA HOSPITALS COMBINED AND, SOME YEARS, NEARLY DOUBLE THEIR COMBINED TOTAL 2 IT ALSO OPERATES THE ONLY COMBINED BURN AND LEVEL 1 TRAUMA UNITS BETWEEN LOS ANGELES AND SACRAMENTO 3 COMMUNITY CONTINUES TO SEEK THE VIEWS OF HEALTH CARE, SOCIAL JUSTICE, BUSINESS, EDUCATION AND POLITICAL LEADERS THROUGH MEETINGS WITH THE CHIEF EXECUTIVE OFFICER AND SENIOR LEADERSHIP

Identifier	ReturnReference	Explanation
		PART VI, LINE 6 N/A
REPORTS FILED WITH STATES	PART VI, LINE 7	CA

Identifier	ReturnReference	Explanation
		AMONG OTHER ACTIVITIES SERVING A LINGUISTICALLY AND ETHNICALLY DIVERSE REGION, COMMUNITY IS COMMITTED TO HIRING AND RETAINING A TALENTED AND DIVERSE WORKFORCE, AS WELL AS PROVIDING STAFF OPPORTUNITIES FOR PROFESSIONAL DEVELOPMENT OUR WORKFORCE OF ABOUT 7,400 INCLUDES 29% WHO IDENTIFY THEMSELVES AS HISPANIC, 21% ASIAN-AMERICAN AND 5% AFRICAN-AMERICAN LAST YEAR, WE HIRED MORE THAN 1,400 EMPLOYEES WE OFFERED EDUCATIONAL REIMBURSEMENT OF UP TO $2,500 PER YEAR FOR BOOKS AND TUITION FOR FULL-TIME AND PART-TIME EMPLOYEES, SPENDING A TOTAL OF $430,000 LAST FISCAL YEAR WE PROVIDED DISCOUNTED TUITION FOR HEALTHCARE-RELATED DEGREE PROGRAMS AT THE UNIVERSITY OF PHOENIX WE LAUNCHED A NEW PROGRAM PROVIDING FULL REIMBURSEMENT OF THE COSTS OF INITIAL PROFESSIONAL CERTIFICATIONS WE OFFERED MORE THAN 400 INTERACTIVE, LOW-COST ONLINE CLASSES TO HELP SUPPORT MAINTENANCE OF EMPLOYEES' PROFESSIONAL CERTIFICATIONS 120 LEADERS ATTENDED PROFESSIONAL DEVELOPMENT WORKSHOPS COMMUNITY IS A MEMBER OF THE PARTNERSHIP FOR HEALTH PROFESSIONS EDUCATION OF THE UCSF FRESNO LATINO CENTER FOR MEDICAL EDUCATION AND RESEARCH, WHICH ADVANCES DEVELOPMENT OF HEALTH PROFESSIONALS AT THE JUNIOR HIGH, HIGH SCHOOL AND COLLEGE LEVELS COMMUNITY PROVIDED CLINICAL EXPERIENCE FOR 2,508 STUDENT NURSES COMMUNITY'S POST-GRADUATE YEAR ONE PHARMACY RESIDENCY PROGRAM CONTINUES TO HELP ADDRESS THE SHORTAGE OF PHARMACISTS IN THE CENTRAL VALLEY IN ADDITION, THE PROGRAM CONTINUES TO FURTHER ENHANCE THE ACADEMIC TEACHING MODEL TO PROMOTE EVIDENCE-BASED PHARMACOTHERAPY TO OUR PATIENTS A TOTAL OF 26 RESIDENTS HAVE SUCCESSFULLY COMPLETED THE RESIDENCY PROGRAM, AND COMMUNITY HAS EMPLOYED 14 OF THE 26 FOR A RESIDENCY EMPLOYMENT RATE OF 54% IN ADDITION, WE ARE FURTHER ENHANCING THE ACADEMIC TEACHING MODEL TO PROMOTE EVIDENCE BASED PHARMACOTHERAPY TO OUR PATIENTS WE HAVE RECEIVED CONTINUED ACCREDITATION UNTIL 2016 BY THE AMERICAN SOCIETY OF HEALTH SYSTEM PHARMACISTS (ASHP), THE NATIONAL ACCREDITING ORGANIZATION FOR PHARMACY RESIDENCY PROGRAMS COMMUNITY REGIONAL'S PHARMACY RESIDENCY PROGRAM ALLOWS RESIDENTS TO LEARN AND EXPAND THEIR CLINICAL KNOWLEDGE BASE BY WORKING WITH THE MOST EXPERIENCED PEOPLE IN A MULTI-DISCIPLINARY HEALTH CARE SYSTEM OUR PHARMACISTS ALSO SERVE AS PRECEPTORS TO HELP DEVELOP THE RESIDENTS' SKILLS AND KNOWLEDGE BASE, MENTOR THEM WITH VARIOUS PROJECTS THAT BENEFIT PATIENT CARE, AND GIVE POSITIVE EXPOSURE FOR COMMUNITY'S REPUTATION NATIONALLY THIS IS ACCOMPLISHED BY SHOWCASING COMMUNITY REGIONAL AT PHARMACY RESIDENCY EVENTS, RESEARCH POSTER SESSIONS, AND PRESENTATIONS OUR PROGRAM ENCOURAGES RESIDENTS TO PARTICIPATE IN RESEARCH PROJECTS THAT DIRECTLY IMPACT PATIENT CARE, PROVIDING COST SAVINGS TO COMMUNITY, OR WORK ON PERFORMANCE IMPROVEMENTS WITHIN PHARMACY SERVICES EACH RESIDENT IS REQUIRED TO PRESENT THESE FINDINGS AT A NATIONAL CONFERENCE POSTER PRESENTATION EACH DECEMBER, AS A FINAL SUMMATION OF THE PROJECT AT A REGIONAL CONFERENCE TOWARDS THE END OF THE RESIDENCY YEAR, AND AS A "PLAN, DO, STUDY, ACT" PROJECT FOR PHARMACY SERVICES THE CURRENT RESEARCH PROJECT TITLES ARE "EFFICACY OF EXTENDED INFUSION CEFEPIME AND MEROPENEM IN TRAUMA AND BURN INTENSIVE CARE UNIT PATIENTS AT A LEVEL ONE TRAUMA AND BURN CENTER," "TO EVALUATE THE SAFETY AND EFFICACY OF INTRAMUSCULAR (IM) OLANZAPINE ALONE OR IN COMBINATION WITH BENZODIAZEPINES FOR THE MANAGEMENT OF ACUTE AGITATION IN THE EMERGENCY DEPARTMENT (ED)" AND "PATIENT SPECIFIC PARAMETERS WHICH COMPEL THE USE OF VORICONAZOLE IN THE TREATMENT OF COCCIDIOIDOMYCOSIS OVER TRADITIONAL ANTIFUNGAL THERAPY "TO HELP WITH PATIENT SATISFACTION, WE CONTINUE THE INITIATIVE CALLED THE "MED CHECK" PROGRAM PHARMACY RESIDENTS PROVIDE EDUCATION TO HOSPITALIZED PATIENTS ABOUT SIDE EFFECTS ON SELECTED MEDICATIONS IN THE HOSPITAL THIS INITIATIVE IS BENEFICIAL TO BOTH PHARMACY RESIDENTS AND PATIENTS AS PHARMACY RESIDENTS GAIN EXPERIENCE IN COUNSELING PATIENTS, AND PATIENTS HAVE A BETTER UNDERSTANDING OF THE SIDE EFFECTS OF THE MEDICATIONS THEY ARE TAKING IN THE HOSPITAL OVER THE PAST FISCAL YEAR, WE HAVE COMPLETED MORE THAN 840 "MED CHECKS" WITH PATIENTS WE ALSO GIVE BACK TO THE PROFESSION OF PHARMACY BY HAVING OUR RESIDENTS AND CLINICAL PHARMACISTS PRECEPT AND MENTOR STUDENTS FROM VARIOUS COLLEGES WITH WHICH WE HAVE AFFILIATIONS THESE INCLUDE UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (UCSF) AND THOMAS J LONG, UNIVERSITY OF PACIFIC WE ALSO PROVIDE AN OPPORTUNITY FOR THE RESIDENTS TO GIVE LECTURES IN CONJUNCTION WITH THE UCSF SCHOOL OF PHARMACY, WHICH PROVIDES CONTINUING EDUCATION CREDITS FOR PHARMACISTS THE TOPICS PRESENTED IN FEBRUARY AND MARCH 2013 INCLUDED "VENOUS THROMBOEMBOLISM PROPHYLAXIS IN OBESE ADULT HOSPITALIZED PATIENTS HOW MUCH IS TOO MUCH?", "MANAGING HEMOPHILIA A PHARMACIST'S PERSPECTIVE", AND "MANAGEMENT OF CYSTIC FIBROSIS " THIS IS OPEN TO ALL HEALTHCARE PROFESSIONALS PHARMACY RESIDENTS ARE ALSO PART OF THE MULTI-DISCIPLINARY MODEL AT COMMUNITY REGIONAL, BY ROUNDING WITH THE PHYSICIAN TEAMS FOR PATIENT CARE AND PROVIDING DRUG INFORMATION
PART V, LINE 8 FACILITY REPORTING GROUP A		SEE BELOW

Identifier	ReturnReference	Explanation
FACILITY 1 -- COMMUNITY REGIONAL MEDICAL CENTER	PART V, SECTION B, LINE 1J	THE TASK FORCE AGREED TO COORDINATE AND COLLABORATE WHEREVER FEASIBLE IN ADDRESSING THE KEY NEEDS AS JOINTLY PRIORITIZED
FACILITY 1 -- COMMUNITY REGIONAL MEDICAL CENTER	PART V, SECTION B, LINE 3	FOCUS GROUPS, SURVEYS AND INTERVIEWS WERE CONDUCTED WITH 115 PEOPLE ATTENDING 14 FOCUS GROUPS AND ANOTHER 104 PEOPLE PROVIDING RESPONSES TO THE SAME QUESTIONS ON-LINE INTERVIEWS WERE ALSO CONDUCTED WITH PUBLIC HEALTH DIRECTORS/OFFICERS IN ALL FOUR COUNTIES, THE CEOS OR SENIOR EXECUTIVES OF EIGHT HOSPITALS AND OTHER STAKEHOLDERS THAT PLAY A VARIETY OF ROLES IN THE REGION'S HEALTH SERVICES

Identifier	ReturnReference	Explanation
FACILITY 1 -- COMMUNITY REGIONAL MEDICAL CENTER	PART V, SECTION B, LINE 4	FIFTEEN FACILITIES OVER FOUR CENTRAL VALLEY COUNTIES COLLABORATED ON THIS REPORT IN ADDITION TO COMMUNITY REGIONAL MEDICAL CENTER, THE OTHERS WERE CLOVIS COMMUNITY MEDICAL CENTER, FRESNO HEART & SURGICAL HOSPITAL, ADVENTIST HEALTH/ADVENTIST MEDICAL CENTER - HANFORD, ADVENTIST MEDICAL CENTER - REEDLEY, CORCORAN DISTRICT HOSPITAL, CHILDREN'S HOSPITAL CENTRAL CALIFORNIA, KAISER PERMANENTE FRESNO MEDICAL CENTER, KAWEAH DELTA HEALTH CARE DISTRICT, MADERA COMMUNITY HOSPITAL, SAN JOAQUIN VALLEY REHABILITIATION HOSPITAL, SAINT AGNES MEDICAL CENTER AND TULARE REGIONAL MEDICAL CENTER
FACILITY 1 -- COMMUNITY REGIONAL MEDICAL CENTER	PART V, SECTION B, LINE 5C	THE REPORT AS WELL AS HOSPITAL-SPECIFIC IMPLEMENTATION PLANS ARE LOCATED ON-LINE AT HTTP //WWW COMMUNITYMEDICAL ORG/NEWS-EVENTS/FACTS-REPORTS-PUBLICATIONS, WHICH IS THE OFFICIAL CORPORATE WEBSITE FOR COMMUNITY MEDICAL CENTERS THE REPORT IS ALSO AVAILABLE AT WEBSITE OF THE HOSPITAL COUNCIL OF NORTHERN AND CENTRAL CALIFORNIA ADDITIONALLY, THE IMPLEMENTATION PLANS ARE AVAILABLE AT OUR INDIVIDUAL HOSPITAL WEBSITES HTTP //WWW COMMUNITYMEDICAL ORG/SITES/DEFAULT/FILES/LIBRARY/FILES/CLOVISCHNAJUNE2013_0 PDF, HTTP //WWW COMMUNITYMEDICAL ORG/SITES/DEFAULT/FILES/LIBRARY/FILES/REGIONALCHNAJUNE2013_0 PDF, HTTP //WWW COMMUNITYMEDICAL ORG/SITES/DEFAULT/FILES/LIBRARY/FILES/FRESNOHEARTCNHAJUNE2013_0 PDF EACH IMPLEMENTATION PLAN ALSO INCLUDES A LINK TO THE COMMUNITY NEEDS ASSESSMENT REPORT

Identifier	ReturnReference	Explanation
FACILITY 1 -- COMMUNITY REGIONAL MEDICAL CENTER	PART V, SECTION B, LINE 6I	THE SCOPE OF THE COMMUNITY MEDICAL CENTERS' COMMUNITY BENEFITS ACTIVITIES IS THE BROADEST OF ANY HOSPITAL OR HOSPITAL SYSTEM IN THE SAN JOAQUIN VALLEY LAST YEAR, WE REPORTED TO THE STATE OF CALIFORNIA, IN COMPLYING WITH SB 697 THAT BECAME LAW IN 1994, THAT AS A CORPORATION COMMUNITY PROVIDED NEARLY $152 MILLION NET UNCOMPENSATED COMMUNITY BENEFITS IN FY12-13 OUR CALIFORNIA COMMUNITY BENEFITS REPORT, AVAILABLE ON OUR CORPORATE WEBSITE, LISTS MANY OF THOSE SERVICES PROVIDED BEYOND THE SCOPE OF NEEDS IDENTIFIED IN THE FEDERAL COMMUNITY NEEDS ASSESSMENT REPORT
FACILITY 1 -- COMMUNITY REGIONAL MEDICAL CENTER	PART V, SECTION B, LINE 7	THE HOSPITAL IS ADDRESSING THE NEEDS IDENTIFIED TO THE BEST OF ITS ABILITIES HOWEVER, AS NOTED IN THE NEEDS REPORT, THE COMPLEX AND CHRONIC NATURE OF THOSE NEEDS REQUIRES COORDINATED ACTION AMONG NOT ONLY HEALTH PROVIDERS BUT ALSO PRIVATE BUSINESSES, SCHOOLS, GOVERNMENTS AND COMMUNITY-BASED ORGANIZATIONS

Identifier	ReturnReference	Explanation
FACILITY 1 -- COMMUNITY REGIONAL MEDICAL CENTER	PART V, SECTION B, LINE 14G	OSHPD HAS CREATED A WEB-BASED SYSTEM THAT WILL ALLOW USERS TO SEARCH, COMPARE, AND VIEW EACH HOSPITAL'S SUBMITTED CHARITY CARE POLICY, DISCOUNT PAYMENT POLICY, ELIGIBILITY PROCEDURES, REVIEW PROCESS, AND APPLICATION FORM ACCESS OSHPD'S HOSPITAL FAIR PRICING SEARCH SYSTEM AT SYFPHR OSHPD CA GOV
FACILITY 1 -- COMMUNITY REGIONAL MEDICAL CENTER	PART V, SECTION B, LINE 20D	UNDER CALIFORNIA LAW (AB 774), THE MAXIMUM THAT A FAB-ELIGIBLE PATIENT MAY BE CHARGED IS THE REIMBURSEMENT RATE OF ANY GOVERNMENT-SPONSORED HEALTH PROGRAMS IN WHICH THE HOSPITAL PARTICIPATES

Identifier	ReturnReference	Explanation
FACILITY 2 -- CLOVIS COMMUNITY MEDICAL CENTER	PART V, SECTION B, LINE 1J	THE TASK FORCE AGREED TO COORDINATE AND COLLABORATE WHEREVER FEASIBLE IN ADDRESSING THE KEY NEEDS AS JOINTLY PRIORITIZED
FACILITY 2 -- CLOVIS COMMUNITY MEDICAL CENTER	PART V, SECTION B, LINE 3	FOCUS GROUPS, SURVEYS AND INTERVIEWS WERE CONDUCTED WITH 115 PEOPLE ATTENDING 14 FOCUS GROUPS AND ANOTHER 104 PEOPLE PROVIDING RESPONSES TO THE SAME QUESTIONS ON-LINE INTERVIEWS WERE ALSO CONDUCTED WITH PUBLIC HEALTH DIRECTORS/OFFICERS IN ALL FOUR COUNTIES, THE CEOS OR SENIOR EXECUTIVES OF EIGHT HOSPITALS AND OTHER STAKEHOLDERS THAT PLAY A VARIETY OF ROLES IN THE REGION'S HEALTH SERVICES

Identifier	ReturnReference	Explanation
FACILITY 2 -- CLOVIS COMMUNITY MEDICAL CENTER	PART V, SECTION B, LINE 4	FIFTEEN FACILITIES OVER FOUR CENTRAL VALLEY COUNTIES COLLABORATED ON THIS REPORT IN ADDITION TO COMMUNITY REGIONAL MEDICAL CENTER, THE OTHERS WERE CLOVIS COMMUNITY MEDICAL CENTER, FRESNO HEART & SURGICAL HOSPITAL, ADVENTIST HEALTH/ADVENTIST MEDICAL CENTER - HANFORD, ADVENTIST MEDICAL CENTER - REEDLEY, CORCORAN DISTRICT HOSPITAL, CHILDREN'S HOSPITAL CENTRAL CALIFORNIA, KAISER PERMANENTE FRESNO MEDICAL CENTER, KAWEAH DELTA HEALTH CARE DISTRICT, MADERA COMMUNITY HOSPITAL, SAN JOAQUIN VALLEY REHABILITIATION HOSPITAL, SAINT AGNES MEDICAL CENTER AND TULARE REGIONAL MEDICAL CENTER
FACILITY 2 -- CLOVIS COMMUNITY MEDICAL CENTER	PART V, SECTION B, LINE 5C	THE REPORT AS WELL AS HOSPITAL-SPECIFIC IMPLEMENTATION PLANS ARE LOCATED ON-LINE AT HTTP //WWW COMMUNITYMEDICAL ORG/NEWS-EVENTS/FACTS-REPORTS-PUBLICATIONS, WHICH IS THE OFFICIAL CORPORATE WEBSITE FOR COMMUNITY MEDICAL CENTERS THE REPORT IS ALSO AVAILABLE AT WEBSITE OF THE HOSPITAL COUNCIL OF NORTHERN AND CENTRAL CALIFORNIA ADDITIONALLY, THE IMPLEMENTATION PLANS ARE AVAILABLE AT OUR INDIVIDUAL HOSPITAL WEBSITES HTTP //WWW COMMUNITYMEDICAL ORG/SITES/DEFAULT/FILES/LIBRARY/FILES/CLOVISCHNAJUNE2013_0 PDF, HTTP //WWW COMMUNITYMEDICAL ORG/SITES/DEFAULT/FILES/LIBRARY/FILES/REGIONALCHNAJUNE2013_0 PDF, HTTP //WWW COMMUNITYMEDICAL ORG/SITES/DEFAULT/FILES/LIBRARY/FILES/FRESNOHEARTCNHAJUNE2013_0 PDF EACH IMPLEMENTATION PLAN ALSO INCLUDES A LINK TO THE COMMUNITY NEEDS ASSESSMENT REPORT

Identifier	ReturnReference	Explanation
FACILITY 2 -- CLOVIS COMMUNITY MEDICAL CENTER	PART V, SECTION B, LINE 6I	THE SCOPE OF THE COMMUNITY MEDICAL CENTERS' COMMUNITY BENEFITS ACTIVITIES IS THE BROADEST OF ANY HOSPITAL OR HOSPITAL SYSTEM IN THE SAN JOAQUIN VALLEY LAST YEAR, WE REPORTED TO THE STATE OF CALIFORNIA, IN COMPLYING WITH SB 697 THAT BECAME LAW IN 1994, THAT AS A CORPORATION COMMUNITY PROVIDED NEARLY $152 MILLION NET UNCOMPENSATED COMMUNITY BENEFITS IN FY12-13 OUR CALIFORNIA COMMUNITY BENEFITS REPORT, AVAILABLE ON OUR CORPORATE WEBSITE, LISTS MANY OF THOSE SERVICES PROVIDED BEYOND THE SCOPE OF NEEDS IDENTIFIED IN THE FEDERAL COMMUNITY NEEDS ASSESSMENT REPORT
FACILITY 2 -- CLOVIS COMMUNITY MEDICAL CENTER	PART V, SECTION B, LINE 7	THE HOSPITAL IS ADDRESSING THE NEEDS IDENTIFIED TO THE BEST OF ITS ABILITIES HOWEVER, AS NOTED IN THE NEEDS REPORT, THE COMPLEX AND CHRONIC NATURE OF THOSE NEEDS REQUIRES COORDINATED ACTION AMONG NOT ONLY HEALTH PROVIDERS BUT ALSO PRIVATE BUSINESSES, SCHOOLS, GOVERNMENTS AND COMMUNITY-BASED ORGANIZATIONS

Identifier	ReturnReference	Explanation
FACILITY 2 -- CLOVIS COMMUNITY MEDICAL CENTER	PART V, SECTION B, LINE 14G	OSHPD HAS CREATED A WEB-BASED SYSTEM THAT WILL ALLOW USERS TO SEARCH, COMPARE, AND VIEW EACH HOSPITAL'S SUBMITTED CHARITY CARE POLICY, DISCOUNT PAYMENT POLICY, ELIGIBILITY PROCEDURES, REVIEW PROCESS, AND APPLICATION FORM ACCESS OSHPD'S HOSPITAL FAIR PRICING SEARCH SYSTEM AT SYFPHR OSHPD CA GOV
FACILITY 2 -- CLOVIS COMMUNITY MEDICAL CENTER	PART V, SECTION B, LINE 20D	UNDER CALIFORNIA LAW (AB 774), THE MAXIMUM THAT A FAB-ELIGIBLE PATIENT MAY BE CHARGED IS THE REIMBURSEMENT RATE OF ANY GOVERNMENT-SPONSORED HEALTH PROGRAMS IN WHICH THE HOSPITAL PARTICIPATES

Identifier	ReturnReference	Explanation
FACILITY 3 -- FRESNO HEART AND SURGICAL HOSPITAL	PART V, SECTION B, LINE 1J	THE TASK FORCE AGREED TO COORDINATE AND COLLABORATE WHEREVER FEASIBLE IN ADDRESSING THE KEY NEEDS AS JOINTLY PRIORITIZED
FACILITY 3 -- FRESNO HEART AND SURGICAL HOSPITAL	PART V, SECTION B, LINE 3	FOCUS GROUPS, SURVEYS AND INTERVIEWS WERE CONDUCTED WITH 115 PEOPLE ATTENDING 14 FOCUS GROUPS AND ANOTHER 104 PEOPLE PROVIDING RESPONSES TO THE SAME QUESTIONS ON-LINE INTERVIEWS WERE ALSO CONDUCTED WITH PUBLIC HEALTH DIRECTORS/OFFICERS IN ALL FOUR COUNTIES, THE CEOS OR SENIOR EXECUTIVES OF EIGHT HOSPITALS AND OTHER STAKEHOLDERS THAT PLAY A VARIETY OF ROLES IN THE REGION'S HEALTH SERVICES

Identifier	ReturnReference	Explanation
FACILITY 3 -- FRESNO HEART AND SURGICAL HOSPITAL	PART V, SECTION B, LINE 4	FIFTEEN FACILITIES OVER FOUR CENTRAL VALLEY COUNTIES COLLABORATED ON THIS REPORT IN ADDITION TO COMMUNITY REGIONAL MEDICAL CENTER, THE OTHERS WERE CLOVIS COMMUNITY MEDICAL CENTER, FRESNO HEART & SURGICAL HOSPITAL, ADVENTIST HEALTH/ADVENTIST MEDICAL CENTER - HANFORD, ADVENTIST MEDICAL CENTER - REEDLEY, CORCORAN DISTRICT HOSPITAL, CHILDREN'S HOSPITAL CENTRAL CALIFORNIA, KAISER PERMANENTE FRESNO MEDICAL CENTER, KAWEAH DELTA HEALTH CARE DISTRICT, MADERA COMMUNITY HOSPITAL, SAN JOAQUIN VALLEY REHABILITIATION HOSPITAL, SAINT AGNES MEDICAL CENTER AND TULARE REGIONAL MEDICAL CENTER
FACILITY 3 -- FRESNO HEART AND SURGICAL HOSPITAL	PART V, SECTION B, LINE 5C	THE REPORT AS WELL AS HOSPITAL-SPECIFIC IMPLEMENTATION PLANS ARE LOCATED ON-LINE AT HTTP //WWW COMMUNITYMEDICAL ORG/NEWS-EVENTS/FACTS-REPORTS-PUBLICATIONS, WHICH IS THE OFFICIAL CORPORATE WEBSITE FOR COMMUNITY MEDICAL CENTERS THE REPORT IS ALSO AVAILABLE AT WEBSITE OF THE HOSPITAL COUNCIL OF NORTHERN AND CENTRAL CALIFORNIA ADDITIONALLY, THE IMPLEMENTATION PLANS ARE AVAILABLE AT OUR INDIVIDUAL HOSPITAL WEBSITES HTTP //WWW COMMUNITYMEDICAL ORG/SITES/DEFAULT/FILES/LIBRARY/FILES/CLOVISCHNAJUNE2013_0 PDF, HTTP //WWW COMMUNITYMEDICAL ORG/SITES/DEFAULT/FILES/LIBRARY/FILES/REGIONALCHNAJUNE2013_0 PDF, HTTP //WWW COMMUNITYMEDICAL ORG/SITES/DEFAULT/FILES/LIBRARY/FILES/FRESNOHEARTCNHAJUNE2013_0 PDF EACH IMPLEMENTATION PLAN ALSO INCLUDES A LINK TO THE COMMUNITY NEEDS ASSESSMENT REPORT

Identifier	ReturnReference	Explanation
FACILITY 3 -- FRESNO HEART AND SURGICAL HOSPITAL	PART V, SECTION B, LINE 6I	THE SCOPE OF THE COMMUNITY MEDICAL CENTERS' COMMUNITY BENEFITS ACTIVITIES IS THE BROADEST OF ANY HOSPITAL OR HOSPITAL SYSTEM IN THE SAN JOAQUIN VALLEY LAST YEAR, WE REPORTED TO THE STATE OF CALIFORNIA, IN COMPLYING WITH SB 697 THAT BECAME LAW IN 1994, THAT AS A CORPORATION COMMUNITY PROVIDED NEARLY $152 MILLION NET UNCOMPENSATED COMMUNITY BENEFITS IN FY12-13 OUR CALIFORNIA COMMUNITY BENEFITS REPORT, AVAILABLE ON OUR CORPORATE WEBSITE, LISTS MANY OF THOSE SERVICES PROVIDED BEYOND THE SCOPE OF NEEDS IDENTIFIED IN THE FEDERAL COMMUNITY NEEDS ASSESSMENT REPORT
FACILITY 3 -- FRESNO HEART AND SURGICAL HOSPITAL	PART V, SECTION B, LINE 7	THE HOSPITAL IS ADDRESSING THE NEEDS IDENTIFIED TO THE BEST OF ITS ABILITIES HOWEVER, AS NOTED IN THE NEEDS REPORT, THE COMPLEX AND CHRONIC NATURE OF THOSE NEEDS REQUIRES COORDINATED ACTION AMONG NOT ONLY HEALTH PROVIDERS BUT ALSO PRIVATE BUSINESSES, SCHOOLS, GOVERNMENTS AND COMMUNITY-BASED ORGANIZATIONS

Identifier	ReturnReference	Explanation
FACILITY 3 -- FRESNO HEART AND SURGICAL HOSPITAL	PART V, SECTION B, LINE 14G	OSHPD HAS CREATED A WEB-BASED SYSTEM THAT WILL ALLOW USERS TO SEARCH, COMPARE, AND VIEW EACH HOSPITAL'S SUBMITTED CHARITY CARE POLICY, DISCOUNT PAYMENT POLICY, ELIGIBILITY PROCEDURES, REVIEW PROCESS, AND APPLICATION FORM ACCESS OSHPD'S HOSPITAL FAIR PRICING SEARCH SYSTEM AT SYFPHR OSHPD CA GOV
FACILITY 3 -- FRESNO HEART AND SURGICAL HOSPITAL	PART V, SECTION B, LINE 20D	UNDER CALIFORNIA LAW (AB 774), THE MAXIMUM THAT A FAB-ELIGIBLE PATIENT MAY BE CHARGED IS THE REIMBURSEMENT RATE OF ANY GOVERNMENT-SPONSORED HEALTH PROGRAMS IN WHICH THE HOSPITAL PARTICIPATES

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Employer identification number
94-1156276

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) SANTE HEALTH FOUNDATION 1180 E SHAW AVENUE SUITE 125 FRESNO,CA 93710	20-0517238	501(C)(3)	7,928,000				GENERAL SUPPORT
(2) UCSF FRESNO 1255 N FRESNO ST FRESNO,CA 93701	94-6036493	501(C)(3)	30,000				GENERAL SUPPORT
(3) UC REGENTS BOX 0840 SAN FRANCISCO,CA 94143	94-6036493	501(C)(3)	25,000				GENERAL SUPPORT
(4) CENTRAL CAL WOMEN'S CONFERENCE 7112 N FRESNO ST SUITE 450 TURLOCK,CA 93720	77-0585914	501(C)(3)	20,000				GENERAL SUPPORT
(5) MARCH OF DIMES 4201 W SHAW AVE SUITE 105 FRESNO,CA 93722	13-1846366	501(C)(3)	12,000				GENERAL SUPPORT
(6) ROTARY CLUB OF FRESNO 2307 N FINE AVE FRESNO,CA 93727	77-0135116	501(C)(3)	10,000				GENERAL SUPPORT
(7) CLOVIS RODEO ASSOCIATION PO BOX 445 CLOVIS,CA 93613	95-1135185	501(C)(3)	8,000				GENERAL SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 7

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 0

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV **Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 FCH&MC IS GOVERNED BY A BOARD OF TRUSTEES THAT SETS POLICY AND IS RESPONSIBLE FOR THE REVIEW AND APPROVAL OF GRANTS

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Employer identification number
94-1156276

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ 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 of 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 filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ 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?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
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**	Yes	
b	Any related organization?	**5b**	Yes	
	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**	Yes	
b	Any related organization?	**6b**	Yes	
	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 accured pursuant to a contract that was subject to the initial contract exception described in Regulations 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title	**(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 as deferred in prior Form 990
	(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Identifier	Return Reference	Explanation
	PART I, LINE 4B	TIM JOSLIN, CEO, STEPHEN WALTER, CFO, AND PATRICK RAFFERTY, COO, PARTICIPATE IN A SERP OTHER EXECUTIVES PARTICIPATE IN A SERP STRUCTURED TO PROMOTE RETENTION THE FOLLOWING CONTRIBUTIONS WERE MADE DURING OR ATTRIBUTABLE TO 2012 - TIM JOSLIN $718,678 - PATRICK RAFFERTY $327,427 - STEPHEN WALTER $176,153 - CRAIG CASTRO $46,800 - JACK CHUBB $48,680 - WANDA HOLDERMAN $36,260 - THOMAS UTECHT $32,479 - ABDUL KASSIR $28,656 - MARY CONTRERAS $26,988
	PART I, LINE 5	THE ORGANIZATION'S EXECUTIVE INCENTIVE PLAN IS DESIGNED TO MOTIVATE AND REWARD KEY MEMBERS OF THE EXECUTIVE TEAM FOR MEETING SPECIFIC AND MEASURABLE GOALS AT THE HEALTH SYSTEM AND INDIVIDUAL LEVELS THE MAIN OBJECTIVES ARE - MOTIVATE EXECUTIVES AND REWARD THEM FOR IMPROVING CMC'S OPERATIONAL PERFORMANCE, - INCREASE COMMUNITY INVOLVEMENT AND EFFECTIVENESS, - INCREASE EXECUTIVE COMMITMENT TO CMC'S SHORT AND LONG TERM GOALS, - PROVIDE EXECUTIVES WITH COMPETITIVE BUT REASONABLE COMPENSATION, - AND ATTRACT AND RETAIN HIGHLY TALENTED EXECTUVIES THAT ARE CRITICALLY IMPORTANT TO THE SUCCESS OF THE ORGANIZATION
	PART I, LINE 6	SEE RESPONSE FOR QUESTION 5
SUPPLEMENTAL INFORMATION	PART III	PART I, LINE 3 THE ORGANIZATION RELIED ON A RELATED ORGANIZATION THAT USED ONE OR MORE OF THE METHODS TO ESTABLISH THE TOP MANAGEMENT OFFICIAL'S COMPENSATION

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 94-1156276
Name: FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) 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 compensation				
MICHAEL SYNN MD	(I)	0	0	0	0	0	0	0
	(II)	244,810	0	0	0	0	244,810	0
PATRICK RAFFERTY	(I)	0	0	0	0	0	0	0
	(II)	597,882	297,723	48,419	327,427	7,011	1,278,462	0
STEPHEN WALTER	(I)	0	0	0	0	0	0	0
	(II)	527,230	230,928	31,390	176,153	10,900	976,601	0
TIM JOSLIN	(I)	0	0	0	0	0	0	0
	(II)	847,683	295,709	70,168	718,678	10,900	1,943,138	0
ABDUL KASSIR	(I)	284,355	116,886	22,374	28,656	10,913	463,184	0
	(II)	0	0	0	0	0	0	0
CRAIG CASTRO	(I)	463,533	190,314	15,829	46,800	11,068	727,544	0
	(II)	0	0	0	0	0	0	0
CRAIG WAGONER	(I)	351,861	100,554	10,735	0	10,938	474,088	0
	(II)	0	0	0	0	0	0	0
JACK CHUBB	(I)	491,762	166,120	38,008	48,680	10,986	755,556	0
	(II)	0	0	0	0	0	0	0
MARY CONTRERAS	(I)	270,637	101,246	0	26,988	7,800	406,671	0
	(II)	0	0	0	0	0	0	0
THOMAS UTECHT	(I)	326,571	112,053	0	32,479	6,301	477,404	0
	(II)	0	0	0	0	0	0	0
TRACY KIRITANI	(I)	262,838	88,969	7,695	0	4,305	363,807	0
	(II)	0	0	0	0	0	0	0
WANDA HOLDERMAN	(I)	364,787	154,536	0	36,260	7,834	563,417	0
	(II)	0	0	0	0	0	0	0
BRUCE KINDER	(I)	210,975	47,840	16,475	0	7,741	283,031	0
	(II)	0	0	0	0	0	0	0
GREGORY RUBIOLO	(I)	233,475	700	24,130	0	11,638	269,943	0
	(II)	0	0	0	0	0	0	0
KAREN BUCKLEY	(I)	236,795	66,714	0	0	42	303,551	0
	(II)	0	0	0	0	0	0	0
JOHN KASS	(I)	196,653	62,978	4,246	0	4,245	268,122	0
	(II)	0	0	0	0	0	0	0
VICKI ANDERSON	(I)	173,249	50,860	6,940	0	8,289	239,338	0
	(II)	0	0	0	0	0	0	0

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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 Part VI.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Employer identification number
94-1156276

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	CENTRAL CALIF JOINT POWERS FINANCING AUTHORITY	20-1563466	130493BL2	10-08-2009	206,029,314	CONSTRUCT & EQUIP FACILITY		X		X		X
B	COMMUNITY MUNICIPAL FINANCE AUTHORITY	20-1563466	130493AT6	05-16-2007	330,722,470	CONSTRUCTION		X		X		X
C	COMMUNITY MUNICIPAL FINANCE AUTHORITY	20-1563466		04-23-2009	20,515,304	CONSTRUCT & EQUIP FACILITY		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	11,710,000	18,060,000		
2	Amount of bonds legally defeased				
3	Total proceeds of issue	206,077,695	353,798,592	20,669,057	
4	Gross proceeds in reserve funds	14,394,516	19,270,988		
5	Capitalized interest from proceeds	25,493,130			
6	Proceeds in refunding escrows	265,588,353	265,588,353		
7	Issuance costs from proceeds	4,120,586	4,344,512	402,261	
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	162,069,463	50,958,244	20,266,796	
11	Other spent proceeds	13,636,495	13,636,495		
12	Other unspent proceeds				
13	Year of substantial completion	2013	2008	2010	

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X	X			X		
15	Were the bonds issued as part of an advance refunding issue?		X	X			X		
16	Has the final allocation of proceeds been made?		X	X		X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		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		X		X		
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		

Part III Private 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 of bond-financed property?		X		X		X		
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
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 ▶	0 00000%		0 00000%		0 00000%		%	
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 ▶	0 00000%		0 00000%		0 00000%		%	
6	Total of lines 4 and 5	0 00000%		0 00000%		0 00000%		%	
7	Does the bond issue meet the private security or payment test?		X		X		X		
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X		X			

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X		X		X		
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X		X		
b	Exception to rebate?	X		X		X			
c	No rebate due?		X		X		X		
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X		X		
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X	X			X		
b	Name of provider	SOCIETE GENERAL		SOCIETE GENERAL					
c	Term of GIC	69 000000000000		69 000000000000					
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?	X		X					
6	Were any gross proceeds invested beyond an available temporary period?	X		X					
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X		X			

Part V Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X		X			

Part VI Supplemental Information. Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

Identifier	Return Reference	Explanation
See Additional Data Table		

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 94-1156276
Name: FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Form 990 Schedule K, Part VI - Supplemental Information

Identifier	Return Reference	Explanation
SCHEDULE K, PART I, LINE 3, COLUMN A	EXPLANATION OF DIFFERENCE BETWEEN LINE 3 AND ISSUE PRICE IN PART I	ISSUE PRICE PLUS PROJECT FUND EARNINGS OF $48,381 EQUAL PROCEEDS AVAILABLE FOR USE

Form 990 Schedule K, Part VI - Supplemental Information

Identifier	Return Reference	Explanation
SCHEDULE K, PART I, LINE 3, COLUMN B	EXPLANATION OF DIFFERENCE BETWEEN LINE 3 AND ISSUE PRICE IN PART I	ISSUE PRICE $330,722,470, FUNDS RECEIVED FROM RESERVE FUNDS OF DEFEASANCE ISSUES $21,760,6 12, EARNINGS ON PROJECT FUND $1,315,510

Form 990 Schedule K, Part VI - Supplemental Information

Identifier	Return Reference	Explanation
SCHEDULE K, PART I, LINE 3, COLUMN C	EXPLANATION OF DIFFERENCE BETWEEN LINE 3 AND ISSUE PRICE IN PART I	ISSUE PRICE PLUS PROJECT FUND EARNINGS OF $153,753 EQUAL PROCEEDS AVAILABLE FOR USE

Form 990 Schedule K, Part VI - Supplemental Information

Identifier	Return Reference	Explanation
SCHEDULE K COMBINED SUPPLEMENTAL INFORMATION		THE ORGANIZATION AND COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA HAVE ESTABLISHED AN OBLIGAT ED GROUP TO ACCESS CAPITAL MARKETS THE OBLIGATED GROUP MEMBERS ARE JOINTLY AND SEVERALLY LIABLE FOR LONG-TERM DEBT OUTSTANDING UNDER THE OBLIGATED GROUPS MASTER TRUST INDENTURE T HE ORGANIZATION IS THE PRIMARY BENEFICIARY OF THE TAX-EXEMPT BOND PROCEEDS AND FILES SCHED ULE K FOR THE BENEFIT OF ALL MEMBERS OF THE OBLIGATED GROUP

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Employer identification number
94-1156276

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
(1) TIM JOSLIN	OFFICER	SPLIT DOLLAR		X	4,520,093	4,539,303		No	Yes		Yes	
Total			▶ $			4,539,303						

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CENTRAL CALIFORNIA FACULTY MEDICAL GROUP	ENTITY OF WHICH MR CHUBB IS AN OFFICER	32,870,533	MEDICAL SERVICES		No

Part V Supplemental Information

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

Identifier	Return Reference	Explanation
SCH L, PART II, LOANS TO AND/OR FROM INTERESTED PERSONS		(C) PURPOSE OF LOAN THE ORGANIZATION HAS ENTERED INTO A COLLATERAL ASSIGNMENT SPLIT DOLLAR AGREEMENT WITH TIM JOSLIN UNDER TREAS REG SECTION 1 7872-15(E)(5)(II) THE ORGANIZATION HAS INVESTED $4,520,093 INTO THIS PLAN AND IS ENTITLED TO RECEIVE A RETURN OF THESE FUNDS, PLUS AN INTEREST RATE OF 2 55% UPON THE DEATH OF TIM JOSLIN
SCH L, PART IV, MEDICAL STAFF REPRESENTATION ON BOARD		MEDICAL STAFF REPRESENTATION ON HOSPITAL BOARDS IN EMBODIED IN HOSPITAL ACCREDITATION REQUIREMENTS THE CURRENT JOINT COMMISSION STANDARDS ON LEADERSHIP CALL FOR THE GOVERNING BODY TO PROVIDE THE MEDICAL STAFF WITH THE "OPPORTUNITY TO PARTICIPATE IN GOVERNANCE" AND BE "ELIGIBLE" FOR FULL MEMBERSHIP ON HOSPITAL BOARDS

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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

2012

Open to Public Inspection

Name of the organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Employer identification number
94-1156276

Identifier	Return Reference	Explanation
	FORM 990, PART V, LINES 1 & 2	COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA IS THE COMMON PAYMASTER FOR THE ORGANIZATION, COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA, FOUNDATION, AND ITSELF

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA (CHCC) IS THE SOLE MEMBER IT HAS THE SOLE AND EXCLUSIVE RIGHT TO ELECT ALL MEMBERS OF THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7A	CHCC IS THE SOLE MEMBER IT HAS THE SOLE AND EXCLUSIVE RIGHT TO ELECT ALL MEMBERS OF THE BOARD OF DIRECTORS CHCC IS THE SOLE MEMBER OF THIS ENTITY AS SUCH, IT HAS THE RIGHTS OF MEMBERS CONFERRED BY CHAPTER 3 OF THE NONPROFIT PUBLIC BENEFIT CORPORATION LAW, SECTIONS 5310-5354, WHICH INCLUDES THE RIGHTS TO APPROVE AMENDMENTS TO THE ARTICLES, BYLAWS AND SALE OF ASSETS OUTSIDE THE NORMAL COURSE OF BUSINESS THE MOST RECENT AMENDED ARTICLES OF INCORPORATION PROVIDES THAT UPON DISSOLUTION ALL REMAINING ASSETS WILL BE DISTRIBUTED TO CHCC OR ITS SUCCESSOR

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7B	CHCC IS THE SOLE MEMBER OF THIS ENTITY AS SUCH, IT HAS THE RIGHTS OF MEMBERS CONFERRED BY CHAPTER 3 OF THE NONPROFIT PUBLIC BENEFIT CORPORATION LAW, SECTIONS 5310 - 5354, WHICH INCLUDES THE RIGHTS TO APPROVE AMENDMENTS TO THE ARTICLES, BYLAWS AND SALE OF ASSETS OUTSIDE THE NORMAL COURSE OF BUSINESS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	UPON COMPLETION OF AN INITIAL REVIEW BY SENIOR MANAGEMENT, THE CHAIRMAN OF THE BOARD OF TRUSTEES FORWARDS THE FORM TO THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES FOR FINAL REVIEW THE FINALIZED FORM 990 THEN BECOMES A RECORD OF THE ORGANIZATION'S BOARD OF TRUSTEES

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	ANNUALLY EACH DIRECTOR, PRINCIPAL OFFICER AND MEMBER OF COMMITTEE WITH BOARD DELEGATED POWERS SIGN A STATEMENT WHICH AFFIRMS THAT SUCH PERSON 1) HAS RECEIVED A COPY OF THE CONFLICTS OF INTEREST POLICY, 2) HAS READ AND UNDERSTANDS THE POLICY, 3) HAS AGREED TO COMPLY WITH THE POLICY, AND 4) UNDERSTANDS THAT THE CORPORATION IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION, IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES TO ENSURE THAT THE CORPORATION OPERATES IN A MANNER CONSISTENT WITH ITS CHARITABLE PURPOSES AND THAT IT DOES NOT ENGAGE IN ACTIVITIES THAT COULD JEOPARDIZE ITS STATUS AS AN ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX, PERIODIC REVIEWS ARE CONDUCTED THE PERIODIC REVIEWS, AT A MINIMUM, INCLUDE THE FOLLOWING SUBJECTS 1) WHETHER COMPENSATION ARRANGEMENTS AND BENEFITS ARE REASONABLE AND ARE THE RESULT OF ARMS-LENGTH BARGAINING, 2) WHETHER ACQUISITIONS OF PHYSICIAN PRACTICES AND OTHER PROVIDER SERVICES RESULT IN INUREMENT OR IMPERMISSIBLE PRIVATE BENEFIT, 3) WHETHER PARTNERSHIP AND JOINT VENTURE ARRANGEMENTS AND ARRANGEMENTS WITH MANAGEMENT SERVICE ORGANIZATIONS AND PHYSICIAN HOSPITAL ORGANIZATIONS CONFORM TO WRITTEN POLICIES, ARE PROPERLY RECORDED, REFLECT REASONABLE PAYMENTS FOR GOODS AND SERVICES, FURTHER THE CORPORATIONS CHARITABLE PURPOSES AND DO NOT RESULT IN INUREMENT OR IMPERMISSIBLE PRIVATE BENEFIT, AND 4) WHETHER AGREEMENTS TO PROVIDE HEALTH CARE AND AGREEMENTS WITH OTHER HEALTH CARE PROVIDERS, EMPLOYEES, AND THIRD PARTY PAYORS FURTHER THE CORPORATIONS CHARITABLE PURPOSES AND DO NOT RESULT IN INUREMENT OR IMPERMISSIBLE PRIVATE BENEFIT FORM 990, PART VI, SECTION B, LINE 15A CHCC, THE SOLE MEMBER OF FCH&MC, ESTABLISHES COMPENSATION FOR THE CEO

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15B	RESPONSIBILITY FOR OVERSIGHT OF EXECUTIVE COMPENSATION RESTS WITH THE BOARD'S EXECUTIVE COMPENSATION SUBCOMMITTEE. THE COMMITTEE WILL "CONSIDER ALL MATTERS INVOLVING COMPENSATION AND BENEFITS OF (I) CORPORATE OFFICERS WHO ARE CLASSIFIED AS "DISQUALIFIED PERSONS" PURSUANT TO INTERNAL REVENUE CODE SECTION 4958, (II) ALL OTHER CORPORATE OFFICERS WHO ARE SENIOR VICE PRESIDENTS AND EXECUTIVE VICE PRESIDENTS AND (III) THE PRESIDENT/CHIEF EXECUTIVE OFFICER." THROUGH THE EXECUTIVE COMPENSATION SUBCOMMITTEE, THE BOARD HAS ENGAGED INTEGRATED HEALTHCARE STRATEGIES (IHS) TO CONDUCT A TOTAL COMPENSATION REVIEW FOR THOSE INDIVIDUALS IDENTIFIED IN THEIR SCOPE OF RESPONSIBILITY

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, THE ORGANIZATION CONSOLIDATES THE RESULTS OF ITS FINANCIAL OPERATIONS WITH THOSE OF ITS NONPROFIT AND FOR-PROFIT AFFILIATES TO ISSUE CONSOLIDATED FINANCIAL STATEMENTS UNDER THE BUSINESS NAME COMMUNITY MEDICAL CENTER THESE AUDITED FINANCIAL STATEMENTS ARE PUBLICLY AVAILABLE THROUGH ELECTRONIC MUNICIPAL MARKET ACCESS (EMMA) AT EMMA MSRB ORG/SEARCH/SEARCH ASPX GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST

Identifier	Return Reference	Explanation
OTHER FEES	FORM 990, PART IX, LINE 11G	PHYSICIAN FEES PROGRAM SERVICE EXPENSES 55,687,780 MANAGEMENT AND GENERAL EXPENSES 9,065,453 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 64,753,233 MD SUPERVISORY FEES PROGRAM SERVICE EXPENSES 8,578,932 MANAGEMENT AND GENERAL EXPENSES 1,396,570 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 9,975,502 MEDICAL - THERAPISTS AND OTHER PROGRAM SERVICE EXPENSES 766,319 MANAGEMENT AND GENERAL EXPENSES 124,750 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 891,069 OTHER PROFESSIONAL FEES PROGRAM SERVICE EXPENSES 2,003,198 MANAGEMENT AND GENERAL EXPENSES 326,102 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 2,329,300 CONSULTING & MANAGEMENT FEES PROGRAM SERVICE EXPENSES 151,316 MANAGEMENT AND GENERAL EXPENSES 24,633 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 175,949 LINEN SERVICES PROGRAM SERVICE EXPENSES 1,886,410 MANAGEMENT AND GENERAL EXPENSES 307,090 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 2,193,500 AMBULANCE SERVICE PROGRAM SERVICE EXPENSES 1,224,399 MANAGEMENT AND GENERAL EXPENSES 199,321 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,423,720 OTHER PURCHASED SERVICES PROGRAM SERVICE EXPENSES 51,338,495 MANAGEMENT AND GENERAL EXPENSES 10,687,495 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 62,025,990 MEDICAL PURCHASED SERVICE PROGRAM SERVICE EXPENSES 7,847,500 MANAGEMENT AND GENERAL EXPENSES 1,277,500 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 9,125,000 RESIDENCY PROGRAM FEES PROGRAM SERVICE EXPENSES 14,313,264 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 14,313,264

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 9	UBI FROM PASSTHROUGH INVESTMENTS -21,225

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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

2012

Open to Public Inspection

Name of the organization
FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

Employer identification number
94-1156276

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

(a) Name, address, and EIN (if applicable) 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
(1) FRESNO HEART HOSPITAL 15 E AUDUBON DRIVE FRESNO, CA 93720 77-0513288	HOSPITAL	CA	-10,025,000	69,877,000	N/A
(2) DERAN KOLOGIAN AMBULATORY CARE CENTER 2440 TULARE STREET STE 400 FRESNO, CA 93721 26-3813822	LEASING	CA	-1,376,000	22,527,000	N/A

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to 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 entity? Yes	(g) Section 512(b)(13) controlled entity? No
(1) COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA PO BOX 1232 FRESNO, CA 93715 94-2864615	HOSPITAL	CA	501(C)(3)	LINE 11B, II	N/A		No
(2) COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA FOUNDATION PO BOX 1232 FRESNO, CA 93715 77-0191730	SUPPORTING ORGANIZATION	CA	501(C)(3)	LINE 11B, II	COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA	Yes	
(3) SIERRA HOSPITAL FOUNDATION PO BOX 1232 FRESNO, CA 93715 94-1431181	INACTIVE	CA	501(C)(3)	LINE 3	COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA	Yes	

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to 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) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to 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	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) COMMUNITY HEALTH ENTERPRISES INC 789 N MEDICAL CTR DR E CLOVIS, CA 93611 77-0175659	PHARMACY SALES	CA	FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER	C	-786,562	4,124,705	100 000 %		No
(2) COMMUNITY CARE HEALTH PLAN INC 789 N MEDICAL CTR DR E CLOVIS, CA 93611 27-3353543	HEALTH CARE PLAN	CA	FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER	C	-151,082	3,532,918	100 000 %		No
(3) SANTE HEALTH SERVICES INC 6051 N FRESNO STREET FRESNO, CA 93710 20-0382364	INACTIVE	CA	N/A	C					No
(4) COMMUNITY INSURANCE SERVICES COMPANY 789 N MEDICAL CTR DR E CLOVIS, CA 93611 98-0674776	INSURANCE	CJ	FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER	C	3,729,294	14,131,711	100 000 %		No

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

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1 During the tax year, did the orgranization 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 or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d	Yes	
e Loans or loan guarantees by related organization(s)	1e	Yes	
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	Yes	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p	Yes	
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s	Yes	

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-s)	(c) Amount involved	(d) Method of determining amount involved
(1) COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA FOUNDATION	C	2,280,751	CASH
(2) COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA FOUNDATION	D	3,013,054	CASH

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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		Yes	No	

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 94-1156276
Name: FRESNO COMMUNITY HOSPITAL AND MEDICAL CENTER

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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Report of Independent Auditors
and Consolidated Financial Statements

Community Hospitals of Central California and Affiliated Corporations dba Community Medical Centers

August 31, 2013 and 2012

MOSS-ADAMS LLP

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MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

REPORT OF INDEPENDENT AUDITORS

The Board of Trustees
Community Hospitals of Central California and Affiliated Corporations
dba Community Medical Centers

We have audited the accompanying consolidated financial statements of Community Hospitals of Central California and Affiliated Corporations dba Community Medical Centers (CMC), which comprise the consolidated balance sheets as of August 31, 2013 and 2012, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated 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 audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of CMC as of August 31, 2013 and 2012, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information included on pages 35 through 38 is presented for purposes of additional analysis of the consolidated financial statements and is not a required part of the basic consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole.

Moss Adams LLP

Stockton, California
November 22, 2013

CONSOLIDATED BALANCE SHEETS

COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA
AND AFFILIATED CORPORATIONS
dba COMMUNITY MEDICAL CENTERS
CONSOLIDATED BALANCE SHEETS (In thousands)

ASSETS

	AUGUST 31, 2013	AUGUST 31, 2012
Current assets		
Cash and equivalents	$ 37,984	$ 70,300
Short-term investments	12,056	14,283
Patient accounts receivable (less allowance for doubtful accounts of $125,307 in 2013 and $102,547 in 2012)	166,016	149,831
Due from State of California for supplemental funding	18,953	13,722
Other receivables	60,194	79,948
Inventories	10,572	11,636
Prepaid expenses and other	15,606	14,496
	321,381	354,216
Assets limited as to use:		
Board-designated assets	295,315	267,343
Assets held by trustee for:		
Debt service	35,600	35,571
Self-insurance in captive insurance company	12,703	12,764
Donor-restricted assets	17,694	13,110
	361,312	328,788
Property, plant, and equipment, net	732,033	496,967
Construction in progress	77,420	254,182
Other assets	74,269	61,303
	$ 1,566,415	$ 1,495,456

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	$ 68,836	$ 64,289
Accrued compensation and employee benefits	61,749	61,872
Estimated third-party settlements	8,287	16,005
Other accrued liabilities and deferred revenue	33,659	50,233
Current maturities of long-term debt	10,695	11,542
	183,226	203,941
Long-term debt, less current maturities	515,683	525,944
Pension benefit obligation	33,957	78,261
Other long-term obligations	50,714	52,168
	783,580	860,314
Net assets		
Unrestricted	765,141	622,032
Temporarily and permanently restricted	17,694	13,110
	782,835	635,142
	$ 1,566,415	$ 1,495,456

See accompanying notes

COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA
AND AFFILIATED CORPORATIONS
dba COMMUNITY MEDICAL CENTERS
CONSOLIDATED STATEMENTS OF OPERATIONS (In thousands)

	YEARS ENDED AUGUST 31,	
	2013	2012
Unrestricted revenues, gains, and other support:		
Net patient service revenues	$ 1,401,939	$ 1,246,644
Less: Provision for bad debts	(174,206)	(113,946)
	1,227,733	1,132,698
Premium revenue	1,342	1,345
Investment income	10,169	15,970
Other revenue	36,887	34,696
	1,276,131	1,184,709
Expenses:		
Salaries, wages, and benefits	565,721	527,255
Supplies	198,573	183,283
Outside services	186,546	166,868
Insurance	3,731	5,187
Depreciation and amortization	54,434	46,350
Rental and lease	11,057	10,257
Interest	21,075	15,738
Utilities	11,945	10,592
Other	122,183	86,713
	1,175,265	1,052,243
Excess of revenues, gains, and other support over expenses	100,866	132,466
Net change in unrealized gains and losses on investments	(571)	1,013
Net assets released from restrictions for equipment acquisition	1,426	2,538
Change in unfunded accumulated pension benefit obligation	41,322	(15,230)
Other	66	(1)
Change in unrestricted net assets	$ 143,109	$ 120,786

COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA
AND AFFILIATED CORPORATIONS
dba COMMUNITY MEDICAL CENTERS
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS (In thousands)

	Unrestricted	Temporarily and permanently restricted	Total
Balance at August 31, 2011	$ 501,246	$ 12,443	$ 513,689
Excess of revenues, gains, and other support over expenses	132,466	-	132,466
Net change in unrealized gains and losses on investments	1,013	-	1,013
Donor-restricted contributions	-	5,114	5,114
Net assets released from restrictions and used for operations	-	(1,909)	(1,909)
Net assets released from restrictions for equipment acquisition	2,538	(2,538)	-
Change in unfunded accumulated pension benefit obligation	(15,230)	-	(15,230)
Other	(1)	-	(1)
	120,786	667	121,453
Balance at August 31, 2012	622,032	13,110	635,142
Excess of revenues, gains, and other support over expenses	100,866	-	100,866
Net change in unrealized gains and losses on investments	(571)	-	(571)
Donor-restricted contributions	-	7,276	7,276
Net assets released from restrictions and used for operations	-	(1,266)	(1,266)
Net assets released from restrictions for equipment acquisition	1,426	(1,426)	-
Change in unfunded accumulated pension benefit obligation	41,322	-	41,322
Other	66	-	66
	143,109	4,584	147,693
Balance at August 31, 2013	$ 765,141	$ 17,694	$ 782,835

See accompanying notes

COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA
AND AFFILIATED CORPORATIONS
dba COMMUNITY MEDICAL CENTERS
CONSOLIDATED STATEMENTS OF CASH FLOWS (In thousands)

	YEARS ENDED AUGUST 31,	
	2013	2012
Cash flows from operating activities		
Change in net assets	$ 147,693	$ 121,453
Adjustments to reconcile change in net assets to net cash		
provided by operating activities		
Net unrealized losses and gains on investments	571	(1,013)
Donor-restricted contributions	(4,249)	(4,986)
Provision for bad debts	174,206	113,946
Depreciation and amortization	54,434	46,350
Amortization of bond discount/premium	(178)	(178)
Net changes in operating assets and liabilities		
Patient accounts receivable and other receivables	(170,637)	(204,900)
Due from State of California for supplemental funding	(5,231)	(3,775)
Inventories, prepaid expenses, and other	(14,222)	14,732
Accounts payable and other accrued liabilities	(15,141)	22,595
Accrued compensation and employee benefits	(123)	(5,979)
Pension benefit obligation	(44,304)	14,654
Estimated third-party settlements	(7,718)	(7,980)
	115,101	104,919
Cash flows from investing activities.		
Purchases of property, plant, and equipment	(109,867)	(132,952)
Purchase of investments	(230,969)	(191,365)
Proceeds from sales of investments	208,205	175,498
Cash and cash equivalents movements in assets limited as to use	(8,077)	(4,476)
Change in assets under bond indenture agreements	(27)	28,116
Other	-	1
	(140,735)	(125,178)
Cash flows from financing activities		
Repayments of long-term debt	(11,843)	(11,260)
Proceeds from long-term debt	912	305
Proceeds from restricted contributions	4,249	4,986
	(6,682)	(5,969)
	(32,316)	(26,228)
Cash and equivalents, beginning of year	70,300	96,528
Cash and equivalents, end of year	$ 37,984	$ 70,300
Supplemental disclosure of cash flow information		
Interest paid	$ 26,519	$ 27,153

NOTE 1 – ORGANIZATION

Community Hospitals of Central California and Affiliated Corporations, dba Community Medical Centers (CMC), is a not-for-profit multifacility integrated healthcare organization located in Fresno, California. CMC has established an Obligated Group to access capital markets. Obligated Group members are jointly and severally liable for the long-term debt outstanding under the Obligated Group's master trust indenture. The Obligated Group members are denoted with an asterisk (*). CMC includes the following consolidated entities:

Acute care services – Acute care services consist of a single corporate entity, Fresno Community Hospital and Medical Center*, which operates as two general acute care hospitals that provide a full range of medical, surgical, intensive care, emergency room, burn and trauma, and obstetric services. These facilities also offer home health, psychiatric, rehabilitation, and a variety of other services. The acute care hospitals are:

- Community Regional Medical Center (CRMC)
- Clovis Community Medical Center (CCMC)

California Imaging Institute LLC (CII), operates two freestanding outpatient imaging centers that provide comprehensive imaging services. It is owned in partnership with a physician-owned radiology medical group. Fresno Community Hospital and Medical Center accounts for this investment using the equity method.

Corporate activities – Corporate activities consist of centralized shared services, real estate activities, and retail pharmacy operations.

- Community Hospitals of Central California* (CHCC)
- Community Health Enterprises (CHE)

Fresno Heart and Surgical Hospital* – The Fresno Heart and Surgical Hospital provides cardiac-related services and bariatric and other minimally invasive surgeries.

Deran Koligian Ambulatory Care Center – Deran Koligian Ambulatory Care Center, LLC (DKACC) is a not-for-profit single member LLC, whose sole member is Fresno Community Hospital and Medical Center.

Community Insurance Services Company – Community Insurance Services Company (CISC), is a wholly owned captive insurance company that maintains professional and general liability coverage and has no income tax obligation.

NOTE 1 – ORGANIZATION (CONTINUED)

Physician management services – Physician management services consist of Santé Health System (Santé), which is a management service organization (MSO) providing independent physician association and physician practice management services. CMC accounts for the investment in Santé using the equity method.

Development activities – Development activities consist of a single corporate entity, Community Hospitals of Central California Foundation, which conducts fundraising activities for the not-for-profit organizations within the health system.

Obligated Group members – Obligated Group members are the parent corporations of certain consolidated entities that are not Obligated Group members. Accounting principles generally accepted in the United States of America (U.S. GAAP) require consolidation of all controlled subordinate corporations. Accordingly, the consolidated financial statements of CMC are the same as the Obligated Group financial statements under U.S. GAAP.

NOTE 2 – AGREEMENT WITH THE COUNTY OF FRESNO

Effective October 7, 1996, CMC, through one of its affiliates (Fresno Community Hospital and Medical Center), entered into a series of agreements (the Transaction Agreements) with the County of Fresno (the County). The Transaction Agreements were amended in 1998 and again in 2003 related to a University Medical Center (UMC) lease. The principal ongoing provision of the Transaction Agreements are as follows:

- CMC is required to provide comprehensive medical care to certain classes of indigent persons and inmates within the County for a period of 30 years in return for certain payments. Payments received under this agreement totaled approximately $21,065,000 and $20,724,000 for the years ended August 31, 2013 and 2012, respectively. Funding cuts may force the County to terminate the contract unless it is successful in appealing to the State to reverse all or parts of the cuts (Note 14).

As security for CMC's performance under the terms of the Transaction Agreements, the County was granted a first-priority lien on CCMC and an adjoining medical office building. In addition, during the 30-year period commencing October 7, 1996, (a) the County is entitled to nominate 27% of the members of CMC's (and certain of its affiliates') board of trustees and related subcommittees and (b) CMC and its affiliates are precluded, with certain specified exceptions, from making any net asset transfers outside of CMC.

Basis of consolidation – The consolidated financial statements include the accounts of CMC and affiliates as listed under Organization in Note 1. All significant intercompany accounts and transactions have been eliminated in consolidation.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of estimates – The preparation of consolidated 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and equivalents – Cash and equivalents include all highly liquid investments with an original maturity of three months or less when purchased. Cash and equivalents purchased by CMC's investment managers as part of their investment strategies are included in assets limited as to use and short-term investments. CMC regularly maintains balances in depository accounts in excess of the FDIC insurance limit.

Accounts receivable – CMC's primary concentration of credit risk is patient accounts receivable and SB855 and SB1255 disproportionate share funds receivable, which consist of amounts owed by various government agencies, insurance companies, and private patients. CMC manages the receivables by regularly reviewing its accounts and contracts and by providing appropriate allowances for uncollectible amounts. CMC provides for estimated losses on patient accounts receivable based on prior bad debt experience. Uncollectible receivables are charged-off when deemed uncollectible. Recoveries from previously charged-off accounts are recorded when received. The mix of receivables from third-party payors and patients at August 31, 2013 and 2012, is as follows:

	2013	2012
Medicare	15%	17%
Medi-Cal and managed Medi-Cal	20%	29%
Contracted rate payors	51%	44%
Commercial insurance and other payors	14%	10%
Total	100%	100%

Allowance for doubtful accounts – Accounts receivable are reduced by an allowance for doubtful accounts. In evaluating the collectibility of accounts receivable, CMC analyzes its past history and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts. For receivables associated with services provided to patients who have third-party coverage, CMC analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for bad debts, if necessary (for example, for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid, or for payors who are known to be having financial difficulties that make the realization of amounts due unlikely). For receivables associated with self-pay patients and non-contracted insurance (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), CMC records a significant provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allowance for doubtful accounts (continued) – CMC's allowance for doubtful accounts for self-pay patients decreased from 82.7 percent of self-pay accounts receivable at August 31, 2012, to 80.7 percent of self-pay accounts receivable at August 31, 2013. In addition, CMC's write-offs were approximately $174,206,000 for fiscal year 2013 and $113,900,000 for fiscal year 2012. Increased write-offs were the result of increased gross revenue of 5.7 percent in fiscal year 2013. CMC has not changed its charity care or uninsured discount policies during fiscal years 2012 or 2013. CMC maintained allowances for doubtful accounts from third-party payors of $8,500,000 in fiscal year 2013 and $9,200,000 in fiscal year 2012.

Inventories – Inventories are stated at the lower of cost, determined by the first-in, first-out method, or market.

Assets limited as to use and short-term investments – Assets limited as to use consist principally of corporate debt securities, equity securities, and U.S. government and agency securities, all of which are available for sale and carried at fair market value. The fair values for these investments are based on quoted market prices. Investments also include repurchase agreements. Certain marketable securities are designated as assets held in trust. These include assets held by trustees in accordance with the indentures relating to long-term debt. In addition, certain investments are set aside by the board of trustees for future capital improvements.

Investment income is included in the excess of revenues, gains, and other support over expenses unless the income is restricted by donor or law.

For investments purchased prior to September 1, 2008, unrealized gains and losses on investments are excluded from the excess of revenues, gains, and other support over expenses unless the investments are trading securities, or an unrealized loss is determined to be other than temporary for any security that is available for sale. Management routinely evaluates its investments in marketable securities for other than temporary impairment.

CMC has elected to report investments in debt and equity securities purchased on or after September 1, 2008 under Accounting Standards Codification (ASC) 825, *Financial Instruments*, such that unrealized gains and losses on such securities are included in the excess of revenues, gains, and other support over expenses unless the income is restricted by donor or law.

CMC has discretion to establish policies regarding which portion of assets limited as to use is classified as short-term investments. The amount classified as short-term investments consists of available cash held in investment accounts, money markets balances, and highly liquid investment securities with an original maturity of three months or less.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, plant, and equipment – Property, plant, and equipment are stated at cost, or in the case of donated items, at fair market value at the date of donation. Routine maintenance and repairs are charged to expense as incurred. Expenditures that increase values, change capacities, or extend useful lives are capitalized, as is interest for significant construction projects. In 2013 and 2012, $5,380,000 and $11,440,000, respectively, of net interest expense was capitalized for construction projects.

Depreciation is computed by the straight-line method over the estimated useful lives of the assets, which range from 10 to 25 years for land improvements, 5 to 40 years for buildings and improvements, and an average of 8 years for equipment.

CMC's management regularly reviews long-lived assets for indications of impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

Management estimates the fair value of legal asset retirement obligations that are conditional on a future event if the amount can be reasonably estimated, in accordance with Financial Accounting Standards Board (FASB). Estimates are developed through the identification of applicable legal requirements, identification of specific conditions requiring incremental cost at time of asset disposal, estimation of costs to remediate conditions, and estimation of remaining useful lives or date of asset disposal.

Self-insurance and other benefit plans – CMC is self-insured for workers' compensation claims and maintains a self-insured medical, dental, and vision care plan as an option for its employees. Claims are accrued under these plans as the incidents that give rise to them occur. Unpaid claim accruals are based on the actuarially estimated ultimate cost of settlement, including claim settlement expenses. CMC has reinsurance arrangements with insurance companies to limit its losses on claims for medical and workers compensation expenses. The portion not expected to be paid within one year is included within other long-term obligations. As of August 31, 2013, CMC has a claims liability of $54,299,000 and a corresponding insurance recovery receivable of $1,894,000 for medical and workers compensation claims that are insured by a third party excess loss policy. As of August 31, 2012, CMC has a known and unreported claims liability of $55,033,000 and a corresponding insurance recovery receivable of $3,648,000 for medical and workers compensation claims that are insured by a third party excess loss policy. The claims liability is classified in other accrued liabilities and long-term obligations and the insurance recovery receivable is classified in prepaids and other assets, respectively, in the accompanying balance sheet.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Professional liability insurance – As of September 1, 2009, CMC formed a wholly owned captive insurance company called Community Insurance Services Company (CISC). CISC has issued claims-made policies to insure the medical and general liability risks of CMC's affiliates. CISC retains $2,000,000 for each loss and reinsures $118,000,000 with third-party reinsurers. As of August 31, 2012, CMC had recorded estimated liabilities for known and unreported claims incurred and reported of $7,041,000, and a corresponding insurance recovery receivable of $350,000. As of August 31, 2013, CMC had recorded estimated liabilities for claims incurred and reported of $6,115,000, and a corresponding insurance recovery receivable of $341,000. These amounts are included within the accompanying consolidated balance sheets.

Should the reinsurance policies not be renewed or replaced with equivalent insurance, claims related to occurrences during the term of the claims-made policy but reported subsequent to its termination may be uninsured. Liabilities of $2,983,000 and $3,049,000 have been recorded for the actuarially estimated incurred but not reported liability at August 31, 2013 and 2012, respectively. These liabilities are included within other long-term obligations in the accompanying consolidated balance sheets.

Income taxes – Most entities included in CMC are exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the California Revenue and Taxation Code and are generally not subject to federal or state income taxes. However, the exempt organizations are subject to income taxes on any net income that is derived from a trade or business, regularly carried on, and not in furtherance of the purposes for which it was granted exemption. No income tax provision has been recorded as the net income, if any, from any unrelated trade or business, in the opinion of management, is not material to the basic financial statements taken as a whole. CMC includes entities that are subject to income taxes; however, such income tax activities are not significant to the consolidated financial statements.

Donor gifts – Unconditional promises to give cash and other assets to CMC are reported at fair market value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair market value at the date the gift is received and any conditions are substantially met. 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, restricted net assets are reclassified as unrestricted net assets.

Fair value of financial instruments – Unless otherwise indicated, the fair value of all reported assets and liabilities, which represent financial instruments, approximate their carrying values. CMC's policy is to recognize transfers in and transfers out of Levels 1 and 2 as of the end of the reporting period.

Excess of revenues, gains, and other support over expenses – Excess of revenues, gains, and other support over expenses reflected in the accompanying consolidated statements of operations includes all changes in unrestricted net assets other than changes in unrealized gains on certain marketable securities, net assets released from restrictions for equipment acquisition, and changes in pension benefit obligation.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reclassifications – Certain amounts in the 2012 financial statements have been reclassified to conform to the 2013 presentation.

Subsequent events – Subsequent events are events or transactions that occur after the balance sheet date but before financial statements are issued. CMC recognizes in the consolidated financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the consolidated balance sheet, including the estimates inherent in the process of preparing the consolidated financial statements. CMC's consolidated financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the consolidated balance sheet but arose after the balance sheet date and before the consolidated financial statements are issued. CMC has evaluated subsequent events through November 22, 2013, which is the date the consolidated financial statements are issued.

NOTE 4 – NET PATIENT SERVICE AND PREMIUM REVENUES

Net patient service revenues – Net patient service revenues are reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Estimated settlements under third-party reimbursement agreements are accrued in the period in which the related services are rendered and adjusted in future periods, based on updated information and as a result of final settlements.

Gross patient charges comprise usual and customary charges for services provided to all patients. The composition of consolidated net patient revenue by major payor group as of the years ended August 31, 2013 and 2012, is as follows:

	2013	2012
Medicare	22%	24%
Medi-Cal and managed Medi-Cal	29%	29%
Contracted rate payors	34%	35%
Commercial insurance and other payors	14%	10%
Medically Indigent Services Program (MISP)	1%	2%
Total	100%	100%

NOTE 4 – NET PATIENT SERVICE AND PREMIUM REVENUES (CONTINUED)

CMC has agreements with third-party payors that provide for payments to CMC at amounts different from its established rates. A summary of the payment arrangements with major third-party payors is as follows:

Medicare – Inpatient acute care services, skilled nursing services, rehabilitation services, and certain outpatient services rendered to Medicare program beneficiaries are paid at prospectively determined rates per diagnosis. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Certain inpatient nonacute services and medical education costs related to Medicare beneficiaries are paid based on a cost-based reimbursement methodology. Professional services are reimbursed based on a fee schedule.

Medi-Cal – Inpatient and outpatient services rendered to Medi-Cal program beneficiaries are reimbursed primarily under contracted rates. Additionally, CMC is allocated certain funds available from a pool of State of California funds for disproportionate share hospital services under the SB855 and SB1255/Private Hospital Fund programs based upon an annual determination for eligibility. Revenues under the SB855 program and SB1255/Private Hospital Fund totaled $46,826,000 and $8,250,000, respectively, for the year ended August 31, 2013 and $32,357,000 and $10,667,000, respectively, for the year ended August 31, 2012. As of August 31, 2013 and 2012, CMC recorded receivables of $18,953,000 and $13,722,000, respectively, for amounts due from the State of California for SB855, SB1255, and other programs (Note 14).

Cost reports filed under the Medicare and Medi-Cal programs for services based on cost reimbursement are subject to audit. The estimated amounts due to or from the programs are reviewed and adjusted annually based on the status of such audits and any subsequent appeals. Differences between final settlements and amounts accrued in previous years are reported as adjustments to net revenue in the year in which the examination is completed. Net patient service revenue increased $4,164,000 and $3,365,000 in 2013 and 2012, respectively, related to updates of prior years' cost report reserves and increased by $8,832,000 and $14,082,000, respectively, related to successful appeals of prior years' cost report settlements.

Other – CMC has entered into payment agreements with certain commercial insurance carriers, health maintenance organizations (HMOs), and preferred provider organizations. The basis for payment to CMC under these agreements includes prospectively determined rates per diagnosis, discounts from established charges, and prospectively determined daily rates. CMC also receives State of California funds pursuant to Proposition 99.

Premium revenue – CMC has an agreement with an independent physician association (IPA) to provide medical services to certain IPA members. Under this agreement, CMC receives monthly capitation payments and recognizes as revenue during the period regardless of services actually performed by CMC.

Charity care – Healthcare services are provided to patients who meet certain criteria under CMC's charity care policies without charge or at amounts less than established rates. Traditional charity care covers services provided to persons who meet certain criteria and cannot afford to pay. Unpaid costs of charity are the estimated costs of services provided to such patients. The estimated cost of providing these services was $6,665,000 and $9,198,000 for the years ended August 31, 2013 and 2012, respectively, calculated by multiplying the ratio of cost to gross charges by the gross uncompensated charges associated with providing charity care to patients.

NOTE 4 – NET PATIENT SERVICE AND PREMIUM REVENUES (CONTINUED)

Hospital fee program – In November 2009, the California Hospital Fee Program (the Program) was signed into California state law. The Program provides supplemental Medi-Cal payments to certain California hospitals. The Program is funded by a quality assurance fee (the Fee) paid by participating hospitals and by matching federal funds. Hospitals receive supplemental payments from either the California Department of Health Care Services (DHCS), managed care plans or a combination of both. The Program was administered in two parts. The first part (Part One), created by Assembly Bill 1653 (signed into law in September 2010), covers the period beginning April 1, 2009 through December 31, 2010. The second part (Part Two), created by Senate Bill 90 (signed into law in March 2011), covers the period beginning January 1, 2011 through June 30, 2011. Part One became effective in fiscal year 2011 after approval from the Centers for Medicare and Medicaid Services (CMS). CMC recognized $117,598,000 in net patient service revenue and $62,286,000 in expense for the year ended August 31, 2011. Additionally, the California Hospital Association created a private program, the California Health Foundation and Trust (CHFT), established for several purposes, including aggregating and distributing financial resources to support charitable activities at various hospital and health systems in California. A pledge agreement was executed during the fiscal year ended August 31, 2010 between CMC and CHFT whereby CMC paid $4,263,000 prior to August 31, 2011 into a grant fund established by CHFT, pending approval of the legislation noted above.

Part Two of the Program had not received final approval from CMS as of August 31, 2011. CMC paid $22,178,000 in 2011 for Part Two of the Program, and recorded this as a prepaid expense at August 31, 2011. CMC received supplemental payments for Part Two of $38,394,000 in 2011. As the program was not yet legally effective in 2011, these revenues were deferred and recorded as a part of other current liabilities at August 31, 2011. Final approval by CMS occurred on December 29, 2011. CMC recognized $48,187,000 in net patient service revenue and $22,351,000 in expense for the year ended August 31, 2012 relating to Part Two of the Program.

California subsequently enacted a thirty-month quality assurance fee program (30 month Program) for the period July 1, 2011 through December 31, 2013. Final approval by CMS for the fee for service portion of this program occurred on June 22, 2012. For the fee for service portion for the year ended August 31, 2013 and 2012, estimated supplemental payments of $77,915,000 and $90,878,000, respectively, are included in net patient service revenue, and estimated fees and pledges for this same time period of $93,108,000 and $52,607,000, respectively, are included in other expenses. At August 31, 2013, CMC has a receivable of $52,317,000 and a liability of $19,376,000 relating to the 30 month Program. At August 31, 2012, CMC had a receivable of $72,747,000 and a liability of $36,364,000 relating to the 30 month Program. The 2011-2012 fiscal year of the managed care portion of this program did not receive final approval from CMS until May 9, 2013 and was not yet effective as of August 31, 2012. CMC did not record any activity relating to the managed care portion at August 31, 2012. For the year ended August 31, 2013, CMC recognized $82,968,000 in net patient service revenue related to the managed care portion of this program.

NOTE 5 – ASSETS LIMITED AS TO USE

Assets limited as to use include marketable securities that are carried at fair value, based on quoted market prices. Pledges receivable are carried at net realizable value. The composition of assets limited as to use at August 31, 2013 and 2012 is as follows (in thousands):

	2013		2012	
	Cost	Fair value and carrying value	Cost	Fair value and carrying value
Cash and equivalents	$ 54,384	$ 54,384	$ 48,906	$ 48,906
U.S. Treasury bills and notes	35,980	35,980	20,945	20,945
U.S. government agency debt	33,818	34,041	48,900	49,321
Corporate debt securities	142,048	142,056	119,244	119,536
Equity securities	43,284	48,122	46,229	51,035
Mutual funds	30,737	30,737	28,120	28,311
Repurchase agreements	19,394	19,394	19,394	19,394
Total cash and marketable securities	359,645	364,714	331,738	337,448
Less amounts classified as short-term investments	(12,056)	(12,056)	(14,283)	(14,283)
Pledges receivable, net	8,654	8,654	5,623	5,623
	(3,402)	(3,402)	(8,660)	(8,660)
Total assets limited as to use	$ 356,243	$ 361,312	$ 323,078	$ 328,788

During 2013 and 2012, CMC incurred impairment charges of $0 and $63,000, respectively, to recognize unrealized losses that were deemed to be other-than-temporary.

CMC adopted ASC 820, *Fair Value Measurements and Disclosure*, on September 1, 2008 for fair value measurements of financial assets and liabilities. ASC 820 established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that CMC has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are inputs that are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair value measurement entirely falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

NOTE 5 – ASSETS LIMITED AS TO USE (CONTINUED)

The following table presents financial assets measured at fair value as of August 31, 2013 (in thousands):

	2013			
Investments	Quoted prices in active markets for identical assets Level 1	Significant other observable inputs Level 2	Significant unobservable inputs Level 3	Fair value total
Cash and equivalents	$ 9,056	$ -	$ -	$ 9,056
U S Treasury and U S agency fixed income				
U S Treasury bills and notes	35,980	-	-	35,980
U S government agency debt	-	24,600	-	24,600
	35,980	24,600	-	60,580
Corporate debt securities.				
Health care	-	11,963	-	11,963
Energy	-	12,188	-	12,188
Financials	-	73,879	-	73,879
Industrials	-	7,725	-	7,725
Information technology	-	9,064	-	9,064
Telecommunications	-	6,589	-	6,589
Consumer discretionary	-	5,832	-	5,832
Consumer staples	-	5,113	-	5,113
Other	-	9,703	-	9,703
	-	142,056	-	142,056
Equity securities.				
Health care	6,643	-	-	6,643
Financials	6,063	-	-	6,063
Consumer staples	6,261	-	-	6,261
Consumer discretionary	3,440	-	-	3,440
Materials	2,654	-	-	2,654
Energy	4,673	-	-	4,673
Information technology	9,814	-	-	9,814
Industrials	6,286	-	-	6,286
Telecommunications	1,455	-	-	1,455
Other	833	-	-	833
	48,122	-	-	48,122
Mutual funds				
Mid cap core	7,789	-	-	7,789
Small cap core	8,098	-	-	8,098
International core	7,627	-	-	7,627
Emerging markets	1,405	-	-	1,405
Specialty-real estate	2,053	-	-	2,053
Other	2,134	-	-	2,134
	29,106	-	-	29,106
	122,264	166,656	-	288,920
Funds held by trustees				
Repurchase agreements	-	19,394	-	19,394
U S government agency debt	-	9,441	-	9,441
Mutual funds	1,631	-	-	1,631
Cash and equivalents	45,328	-	-	45,328
	46,959	28,835	-	75,794
Total	$ 169,223	$ 195,491	$ -	$ 364,714

NOTE 5 – ASSETS LIMITED AS TO USE (CONTINUED)

The following table presents financial assets measured at fair value as of August 31, 2012 (in thousands):

	2012			
Investments	Quoted prices in active markets for identical assets Level 1	Significant other observable inputs Level 2	Significant unobservable inputs Level 3	Fair value total
Cash and equivalents	$ 14,283	$ -	$ -	$ 14,283
U S Treasury and U S agency fixed income				
U S Treasury bills and notes	20,945	-	-	20,945
U S government agency debt	-	49,321	-	49,321
	20,945	49,321	-	70,266
Corporate debt securities				
Health care	-	7,087	-	7,087
Energy	-	14,019	-	14,019
Financials	-	56,130	-	56,130
Industrials	-	7,200	-	7,200
Information technology	-	5,877	-	5,877
Telecommunications	-	7,497	-	7,497
Consumer staples	-	1,553	-	1,553
Consumer discretionary	-	9,066	-	9,066
Other	-	11,107	-	11,107
	-	119,536	-	119,536
Equity securities				
Health care	8,928	-	-	8,928
Utilities	1,981	-	-	1,981
Financials	4,676	-	-	4,676
Consumer staples	5,439	-	-	5,439
Consumer discretionary	3,968	-	-	3,968
Materials	2,282	-	-	2,282
Energy	5,581	-	-	5,581
Information technology	10,449	-	-	10,449
Industrials	5,793	-	-	5,793
Telecommunications	1,938	-	-	1,938
	51,035	-	-	51,035
Mutual funds:				
Mid cap core	8,078	-	-	8,078
Small cap core	7,797	-	-	7,797
International core	4,068	-	-	4,068
Emerging markets	4,174	-	-	4,174
Specialty-real estate	4,194	-	-	4,194
	28,311	-	-	28,311
	114,574	168,857	-	283,431
Funds held by trustees				
Repurchase agreements	-	19,394	-	19,394
Cash and equivalents	34,623	-	-	34,623
	34,623	19,394	-	54,017
Total	$ 149,197	$ 188,251	$ -	$ 337,448

NOTE 5 – ASSETS LIMITED AS TO USE (CONTINUED)

The scheduled maturities of the debt securities as of August 31, 2013 are as follows:

	Amortized cost basis	Estimated fair value
Due within 1 year or less	$ 14,588	$ 14,588
Due after 1 year through 5 years	95,092	95,092
Due after 5 years	67,058	67,106
	176,738	176,786
Mortgage-backed securities, accrued interest, and other	25,643	25,852
	$ 202,381	$ 202,638

The scheduled maturities of the debt securities as of August 31, 2012 are as follows:

	Amortized cost basis	Estimated fair value
Due within 1 year or less	$ 16,261	$ 16,369
Due after 1 year through 5 years	100,444	100,466
Due after 5 years	22,483	22,644
	139,188	139,479
Mortgage-backed securities, accrued interest, and other	34,635	35,056
	$ 173,823	$ 174,535

Investment income is composed of the following for the years ended August 31, 2013 and 2012 (in thousands):

	2013	2012
Interest income	$ 4,088	$ 4,392
Net realized gains/losses on sales of securities and other-than-temporary impairment	4,650	10,398
Dividends	1,431	1,180
	$ 10,169	$ 15,970

NOTE 6 – PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment consist of the following as of August 31, 2013 and 2012 (in thousands):

	2013	2012
Land and land improvements	$ 32,405	$ 32,226
Buildings and improvements	690,274	468,059
Equipment	503,566	440,247
	1,226,245	940,532
Accumulated depreciation	(494,212)	(443,565)
	$ 732,033	$ 496,967

NOTE 7 – OTHER ASSETS

Other assets consist of the following as of August 31, 2013 and 2012 (in thousands):

	2013	2012
Loan receivable from DKACC Lenders (Note 8)	$ 18,844	$ 18,844
Investment in rental properties	11,911	12,662
Real estate held for development	10,307	6,037
Intangible assets, net	3,543	3,543
Unamortized financing costs, net	7,694	8,009
Investment in joint ventures	11,456	10,453
Loan receivable (Note 10)	4,539	-
Equipment held for sale	3,500	-
Other	2,475	1,755
	$ 74,269	$ 61,303

CMC owns rental properties, recorded at cost, net of accumulated depreciation. Investments in rental properties consist of the following as of August 31, 2013 and 2012 and are included in other assets in the accompanying consolidated balance sheets (in thousands):

	2013	2012
Land	$ 4,085	$ 4,085
Buildings and land improvements	24,998	24,843
Equipment	2,957	2,957
	32,040	31,885
Accumulated depreciation	(20,129)	(19,223)
	$ 11,911	$ 12,662

NOTE 8 – LONG-TERM DEBT

Long-term debt consists of the following as of August 31, 2013 and 2012 (in thousands):

	2013	2012
California Municipal Finance Authority		
Certificates of Participation (Community Hospitals of Central California Project) Series 2009, interest ranging from 3% to 5.5% payable semi-annually; principal payable in installments ranging from $3,690,000 in 2014 to $13,850,000 in 2039, collateralized by gross revenues	$ 190,290	$ 193,800
Unamortized bond discount	(2,986)	(3,177)
Total certificates of participation	187,304	190,623
California Municipal Finance Authority		
Certificates of Participation (Community Hospitals of Central California Project) Series 2007, interest ranging from 5% to 5.25% payable semi-annually; principal payable in installments ranging from $3,575,000 in 2014 to $18,775,000 in 2046, collateralized by gross revenues	300,055	303,455
Unamortized bond premium	7,758	8,127
Total certificates of participation	307,813	311,582
California Municipal Finance Authority		
Certificates of Participation (Community Hospitals of Central California Project) Series 2009, interest at 5.19% payable monthly; principal payable in installments of $2,992,000 in 2014, collateralized by equipment	2,992	7,291
Building Loan Agreement (DKACC), interest at 0.90% to 1.97% payable quarterly, principal due December 2038, collateralized by a guarantee by the CMC Obligated Group	25,589	25,589
Other long-term debt	2,680	2,401
	526,378	537,486
Current maturities	(10,695)	(11,542)
	$ 515,683	$ 525,944

NOTE 8 – LONG-TERM DEBT (CONTINUED)

Under the terms of the master trust indenture associated with the certificates of participation, certain members of CMC are designated as members of the Obligated Group. There are restrictive covenants requiring compliance by the Obligated Group. These include, among other things, limitations on the issuance of additional debt and the maintenance of certain financial ratios.

In 2009, DKACC borrowed $25,589,000 to finance the acquisition and construction of certain facilities and equipment under a financing structured to qualify for New Markets Tax Credits. The New Markets Tax Credits program is administered by the Federal government and provides tax incentives for the benefit of low-income communities. In order to comply with this program, affiliates of CMC's underwriter formed a group of entities (the Lenders), which were capitalized by $7,500,000 from an affiliate of the underwriter and by an $18,844,000 loan from CMC. This resulted in the Lenders accumulating funds totaling $25,589,000, which were then loaned to DKACC. The Obligated Group has guaranteed DKACC's repayment obligations under this borrowing, which has a final maturity of January 20, 2038, but such guaranty is not secured by an Obligation issued under the Master Indenture. Additionally, the Obligated Group has a limited guaranty, up to $10,000,000 over 7 years, related to the Lenders' realization of tax credits available under the New Markets Tax Credit program. The Obligated Group does not currently expect to make any payments under these guarantees.

Scheduled principal repayments on long-term debt and payments on capital lease obligations by fiscal year are as follows (in thousands):

	Long-term debt
2014	$ 10,695
2015	7,902
2016	8,294
2017	8,677
2018	9,116
Thereafter	476,922
	521,606
Add net unamortized bond premium	4,772
	$ 526,378

The aggregate estimated fair value of CMC's long-term obligations at August 31, 2013 and 2012 of $495,523,000 and $485,473,000, respectively, were estimated using discounted cash flow analyses based on CMC's current incremental borrowing rates for similar debt instruments. CMC's long-term obligations are classified as Level 2.

NOTE 9 – LINE OF CREDIT

CMC has a credit agreement with a bank that allows CMC to borrow up to $40,000,000. Under this agreement, credit card borrowings are interest-free and due monthly. All other borrowings bear interest on a LIBOR base. Amounts applied for letter of credit agreements totaled $2,857,000 on August 31, 2013 and 2012. The letter of credit agreements are effective through February and September 2014. Outstanding credit card borrowings were $2,925,000 and $3,489,000 on August 31, 2013 and 2012, respectively. There were no LIBOR-based borrowings as of these dates. A note securing the line of credit has been issued under the master trust indenture. The agreement expires on June 27, 2014.

NOTE 10 – PENSION PLAN

CMC maintains a contributory defined benefit cash balance pension plan that covers substantially all employees upon their retirement. Benefit payments for participants in the plan are determined by application of a benefit formula to the average base earnings of participants. In addition to normal retirement benefits, under certain circumstances, the plan also provides early retirement, disability, death, and spousal benefits. Employees of CMC become eligible to participate in the plan on January 1 or July 1 following the completion of 1,000 hours and one year of service. The vesting period is three years.

Mandatory contributions are made to the plan by the employees as specified in the plan documents. Total employee contributions to the plan for the years ending August 31, 2013 and 2012 were $4,875,000 and $4,711,000, respectively. Total employer contributions to the plan for the years ending August 31, 2013 and 2012 were $16,000,000 and $14,000,000, respectively. Total benefits paid for the years ending August 31, 2013 and 2012 were $11,678,000 and $10,012,000, respectively. The unfunded status is presented as a noncurrent liability in the accompanying consolidated balance sheets.

NOTE 10 – PENSION PLAN (CONTINUED)

The following tables set forth the plan's benefit obligation, fair value of plan assets, and funded status as of August 31, 2013 and 2012 (in thousands):

	2013	2012
Change in projected benefit obligation (PBO):		
PBO at beginning of year	$ 231,208	$ 193,426
Employer service cost	14,979	12,177
Interest cost	8,827	8,886
Actuarial (gain) loss	(44,164)	22,076
Plan participants' contributions	4,875	4,711
Benefits paid from plan assets	(11,678)	(10,012)
Administrative expenses paid	(72)	(56)
PBO at end of year	$ 203,975	$ 231,208

	2013	2012
Change in plan assets:		
Fair value of assets at beginning of year	$ 152,946	$ 129,818
Actual return on assets	7,946	14,485
Employer contributions	16,000	14,000
Plan participants' contributions	4,875	4,711
Benefits paid	(11,678)	(10,012)
Administrative expenses paid	(72)	(56)
Fair value of assets at end of year	$ 170,017	$ 152,946

NOTE 10 – PENSION PLAN (CONTINUED)

	2013	2012
Funded status at end of year	$ (33,957)	$ (78,261)
Unrecognized actuarial loss	28,928	70,196
Unrecognized prior service cost	295	350
Unfunded accumulated pension benefit obligation	(29,223)	(70,546)
Pension benefit obligation recognized in consolidated balance sheets	$ (33,957)	$ (78,261)
Accumulated benefit obligation at end of year	$ 180,971	$ 205,794

Weighted average assumptions as of August 31 are as follows:

	2013	2012
Discount rate	4.90%	3.90%
Expected long-term rate of return on assets	7.50%	7.50%
Rate of compensation increase	4.00%	4.00%

Net periodic pension cost for the plan for 2013 and 2012 is included in salaries, wages, and benefits in the accompanying consolidated statements of operations. Components of net periodic pension cost include the following (in thousands):

	2013	2012
Service cost	$ 14,979	$ 12,177
Interest cost	8,827	8,886
Expected return on plan assets	(14,017)	(10,151)
Amortization of prior service cost	55	55
Recognized net actuarial losses	3,175	2,457
Net periodic pension cost	$ 13,019	$ 13,424

	2013	2012
Amounts recognized in net assets:		
Net actuarial loss	$ 28,928	$ 70,196
Net prior service cost	295	350
	$ 29,223	$ 70,546

NOTE 10 – PENSION PLAN (CONTINUED)

	2013	2012
Amounts recognized as changes in net assets:		
Net (gain) loss	$ (38,092)	$ 17,742
Amortization of prior service cost	(55)	(55)
Amortization of net loss	(3,175)	(2,457)
	$ (41,322)	$ 15,230

The estimated net loss and prior service cost that will be amortized into net period pension cost during the 2014 fiscal year are $576,000 and $55,000, respectively.

CMC's pension plan asset allocations at August 31, 2013 and 2012 by asset category are as follows:

	2013	2012
Cash and equivalents	6%	6%
Debt securities	41%	35%
Equity securities	53%	59%
	100%	100%

The asset allocation policy for the pension plan is as follows: fixed income securities 30% to 60% (which may include U.S. government securities and U.S. government agency bonds, corporate notes and bonds, mortgage-backed bonds, preferred stock, and the fixed income securities of foreign governments and corporations); equity securities 30% to 60% (which may include domestic common stock, convertible notes and bonds, convertible preferred stocks, foreign equity securities); and mutual funds and limited liability companies or partnerships that invest in allowed securities as defined above.

CMC's investment strategy for pension plan assets is designed to emphasize long-term growth of principal while avoiding excessive risk. The investment performance of the total portfolio, as well as asset class components, is measured against commonly accepted performance benchmarks.

The expected long-term rate of return on plan assets is the expected average rate of return on the funds invested currently and on funds to be invested in the future in order to provide for the benefits included in the projected benefit obligation. The CMC pension plan used 7.5% in calculating the 2013 and 2012 expense amounts. This assumption is based on capital market assumptions and the plan's target asset allocation. CMC continues to monitor the expected long-term rate of return if changes in those parameters cause 7.5% to be outside of a reasonable range of expected returns, or if actual plan returns over an extended period of time suggest general market assumptions are not representative of expected plan results.

NOTE 10 – PENSION PLAN (CONTINUED)

The following table presents the plan assets measured at fair value at August 31, 2013 (in thousands):

Investments	Quoted prices in active markets for identical assets Level 1	Significant other observable inputs Level 2	Significant unobservable inputs Level 3	Fair value total
Cash and equivalents	$ 10,417	$ -	$ -	$ 10,417
U.S. Treasury and U.S. agency fixed income:				
U.S. Treasury bills and notes	16,641	-	-	16,641
U.S. government agency debt	-	9,579	-	9,579
	16,641	9,579	-	26,220
Corporate fixed income:				
Asset-backed securities	-	7,251	-	7,251
Financials	-	10,994	-	10,994
Industrials	-	20,945	-	20,945
Other global corporate bonds	-	5,041	-	5,041
	-	44,231	-	44,231
Common stocks:				
Health care	6,107	-	-	6,107
Utilities	564	-	-	564
Financials	5,851	-	-	5,851
Consumer staples	3,982	-	-	3,982
Consumer discretionary	6,133	-	-	6,133
Materials	3,854	-	-	3,854
Energy	3,813	-	-	3,813
Information technology	10,448	-	-	10,448
Industrials	8,614	-	-	8,614
American depository receipts	4,872	-	-	4,872
	54,238	-	-	54,238
Mutual funds:				
Mid cap core	7,215	-	-	7,215
Small cap core	10,268	-	-	10,268
International core	6,976	-	-	6,976
Emerging markets	4,553	-	-	4,553
Specialty-real estate	5,899	-	-	5,899
	34,911	-	-	34,911
	$ 116,207	$ 53,810	$ -	$ 170,017

NOTE 10 – PENSION PLAN (CONTINUED)

The following table presents the plan assets measured at fair value at August 31, 2012 (in thousands):

Investments	Quoted prices in active markets for identical assets Level 1	Significant other observable inputs Level 2	Significant unobservable inputs Level 3	Fair value total
Cash and equivalents	$ 9,776	$ -	$ -	$ 9,776
U.S. Treasury and U.S. agency fixed income:				
U.S. Treasury bills and notes	11,108	-	-	11,108
U.S. government agency debt	-	10,721	-	10,721
	11,108	10,721	-	21,829
Corporate fixed income:				
Strip and zero coupon	-	600	-	600
Asset-backed securities	-	6,575	-	6,575
Financials	-	7,887	-	7,887
Industrials	-	13,483	-	13,483
Other global corporate bonds	-	3,172	-	3,172
	-	31,717	-	31,717
Common stocks:				
Health care	2,558	-	-	2,558
Utilities	938	-	-	938
Financials	3,930	-	-	3,930
Consumer staples	3,887	-	-	3,887
Consumer discretionary	6,614	-	-	6,614
Materials	5,111	-	-	5,111
Energy	4,671	-	-	4,671
Information technology	10,209	-	-	10,209
Industrials	6,713	-	-	6,713
American depository receipts	5,355	-	-	5,355
	49,986	-	-	49,986
Mutual funds:				
Large cap core	4,281	-	-	4,281
Mid cap core	7,752	-	-	7,752
Small cap core	6,692	-	-	6,692
International core	6,912	-	-	6,912
Emerging markets	6,011	-	-	6,011
Specialty-real estate	7,990	-	-	7,990
	39,638	-	-	39,638
	$ 110,508	$ 42,438	$ -	$ 152,946

NOTE 10 – PENSION PLAN (CONTINUED)

For information about the valuation techniques and inputs to measure fair value of the plan assets, see discussion included in the fair value measurement discussion at Note 5.

The following pension benefit payments reflect expected future service. Payments expected to be paid over the next ten years are as follows (in thousands):

2014	$ 11,272
2015	9,144
2016	17,952
2017	18,106
2018	15,688
2019-2023	98,672

CMC expects to contribute approximately $16,000,000 to the pension plan during the 2014 fiscal year.

CMC provides various supplemental executive retirement plans (SERPs). During 2013, it entered into a collateral assignment split dollar agreement with an executive. CMC has invested $4,520,000 into this plan and is entitled to receive a return of these funds, plus interest at a rate of 2.55%, upon the death of the executive. Other SERPs adopted during 2013 were designed to provide 25% to 47% of base salaries, depending on the participant, upon retirement at age 65. CMC contributed approximately $420,000 to this plan during fiscal year 2013.

CMC provides benefits to certain executives that are specifically linked to its longer-term retention goals for these employees. The terms vary by participant. During fiscal years 2013 and 2012, CMC contributed approximately $419,000 and $477,000, respectively, to these plans.

At August 31, 2013, the aggregate SERPs liability of $3,164,000 was recorded for all plans in other long-term liabilities.

NOTE 11 – RESTRICTED NET ASSETS

Temporarily and permanently restricted net assets are available for the following purposes as of August 31, 2013 and 2012 (in thousands):

	2013	2012
Temporarily restricted net assets:		
Patient care	$ 5,090	$ 4,146
Purchase of equipment	610	758
Scholarships and other education	5,492	4,202
Other	6,118	3,620
	17,310	12,726
Permanently restricted net assets	384	384
Total temporary and permanently restricted net assets	$ 17,694	$ 13,110

NOTE 12 – FUNCTIONAL CLASSIFICATION OF OPERATING EXPENSES

The following is a summary of management's estimated functional classification of operating expenses as of August 31, 2013 and 2012 (in thousands):

	2013	2012
Program services	$ 1,078,211	$ 950,183
Management and general	95,285	100,606
Fundraising	1,769	1,454
	$ 1,175,265	$ 1,052,243

NOTE 13 – OPERATING LEASES

CMC leases certain property and equipment under noncancelable operating leases that expire in various years through 2017. Future minimum payments at August 31, 2013 by fiscal year and in the aggregate, under noncancelable operating leases with initial terms of one year or more consist of the following (in thousands):

Fiscal year		
2014	$	3,604
2015		2,683
2016		2,628
2017		1,622
2018		1,452
Thereafter		12,046
	$	24,035

Total operating lease expense in 2013 and 2012 was $11,057,000 and $10,257,000, respectively.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

Clovis Community Medical Center expansion (CCMC) – As of August 31, 2012, approximately $217,100,000 was recorded in construction in progress for the CCMC expansion project, all of which was placed into service during 2013.

Claims and regulatory environment – CMC is involved in various claims and litigation, as both plaintiff and defendant, arising in the ordinary course of business. The healthcare industry is subjected to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement for patient services, and Medicare fraud and abuse. Government activity remains at a high level with respect to investigations and allegations across the nation concerning possible violations of fraud and abuse statutes and regulations by healthcare providers. Violations of these laws and regulations could result in expulsion from government healthcare programs together with imposition of significant fines and penalties, as well as significant repayments for patient services previously billed.

In July 2012, CRMC received a letter from the Department of Health and Human Services/ Office of Inspector General/ Office of Audit Services to begin a hospital compliance review. The review is going on at hospitals nationwide, and focuses on known areas of noncompliance identified in past Office of the Inspector General (OIG) reviews nationally.

The OIG conducted an onsite review in September/October 2012. CMC had estimated that approximately $1,100,000 in overpayments occurred and recorded a corresponding liability at August 2012 to reflect a repayment obligation. The individual repayments have been submitted to CMS through the re-bill process. In fiscal year 2013, CRMC refunded approximately $1,075,000 to CMS. This total repayment was recorded as a reduction of net patient service revenue.

NOTE 14 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

CCMC performed a self-audit during fiscal year 2013 to identify potential noncompliance in the areas identified in the CRMC review by OIG. Management has refunded approximately $80,000 to CMS through the re-bill process. Items which are not in the timely filing periods, CMC contacted CMS to discuss reopening these claims for rebills; if CMS cannot reopen claims CMC will repay as CMS instructs.

As disclosed in Notes 2 and 4, the County, Medicare, and Medi-Cal government reimbursement programs account for a substantial amount of CMC's net patient service revenue. Expenditure reduction efforts and budget concerns within the United States and California legislature continue to create uncertainty over the volume of future health care funding. It is at least reasonably possible that future reimbursements for patient services under these programs could be negatively impacted.

In 2010, Senate Bill 853 was enacted into law, directing the Department of Health Care Services (DHCS) to develop a new method of paying for hospital inpatient services in the fee-for-service Medi-Cal program utilizing a diagnosis related group (DRG) methodology. The DRG rate payment methodology for inpatient services began on July 1, 2013. The ultimate impact of the methodology is not yet known; however, any rate reductions as a result of the methodology change will be phased in over four years: the first year impact will be 2.5 percent for 2013-14; 7.5 percent in 2014-15; and 15 percent in 2015-16. In fiscal year 2016-17, the DRG base price will be fully implemented.

Proposed Medicare DSH – On April 26, 2013, CMS issued the proposed FY 2014 IPPS rules, effective October 1, 2013. As expected, CMS included the proposed rules governing the changes to Medicare disproportionate share hospital (DSH) payments, as required by Section 3133 of the Affordable Care Act (ACA). As background, under Section 3133, existing DSH payments would be reduced to 25 percent of current levels. However, hospitals would receive an additional payment, funded from the reduction in DSH payments, based on multiplying three factors which are subject to estimates at the discretion of the Secretary of Health and Human Services (HHS). This additional payment reflects ongoing, uncompensated care costs incurred by DSH-eligible hospitals.

Management is currently evaluating the potential impact to CMC's Medicare reimbursement prospectively, which is not yet known at this time.

California Assembly Bill 97 (AB97) – AB97 requires DHCS to implement payment reductions of 10% to most categories of services in Medi-Cal fee for service. Reductions are effective for services provided on or after June 1, 2011. CMC has accrued approximately $9,500,000 at August 31, 2013 as a result of AB97. DHCS is expected to begin current and retrospective rate cuts in the fourth quarter of 2013 and the first quarter of 2014, with the exception of skilled nursing facilities/subacute where payment reductions were reversed effective October 1, 2013. An injunction filed by various provider advocacy groups in California is still under appeal.

Pledges to Medical Foundation – CMC has made significant pledges to the Santé Medical Foundation (the Medical Foundation) to support its efforts to recruit needed specialists and primary care physicians to the Fresno area as well as its efforts to install electronic health record systems in local physician offices. Pledges of $13,050,000 and $8,815,000 and pledge payments of $12,472,000 and $1,909,000 were made in 2013 and 2012, respectively. Two of the board members of the Medical Foundation are also members of the board of CMC or executive management of CMC.

SUPPLEMENTARY INFORMATION

COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA
AND AFFILIATED CORPORATIONS
dba COMMUNITY MEDICAL CENTERS
CONSOLIDATING SCHEDULE – BALANCE SHEET (In thousands)
AUGUST 31, 2013

Assets	Acute care services	Community Hospitals of Central California	Fresno Heart and Surgical Hospital	Other corporate activities	Deran Koligian Ambulatory Care Center	Community Insurance Services Company	Community Care Health Plan	Cedent	Development activities	Eliminations	Consolidated
Current assets											
Cash and equivalents	$ 26,413	$ 260	$ 5,344	$ 2,294	$ 140	$ -	$ 3,533	$ -	$ -	$ -	$ 37,984
Short-term investments	12,056	-	-	-	-	-	-	-	-	-	12,056
Patient accounts receivable (less allowance for doubtful accounts of $125,307)	155,249	-	10,107	660	-	-	-	-	-	-	166,016
Due from State of California for supplemental funding	18,953	-	-	-	-	-	-	-	-	-	18,953
Other receivables	58,231	2,344	-	-	-	1,078	-	-	101	(1,560)	60,194
Inventories	8,151	-	1,655	766	-	-	-	-	-	-	10,572
Prepaid expenses and other	10,720	4,287	246	-	-	351	-	-	2	-	15,606
	289,773	6,891	17,352	3,720	140	1,429	3,533	-	103	(1,560)	321,381
Assets limited as to use											
Board-designated assets	276,867	5,309	-	-	-	-	-	-	13,139	-	295,315
Assets held by trustee for											
Debt service	33,042	1,632	714	-	212	-	-	-	-	-	35,600
Self-insurance in captive insurance company	-	-	-	-	-	12,703	-	-	-	-	12,703
Donor-restricted assets	-	-	-	-	-	-	-	-	17,694	-	17,694
	309,909	6,941	714	-	212	12,703	-	-	30,833	-	361,312
Property, plant, and equipment, net	596,388	66,240	47,318	64	22,016	-	-	-	7	-	732,033
Construction in progress	73,868	3,367	651	-	-	-	-	-	-	(466)	77,420
Other assets	53,167	36,600	3,842	340	159	-	-	-	22	(19,861)	74,269
	$ 1,323,105	$ 120,039	$ 69,877	$ 4,124	$ 22,527	$ 14,132	$ 3,533	$ -	$ 30,965	$ (21,887)	$ 1,566,415

COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA
AND AFFILIATED CORPORATIONS
dba COMMUNITY MEDICAL CENTERS
CONSOLIDATING SCHEDULE – BALANCE SHEET (In thousands)
AUGUST 31, 2013

Liabilities and Net Assets	Acute care services	Community Hospitals of Central California	Fresno Heart and Surgical Hospital	Other corporate activities	Deran Koligian Ambulatory Care Center	Community Insurance Services Company	Community Care Health Plan	Cedent	Development activities	Eliminations	Consolidated
Current liabilities											
Accounts payable	$ 55,766	$ 8,891	$ 3,670	$ 382	$ -	$ 63	$ -	$ -	$ 64	$ -	$ 68,836
Accrued compensation and employee benefits	47,139	9,871	4,613	-	-	-	-	-	126	-	61,749
Estimated third-party settlements	7,879	-	408	-	-	-	-	-	-	-	8,287
Other accrued liabilities and deferred revenue	26,890	616	174	-	941	6,598	-	-	-	(1,560)	33,659
Current maturities of long-term debt	10,287	239	169	-	-	-	-	-	-	-	10,695
Total current liabilities	147,961	19,617	9,034	382	941	6,661	-	-	190	(1,560)	183,226
Intercompany (receivable) payable	(187,278)	127,086	48,866	(603)	-	-	-	525	11,404	-	-
Long-term debt, less current maturities	468,445	7,228	14,421	-	25,589	-	-	-	-	-	515,683
Pension benefit obligation	-	33,957	-	-	-	-	-	-	-	-	33,957
Other long-term obligations	47,436	3,164	114	-	-	-	-	-	-	-	50,714
Total liabilities	476,564	191,052	72,435	(221)	26,530	6,661	-	525	11,594	(1,560)	783,580
Net assets (liabilities)											
Unrestricted	846,541	(71,013)	(2,558)	4,345	(4,003)	7,471	3,533	(525)	1,677	(20,327)	765,141
Temporarily and permanently restricted	-	-	-	-	-	-	-	-	17,694	-	17,694
Total net assets (liabilities)	846,541	(71,013)	(2,558)	4,345	(4,003)	7,471	3,533	(525)	19,371	(20,327)	782,835
Total liabilities and net assets	$ 1,323,105	$ 120,039	$ 69,877	$ 4,124	$ 22,527	$ 14,132	$ 3,533	$ -	$ 30,965	$ (21,887)	$ 1,566,415

COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA
AND AFFILIATED CORPORATIONS
dba COMMUNITY MEDICAL CENTERS
CONSOLIDATING SCHEDULE – STATEMENT OF OPERATIONS (In thousands)
YEAR ENDED AUGUST 31, 2013

	Acute care services	Community Hospitals of Central California	Fresno Heart and Surgical Hospital	Other corporate activities	Deran Koligian Ambulatory Care Center	Community Insurance Services Company	Community Care Health Plan	Cedent	Development activities	Eliminations	Consolidated
Unrestricted revenues, gains, and other support											
Net patient service revenues (including SB855 disproportionate share and Private Hospital funding of $55,076)	$ 1,319,992	$ -	$ 80,215	$ 1,732	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,401,939
Less Provision for bad debts	(166,886)	-	(7,197)	(123)	-	-	-	-	-	-	(174,206)
	1,153,106	-	73,018	1,609	-	-	-	-	-	-	1,227,733
Premium revenue	1,342	-	-	-	-	-	-	-	-	-	1,342
Investment income	13,247	363	344	11	-	-	-	-	-	(3,796)	10,169
Other revenue	20,956	8,072	318	8,302	155	4,717	-	-	590	(6,223)	36,887
Total unrestricted revenues, gains, and other support	1,188,651	8,435	73,680	9,922	155	4,717	-	-	590	(10,019)	1,276,131
Expenses											
Salaries, wages, and benefits	516,810	2,314	37,068	8,282	-	-	-	-	1,247	-	565,721
Supplies	174,798	121	21,975	1,614	-	-	-	-	65	-	198,573
Outside services	175,584	2,160	8,643	442	2	117	151	525	287	(1,365)	186,546
Insurance	6,670	55	663	13	-	794	-	-	3	(4,467)	3,731
Depreciation and amortization	45,868	1,375	6,023	118	1,044	-	-	-	22	(16)	54,434
Rental and lease	10,326	79	926	50	59	-	-	-	7	(390)	11,057
Interest	19,897	6	747	2	423	-	-	-	-	-	21,075
Utilities	10,329	408	1,193	13	-	-	-	-	2	-	11,945
Other	114,550	775	6,467	175	3	77	-	-	136	-	122,183
Total expenses	1,074,832	7,293	83,705	10,709	1,531	988	151	525	1,769	(6,238)	1,175,265
Income (loss) from operations	113,819	1,142	(10,025)	(787)	(1,376)	3,729	(151)	(525)	(1,179)	(3,781)	100,866
Excess (deficit) of revenues, gains, and other support over expenses	113,819	1,142	(10,025)	(787)	(1,376)	3,729	(151)	(525)	(1,179)	(3,781)	100,866
Net change in unrealized gains and losses on investments	(571)	-	-	-	-	-	-	-	-	-	(571)
Net assets released from restrictions for equipment acquisition	1,426	-	-	-	-	-	-	-	-	-	1,426
Change in unfunded accumulated pension benefit obligation	-	41,322	-	-	-	-	-	-	-	-	41,322
Intercompany eliminations	-	-	-	-	-	(2,000)	3,700	-	-	(1,700)	-
Equity adj for prior year adjustment to consol entity	-	-	-	-	-	67	-	-	-	-	67
Other	(2)	-	2	-	-	-	-	-	(1)	-	(1)
Change in unrestricted net assets	$ 114,672	$ 42,464	$ (10,023)	$ (787)	$ (1,376)	$ 1,796	$ 3,549	$ (525)	$ (1,180)	$ (5,481)	$ 143,109

See accompanying report of independent auditors

COMMUNITY HOSPITALS OF CENTRAL CALIFORNIA
AND AFFILIATED CORPORATIONS
dba COMMUNITY MEDICAL CENTERS
CONSOLIDATING SCHEDULE – STATEMENT OF CHANGES IN NET ASSETS (In thousands)
YEAR ENDED AUGUST 31, 2013

	Acute care services	Community Hospitals of Central California	Fresno Heart and Surgical Hospital	Other corporate activities	Deran Koligian Ambulatory Care Center	Community Insurance Services Company	Community Care Health Plan	Cedent	Development activities	Eliminations	Consolidated
Unrestricted net assets (liabilities)											
Balance at August 31, 2012	$ 731,869	$ (113,477)	$ 7,465	$ 5,132	$ (2,627)	$ 5,675	$ (16)	$ -	$ 2,857	$ (14,846)	$ 622,032
Excess (deficit) of revenues, gains, and other support over expenses	113,819	1,142	(10,025)	(787)	(1,376)	3,729	(151)	(525)	(1,179)	(3,781)	100,866
Net change in unrealized gains and losses on investments	(571)	-	-	-	-	-	-	-	-	-	(571)
Net assets released from restrictions for equipment acquisition	1,426	-	-	-	-	-	-	-	-	-	1,426
Change in unfunded accumulated pension benefit obligation	-	41,322	-	-	-	-	-	-	-	-	41,322
Intercompany eliminations	-	-	-	-	-	(2,000)	3,700	-	-	(1,700)	-
Equity adj for prior year adjustment to consol entity	-	-	-	-	-	67	-	-	-	-	67
Other	(2)	-	2	-	-	-	-	-	(1)	-	(1)
Change in unrestricted net assets	114,672	42,464	(10,023)	(787)	(1,376)	1,796	3,549	(525)	(1,180)	(5,481)	143,109
Balance at August 31, 2013	$ 846,541	$ (71,013)	$ (2,558)	$ 4,345	$ (4,003)	$ 7,471	$ 3,533	$ (525)	$ 1,677	$ (20,327)	$ 765,141
Temporarily and permanently restricted net assets											
Balance at August 31, 2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,110	$ -	$ 13,110
Donor-restricted contributions	-	-	-	-	-	-	-	-	7,276	-	7,276
Net assets released from restriction and used for operations	-	-	-	-	-	-	-	-	(1,266)	-	(1,266)
Net assets released from restrictions for equipment acquisition	-	-	-	-	-	-	-	-	(1,426)	-	(1,426)
Change in temporarily and permanently restricted net assets	-	-	-	-	-	-	-	-	4,584	-	4,584
Balance at August 31, 2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,694	$ -	$ 17,694