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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 private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013 , 2013, and ending 12-31-2013

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

C Name of organization
THE ROCHESTER GENERAL HOSPITAL

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
1425 PORTLAND AVENUE

City or town, state or province, country, and ZIP or foreign postal code
ROCHESTER, NY 14621

D Employer identification number
16-0743134

E Telephone number
(585) 922-4000

G Gross receipts $ 830,576,546

F Name and address of principal officer
HUGH THOMAS
100 KINGS HIGHWAY SOUTH
ROCHESTER, NY 14617

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

H(b) Are all subordinates 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 ROCHESTERGENERAL ORG

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

L Year of formation 1847

M State of legal domicile NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO OPERATE A GENERAL HOSPITAL IN THE COUNTY OF MONROE, NY FOR MEDICAL AND SURGICAL AID, CARE AND TREATMENT OF PERSONS IN NEED

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**	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	7
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	9,443
6	Total number of volunteers (estimate if necessary)	**6**	625
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	3,612,457
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
Revenue **8**	Contributions and grants (Part VIII, line 1h)	4,421,337	4,646,595
9	Program service revenue (Part VIII, line 2g)	738,999,630	798,841,041
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,529,888	12,096,678
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,567,541	14,939,439
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	761,518,396	830,523,753
Expenses **13**	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	114,500	104,870
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)	422,474,207	440,617,976
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)	312,332,184	349,050,760
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	734,920,891	789,773,606
19	Revenue less expenses Subtract line 18 from line 12	26,597,505	40,750,147

		Beginning of Current Year	End of Year
Net Assets or Fund Balances **20**	Total assets (Part X, line 16)	688,935,194	795,666,612
21	Total liabilities (Part X, line 26)	352,154,587	422,158,985
22	Net assets or fund balances Subtract line 21 from line 20	336,780,607	373,507,627

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

****** | 2014-11-05
Signature of officer | Date

PAULA TINCH SVP FINANCE & CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ANGELA M FRANCO				P00589741

Firm's name ▶ FUST CHARLES CHAMBERS LLP | Firm's EIN ▶ 16-1226221

Firm's address ▶ 5784 WIDEWATERS PARKWAY
SYRACUSE, NY 13214 | Phone no (315) 446-3600

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 or note to any line in this Part III . . . . . ☑

1 Briefly describe the organization's mission

TO ESTABLISH, ERECT AND MAINTAIN A GENERAL HOSPITAL AND DISPENSARY IN THE COUNTY OF MONROE, NY FOR MEDICAL AND SURGICAL AID, CARE AND TREATMENT OF PERSONS IN NEED THEREOF, TO CARRY ON AND CONDUCT A TRAINING SCHOOL FOR NURSES, TO PROMOTE AND CARRY ON SCIENTFIC RESEARCH RELATED TO THE CARE OF THE SICK AND INJURED, TO PARTICIPATE IN ANY ACTIVITIES DESIGNED AND CARRIED ON TO PROMOTE THE GENERAL HEALTH OF THE COMMUNITY, AND TO ACQUIRE BY PURCHASE, LEASE OR GIFT, OR IN ANY OTHER FASHION, ANY AND ALL REAL AND PERSONAL PROPERTY NECESSARY OR ADVISABLE FOR CARRYING OUT ANY OF THE FOREGOING PURPOSES AND POWERS

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 $ 629,167,866 including grants of $ 104,870) (Revenue $ 806,137,981)

SEE SCHEDULE OROCHESTER GENERAL HEALTH SYSTEM (RGHS) COMPRISES SEVERAL AFFILIATED ORGANIZATIONS THAT HAVE BEEN PROVIDING A CONTINUUM OF HIGH QUALITY HEALTH CARE SERVICES TO RESIDENTS OF GREATER ROCHESTER AND SURROUNDING REGIONS RGHS SERVES AS THE PARENT OF THE SYSTEM THE HEALTH CARE AFFILIATES OF RGHS INCLUDE 1) ROCHESTER GENERAL HOSPITAL (RGH) - THE FILING ORGANIZATION AND FLAGSHIP OF RGHS AND INCLUDES ROCHESTER GENERAL MEDICAL GROUP, A NETWORK OF 41 PRIMARY CARE AND SPECIALIZED PHYSICIAN PRACTICES LOCATED THROUGHOUT MONROE AND WAYNE COUNTIES, 2) NEWARK WAYNE COMMUNITY HOSPITAL (INCLUDING DEMAY LIVING CENTER), 3) ROCHESTER MENTAL HEALTH CENTER - A NETWORK OF MENTAL HEALTH AND SUBSTANCE ABUSE PROGRAMS, 4) ROCHESTER GENERAL LONG-TERM CARE - DBA HILL HAVEN A SKILLED NURSING HOME, 5) INDEPENDENT LIVING FOR SENIORS (ILS) RGH IS A 528 BED TERTIARY CARE FACILITY SERVING THE UNY COMMUNITY FOR MORE THAN 150 YEARS WITH NATIONALLY RECOGNIZED PROGRAMS IN CARDIAC, CANCER, ORTHOPEDIC, VASCULAR, SURGICAL AND DIABETES CARE RGH IS HOME TO THE ROCHESTER HEART INSTITUTE (RHI INDEPENDENTLY RECOGNIZED EIGHT TIMES AS ONE OF THE NATION'S TOP 100 CARDIAC CENTERS) RHI ALSO IS AFFILIATED WITH THE CLEVELAND CLINIC, WIDELY RECOGNIZED AS THE TOP CARDIAC HOSPITAL IN THE UNITED STATES, AND HAS ACCESS TO LEADING EDGE TRAINING, TECHNOLOGY AND RESEARCH THE SYSTEM RECENTLY ENTERED INTO A STRATEGIC ALLIANCE WITH ROCHESTER INSTITUTE OF TECHNOLOGY, ALLOWING FOR MEANINGFUL AND PRODUCTIVE COLLABORATION ON BIOMEDICAL RESEARCH EDUCATION THE COMMITMENT OF THE RGHS'S PHYSICIANS AND STAFF IS TO DELIVER UNMATCHED, FULLY INTEGRATED CARE AND SERVICE TO OUR PATIENTS AND THEIR FAMILIES RGH TREATS EMERGENCY ROOM PATIENTS AND PROVIDES OTHER OUTPATIENT CARE IN THE FORM OF AMBULATORY SERVICES AND OUTPATIENT CLINIC VISITS RGH PROVIDES CHARITY AND INDIGENT CARE TO THE ROCHESTER AREA COMMUNITY SEE SCHEDULE H FOR ADDITIONAL INFORMATION WITH RESPECT TO THE NUMBER OF PATIENTS TREATED, CHARITY CARE PROVIDED AND COMMUNITY SERVICE ACTIVITIES CONDUCTED BY RGH

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** ▶ 629,167,866

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	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts 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	Yes	
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	Yes	
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	Yes	
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		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *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 other assistance to or for foreign individuals? *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 or other assistance to any domestic organization or government 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 or 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 25a*	**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	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	**26**		No
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**		No
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**	Yes	
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 or note to any line in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	374		
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		Yes	
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	9,443		
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" to line 3b, 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			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible 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 or note to any line 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**	8		
	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**	7		
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**	Yes	
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**	Yes	
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 ▶ NY

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

▶ HUGH CHISHOLM 100 KINGS HIGHWAY SOUTH
ROCHESTER, NY 14617 (585) 922-1221

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

Check if Schedule O contains a response or note to any line 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			
(1) LINDA BECKER CHAIR	1 00 4 00	X						0	0	0
(2) MARK C CLEMENT PRESIDENT & CEO	41 00 14 00	X		X				1,288,038	267,760	643,169
(3) ROBERT DOBIES DIRECTOR	1 00 4 00	X						0	0	0
(4) JEANNE GROVE DO UNTIL JUNE 2013 DIRECTOR	1 00 4 00	X						0	0	0
(5) ROBERT MAYO MD CMO	47 00 8 00	X						379,895	59,104	130,842
(6) DANIEL MYERS DIRECTOR	1 00 4 00	X						0	0	0
(7) THOMAS PENN MD SECRETARY/TREASURER	1 00 4 00	X						0	0	0
(8) JOHN REIDMAN DIRECTOR	1 00 4 00	X						0	0	0
(9) MARGARET SANCHEZ UNTIL JUNE 2013 DIRECTOR	1 00 4 00	X						0	0	0
(10) ROBERT S SANDS DIRECTOR	1 00 4 00	X						0	0	0
(11) MAURICE VAUGHAN MD DIRECTOR	1 00 4 00	X						0	0	0
(12) PAULA TINCH SVP FINANCE & CFO	38 00 17 00			X				326,030	67,775	117,631
(13) HUGH THOMAS SVP & CORPORATE COUNSEL	41 00 14 00				X			537,338	111,703	173,843
(14) ROBERT NESSELBUSH RGH PRESIDENT	55 00 0 00				X			866,902	0	200,982
(15) VINCENT CHANG PHYSICIAN	40 00 0 00					X		1,074,231	0	18,929
(16) MOHAMED SALEH ALSALHI PHYSICIAN	40 00 0 00					X		584,492	0	17,145
(17) SYED MUSTAFA PHYSICIAN	40 00 0 00					X		599,766	0	7,041

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			
(18) JAMES E SZALADOS PHYSICIAN	40 00 0 00					X		627,301	0	18,917
(19) PATRICK RIGGS PHYSICIAN	40 00 0 00					X		863,916	0	2,686
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								7,147,909	506,342	1,331,185

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 ▶ 10

		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
ROCHESTER RADIOLOGY ASSOCIATES 1255 PORTLAND AVE 2ND FLOOR ROCHESTER NY 14621	PHYSICIAN SERVICES	14,569,552
LECHASE CONSTRUCTION SERVICES 300 TROLLEY BLVD ROCHESTER NY 14606	CONSTRUCTION	10,257,258
ROCHESTER CARDIOPULMONARY GROUP PC 30 HAGEN DR SUITE 100 ROCHESTER NY 14625	PHYSICIAN SERVICES	5,813,441
UNIVERSITY OF ROCHESTER SCHOOL OF MEDICI 601 ELMWOOD AVENUE BOX 706 ROCHESTER NY 14642	PHYSICIAN SERVICES	4,727,132
DELOITTE AND TOUCHE LLP PO BOX 7247-6447 PHILADELPHIA PA 19170	CONSULTING	3,288,980

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 ▶ 55

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d	558,427			
	e	Government grants (contributions)	1e	4,026,585			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	61,583			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		4,646,595			
Program Service Revenue			Business Code				
	2a	NET PATIENT REVENUE	621110	789,477,679	785,865,103	3,612,576	
	b	RESEARCH	541700	3,438,769	3,438,769		
	c	RENTAL REVENUE FROM RELATED PARTI	531120	1,181,394	1,181,394		
	d	SCHOOL OF NURSING	611600	849,849	849,849		
	e						
	f	All other program service revenue		3,893,350	3,893,350		
	g	**Total.** Add lines 2a–2f . . . . . ▶		798,841,041			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		10,390,895		-119	10,391,014
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	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	1,713,947	44,629			
	b	Less cost or other basis and sales expenses	0	52,793			
	c	Gain or (loss)	1,713,947	-8,164			
	d	Net gain or (loss) . . . . . ▶		1,705,783			1,705,783
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	CAFETERIA/CAFE & CATERING	722210	1,951,291			1,951,291
	b	PARKING	812930	1,237,300			1,237,300
	c	GIFT SHOP	453220	841,332			841,332
	d	All other revenue		10,909,516	10,909,516		
	e	**Total.** Add lines 11a–11d . . . . . ▶		14,939,439			
	12	**Total revenue.** See Instructions . . . . . ▶		830,523,753	806,137,981	3,612,457	16,126,720

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 or note to any line 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	104,870	104,870		
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	4,486,198	3,764,501	721,697	
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	358,554,096	283,436,676	75,117,420	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	20,656,709	16,341,522	4,315,187	
9 Other employee benefits	28,258,242	22,355,095	5,903,147	
10 Payroll taxes	28,662,731	22,675,086	5,987,645	
11 Fees for services (non-employees)				
a Management				
b Legal	1,532,465	1,212,333	320,132	
c Accounting	90,750	71,792	18,958	
d Lobbying	47,969	47,969		
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	67,355,100	53,284,620	14,070,480	
12 Advertising and promotion	2,207,016	1,745,970	461,046	
13 Office expenses	177,604,854	140,503,200	37,101,654	
14 Information technology	12,856,750	10,170,975	2,685,775	
15 Royalties				
16 Occupancy	16,081,458	12,722,041	3,359,417	
17 Travel	1,855,065	1,467,542	387,523	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	5,246,023	4,150,129	1,095,894	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	33,423,460	26,441,299	6,982,161	
23 Insurance	4,608,521	3,645,801	962,720	
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 BAD DEBT EXPENSE	20,804,403	20,804,403		
b OTHER EXPENSES	3,798,854	3,005,273	793,581	
c DUES AND SUBSCRIPTIONS	1,538,072	1,216,769	321,303	
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	789,773,606	629,167,866	160,605,740	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 or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		10,913,951	1	34,942,852
	2	Savings and temporary cash investments		35,220,998	2	46,457,080
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		51,325,008	4	47,089,499
	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	
	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			7	
	8	Inventories for sale or use		3,658,064	8	3,612,800
	9	Prepaid expenses and deferred charges		13,283,049	9	10,892,781
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 545,942,315			
	b	Less accumulated depreciation	10b 278,571,093	243,583,054	10c	267,371,222
	11	Investments—publicly traded securities		87,252,369	11	95,111,335
	12	Investments—other securities See Part IV, line 11		77,313,410	12	99,364,462
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		166,385,291	15	190,824,581
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		688,935,194	16	795,666,612
Liabilities	17	Accounts payable and accrued expenses		75,745,839	17	72,726,431
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		100,123,223	20	141,078,817
	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		3,229,999	23	2,992,832
	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		173,055,526	25	205,360,905
	26	**Total liabilities.** Add lines 17 through 25		352,154,587	26	422,158,985
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		304,607,747	27	341,917,524
	28	Temporarily restricted net assets		24,065,423	28	23,482,541
	29	Permanently restricted net assets		8,107,437	29	8,107,562
		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		336,780,607	33	373,507,627
	34	Total liabilities and net assets/fund balances		688,935,194	34	795,666,612

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	830,523,753
2	Total expenses (must equal Part IX, column (A), line 25)	2	789,773,606
3	Revenue less expenses Subtract line 2 from line 1	3	40,750,147
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	336,780,607
5	Net unrealized gains (losses) on investments	5	1,255,811
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	-5,278,938
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	373,507,627

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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	Yes	
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	Yes	

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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.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE ROCHESTER GENERAL HOSPITAL

Employer identification number
16-0743134

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2012 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2013.** 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—2012.** 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—2013.** 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—2012.** 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2013.** 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—2012.** 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.** 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		
Return Reference	Explanation	

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SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.
▶ See separate instructions. ▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

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

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

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

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

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

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

Name of the organization	Employer identification number
THE ROCHESTER GENERAL HOSPITAL	16-0743134

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $ _____

3 Volunteer hours _____

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $ _____

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $ _____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $ _____

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $ _____

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

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

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

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

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

Lobbying Expenditures During 4-Year Averaging Period — Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?	Yes		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?	Yes		47,969
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?		No	
j	Total Add lines 1c through 1i			47,969
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation
PART II-B, LINE 1	THE AMOUNT REFLECTED ON PART II-B, LINE 1F REPRESENTS THE PORTION OF DUES PAID TO HEALTH CARE ASSOCIATION OF NYS ATTRIBUTABLE TO LOBBYING ACTIVITIES

Part IV Supplemental Information *(continued)*

Return Reference	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. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE ROCHESTER GENERAL HOSPITAL

Employer identification number
16-0743134

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	b (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	8,107,437	8,106,144	8,043,862	7,960,615	7,955,419
b	Contributions	125	1,293	62,282	83,247	5,196
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	8,107,562	8,107,437	8,106,144	8,043,862	7,960,615

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 ▶ 100 000 %
- 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)		No
(ii) related organizations	3a(ii)		No
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. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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		7,873,371		7,873,371
b Buildings		276,157,791	124,553,650	151,604,141
c Leasehold improvements				
d Equipment		231,278,954	154,017,443	77,261,511
e Other		30,632,199		30,632,199
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				267,371,222

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. 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		
(3) Other		
(A) COMMON COLLECTIVE TRUSTS	16,023,277	F
(B) HEDGE FUNDS	83,341,185	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	99,364,462	

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(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.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) DUE FROM AFFILIATES	66,107,190
(2) BENEFICIAL INT IN RGHF ASSETS	32,903,149
(3) OTHER ASSETS	79,665,283
(4) ESTIMATED THIRD PARTY REC	12,148,959
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	190,824,581

Part X **Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
DEFERRED COMPENSATION	1,907,322
ACCRUED SELF INSURANCE	92,020,787
ESTIMATED 3RD PARTY PAYABLE	103,188,207
UNAMORTIZED PREMIUM	7,050,550
DUE TO AFFILIATES	1,194,039
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	205,360,905

2. Liability for uncertain tax positions 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 Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	837,054,070
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	8,170,769		
e	Add lines **2a** through **2d**			2e	8,170,769
3	Subtract line **2e** from line **1**			3	828,883,301
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	1,640,452		
c	Add lines **4a** and **4b**			4c	1,640,452
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	830,523,753

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	798,715,155
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	9,719,030		
e	Add lines **2a** through **2d**			2e	9,719,030
3	Subtract line **2e** from line **1**			3	788,996,125
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	777,481		
c	Add lines **4a** and **4b**			4c	777,481
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	789,773,606

Part XIII Supplemental Information

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

Return Reference	Explanation
PART V, LINE 4	THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS INCLUDE 1) CAPITAL EXPANSION AND IMPROVEMENT, AND 2) ADVANCEMENT OF MEDICAL EDUCATION AND RESEARCH AND HEALTH CARE SERVICES
PART XI, LINE 2D - OTHER ADJUSTMENTS	WESTERN NEW YORK REVENUE 8,170,769
PART XI, LINE 4B - OTHER ADJUSTMENTS	CONTRIBUTION FOR CAPITAL ACQUISITIONS FROM FOUNDATION 558,427 GRANTS 304,544 RECLASSED FROM EXPENSE 777,481
PART XII, LINE 2D - OTHER ADJUSTMENTS	WESTERN NEW YORK EXPENSES 9,719,030
PART XII, LINE 4B - OTHER ADJUSTMENTS	RECLASSED TO REVENUES 777,481

Part XIII Supplemental Information *(continued)*

Return Reference	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.
▶ Information about Schedule H (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE ROCHESTER GENERAL HOSPITAL

Employer identification number
16-0743134

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 ☐ 100% ☐ 150% ☑ 200% ☐ Other _____ %	3a	Yes	
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 ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☑ 400% ☐ Other _____ %	3b	Yes	
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	Yes	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligibile for free or discounted care?	5c		No
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)			16,026,823	11,618,568	4,408,255	0 570 %
b Medicaid (from Worksheet 3, column a)			108,559,270	100,246,925	8,312,345	1 080 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			28,563,666	25,885,149	2,678,517	0 350 %
d **Total** Financial Assistance and Means-Tested Government Programs			153,149,759	137,750,642	15,399,117	2 000 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)			23,054,605	8,060,362	14,994,243	1 950 %
g Subsidized health services (from Worksheet 6)			107,735,546	91,740,404	15,995,142	2 080 %
h Research (from Worksheet 7)			903,309	903,309		
i Cash and in-kind contributions for community benefit (from Worksheet 8)			133,404		133,404	0 020 %
j **Total.** Other Benefits			131,826,864	100,704,075	31,122,789	4 050 %
k **Total.** Add lines 7d and 7j			284,976,623	238,454,717	46,521,906	6 050 %

Part II Community Building Activities Complete this table 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						
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**						

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 21,141,195		
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 9,761,698		
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	105,407,981
6	Enter Medicare allowable costs of care relating to payments on line 5	6	105,928,589
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-520,608
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 LATTIMORE SERVICES ORGANIZATION LLC	MANAGEMENT SERVICES	28 000 %		72 000 %
2					
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? 1

	Name, address, primary website address, and state license number	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
	See Additional Data Table										

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 ROCHESTER GENERAL HOSPITAL

If reporting on Part V, Section B for a single hospital facility 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 2013			
3	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests 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 (list url) WWW.ROCHESTERGENERAL.ORG			
b	☐ Other website (list url)			
c	☑ Available upon request from the hospital facility			
d	☐ 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 as of the end of the tax year)			
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**	Yes	
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 400 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 ☐ Residency			
i ☐ 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 individual'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 Section C)			
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 individual'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 Section C)			

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 individuals regarding the individuals' bills
- **d** ☐ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy
- **e** ☐ Other (describe in Section C)

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 individual 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 individual 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. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
ROCHESTER GENERAL HOSPITAL	PART V, SECTION B, LINE 3 IDENTIFIED WITHIN REPORT
ROCHESTER GENERAL HOSPITAL	PART V, SECTION B, LINE 4 UNITY HEALTH SYSTEM, STRONG MEMORIAL HOSPITAL, HIGHLAND HOSPITAL
ROCHESTER GENERAL HOSPITAL	PART V, SECTION B, LINE 14G ALSO LOCATED IN OUTPATIENT SETTINGS AND LAB DEPOTS
ROCHESTER GENERAL HOSPITAL	PART V, SECTION B, LINE 20D ACTUAL CHARGES ARE BILLED, LESS 30% DISCOUNT, PLUS 9 63% NYS SURCHARGE

Part V Facility Information *(continued)*

Section D. 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? **63**

	Name and address	Type of Facility (describe)
1	See Additional Data Table	
2		
3		
4		
5		
6		
7		
8		
9		
10		

Part VI Supplemental Information

Provide the following information

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b

2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs 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

Form and Line Reference	Explanation
PART I, LINE 6A	ROCHESTER GENERAL HOSPITAL'S COMMUNITY BENEFIT REPORT IS INCLUDED IN THE COMMUNITY BENEFIT REPORT FOR ROCHESTER GENERAL HEALTH SYSTEM, A RELATED NOT-FOR-PROFIT ORGANIZATION, AS PART OF THE JOINT COMMUNITY BENEFIT REPORT DISTRIBUTED BY MONROE COUNTY, NY
PART I, LINE 7	THE COSTING METHODOLOGY USED WAS FROM THE HOSPITAL'S ICR UTILIZING BOTH EXHIBIT 46 AND THE COST TO CHARGE RATIO ON EXHIBIT 49 THE HOSPITALS MEDICARE COST REPORT WAS USED FOR LINE 7F, WHICH UTILIZES WORKSHEET B, PART I

Form and Line Reference	Explanation
PART I, LINE 7G	N/A - NO PHYSICIAN CLINIC COSTS WERE INCLUDED ON LINE 7G
PART I, LN 7 COL(F)	TOTAL EXPENSES ON FORM 990, PART IX, LINE 25, COLUMN (A) ARE $789,773,606 THE BAD DEBT EXPENSE INCLUDED IN THIS AMOUNT IS $20,804,403 AFTER BAD DEBT WAS DEDUCTED FROM TOTAL EXPENSES, THE AMOUNT OF TOTAL EXPENSES USED TO CALCULATE THE PERCENT IN LINE 7, COLUMN (F) WAS $768,969,203

Form and Line Reference	Explanation
PART I, LINE 7E	COMMUNITY HEALTH IMPROVEMENT SERVICES & COMMUNITY BENEFIT OPERATIONS DURING 2013 THE FILING ORGANIZATION (RGH) SPONSORED THE FOLLOWING EVENTS AND ACTIVITIES TO PROMOTE COMMUNITY HEALTH IMPROVEMENT THAT MEET THE DEFINITION FOR DISCLOSURE ON SCHEDULE H, PART I, LINE 7E (COMMUNITY HEALTH IMPROVEMENT SERVICES AND COMMUNITY BENEFIT OPERATIONS) HOWEVER, COMMUNITY BENEFIT EXPENSE AND DIRECT OFFSETTING REVENUE WERE NOT SEPARATELY TRACKED IN THE ORGANIZATION'S ACCOUNTING RECORDS AS A RESULT, NO AMOUNTS HAVE BEEN INCLUDED ON SCHEDULE H, PART I, LINE 7E ANNUAL HEALTHY HEART FAIRRGH SPONSORED A "HEALTHY HEART FAIR" IN THE HOSPITAL ATRIUM THIS HEALTH FAIR BROUGHT TOGETHER MORE THAN 20 SERVICE AGENCIES AND VENDORS TO PROVIDE HEALTH SCREENINGS, FREE FOOD SAMPLES OF HEART HEALTHY RECIPES AND AWARENESS OPPORTUNITIES TO THE RESIDENTS OF THE AREA THE EVENT FEATURES EDUCATIONAL PROGRAMS AND DEMONSTRATIONS BY VARIOUS PHYSICIANS AND NUTRITIONISTS AND ALLOWS THE COMMUNITY ACCESS TO THE HOSPITAL CARDIOLOGISTS FOR SPECIFIC QUESTIONS OR CONCERNS OVER THE PAST SEVERAL YEARS, MORE THAN 1,000 PEOPLE BENEFITED FROM THE INFORMATION MADE AVAILABLE AND THE CONNECTIONS MADE POSSIBLE BY THESE EVENTS SPRING INTO SAFETYTHIS EVENT PROVIDES SAFETY EDUCATION INFORMATION TO THE RESIDENTS OF ROCHESTER WITH DISTRIBUTION OF 1,200 BICYCLE HELMETS TO CHILDREN AGE 3-12 (EACH HELMET IS FITTED DIRECTLY TO THE CHILD) THE EVENT ALSO FEATURES A BIKE SAFETY RODEO, CHILD PASSENGER RESTRAINT SEAT INSPECTION (AND REPLACEMENT AS NEEDED), CHILD FINGERPRINTING ID AND OTHER SAFETY INFORMATION FROM LOCAL COMMUNITY AGENCIES MORE THAN 1,000 PEOPLE BENEFITED FROM THE SERVICES OFFERED AT THIS EVENT CAMP BRONCHO POWERTHIS EVENT PROVIDES OVER 60 CHILDREN WITH MODERATE TO SEVERE ASTHMA THE OPPORTUNITY TO PARTICIPATE IN A THREE DAY, TWO NIGHT OVERNIGHT CAMP EXPERIENCE THE PARTICIPANTS RECEIVE EDUCATION WITH RESPECT TO MANAGING THE SYMPTOMS OF THEIR DISEASE ALONG WITH TRADITIONAL CAMP ACTIVITIES THIS EVENT GIVES MEDICAL STAFF AN OPPORTUNITY TO SEE THEIR PATIENT IN ANOTHER SETTING WHILE WORKING TOWARD SELF-MANAGEMENT CHILDREN'S COMMUNITY HEALTH FAIRTHIS EVENT IS HELD WITH A LOCAL SCHOOL AND PARTNERS WITH LOCAL AGENCIES TO PROVIDE CHILDREN WITH EDUCATIONAL SAFETY MATERIAL MORE THAN 300 CHILDREN BENEFITED FROM THE INFORMATION DISTRIBUTED AT THIS EVENT MEDICAL/DENTAL SCREENING CAMPIN COLLABORATION WITH THE SALVATION ARMY AND SRI SATHYA SAI ORGANIZATION, RGH PUT ON A MEDICAL AND DENTAL CAMP WHICH AIDED CITIZENS FROM THE DOWNTOWN ROCHESTER AREA WHO WERE IN NEED OF MEDICAL ASSISTANCE SERVICES PROVIDED AT THE CAMP INCLUDE SCREENING FOR COMMON DISEASES (I E HYPERTENSION, DIABETES, AND OTHER CARDIAC ILLNESSES), BLOOD TESTS FOR CHOLESTEROL AND GLUCOSE, DENTAL SCREENINGS AND EYE CHECK-UPS, AND COUNSELING SESSIONS ON HEART HEALTHY LIFESTYLES, EXERCISE, AND DIET CANCER SERVICES WOMAN'S DAY OF SCREENING (AUGUST)ALEXANDER PARK IMAGING (RGH), IN CONJUNCTION WITH THE CANCER SERVICES PROGRAM, CONDUCTED THIS WOMAN'S DAY OF SCREENING TO PROVIDE IMAGING SERVICES TO WOMEN AGE 40 AND OLDER WHO ARE UNINSURED THE APPOINTMENTS INCLUDED A CLINICAL BREAST EXAM AND A SCREENING MAMMOGRAM REGIONAL HEALTH FAIR PARTICIPATIONASSEMBLYMAN MORELLI HEALTHFAIR (AUGUST)FAMILY HEALTH AND FITNESS FAIR (OCTOBER)- CONDUCTED CHOLESTEROL TESTING AND BLOOD PRESSURE SCREENS TWO PRESENTATIONS OPEN TO HEALTH FAIR ATTENDEES 1 HEART HEALTH AND THE IMPACT OF A HEALTHY DIET AND EXERCISE ON RISK OF HEART DISEASE2 BREAST CANCER SCREENING EDUCATIONST ANN'S HEALTHFAIR (SEPTEMBER)WOMEN'S HEALTH & WELLNESS EXPO (JUNE)- PROMOTION OF PREVENTATIVE IMAGING EXAMINATIONSEASTVIEW WOMEN'S HEALTH FAIR (EARLY SUMMER)A CALL TO WOMEN OF COLOR SOCIAL GATHERING (AUGUST)- PROVIDED BROCHURES, COMPACT MIRRORS, AND NAIL FILES TO PARTICIPANTSEARTH DAY CELEBRATION 2013THE PUBLIC WAS INVITED TO ATTEND THIS ANNUAL EVENT WHICH HIGHLIGHTS THE POSITIVE HEALTH BENEFITS OF A GREENER PLANET HEALTHY COOKING DEMONSTRATIONS WERE PRESENTED AND THERE WERE OPPORTUNITIES TO LEARN ABOUT RECYCLING BENEFITS HOLIDAY EVENTSRGH HOSTED HALLOWEEN AND CHRISTMAS PARTIES FOR UNDERSERVED CHILDREN AT RGH IN THE PUBLIC ATRIUM RGH HELD A HOLIDAY TOY DRIVE IN PARTNERSHIP WITH VISION AUTOMOTIVE, COLLECTING HUNDREDS OF TOYS FOR THE UNDERSERVED PEDIATRIC POPULATION SPONSORSHIPSRGHS / LIPSON CANCER CENTER WAS A MAJOR SPONSOR AND PARTNER OF GILDA'S CLUB AND THE AMERICAN CANCER SOCIETY, TO PROVIDE SUPPORT TO CANCER PATIENTS AND THEIR FAMILIES, LOCALLY AS WELL AS SUPPORT CANCER RESEARCH RGHS SPONSORS AND SUPPORTS THE AMERICAN DIABETES ASSOCIATION, INCLUDING THE TOUR DE CURE EVENT RGHS WORKS WITH THE ADA AS WELL AS THE BROADER HEALTHCARE COMMUNITY COLLABORATIVE TO PROVIDE EDUCATION AND SUPPORT FOR PREVENTION AND MANAGEMENT OF CHRONIC DISEASE AND IN PARTICULAR DIABETES, IN THE COMMUNITY THE SANDS-CONSTELLATION HEART INSTITUTE IS A MAJOR SPONSOR AND PARTNER OF THE AMERICAN HEART ASSOCIATION OTHERTHERE WERE VARIOUS OTHER ACTIVITIES THAT STAFF PARTICIPATED IN THROUGHOUT THE YEAR TO BENEFIT THE COMMUNITY, WHICH INCLUDE (BUT ARE NOT LIMITED TO) RONALD MCDONALD HOUSE AND INTERNAL FUNDRAISERS (HURRICANE RELIEF, SCHOOL SUPPLIES, OPEN DOOR MISSION, ETC)
PART III, LINE 4	"THE PROVISION FOR BAD DEBTS IS BASED UPON MANAGEMENT'S ASSESSMENT OF HISTORICAL AND EXPECTED NET COLLECTIONS CONSIDERING HISTORICAL BUSINESS AND ECONOMIC CONDITIONS, TRENDS IN HEALTH CARE COVERAGE, AND OTHER COLLECTION INDICATORS PERIODICALLY THROUGHOUT THE YEAR, MANAGEMENT ASSESSES THE ADEQUACY OF THE ALLOWANCE FOR DOUBTFUL ACCOUNTS BASED UPON HISTORICAL WRITE-OFF EXPERIENCE BY PAYOR CATEGORY THE RESULTS OF THIS REVIEW ARE THEN USED TO MAKE ANY MODIFICATIONS TO THE PROVISION FOR BAD DEBTS TO ESTABLISH AN APPROPRIATE ALLOWANCE FOR DOUBTFUL ACCOUNTS AFTER SATISFACTION OF AMOUNTS DUE FROM INSURANCE, THE HOSPITAL FOLLOWS ESTABLISHED GUIDELINES FOR PLACING CERTAIN PAST DUE PATIENT BALANCES WITH COLLECTION AGENCIES, SUBJECT TO THE TERMS OF CERTAIN RESTRICTIONS ON COLLECTION EFFORTS AS DETERMINED BY THE HOSPITAL ACCOUNTS RECEIVABLE ARE WRITTEN OFF AFTER COLLECTION EFFORTS HAVE BEEN FOLLOWED IN ACCORDANCE WITH THE HOSPITAL'S POLICIES "IN 2013, THE ORGANIZATION CONTINUED ITS ENHANCED PROCESS FOR OBTAINING ADDITIONAL FINANCIAL INFORMATION FOR UNINSURED AND UNDER-INSURED PATIENTS WHO HAVE NOT SUPPLIED THE REQUISITE INFORMATION TO DETERMINE IF THEY QUALIFY FOR CHARITY CARE THE ADDITIONAL INFORMATION OBTAINED WAS USED BY THE ORGANIZATION TO DETERMINE WHETHER TO QUALIFY PATIENTS FOR CHARITY CARE IN ACCORDANCE WITH THE ORGANIZATION'S POLICY THE APPLICATION OF THIS ADDITIONAL INFORMATION IN 2013 RESULTED IN ADDITIONAL PATIENTS QUALIFYING FOR CHARITY CARE AND THUS RE-CLASSIFYING THIS AMOUNT FROM BAD DEBT EXPENSE BAD DEBT EXPENSE ON PART III, LINE 2 REPRESENTS ESTIMATED UNCOLLECTIBLE CHARGES FOR THOSE PATIENTS UNWILLING NOT UNABLE TO PAY BAD DEBT COSTING METHODOLOGY BAD DEBT EXPENSE IS RECORDED USING THE VALUATION METHOD AS OUTLINED IN HEALTHCARE FINANCIAL MANAGEMENT ASSOCIATION (HFMA) STATEMENT 15, WHICH REQUIRES BAD DEBT EXPENSE TO BE RECORDED AT THE AMOUNT THAT THE PAYER IS EXPECTED TO PAY THE PROVISION FOR BAD DEBTS REPRESENTS ESTIMATED UNCOLLECTIBLE CHARGES OF PATIENTS UNWILLING TO PAY IN 2013, THE ORGANIZATION CONTINUED ITS ENHANCED PROCESS FOR OBTAINING ADDITIONAL FINANCIAL INFORMATION FOR UNINSURED AND UNDERINSURED PATIENTS WHO HAVE NOT SUPPLIED THE REQUISITE INFORMATION TO DETERMINE IF THEY QUALIFY FOR CHARITY CARE THE APPLICATION OF THIS ADDITIONAL INFORMATION IN 2013 RESULTED IN ADDITIONAL PATIENTS QUALIFYING FOR CHARITY CARE AND A REDUCTION TO BAD DEBT EXPENSE

Form and Line Reference	Explanation
PART III, LINE 9B	AT SUCH TIME THAT A PATIENT EXPRESSES A FINANCIAL CONCERN, THE PATIENT WILL BE OFFERED THE OPPORTUNITY TO APPLY FOR CHARITY CARE ONCE THE PATIENT SUBMITS THE COMPLETED CHARITY CARE APPLICATION, THE ACCOUNT IS PLACED ON HOLD AND ALL COLLECTION ACTIVITIES ARE SUSPENDED UNTIL AN ELIGIBILITY DETERMINATION IS MADE IF THE PATIENT IS ELIGIBLE FOR CHARITY CARE, THEN THE PATIENT IS NOTIFIED OF THE LEVEL OF CHARITY CARE AWARDED IF 100% CHARITY CARE IS AWARDED, THEN NO BILL IS SENT TO THE PATIENT IF LESS THAN 100% CHARITY CARE IS AWARDED, THAN THE PATIENT WILL RECEIVE A BILL PURSUANT TO THE PRIVATE PAY COLLECTION POLICY ONLY AFTER PATIENT'S LIABILITY HAS BEEN DETERMINED FOLLOWING PROCESSING OF APPLICATIONS FOR GOVERNMENT ASSISTANCE, CHARITY CARE, AND/OR INSURANCE CARRIER REMITTANCE WILL THE PATIENT STATEMENT BE MAILED FOR PAYMENT RECOVERY THE HOSPITAL'S COLLECTION POLICIES APPLY TO ALL PATIENT TYPES OF THE HOSPITAL
PART III, LINE 8	MEDICARE COSTING METHODOLOGY USED TO DETERMINE AMOUNT REPORTED ON LINE 6 THE ORGANIZATION USED THE FILED 2013 CMS COST REPORT TO DETERMINE THE MEDICARE ALLOWABLE COSTS OF CARE RELATING TO PAYMENTS RECEIVED FROM MEDICARE

Form and Line Reference	Explanation
PART VI, LINE 2	THROUGH A TWELVE YEAR COLLABORATIVE EFFORT WITH MONROE COUNTY DEPARTMENT OF PUBLIC HEALTH, ROCHESTER GENERAL HEALTH SYSTEM (THE PARENT OF ROCHESTER GENERAL HOSPITAL) AND THE FOLLOWING OTHER HOSPITALS OF MONROE COUNTY ARE PARTNERS IN HELPING TO IDENTIFY UNMET AND EMERGING HEALTH CARE NEEDS IN THE MONROE COUNTY COMMUNITY 1) UNITY HEALTH SYSTEM2) STRONG MEMORIAL HOSPITAL3) HIGHLAND HOSPITALPUBLIC PARTICIPATION AND ASSESSMENT OF PUBLIC HEALTH PRIORITIES AND NEEDS OF MONROE COUNTY ARE ACCOMPLISHED USING A PROCESS KNOWN AS HEALTH ACTION HEALTH ACTION IS A COMMUNITY-WIDE HEALTH IMPROVEMENT INITIATIVE COORDINATED BY THE MONROE COUNTY DEPARTMENT OF PUBLIC HEALTH THE VISION FOR HEALTH ACTION IS CONTINUOUS, MEASURABLE IMPROVEMENT IN HEALTH STATUS IN MONROE COUNTY THIS IS IMPLEMENTED BY SELECTING PRIORITIES FOR ACTION FROM HEALTH GOALS IDENTIFIED IN COMMUNITY HEALTH REPORT CARDS IN EACH OF THE FOLLOWING FOCUS AREAS - MATERNAL AND CHILD HEALTH- ADOLESCENT HEALTH- ADULT/OLDER ADULT HEALTH- ENVIRONMENTAL HEALTHTHE PROCESS USED BY HEALTH ACTION FOR EACH FOCUS AREA ABOVE IS - ASSESS HEALTH STATUS- CHOOSE PRIORITY GOALS- DEFINE LEADERSHIP- DEVELOP IMPROVEMENT PLANS- PERFORM INTERVENTIONS- MEASURE THE IMPACTTO ACCOMPLISH A COMMUNITY ENGAGED HEALTH STATUS ASSESSMENT, THE STEERING COMMITTEE OF HEALTH ACTION ESTABLISHED FIVE SUBCOMMITTEES TO DEVELOP THE INITIAL COMMUNITY HEALTH REPORT CARDS MATERNAL/CHILD HEALTH, ADOLESCENT HEALTH, ADULT HEALTH, OLDER ADULT HEALTH AND ENVIRONMENTAL HEALTH THESE COMMITTEES WERE CHARGED WITH COMPILING AND ANALYZING DATA TO IDENTIFY MEASURES OF HEALTH STATUS FOR EACH OF THE REPORT CARDS, IDENTIFYING FIVE TO TEN GOAL AREAS, PREPARING REPORT CARDS FOR PUBLICATION, AND MAKING RECOMMENDATIONS ABOUT PRIORITIES FOR ACTION PUBLICATION DATES OF THE MOST RECENT REPORT CARDS ARE AS FOLLOWS - MATERNAL CHILD HEALTH REPORT CARD - 2003- ADOLESCENT HEALTH REPORT CARD - 2006- ADULT/OLDER ADULT HEALTH REPORT CARD - 2008- ADULT HEALTH ASSESSMENT - 2012AFTER THE PUBLICATION OF EACH REPORT CARD, THE RESPECTIVE REPORT CARD COMMITTEE HOSTS A SERIES OF COMMUNITY FORUMS WITH HEALTH PROFESSIONALS, COMMUNITY ORGANIZATIONS AND MONROE COUNTY RESIDENTS IN ORDER TO OBTAIN INPUT ON WHICH HEALTH GOALS SHOULD BE PRIORITIES FOR ACTION DURING THE FORUMS THERE IS A BRIEF PRESENTATION OF THE GOALS AND MEASURES CONTAINED IN THE REPORT CARD FORUM PARTICIPANTS ARE THEN ASKED TO RANK THE GOALS BASED ON THE FOLLOWING CRITERIA - IMPORTANCE, - SENSITIVITY TO INTERVENTION,- CONTROL, - AND TIMELINESSIN ADDITION, PARTICIPANTS ARE ASKED WHICH GOAL THEY THINK SHOULD BE A PRIORITY FOR ACTION IN 2006, THE ADOLESCENT HEALTH REPORT CARD COMMITTEE CONDUCTED 22 FORUMS WITH 284 PARTICIPANTS INCLUDING YOUTH, PARENTS, AND PROFESSIONALS THAT WORK WITH YOUTH BASED ON THE FEEDBACK RECEIVED DURING THE FORUMS, THE BOARD OF HEALTH, IN 2007, SELECTED THE FOLLOWING GOALS AS PRIORITIES FOR ACTION - INCREASE PHYSICAL ACTIVITY AND IMPROVE NUTRITION- BUILD YOUTH ASSETSIN 2008, THE ADULT/OLDER ADULT HEALTH REPORT CARD COMMITTEE CONDUCTED 29 HEALTH FORUMS AND OBTAINED FEEDBACK ABOUT HEALTH PRIORITIES FROM 450 ADULTS, OLDER ADULTS, PROFESSIONALS, AND REPRESENTATIVES FROM COMMUNITY-BASED ORGANIZATIONS THAT WORK WITH THIS POPULATION BASED ON THE FEEDBACK OBTAINED DURING THE FORUMS, THE BOARD OF HEALTH, IN 2009, SELECTED THE FOLLOWING GOALS AS PRIORITIES FOR ACTION FOR ADULT AND OLDER ADULT HEALTH - INCREASE PHYSICAL ACTIVITY AND IMPROVE NUTRITION- IMPROVE PREVENTION AND MANAGEMENT OF CHRONIC DISEASE- IMPROVE MENTAL HEALTH (REDUCE VIOLENCE AMONG ADULTS AND ELDER ABUSE AMONG OLDER ADULTS) IN 2010, THE THREE YEAR PLAN OF ACTION FOR THE COMMUNITY COLLABORATIVE FOCUSED ON TWO PREVENTION AGENDA PRIORITIES - INCREASE PHYSICAL ACTIVITY AND IMPROVE NUTRITION- IMPROVE PREVENTION AND MANAGEMENT OF CHRONIC DISEASE ALL OF THE PARTICIPATING HEALTHCARE AGENCIES, INCLUDING RGHS, COMMITTED TO DEVELOP AND ENHANCE THEIR PHYSICAL ACTIVITY AND NUTRITION INITIATIVES WITHIN THEIR OWN ORGANIZATION TO POSITIVELY AFFECT THEIR EMPLOYEE AND PATIENT POPULATIONS INCLUDING FREE NUTRITION CLASSES, HEALTH MENUS, FOOD PRICING STRATEGIES TO ENCOURAGE HEALTHY FOODS AND FOCUS ON CREATION OR ENHANCED ACCESS TO PLACES THAT ENCOURAGE PHYSICAL ACTIVITY AS THE THIRD LARGEST EMPLOYER IN THE COUNTY, OTHER INITIATIVES BY RGHS INCLUDE CAMPUS WALKING TRAILS, WALKING WORKS! COLLABORATIVE WITH THE OTHER COUNTY HOSPITALS AND INSURANCE COVERAGE FOR PROGRAMS IN NUTRITION & WEIGHT MANAGEMENT SERVICES TO MANAGE OBESITY THE INITIATIVES TO IMPROVE PREVENTION AND MANAGEMENT OF CHRONIC DISEASE ARE - IMPROVE ASTHMA CARE OF CHILDREN THROUGH ESTABLISHMENT OF THE BREATH OF HOPE ASTHMA PROGRAM - IMPROVE DIABETES CARE IN PRIMARY CARE OFFICES BY CONTINUING TO INCREASE THE NUMBER OF PRIMARY CARE PHYSICIANS WHO ARE NCQA-CERTIFIED IN DIABETES CARE USING THE REGIONAL QUALITY IMPROVEMENT MODEL IMPLEMENTED INITIALLY IN 2009 A NEW ADULT HEALTH SURVEY WAS ADMINISTERED IN SPRING AND SUMMER OF 2012, COLLECTING 1800 RESPONSES, OF WHICH HALF WERE FROM CITY ZIP CODES THE CITY CODES WERE OVERSAMPLED TO ENSURE DATA WAS COLLECTED FROM A BROAD CROSS SECTION OF RESIDENTS TO ENSURE IT INCLUDED LIMITED INCOME, AFRICAN AMERICAN AND LATINO RESIDENTS THOSE RESULTS WILL BE ANALYZED IN 2013 AND ALONG WITH OTHER NYS AND LOCAL DATA INCLUDING MORTALITY, HOSPITALIZATION AND DISEASE AND CONDITION SPECIFIC DATA THE NEXT EVOLUTION OF THE COMMUNITY HEALTH NEEDS ASSESSMENT AND PLAN WILL INTEGRATE THE LOCAL FINDINGS AND CONSIDER THE NEW YORK STATE PREVENTION AGENDA, WHICH CONTINUES TO FOCUS ON PRIORITY AREAS OF PREVENTING CHRONIC DISEASE, PROMOTING HEALTHY AND SAFE ENVIRONMENTS, HEALTHY WOMEN, INFANTS AND CHILDREN, PROMOTING MENTAL HEALTH AND PREVENTING SUBSTANCE ABUSE AND PREVENTING STD, VACCINE PREVENTABLE DISEASE AND HEALTHCARE ASSOCIATED INFECTIONS FOLLOWING THE ASSESSMENT, THE COMMITTEE CONDUCTED A PRIORITIZATION PROCESS THAT RESULTED IN IDENTIFYING FOUR MAIN HEALTH PRIORITIES FOR THE COMMUNITY 1 OBESITY RATES 2 SMOKING RATES ESPECIALLY CITY RESIDENTS 3 BLOOD PRESSURE CONTROL FOR THOSE DIAGNOSED WITH HIGH BLOOD PRESSURE 4 CHRONIC DISEASE MANAGEMENT THE THREE YEAR PLAN OF ACTION 2014-2016 DEVELOPED TO IMPACT THE HEALTH PRIORITIES FOR THE AREA WERE PRIORITY 1 WORKSITE WELLNESS - EACH HOSPITAL WILL MAKE THREE SIGNIFICANT ACTIONS TO IMPROVE THE WELLNESS OF THEIR EMPLOYEES IN THREE YEARS ROCHESTER GENERAL HAS OPENED A FREE TO EMPLOYEES FITNESS CENTER WITH CLASSES, EQUIPMENT, AND WELLNESS SUPPORT THE ORGANIZATIONS WILL ALSO REACH OUT TO SUPPORT SMALL AND MEDIUM BUSINESSES TO MODEL WELLNESS INITIATIVES PRIORITY 2 SMOKING CESSATION - EACH HOSPITAL WILL PUT A POLICY IN PLACE TO PROACTIVELY ENROLL PATIENTS IN THE NYS OPT TO QUIT PROGRAMPRIORITY 3 CHRONIC DISEASE MANAGEMENT - IN PARTICULAR, THERE IS A COMMUNITY WIDE BLOOD PRESSURE COLLABORATIVE TO WITH PARTICULAR FOCUS ON OUTREACH TO THE AT RISK URBAN POPULATION
PART VI, LINE 3	RGHS INFORMS INDIVIDUALS OF AVAILABLE FREE OR REDUCED PRICE SERVICES AT THE TIME OF REGISTRATION INTO INPATIENT, OUTPATIENT, EMERGENCY DEPARTMENT, AND LONG-TERM CARE FACILITIES POSTERS INFORMING THE PATIENT/FAMILY OF ASSISTANCE ARE AVAILABLE THROUGHOUT THE RGHS LOCATIONS BROCHURES AND PAMPHLETS INFORMING THE COMMUNITY ARE WIDELY DISTRIBUTED IN THE COMMUNITY AT HEALTH FAIRS, CHURCHES, SCHOOLS AND OTHER PUBLIC LOCATIONS INFORMATION REGARDING THE AVAILABILITY OF FINANCIAL ASSISTANCE IS ALSO AVAILABLE THROUGH RGHS'S WEBSITE AND PATIENTS WITH A SELF-PAY BALANCE ARE NOTIFIED OF OUR FINANCIAL ASSISTANCE PROGRAM VIA THE PATIENT'S STATEMENT RGHS OFFERS SEVERAL INITIATIVES TO HELP INDIVIDUALS IN OUR COMMUNITY ACCESS AFFORDABLE HEALTH CARE, INCLUDING - FACILITATED ENROLLMENT - TO ASSIST ELIGIBLE INDIVIDUALS WITH HEALTH INSURANCE ENROLLMENT BY OFFERING EDUCATION AND APPLICATION ASSISTANCE FOR MEDICAID, CHILD HEALTH PLUS, FAMILY HEALTH PLUS, PRENATAL CARE ASSISTANCE PROGRAM, AND STATE AID FOR CHILDREN WITH SPECIAL NEEDS A DEDICATED TELEPHONE NUMBER IS AVAILABLE AND INFORMATION IS PUBLISHED IN PAMPHLETS AT RGHS SITES AND AT VARIOUS LOCATIONS THROUGHOUT THE COMMUNITY - FINANCIAL ASSISTANCE PROGRAM - THE RGHS FINANCIAL ASSISTANCE PROGRAM OFFERS FREE OR REDUCED-PRICES FOR PATIENTS TREATED AT A RGHS HOSPITAL, OUTPATIENT, EMERGENCY ROOM, OR LONG-TERM CARE FACILITY DISCOUNTS ARE AWARDED BASED UPON INCOME AND ASSET VERIFICATION INDIVIDUALS WHO DO NOT QUALIFY FOR MEDICAID, CHILD HEALTH PLUS, FAMILY HEALTH PLUS, PRENATAL CARE ASSISTANCE PROGRAM, AND/OR STATE AID FOR CHILDREN WITH SPECIAL NEEDS ARE CONSIDERED FOR FINANCIAL ASSISTANCE (CHARITY CARE)

Form and Line Reference	Explanation
PART VI, LINE 4	ROCHESTER GENERAL HOSPITAL SERVES MORE THAN ONE MILLION PEOPLE EACH YEAR, PRIMARILY FROM THE CITY OF ROCHESTER AND SURROUNDING AREAS OF MONROE COUNTY LAST YEAR 88,000 PATIENTS VISITED THE EMERGENCY DEPARTMENT, AND THERE WERE OVER 42,800 INPATIENT AND 1,198,500 OUTPATIENT ENCOUNTERS IN MONROE COUNTY, OUR PRIMARY SERVICE AREA, THE POPULATION IS 76% WHITE, 14% AFRICAN AMERICAN, AND 6% HISPANIC (AMERICAN COMMUNITY SURVEY 2005-2009) FROM AMERICAN COMMUNITY SURVEY 2005-2009 INFORMATION, APPROXIMATELY 14% OF HOUSEHOLDS IN MONROE COUNTY ARE LIVING AT OR BELOW THE POVERTY LEVEL IN THE CITY OF ROCHESTER ITSELF, HOWEVER, THE POPULATION IS MUCH MORE DIVERSE 42% ARE WHITE, 38% ARE AFRICAN AMERICAN AND 13% ARE HISPANIC OR LATINO THE CITY OF ROCHESTER HAS A POVERTY RATE IS DOUBLE THAT OF THE ENTIRE COUNTY AT 29 1% ROCHESTER IS ALSO ONE OF ONLY FOURTEEN CITIES NATIONWIDE (AND ONE OF TWO IN NEW YORK STATE) THAT IS DESIGNATED BY THE FEDERAL OFFICE OF REFUGEE RESETTLEMENT FOR THE UNACCOMPANIED REFUGEE MINORS PROGRAM, AND BECAUSE OF THIS AND OTHER SIGNIFICANT PROGRAMS FOR REFUGEE RESETTLEMENT, WE HAVE AN UNUSUALLY LARGE NUMBER OF INDIVIDUALS WHO ARE FOREIGN-BORN AND SPEAK A LANGUAGE OTHER THAN ENGLISH IN ADDITION TO PROVIDING HIGH-QUALITY SERVICES TO INDIVIDUALS FROM THROUGHOUT THE AREA, BECAUSE ROCHESTER GENERAL HOSPITAL IS LOCATED IN ONE OF THE POOREST AREAS WITHIN THE CITY, WE PROVIDE A HEALTH CARE "SAFETY NET" FOR A SUBSTANTIAL AND DIVERSE POPULATION OF LOW INCOME AND UN- OR UNDERINSURED INDIVIDUALS IN THE ROCHESTER AREA
PART VI, LINE 5	MEDICAL STAFFRGH MEDICAL STAFF HAS 1,362 CURRENTLY ACTIVE STAFF MEMBERS THESE PHYSICIANS REPRESENT A BROAD SPECTRUM OF PRIMARY CARE AND SPECIALTY SERVICES AS AN AFFILIATE OF ROCHESTER GENERAL HEALTH SYSTEM, OUR PATIENTS HAVE SEAMLESS ACCESS TO ADDITIONAL SPECIALISTS INCLUDING THE WORLD-CLASS PROVIDERS AT THE ROCHESTER HEART INSTITUTE AND THE LIPSON CANCER CENTER BOTH IN PENFIELD AND ROCHESTER VOLUNTEERS/AUXILIANSMEMBERS OF COMMUNITIES FROM ACROSS MONROE AND SURROUNDING COUNTIES HAVE ALWAYS PLAYED AN IMPORTANT ROLE IN ADVOCATING FOR, AND OFFERING ASSISTANCE AT RGH IN 2013, 625 VOLUNTEERS PROVIDED MORE THAN 58,600 HOURS OF SERVICE AT RGH BOARD OF DIRECTORS AND COMMUNITY GUIDANCERGH ENSURES COMMUNITY CONTROL OVER THE CORPORATION THROUGH ITS BOARD OF DIRECTORS, COMPRISED OF COMMUNITY AND FAITH LEADERS, AND LEADERS IN BUSINESS AND INDUSTRY, HEALTHCARE, AND PHYSICIANS REPRESENTING THE MEDICAL STAFF OF THE ORGANIZATION THE MAJORITY OF THE DIRECTORS RESIDE IN THE ROCHESTER AREA AND EACH DIRECTOR SERVES A THREE-YEAR TERM USE OF SURPLUS FUNDSSURPLUS FUNDS ARE USED TO FURTHER THE MISSION AND OPERATIONS OF THE ORGANIZATION, SUCH AS REINVESTING IN COMMUNITY BENEFIT PROGRAMS, AND MAKING IMPROVEMENTS IN FACILITIES, PATIENT CARE, MEDICAL, NURSING AND ALLIED HEALTH TRAINING, EDUCATION AND RESEARCH IN SUPPORT OF THE HEALTH NEEDS OF THE COMMUNITY AS WELL AS USED FOR CHARITY CARE

Form and Line Reference	Explanation
PART VI, LINE 6	ROCHESTER GENERAL HEALTH SYSTEMS (RGHS) (I E THE PARENT ORGANIZATION AND ITS RELATED AFFILIATES) HAS PROVIDED HIGH QUALITY HEALTHCARE SERVICES TO THE GREATER ROCHESTER NY AREA AND SURROUNDING REGIONS FOR MORE THAN 150 YEARS RGHS HAS A NATIONALLY RECOGNIZED HEART PROGRAM AND A NATIONALLY ACCREDITED CANCER CENTER RGHS OFFER PATIENTS MANY OF THE SAME LEADING EDGE TREATMENT OPTIONS FOUND AT THE COUNTRY'S FINEST MEDICAL CENTERS FROM SURGERY TO ORTHOPEDICS, WOMEN'S HEALTH TO EMERGENCY CARE, PEOPLE ALL ACROSS WESTERN NY TURN TO RGHS FOR THEIR EXPERIENCE, COMPASSION AND EXPERTISE IN HELPING THEM GET BACK TO LIVING THEIR LIVES POVERTY TRENDS, COMMUNITY HEALTH RESEARCH AND NEEDS ASSESSMENTS ARE REVIEWED ON A REGULAR BASIS WHILE PLANNING COMMUNITY HEALTH PROGRAMS RGHS REPRESENTATIVES ARE ACTIVELY ENGAGED IN VARIOUS COMMUNITY HEALTH COLLABORATIVES WITH THE LOCAL HEALTH DEPARTMENTS, STATE HEALTH DEPARTMENT, AND LOCAL NOT-FOR-PROFIT HEALTH AND HUMAN SERVICE AGENCIES RGHS IS RESPONSIVE TO COMMUNITY PRIORITIES AND DEVELOP PROGRAMS AND SERVICES THAT FILL A GAP OR SUPPLEMENT AN EXISTING PROGRAM MOST RGHS COMMUNITY HEALTH OUTREACH PROGRAMS ARE OFFERED IN PARTNERSHIP WITH OTHER COMMUNITY ORGANIZATIONS OR GOVERNMENTAL AGENCIES, IN ORDER TO LEVERAGE RESOURCES TO MEET COMMUNITY NEEDS INFORMATION REGARDING THE AVAILABILITY OF COMMUNITY HEALTH PROGRAMS, ASSISTANCE WITH HEALTH INSURANCE ENROLLMENT AND FINANCIAL ASSISTANCE FOR MEDICAL CARE RECEIVED AT RGHS HOSPITALS, EMERGENCY DEPARTMENTS, OUTPATIENT DEPARTMENTS OR LONG-TERM CARE FACILITIES ARE DISSEMINATED TO THE PUBLIC IN ELECTRONIC (WEBSITE) FORM ROCHESTER GENERAL HOSPITAL, THE FLAGSHIP OF THE ROCHESTER GENERAL HEALTH SYSTEM, IS A REGIONAL LEADER IN HEALTH CARE THIS 528-BED ACUTE CARE, TEACHING HOSPITAL SERVES THE GREATER ROCHESTER, NY REGION AND BEYOND ROCHESTER GENERAL HOSPITAL IS THE FOURTH LARGEST EMPLOYER IN ROCHESTER AND AN INTEGRAL PART OF THE COMMUNITY ROCHESTER GENERAL HOSPITAL'S NATIONALLY RECOGNIZED PROGRAMS HAVE CONSISTENTLY DEMONSTRATED QUALITY OUTCOMES THAT POSITIVELY IMPACT PATIENTS, THEIR FAMILIES AND THE ENTIRE COMMUNITY ROCHESTER GENERAL PROVIDES CARE TO MORE MONROE COUNTY RESIDENTS THAN ANY OTHER HOSPITAL IN THE REGION AND, AS A TERTIARY CARE FACILITY, HAS STRONG REFERRAL RELATIONSHIPS WITH SEVERAL REGIONAL HOSPITALS IN 2013, RGH CARED FOR MORE THAN 88,000 PATIENTS IN THE EMERGENCY DEPARTMENT, DISCHARGED OVER 42,800 INPATIENTS, AND PERFORMED MORE THAN 26,700 SURGICAL PROCEDURES AND OVER 1,198,500 OUTPATIENT ENCOUNTERS ROCHESTER GENERAL OFFERS A FULL ARRAY OF SERVICES TO MEET THE MEDICAL NEEDS OF UPSTATE NEW YORK, INCLUDING NATIONALLY RECOGNIZED PROGRAMS IN CARDIAC, CANCER, ORTHOPEDIC, VASCULAR, SURGICAL AND DIABETES CARE DISTINCTIONS FOR QUALITY INCLUDE DESIGNATION AS A SOLUCIENT/THOMPSON TOP 100 CARDIAC HOSPITAL EIGHT TIMES AND DESIGNATION BY NEW YORK STATE AND THE JCAHO AS AN ACCREDITED STROKE CENTER HIGH QUALITY CLINICAL CARE PROVIDED AT ROCHESTER GENERAL IS AMPLIFIED BY RELATIONSHIPS AND AFFILIATIONS WITH NATIONALLY RENOWNED INSTITUTIONS SUCH AS THE CLEVELAND CLINIC (FOR CARDIAC CARE) AND ROSWELL PARK CANCER INSTITUTE NEWARK-WAYNE COMMUNITY HOSPITAL (NWCH) HAS SERVED GENERATIONS OF WAYNE COUNTY RESIDENTS SINCE 1957, AND MANY HAVE BECOME MEMBERS OF OUR GROWING HEALTHCARE FAMILY WITH NEW, LEADING-EDGE MEDICAL TECHNOLOGY, A DIRECT PARTNERSHIP WITH ROCHESTER GENERAL HOSPITAL, AND HIGHLY TRAINED STAFF DRIVEN BY OUR EXCELLENCE EVERY DAY PROGRAM, NWCH CONTINUES TO GROW IN EVERY ASPECT OF ITS HEALTHCARE DELIVERY THE HOSPITAL IS LICENSED TO OPERATE 120 ACUTE CARE BEDS, WHICH INCLUDES 82 MEDICAL/SURGICAL BEDS, 16 ADULT MENTAL HEALTH BEDS, 8 ICU BEDS AND 14 OBSTETRICAL BEDS NWCH ALSO OFFERS A FULL ARRAY OF OUTPATIENT SERVICES INCLUDING AN EMERGENCY DEPARTMENT, CARDIAC REHABILITATION, LAB SERVICES, DIAGNOSTIC IMAGING, REHABILITATION SERVICES, AS WELL AS LAB DRAW STATIONS AND PATIENT IMAGING UNITS IN OTHER PARTS OF WAYNE COUNTY IN RESPONSE TO COMMUNITY NEED, NWCH OPENED THE DEMAY LIVING CENTER IN 1994, A 180-BED SKILLED NURSING FACILITY DEMAY LIVING CENTER OFFERS SKILLED NURSING CARE, A DEMENTIA UNIT, A NEUROBEHAVIORAL UNIT, A REHABILITATION DEPARTMENT AND ADULT DAY CARE IN 1997, NWCH ESTABLISHED THE WAYNE COUNTY RURAL HEALTH NETWORK (WCRHN) TO ENCOURAGE GREATER COLLABORATION AMONG HEALTH AND SOCIAL SERVICE AGENCIES WITHIN WAYNE COUNTY IN ORDER TO PROVIDE GREATER ACCESS TO NEEDED SERVICES AND TO DEVELOP INNOVATIVE PROGRAMS TO BETTER MEET IDENTIFIED NEEDS WCRHN IS ONE OF 35 SUCH NETWORKS IN NYS ROCHESTER MENTAL HEALTH CENTER (RMHC) HAS NINE LOCATIONS ACROSS THE COMMUNITY, INCLUDING TWO OF THE AREA'S BEST MENTAL HEALTH CENTERS,GENESEE MENTAL HEALTH CENTER AND ROCHESTER MENTAL HEALTH CENTER, AND OVER40 YEARS OF EXPERIENCE AND TRADITION RMHC HAS COMPREHENSIVE SERVICES AND DEDICATED MENTAL HEALTH AND SUBSTANCE ABUSE PROFESSIONALS, WORKING TO HELP PATIENTS ACHIEVE THEIR FULL POTENTIAL TO LIVE AND WORK AS PRODUCTIVE MEMBERS OF THE COMMUNITY THEY OFFER -A COMPREHENSIVE SYSTEM OF CLINICAL MENTAL HEALTH SERVICES-READILY-ACCESSIBLE, CULTURALLY-SENSITIVE SERVICES UNIQUELY MATCHED TO THE INDIVIDUAL NEEDS OF EACH PATIENT AND THEIR FAMILY-CONVENIENT ACCESS TO MENTAL HEALTH OUTPATIENT SERVICES WITH LOCATIONS THROUGHOUT THE GREATER ROCHESTER AREA-AN UNWAVERING COMMITMENT TO SERVE THOSE IN THE COMMUNITY WHO HAVE EMOTIONAL NEEDS INDEPENDENT LIVING FOR SENIORS (ILS) OFFERS A PROGRAM THAT GIVES THE FRAIL ELDERLY AN ALTERNATIVE TO NURSING HOME PLACEMENT IT IS DESIGNED TO ENABLE SENIORS TO LIVE IN THEIR OWN HOME SERVED BY A NETWORK OF SUPPORTIVE SERVICES THE ILS PROGRAM OF ALL-INCLUSIVE CARE FOR THE ELDERLY (PACE), HAS PROVEN THAT INTEGRATING HEALTH CARE SERVICES CAN HAVE A POWERFUL AND BENEFICIAL IMPACT ON INDIVIDUAL HEALTH AND WELL-BEING SENIORS NOW HAVE A CHOICE TO LIVE OUT THEIR LIVES IN THEIR COMMUNITY - ENJOYING FAMILY, MANAGING THEIR HEALTH, MAKING NEW FRIENDS - SIMPLIFYING HOW THEY CHOOSE AND PAY FOR NEEDED LONG-TERM CARE ILS OFFERS ALL OF THE HEALTH, MEDICAL AND SOCIAL SERVICES NEEDED TO HELP AN AGING LOVED ONE MAINTAIN THEIR INDEPENDENCE, DIGNITY AND QUALITY OF LIFE A RANGE OF SERVICES ARE AVAILABLE TO AN ILS PARTICIPANT, INCLUDING ADULT DAY CARE, PRIMARY CARE, LABORATORY, X-RAY AND AMBULANCE SERVICES, REHABILITATIVE AND SUPPORT SERVICES, MEDICAL SPECIALTY SERVICES, SKILLED NURSING CARE, ACUTE HOSPITAL CARE, IN-HOME SERVICES, INTERDISCIPLINARY CONSULTATION, AND NURSING HOME CARE SHOULD THE NEED ARISE ROCHESTER GENERAL LONG TERM CARE (HILL HAVEN) PROVIDES 24-HOUR SKILLED NURSING CARE TO THOSE IN NEED OF -REHABILITATION-LONG-TERM CARE-TRANSITIONAL CARE-HOSPICE CARE-CARE FOR ALZHEIMER'S-TYPE DEMENTIATHE GOAL IS TO HELP RESIDENTS REACH THEIR GREATEST LEVEL OF PHYSICAL FUNCTIONING AND EMOTIONAL WELL-BEING THE FACILITY IS A PARK-LIKE SETTING IN WEBSTER, NEW YORK WITH 355 BEDS, DEDICATED ROOMS FOR MINGLING AND RECREATION, AND BEAUTIFULLY LANDSCAPED GROUNDS RESIDENTS HAVE ACCESS TO IN-HOUSE MEDICAL CARE PROVIDED BY PHYSICIANS, NURSE PRACTITIONERS AND A RANGE OF MEDICAL AND REHABILITATION SPECIALISTS HILL HAVEN IS COMMITTED TO HELPING SENIORS STAY AS CONNECTED TO THE COMMUNITY AS POSSIBLE WITH SPECIAL PROGRAMS AND AN OPEN DOOR FOR FAMILY AND FRIENDS ROCHESTER GENERAL HOSPITAL FOUNDATION AND NEWARK WAYNE COMMUNITY HOSPITALFOUNDATION THE VITAL SERVICES THAT RGHS PROVIDES TO THE COMMUNITY WOULD NOT BE POSSIBLE WITHOUT THE FOUNDATION SUPPORT IN THE NONPROFIT ORGANIZATIONAL STRUCTURE THE FOUNDATIONS ARE CRITICAL TO THE ABILITY TO MAKE ONGOING INVESTMENTS IN STATE-OF-THE-ART MEDICAL TECHNOLOGY, CLINICAL PROGRAMS, FACILITIES, RESEARCH AND EDUCATION THAT BENEFIT THE COMMUNITY AS A WHOLE THE IMPACTS OF THE FOUNDATIONS' EFFORTS ARE VISIBLE THROUGHOUT THE HOSPITAL, AND IN THEIR DISTINGUISHED CENTERS OF EXCELLENCE THE FOUNDATIONS' FUNDRAISING PROGRAMS DIRECTLY BENEFIT THE ONGOING NEEDS OF THE COMMUNITY THROUGH IMPROVED AND EXPANDED PATIENT CARE PROGRAMS, SERVICES, AND FACILITIES AND HELP PURCHASE EQUIPMENT THIS ENHANCES THE HIGH-TOUCH AND COMPASSIONATE CARE AVAILABLE TO ALL WHO ARE SERVED IN THE COMMUNITY
PART VI, LINE 7, REPORTS FILED WITH STATES	NY

Additional Data

Software ID:
Software Version:
EIN: 16-0743134
Name: THE ROCHESTER GENERAL HOSPITAL

Form 990 Schedule H, Part V Section D. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

Section D. 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?

	Name and address	Type of Facility (describe)
1	RGMG ASTHMAALLERGY IMMUNOLOGY & RHEUM 222 ALEXANDER ST MONROE COURT ROCHESTER,NY 14607	FAMILY MED PRACTICE
2	RGMG ASTHMAALLERGY IMMUNOLOGY & RHEUM 10 HAGEN DRIVE SUITE 20 ROCHESTER,NY 14625	FAMILY MED PRACTICE
3	RGMG ASTHMAALLERGY IMMUNOLOGY & RHEUM 2300 WEST RIDGE RD 5TH FLOOR ROCHESTER,NY 14626	FAMILY MED PRACTICE
4	RGMG RHEUMATOLOGY INFUSION CENTER 10 HAGEN DRIVE SUITE 330 ROCHESTER,NY 14625	FAMILY MED PRACTICE
5	RGMG CENTER FOR DERMATOLOGY 20 HAGEN DRIVE SUITE 2200 ROCHESTER,NY 14625	FAMILY MED PRACTICE
6	RGMG ENDOCRINE-DIABETES CARE & RESOURCE 224 ALEXANDER ST SUITE 200 ROCHESTER,NY 14607	FAMILY MED PRACTICE
7	RGMG GASTROENTROLOGY 1304 DRIVING PARK AVENUE NEWARK,NY 14513	FAMILY MED PRACTICE
8	RGMG GERIATRIC CONSULTATIVE SERVICE 1415 PORTLAND AVENUE SUITE 200 ROCHESTER,NY 14621	FAMILY MED PRACTICE
9	RGMG ORTHOPEDICS 1425 PORTLAND AVENUE ROCHESTER,NY 14621	FAMILY MED PRACTICE
10	RGMG PHYSICAL MEDICINE & REHABILITATION 10 HAGEN DRIVE SUITE 330 ROCHESTER,NY 14625	FAMILY MED PRACTICE
11	RGMG PHYSICAL MEDICINE & REHABILITATION 1425 PORTLAND AVENUE ROCHESTER,NY 14621	FAMILY MED PRACTICE
12	RGMG VASCULAR SURGERY ASSOCIATES 1445 PORTLAND AVENUE SUITE 108 ROCHESTER,NY 14621	FAMILY MED PRACTICE
13	RGMG VEIN CENTER 20 HAGEN DRIVE SUITE 210 ROCHESTER,NY 14625	FAMILY MED PRACTICE
14	RGMG BAY CREEK MEDICAL GROUP 2000 EMPIRE BLVD SUITE 120 WEBSTER,NY 14580	FAMILY MED PRACTICE
15	RGMG CLINTON FAMILY HEALTH CENTER 293 UPPER FALLS BLVD ROCHESTER,NY 14605	FAMILY MED PRACTICE
16	RGMG GENESEE INTERAL MEDICINE 222 ALEXANDER PARK STE 5000 ROCHESTER,NY 14607	FAMILY MED PRACTICE
17	RGMG RIDGEWAY FAMILY MEDICINE 2350 RIDGEWAY AVENUE SUITE A ROCHESTER,NY 14626	FAMILY MED PRACTICE
18	RGMG GENESEE INTERAL MEDICINE 1299 PORTLAND AVENUE SUITE 17 ROCHESTER,NY 14621	FAMILY MED PRACTICE
19	RGMG LINDEN MEDICAL GROUP 30 HAGEN DRIVE SUITE 300 ROCHESTER,NY 14625	FAMILY MED PRACTICE
20	RGMG LONG POND INTERNAL MEDICINE 2350 RIDGEWAY AVENUE SUITE B ROCHESTER,NY 14626	FAMILY MED PRACTICE
21	RGMG NORTHRIDGE MEDICAL GROUP 1338 E RIDGE ROAD SUITE 101 ROCHESTER,NY 14621	FAMILY MED PRACTICE
22	WHITE PINES MEDICAL GROUP 370 RIDGE ROAD STE 400 ROCHESTER,NY 14621	FAMILY MED PRACTICE
23	RGMG ROCHESTER GENERAL MEDICAL ASSOCIATE 1425 PORTLAND AVENUE ROCHESTER,NY 14621	FAMILY MED PRACTICE
24	RGMG ROCHESTER GEN MED ASSOC TWIG SITE 1425 PORTLAND AVENUE ROCHESTER,NY 14621	FAMILY MED PRACTICE
25	RGMG GANANDA FAMILY PRACTICE 1200 FAIRWAY SEVEN MACEDON,NY 14502	FAMILY MED PRACTICE
26	RGMG LYONS HEALTH CENTER 12 LEACH ROAD LYONS,NY 14489	FAMILY MED PRACTICE
27	RGMG NEWARK INTERNAL MEDICINCE 1208 DRIVING PARK AVENUE NEWARK,NY 14513	FAMILY MED PRACTICE
28	RGMG SODUS INTERNAL MEDICINE 6692 MIDDLE ROAD SODUS,NY 14551	FAMILY MED PRACTICE
29	RGMG WILLIAMSON FAMILY PRACTICE 4425 OLD RIDGE ROAD WILLIAMSON,NY 14589	FAMILY MED PRACTICE
30	RGMG WOLCOTT INTERNAL MEDICINE 6254 LAWVILLE ROAD WOLCOTT,NY 14590	FAMILY MED PRACTICE
31	RGMG WOMEN'S CENTER 1415 PORTLAND AVE SUITE 400/490 ROCHESTER,NY 14621	FAMILY MED PRACTICE
32	RGMG THE WOMEN'S CENTER 222 ALEXANDER ST SUITE 1100 ROCHESTER,NY 14607	FAMILY MED PRACTICE
33	RGMG THE WOMEN'S CENTER 309 UPPER FALLS BLVD ROCHESTER,NY 14605	FAMILY MED PRACTICE
34	RGMG THE WOMEN'S CENTER 1250 DRIVING PARK AVENUE NEWARK,NY 14513	FAMILY MED PRACTICE
35	RGMG BAY CREEK PEDIATRIC GROUP 2000 EMPIRE BLVD SUITE 150 ROCHESTER,NY 14580	FAMILY MED PRACTICE
36	RGMG GENESEE PEDIATRICS 222 ALEXANDER ST SUITE 4100 ROCHESTER,NY 14607	FAMILY MED PRACTICE
37	RGMG ROCHESTER GEN PEDIATRIC ASSOCIATES 1425 PORTLAND AVENUE ROCHESTER,NY 14621	FAMILY MED PRACTICE
38	RGMG PENN FAIR PEDIATRICS 2067 FAIRPORT NINE MILE POINT RD STE 110 PENFIELD,NY 14526	FAMILY MED PRACTICE
39	RGMG NEWARK PEDIATRICS 1200 DRIVING PARK AVENUE NEWARK,NY 14513	FAMILY MED PRACTICE
40	RGMG SODUS PEDIATRICS 6692 MIDDLE ROAD SODUS,NY 14551	FAMILY MED PRACTICE
41	RGMG WILLIAMSON PEDIATRICS 4425 OLD RIDGE ROAD WILLIAMSON,NY 14589	FAMILY MED PRACTICE
42	RGMG WOLCOTT PEDIATRICS 6254 LAWVILLE ROAD WOLCOTT,NY 14590	FAMILY MED PRACTICE
43	RGMG ASTHMAALLERGY IMMUNOLOGY & RHEUM 2350 RIDGEWAY AVENUE SUITE B ROCHESTER,NY 14626	FAMILY MED PRACTICE
44	BRANDON FAMILY MEDICINE RGHS 2550 BAIRD ROAD PENFIELD,NY 14526	FAMILY MED PRACTICE
45	LINDEN OAKS FAMILY MEDICINE 30 HAGEN DRIVE SUITE 320 ROCHESTER,NY 14625	FAMILY MED PRACTICE
46	GYNECOLOGIC ONCOLOGY - ALEXANDER PARK 222 ALEXANDER ST SUITE 1100 ROCHESTER,NY 14607	FAMILY MED PRACTICE
47	RGMG ASTHMAALLERGY IMMUNOLOGY & RHEUM 12 LEACH ROAD LYONS,NY 14489	FAMILY MED PRACTICE
48	CENTER FOR DERMATOLOGY 1208 DRIVING PARK AVENUE NEWARK,NY 14513	FAMILY MED PRACTICE
49	ENDOCRINE-DIABETES CARE & RESOURCE CENT 12 LEACH ROAD LYONS,NY 14489	FAMILY MED PRACTICE
50	VASCULAR SURGERY PARTNERS 75 SUNSET DR NEWARK,NY 14513	FAMILY MED PRACTICE
51	DEMAY LIVING CENTER 100 SUNSET DRIVE NEWARK,NY 14513	FAMILY MED PRACTICE
52	ELDER ONE 2066 HUDSON AVENUE ROCHESTER,NY 14617	FAMILY MED PRACTICE
53	AIR 222 ALEXANDER PARK STE 3000 ROCHESTER,NY 14607	FAMILY MED PRACTICE
54	GENESEE HEALTH SERVICE INTERNAL MEDICINE 222 ALEXANDER STREET STE 5000 ROCHESTER,NY 14607	FAMILY MED PRACTICE
55	GHS REFUGEE FAMILY MEDICINE 222 ALEXANDER STE 4000 ROCHESTER,NY 14607	FAMILY MED PRACTICE
56	NORTHEAST HEALTH SERVICE OPD 1425 PORTLAND AVENUE ROCHESTER,NY 14621	FAMILY MED PRACTICE
57	NORTHEAST HEALTH SERVICE TWIG SITE 1425 PORTLAND AVENUE ROCHESTER,NY 14621	FAMILY MED PRACTICE
58	NORTHEAST HEALTH SERVICE WOMEN'S CENTER 1415 PORTLAND AVE ROCHESTER,NY 14621	FAMILY MED PRACTICE
59	NORTHEAST HEALTH SERVICE WOMENS CENTER G 1415 PORTLAND AVE ROCHESTER,NY 14621	FAMILY MED PRACTICE
60	NORTHEAST HEALTH SERVICE WOMEN'S CENTER 1415 PORTLAND AVENUE SUITE 220 ROCHESTER,NY 14621	FAMILY MED PRACTICE
61	PENN FAIR PRIMARY CARE 2200 PENFIELD ROAD PENFIELD,NY 14526	FAMILY MED PRACTICE
62	PM&R 360 LINDEN OAKS DRIVE SUITE 200 ROCHESTER,NY 14625	FAMILY MED PRACTICE
63	TWC 1250 DRIVING PARK AVENUE NEWARK,NY 14513	FAMILY MED PRACTICE

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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**

▶ **Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE ROCHESTER GENERAL HOSPITAL

Employer identification number
16-0743134

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) AMERICAN CANCER SOCIETY 1120 S GOODMAN STREET ROCHESTER, NY 14620	16-0743902	501(C)(3)	7,370				SPONSORSHIP
(2) AMERICAN DIABETES ASSOCIATION 160 ALLENS CREEK ROCHESTER, NY 14618	13-1623888	501(C)(3)	7,500				SPONSORSHIP
(3)							SPONSORSHIP
(4) GILDA'S CLUB 255 ALEXANDER STREET ROCHESTER, NY 14607	16-0836556	501(C)(3)	26,000				SPONSORSHIP
(5) AMERICAN HEART ASSOCIATION 1 UNION STREET SUITE 301 ROBBINSVILLE, NJ 08691	13-5613797	501(C)(3)	14,000				SPONSORSHIP
(6) ROCHESTER INTERNATIONAL JAZZ FESTIVAL LLC 14 FRANKLIN STREET ROCHESTER, NY 14624	20-2498272	501(C)(3)	20,000				SPONSORSHIP
(7) ROCHESTER PHILHARMONIC ORCHESTRA 108 EAST AVENUE ROCHESTER, NY 14604	16-0765613	501(C)(3)	10,000				SPONSORSHIP
(8) INTERVOL INC 100 KINGS HIGHWAY SOUTH ROCHESTER, NY 14617	16-1347201	501(C)(3)	10,000				HAITI ORPHANAGE PROJECT
(9) ROCHESTER INSTITUTE OF TECHNOLOGY 1 LOMB MEMORIAL DRIVE ROCHESTER, NY 14623	16-0743140	501(C)(3)	10,000				SPONSORSHIP

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

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

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.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	CHECK REQUEST AND PURCHASE ORDERS ARE REVIEWED FOR APPROPRIATE AUTHORIZATION AND USE OF FUNDS PRIOR TO ISSUANCE OF PAYMENT RGH ONLY MAKES CONTRIBUTIONS TO OTHER 501(C)(3) ORGANIZATIONS

Additional Data

Software ID:
Software Version:
EIN: 16-0743134
Name: THE ROCHESTER GENERAL HOSPITAL

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
AMERICAN CANCER SOCIETY 1120 S GOODMAN STREET ROCHESTER, NY 14620	16-0743902	501(C)(3)	7,370				SPONSORSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
AMERICAN DIABETES ASSOCIATION 160 ALLENS CREEK ROCHESTER, NY 14618	13-1623888	501(C)(3)	7,500				SPONSORSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
							SPONSORSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
GILDA'S CLUB 255 ALEXANDER STREET ROCHESTER, NY 14607	16-0836556	501(C)(3)	26,000				SPONSORSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
AMERICAN HEART ASSOCIATION 1 UNION STREET SUITE 301 ROBBINSVILLE,NJ 08691	13-5613797	501(C)(3)	14,000				SPONSORSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
ROCHESTER INTERNATIONAL JAZZ FESTIVAL LLC 14 FRANKLIN STREET ROCHESTER,NY 14624	20-2498272	501(C)(3)	20,000				SPONSORSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
ROCHESTER PHILHARMONIC ORCHESTRA 108 EAST AVENUE ROCHESTER,NY 14604	16-0765613	501(C)(3)	10,000				SPONSORSHIP

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
INTERVOL INC 100 KINGS HIGHWAY SOUTH ROCHESTER,NY 14617	16-1347201	501(C)(3)	10,000				HAITI ORPHANAGE PROJECT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(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
ROCHESTER INSTITUTE OF TECHNOLOGY 1 LOMB MEMORIAL DRIVE ROCHESTER, NY 14623	16-0743140	501(C)(3)	10,000				SPONSORSHIP

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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, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**
▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE ROCHESTER GENERAL HOSPITAL

Employer identification number
16-0743134

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**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
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**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or 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

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

Return Reference	Explanation
PART I, LINE 1A	AS PART OF THEIR COMPENSATION PACKAGE, THE CEO AND OTHER KEY EMPLOYEES, OFFICERS OR TRUSTEES LISTED ON 990, PART VII (WITH APPROVAL OF THE CEO) ARE ELIGIBLE TO RECEIVE REIMBURSEMENT FOR THE INITIATION OR MONTHLY DUES RELATED TO A SPECIFIC SOCIAL OR RECREATIONAL CLUB THESE BENEFITS HAVE BEEN INCLUDED IN THE EMPLOYEES FORM W-2 AS TAXABLE COMPENSATION AS REQUIRED
PART I, LINE 4B	THE ORGANIZATION MAINTAINS A SECTION 457(F) PLAN WHICH WOULD BE CONSIDERED A SUPPLEMENTAL NON-QUALIFIED RETIREMENT PLAN DURING 2013, NO DISTRIBUTIONS WERE PAID OUT THE FOLLOWING OFFICERS AND KEY EMPLOYEES LISTED 990, PART VII, SECTION A WOULD BE ELIGIBLE PARTICIPANTS IN THE PLAN SINCE, THEY WOULD BE ENTITLED TO A DISTRIBUTION UPON SEPARATION FROM SERVICE HUGH THOMAS ROBERT NESSELBUSH MARK CLEMENT
SCHEDULE J, PART I, LINE 4B	AS PART OF THEIR COMPENSATION PACKAGE, THE OFFICERS AND KEY EMPLOYEES LISTED ON 990, PART VII ARE ELIGIBLE TO UTILIZE SPECIFIC CHARTER TRAVEL ARRANGEMENTS TO CONDUCT BUSINESS OF THE ORGANIZATION THIS BENEFIT IS UTILIZED TO MAKE THE BEST USE OF THE OFFICER'S TIME WHEN THERE ARE TIME CONSTRAINTS AND/OR LIMITED AVAILABILITY OF NON-STOP FLIGHTS

Additional Data

Software ID:
Software Version:
EIN: 16-0743134
Name: THE ROCHESTER GENERAL HOSPITAL

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				
MARK C CLEMENT PRESIDENT & CEO	(I) (II)	613,053 127,443	630,316 131,031	44,669 9,286	528,182 109,799	4,295 893	1,820,515 378,452	329,088 68,412
ROBERT MAYO MD CMO	(I) (II)	278,886 43,389	65,460 10,184	35,549 5,531	106,697 16,600	6,529 1,016	493,121 76,720	0 0
PAULA TINCH SVP FINANCE & CFO	(I) (II)	216,994 45,109	94,400 19,624	14,636 3,042	93,625 19,463	3,761 782	423,416 88,020	0 0
HUGH THOMAS SVP & CORPORATE COUNSEL	(I) (II)	304,184 63,234	194,177 40,366	38,977 8,103	136,863 28,451	7,061 1,468	681,262 141,622	83,309 17,318
ROBERT NESSELBUSH RGH PRESIDENT	(I) (II)	490,167 0	335,836 0	40,899 0	193,336 0	7,646 0	1,067,884 0	114,811 0
VINCENT CHANG PHYSICIAN	(I) (II)	777,915 0	278,816 0	17,500 0	9,544 0	9,385 0	1,093,160 0	0 0
MOHAMED SALEH ALSALHI PHYSICIAN	(I) (II)	406,909 0	177,583 0	0 0	9,037 0	8,108 0	601,637 0	0 0
SYED MUSTAFA PHYSICIAN	(I) (II)	416,862 0	165,904 0	17,000 0	1,833 0	5,208 0	606,807 0	0 0
JAMES E SZALADOS PHYSICIAN	(I) (II)	74,631 0	552,670 0	0 0	18,349 0	568 0	646,218 0	0 0
PATRICK RIGGS PHYSICIAN	(I) (II)	654,636 0	209,280 0	0 0	-4,330 0	7,016 0	866,602 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.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE ROCHESTER GENERAL HOSPITAL

Employer identification number
16-0743134

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pool financing Yes	(i) Pool financing No
A	MONROE COUNTY INDUSTRIAL DEVELOPMENT CORPORATION	51-0188852	61075TEC8	02-27-2013	61,656,043	FINANCE CERTAIN HOSPITAL RENOVATIONS AND EXPANSION		X		X		X
B	MONROE COUNTY INDUSTRIAL DEVELOPMENT CORPORATION	51-0188852	61075TEV6	02-27-2013	47,262,507	DEFEASE 2005 BONDS		X		X		X
C												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	61,656,043	47,262,507		
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds	4,116,110			
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	983,415	792,669		
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	56,556,518	46,469,838		
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2013	2013		

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
14	Were the bonds issued as part of a current refunding issue?		X		X				
15	Were the bonds issued as part of an advance refunding issue?	X		X					
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

Part III Private Business Use

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D 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				
2	Are there any lease arrangements that may result in private business use of bond-financed property?		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				
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				
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 ▶								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5								
7	Does the bond issue meet the private security or payment test?		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				
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					

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				
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X				
b	Exception to rebate?		X		X				
c	No rebate due?		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				
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the 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				
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
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					

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
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					

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation

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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.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE ROCHESTER GENERAL HOSPITAL

Employer identification number
16-0743134

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	
FORM 990, PART VI, SECTION A, LINE 7A	IN ACCORDANCE WITH THE TERMS AND REQUIREMENTS OF ITS GOVERNING DOCUMENTS (I E BYLAWS), TH E ORGANIZATION'S DIRECTORS ARE DIVIDED INTO THREE CLASSES, AND THE CLASSES SERVE FOR STAGG ERED THREE-YEAR TERMS AT EACH ANNUAL MEETING, DIRECTORS IN A CLASS ARE ELECTED BY A MAJOR ITY VOTE OF THE DIRECTORS THEN IN OFFICE DIRECTORS ARE ELECTED FROM AMONG NOMINEES CHOSEN BY THE GOVERNANCE AND NOMINATING COMMITTEE OF THE FILING ORGANIZATION'S SOLE CORPORATE ME MBER, ROCHESTER GENERAL HEALTH SYSTEM
FORM 990, PART VI, SECTION A, LINE 7B	ROCHESTER GENERAL HEALTH SYSTEM, AS THE SOLE CORPORATE MEMBER, ALSO HAS THE RIGHT TO APPRO VE OR RATIFY SIGNIFICANT DECISIONS OF THE ORGANIZATION'S GOVERNING BODY INCLUDING THE AMEN DMENT OF BYLAWS AND CHARTERS, REMOVAL OF MEMBERS OF THE GOVERNING BODY, AND THE DECISION T O DISSOLVE THE ORGANIZATION
FORM 990, PART VI, SECTION B, LINE 11	PRIOR TO FILING, A COPY OF THE FORM 990 IS PROVIDED TO, AND REVIEWED WITH, ALL MEMBERS OF THE AUDIT AND COMPLIANCE COMMITTEE THIS REVIEW IS PERFORMED IN CONSULTATION WITH THE ORGA NIZATION'S TAX ADVISORS, AND IS BASED ON THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS A ND OTHER RELEVANT INFORMATION FOR THE APPROPRIATE TIME PERIOD
FORM 990, PART VI, SECTION B, LINE 12C	UPON EMPLOYMENT, ALL EMPLOYEES RECEIVE THE ETHICAL STANDARD OF CONDUCT BOOKLET FOR WHICH T HEY SIGN A RECEIPT OF ACKNOWLEDGEMENT CONFLICT OF INTEREST IS DEFINED, AS IS MANAGEMENT O F A CONFLICT OF INTEREST EMPLOYEES ARE REQUIRED TO DISCLOSE AND SEEK RESOLUTION TO ANY AC TUAL OR POTENTIAL CONFLICT OF INTEREST BEFORE TAKING A POTENTIALLY IMPROPER ACTION AND THE REAFTER, ANNUALLY, EACH EMPLOYEE AND OFFICER OF THE ORGANIZATION IS REQUIRED TO COMPLETE A CONFLICT OF INTEREST AND DISCLOSURE FORM, PROVIDING MANAGEMENT WITH SUFFICIENT INFORMATIO N ABOUT HIS/HER PERSONAL INTERESTS AND RELATIONSHIPS SO THAT MANAGEMENT CAN (1) DETERMINE WHETHER ANY ACTUAL OR PERCEIVED CONFLICT OF INTEREST EXISTS, AND (2) MONITOR WORK ASSIGNME NTS TO AVOID PLACING THE KEY EMPLOYEE OR OFFICER IN A POSITION WHERE THERE MAY BE A QUESTI ON AS TO HIS/HER OBJECTIVITY AS WELL AS TO AVOID ANY APPEARANCE OF IMPROPRIETY THROUGHOUT THE YEAR, KEY EMPLOYEES AND OFFICERS OF THE ORGANIZATION ARE ALSO REQUIRED TO NOTIFY MANA GEMENT PROMPTLY IF ANY CHANGE TO THEIR DISCLOSURES OCCURS IN ADDITION, EACH MEMBER OF THE BOARD OF DIRECTORS MUST ALSO COMPLETE A CONFLICT OF INTEREST AND DISCLOSURE FORM, WHICH M UST BE SUBMITTED TO THE GENERAL COUNSEL BOARD MEMBERS LEAVE THE ROOM DURING DISCUSSIONS A ND ABSTAIN FROM VOTING WHEN THEY HAVE A CONFLICT OF INTEREST IN ADDITION TO THE BOARD OF DIRECTORS, THE ORGANIZATION'S MANAGERS AND DIRECTORS WHO OVERSEE ITS OPERATIONS COMPLETE A CONFLICT OF INTEREST FORM ANNUALLY AS WELL
FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION'S OFFICER AND KEY EMPLOYEE COMPENSATION ARRANGEMENTS ARE REVIEWED AND APP ROVED BY THE COMPENSATION COMMITTEE OF ROCHESTER GENERAL HEALTH SYSTEM, A RELATED NOT-FOR- PROFIT ORGANIZATION INFORMATION REVIEWED FOR THE OFFICER/KEY EMPLOYEE INCLUDES COMPARABLE DATA FROM SIMILAR SIZE TAX EXEMPT ORGANIZATIONS IN THE WESTERN / CENTRAL NY COMMUNITY AS WELL AS COMPENSATION FOR THESE POSITIONS (AS DISCLOSED ON FORM 990) WITH OTHER ORGANIZATIO NS IN THE HEALTH CARE INDUSTRY THAT ARE OF SIMILAR SIZE, DEMOGRAPHICS AND GEOGRAPHY REVIE W AND APPROVAL OF THE COMPENSATION ARRANGEMENT BY THE COMPENSATION COMMITTEE IS DOCUMENTED
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST AT THE ADMINISTRATIVE OFFICES OF THE AFFIL IATED HEALTH SYSTEM AT 100 KINGS HIGHWAY SOUTH, ROCHESTER, NY 14617 A NOMINAL FEE IS CHAR GED IF COPIES ARE REQUESTED
FORM 990, PART XI, LINE 9	CHANGE IN INTEREST IN NET ASSETS OF ROCHESTER GENERAL HOSPITAL FOUNDATION -905,164 CAPITA LIZATION OF ROCHESTER GENERAL LONG TERM CARE -5,000,000 TRANSFERS FROM ROCHESTER GENERAL HOSPITAL FOUNDATION 547,548 GRANTS 78,678

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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" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE ROCHESTER GENERAL HOSPITAL

Employer identification number
16-0743134

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on 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) PSYCHIATRIC SERVICES GROUP 1425 PORTLAND AVENUE ROCHESTER, NY 14621 16-1464705	PSYCH SVCS	NY	0	0	RGH

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
See Additional Data Table							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) 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
(1) LATTIMORE SVCS LLC 125 LATTIMORE ROAD ROCHESTER, NY 14620 16-1533823	MGMT SVCS	NY	RGH	RELATED				No		Yes		28 000 %

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) GREATER ROCHESTER ASSURANCE COMPANY LTD GEORGE TOWN GRAND CAYMAN CJ	INSURANCE	CJ	N/A	C					No
(2) GRACO RISK RETENTION GROUP 1425 PORTLAND AVENUE ROCHESTER, NY 14621 71-0933967	INSURANCE	NY	RGH	C					No
(3) GREATER ROCHESTER INDEPENDENT PRACTICE ASSOCIATION INC 100 KINGS HIGHWAY SOUTH STE 2500 ROCHESTER, NY 14617 16-1507171	INDEPENDENT PRACTICE ASSOCIATION	NY	N/A	C					No
(4) ROCHESTER GENERAL HEALTH SYSTEM DIALYSIS INC 1425 PORTLAND AVENUE ROCHESTER, NY 14621 38-3912199	DIALYSIS	NY	RGHS	C					No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on 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	Yes	
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		No
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	Yes	
r Other transfer of cash or property to related organization(s)	1r	Yes	
s Other transfer of cash or property from related organization(s)	1s		No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
See Additional Data Table			

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on 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 sections 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	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
SCHEDULE R, PART II, COLUMN B	RELATED TAX-EXEMPT ORGANIZATION - PRIMARY ACTIVITY RGHS WORKERS' COMPENSATION TRUST SUPPORTS THE GENESEE HOSPITAL, ROCHESTER GENERAL HOSPITAL, ROCHESTER GENERAL HOSPITAL FOUNDATION, NEWARK WAYNE COMMUNITY HOSPITAL, NEWARK COMMUNITY HOSPITAL FOUNDATION, INDEPENDENT LIVING FOR SENIORS, ROCHESTER GENERAL LONG TERM CARE, ROCHESTER GENERAL HUDSON HOUSING, GRHS FOUNDATION, BEHAVIORAL HEALTH NETWORK, AND ROCHESTER GENERAL HEALTH SYSTEM

Additional Data

Software ID:
Software Version:
EIN: 16-0743134
Name: THE ROCHESTER GENERAL HOSPITAL

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(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	No
(1) ROCHESTER MENTAL HEALTH CENTER 490 EAST RIDGE ROAD ROCHESTER, NY 14621 16-6069131	MENTAL HEALTH	NY	501(C)(3)	LINE 9	RGHS		No
(1) GRHS FOUNDATION 100 KINGS HIGHWAY SOUTH ROCHESTER, NY 14617 22-3378111	R/E INV MGMT	NY	501(C)(3)	LINE 11B, II	RGHS		No
(2) THE ROCHESTER GENERAL HOSPITAL FOUNDATION 100 KINGS HIGHWAY SOUTH ROCHESTER, NY 14617 22-2229425	FUNDRAISING	NY	501(C)(3)	LINE 11B, II	RGHS		No
(3) NEWARK WAYNE COMMUNITY HOSPITAL DRIVING PARK AVENUE NEWARK, NY 14513 15-0584188	HOSPITAL	NY	501(C)(3)	LINE 3	RGHS		No
(4) RGHS WORKERS' COMPENSATION TRUST 1425 PORTLAND AVENUE ROCHESTER, NY 14621 16-6429300	SEE PART VII	NY	501(C)(3)	LINE 11B, II	RGHS		No
(5) CONTINUING CARE NETWORK INC (CCN) 100 KINGS HIGHWAY SOUTH ROCHESTER, NY 14617 22-2963016	SUPPORT RGH	NY	501(C)(3)	LINE 11B, II	RGHS		No
(6) ROCHESTER GENERAL HUDSON HOUSING 2066 HUDSON AVENUE ROCHESTER, NY 14621 22-3210351	LOW INC HOUSING	NY	501(C)(3)	LINE 9	RGHS		No
(7) INDEPENDENT LIVING FOR SENIORS 2066 HUDSON AVENUE ROCHESTER, NY 14617 16-1491059	ADULT DAY HC	NY	501(C)(3)	LINE 9	RGHS		No
(8) ROCHESTER GENERAL LONG TERM CARE 1550 EMPIRE BLVD WEBSTER, NY 14580 22-3187140	NH & REHAB	NY	501(C)(3)	LINE 9	RGHS		No
(9) WESTERN NEW YORK MEDICAL PRACTICE PC 1425 PORTLAND AVENUE ROCHESTER, NY 14621 61-1654232	PHYS PRACTICE	NY	501(C)(3)	LINE 9	RGHS		No
(10) ROCHESTER GENERAL HEALTH SYSTEM 100 KINGS HIGHWAY SOUTH ROCHESTER, NY 14617 22-2551509	SYSTEM PARENT	NY	501(C)(3)	LINE 11B, II	N/A		No
(11) NEWARK WAYNE COMMUNITY HOSPITAL FOUNDATION DRIVING PARK AVENUE NEWARK, NY 14513 22-2963015	FUNDRAISING	NY	501(C)(3)	LINE 11B, II	NWCH		No
(12) VIA HEALTH HOME CARE I 100 KINGS HIGHWAY SOUTH ROCHESTER, NY 14617 16-1504370	HOME HEALTH	NY	501(C)(3)	LINE 9	CCN		No
(13) VIA HEALTH HOMECARE II 100 KINGS HIGHWAY SOUTH ROCHESTER, NY 14617 16-1538727	HOME HEALTH	NY	501(C)(3)	LINE 9	CCN		No

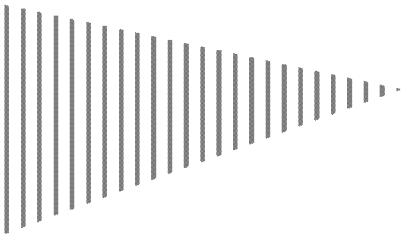
Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
BEHAVIORAL HEALTH NETWORK	P	260,696	FMV
GREATER ROCHESTER ASSURANCE COMPANYLTD	O	4,438,623	FMV
GREATER ROCHESTER HEALTH SYSTEM FOUNDATION	O	2,669,524	FMV
INDEPENDENT LIVING FOR SENIORS INC	P	926,391	FMV
NEWARK WAYNE COMMUNITY HOSPITAL	P	4,661,199	FMV
RGHS WORKERS' COMPENSATION TRUST	O	3,717,772	FMV
ROCHESTER GENERAL HEALTH SYSTEM	O	10,947,916	FMV
ROCHESTER GENERAL LONG TERM CARE	P	1,045,478	FMV
GREATER ROCHESTER INDEPENDENT PRACTICE ASSOC INC (GRIPA)	P	4,891,285	FMV
ROCHESTER GENERAL HOSPITAL FOUNDATION	C	2,272,233	FMV

CONSOLIDATED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Rochester General Hospital and Affiliates
Years Ended December 31, 2013 and 2012
With Report of Independent Auditors

Ernst & Young LLP



Building a better working world

Rochester General Hospital and Affiliates

Consolidated Financial Statements
and Supplementary Information

Years Ended December 31, 2013 and 2012

Contents

Ernst & Young LLP
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225 Asylum Street
Hartford, CT 06103-1506

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Building a better working world

Report of Independent Auditors

The Board of Directors
Rochester General Hospital

We have audited the accompanying consolidated financial statements of Rochester General Hospital and Affiliates, which comprise the consolidated balance sheets as of December 31, 2013 and 2012, and the related consolidated statements of operations and 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 Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in conformity with U S generally accepted accounting principles, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits We conducted our audits in accordance with auditing standards generally accepted in the United States Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 financial statements

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

Building a better working world

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Rochester General Hospital and Affiliates at December 31, 2013 and 2012, and the consolidated results of their operations and changes in net assets and their cash flows for the years then ended in conformity with U S generally accepted accounting principles

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole The schedule of selected financial ratios appearing in conjunction with the consolidated financial statements are presented for purposes of additional analysis and are not a required part of the 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 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 In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole

Ernst + Young LLP

May 5, 2014

Rochester General Hospital and Affiliates

Consolidated Balance Sheets

	December 31	
	2013	**2012**
Assets		
Current assets		
Cash and cash equivalents	**$ 41,975,888**	$ 10,913,951
Investments	**11,518,012**	10,157,972
Current portion of assets whose use is limited	**1,320,447**	593,551
Patient accounts receivable, net of allowance for doubtful accounts of approximately $18,672,000 in 2013 and $19,545,000 in 2012	**47,874,071**	51,325,008
Estimated third-party payer receivables	**12,148,959**	7,500,193
Due from affiliates	**50,613,275**	48,225,986
Inventories	**3,612,800**	3,658,064
Prepaid expenses and other	**12,178,095**	13,283,049
Total current assets	**181,241,547**	145,657,774
Assets whose use is limited		
Funds held by bond trustees	**25,444,210**	10,106,497
Board-designated funds	**200,742,886**	177,201,166
Deferred compensation	**1,907,322**	1,727,591
	228,094,418	189,035,254
Property and equipment – net	**267,403,267**	243,583,054
Due from affiliates, net of current portion	**4,136,413**	4,136,413
Other assets		
Interest in net assets of Rochester General Hospital Foundation, Inc	**32,903,149**	33,808,313
Estimated third-party payer receivables	**5,880,423**	3,377,820
Insurance recoveries receivable	**57,774,609**	53,591,684
Other	**16,027,351**	15,744,882
	112,585,532	106,522,699
Total assets	**$ 793,461,177**	$ 688,935,194

	December 31	
	2013	**2012**
Liabilities and net assets		
Current liabilities		
Accounts payable	**$ 29,855,346**	$ 24,969,271
Accrued salaries, vacations, and payroll taxes	**22,651,736**	32,750,253
Accrued expenses	**19,986,488**	17,682,229
Accrued interest payable	**470,676**	344,086
Estimated third-party payor payables	**24,767,078**	22,154,792
Current portion of long-term debt	**9,902,519**	9,834,662
Due to affiliates	**1,194,039**	–
Total current liabilities	**108,827,882**	107,735,293
Long-term liabilities		
Long-term debt, less current portion	**141,219,680**	95,084,789
Accrued insured and self-insured liabilities	**92,020,787**	85,754,394
Estimated third-party payor payables	**78,421,129**	61,852,520
Deferred compensation	**1,907,322**	1,727,591
Total liabilities	**422,396,800**	352,154,587
Net assets		
Unrestricted	**339,474,274**	304,607,747
Temporarily restricted	**23,482,541**	24,065,423
Permanently restricted	**8,107,562**	8,107,437
Total net assets	**371,064,377**	336,780,607
Total liabilities and net assets	**$ 793,461,177**	$ 688,935,194

See accompanying notes.

Rochester General Hospital and Affiliates

Consolidated Statements of Operations and Changes in Net Assets

	Year Ended December 31	
	2013	**2012**
Unrestricted revenues, gains, and other support		
Patient service revenue, net of contractual allowances and discounts	**$ 797,658,222**	$ 729,209,676
Provision for bad debts	**(21,141,195)**	(19,828,827)
Net patient service revenue, less provision for bad debts	**776,517,027**	709,380,849
Other revenue, gains, and other support	**29,804,870**	23,463,529
Total unrestricted revenues, gains, and other support	**806,321,897**	732,844,378
Expenses		
Salaries and wages	**365,322,821**	349,082,797
Employee benefits	**77,800,554**	73,391,410
Professional fees	**26,334,112**	10,345,773
Purchased services and supplies	**269,442,142**	243,576,597
Depreciation and amortization	**33,427,331**	34,169,357
Interest	**5,247,000**	3,927,247
Total expenses	**777,573,960**	714,493,181
Income from operations	**28,747,937**	18,351,197
(Loss) gain on sale of property and equipment	**(8,164)**	53,482
Loss on debt extinguishment	**(5,952,078)**	–
Investment income, net	**15,551,220**	6,295,859
Excess of revenues over expenses	**$ 38,338,915**	$ 24,700,538

Continued on next page.

Rochester General Hospital and Affiliates

Consolidated Statements of Operations and Changes in Net Assets (continued)

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Balance at January 1, 2012	$ 271,495,287	$ 23,358,385	$ 8,106,144	$ 302,959,816
Excess of revenues over expenses	24,700,538	–	–	24,700,538
Net unrealized gain on investments	6,357,004	–	–	6,357,004
Change in interest in the net assets of Rochester General Hospital Foundation, Inc	106,349	758,640	1,293	866,282
Contributions for capital acquisitions from Rochester General Hospital Foundation, Inc	1,417,915	–	–	1,417,915
Grants	479,052	–	–	479,052
Net assets released from restrictions for capital	51,602	(51,602)	–	–
Increase in net assets	33,112,460	707,038	1,293	33,820,791
Balance at December 31, 2012	304,607,747	24,065,423	8,107,437	336,780,607
Excess of revenues over expenses	**38,338,915**	–	–	**38,338,915**
Net unrealized gain on investments	**1,255,811**	–	–	**1,255,811**
Change in interest in the net assets of Rochester General Hospital Foundation, Inc	**(304,485)**	**(600,804)**	**125**	**(905,164)**
Contributions for capital acquisitions from Rochester General Hospital Foundation, Inc	**540,505**	**17,922**	–	**558,427**
Grants	**383,222**	–	–	**383,222**
Transfers from Rochester General Hospital Foundation, Inc	**547,548**	–	–	**547,548**
Capitalization of Rochester General Long Term Care, Inc	**(5,000,000)**	–	–	**(5,000,000)**
Other	**(894,989)**	–	–	**(894,989)**
Increase (decrease) in net assets	**34,866,527**	**(582,882)**	**125**	**34,283,770**
Balance at December 31, 2013	**$ 339,474,274**	**$ 23,482,541**	**$ 8,107,562**	**$ 371,064,377**

See accompanying notes

Rochester General Hospital and Affiliates

Consolidated Statements of Cash Flows

	Year Ended December 31	
	2013	**2012**
Operating activities		
Increase in net assets	**$ 34,283,770**	$ 33,820,791
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Net unrealized gain on investments	**(1,255,811)**	(6,357,004)
Other-than-temporary decline in investments	**–**	1,024,645
Loss on debt extinguishment	**5,952,078**	–
Depreciation and amortization	**33,427,331**	34,169,357
Loss (gain) on sale of property and equipment	**8,164**	(53,483)
Provision for bad debts	**21,141,195**	19,828,827
Change in interest in the net assets of the Foundation	**905,164**	(866,282)
Restricted contributions	**(558,427)**	(1,417,915)
Changes in operating assets and liabilities		
Patient accounts receivable	**(17,690,258)**	1,439,230
Estimated third-party payor receivables/payables, net	**12,029,526**	(4,352,393)
Other current assets	**1,150,218**	(4,596,164)
Due from/to affiliates, net	**(1,193,250)**	(12,200,928)
Other noncurrent assets	**(5,275,091)**	(3,141,591)
Accounts payable and other current liabilities	**(5,760,520)**	72,174
Other noncurrent liabilities	**6,446,124**	2,914,843
Net cash provided by operating activities	**83,610,213**	60,284,107
Investing activities		
Expenditures for property and equipment	**(53,026,776)**	(50,064,204)
(Increase) decrease in investments, net	**(39,215,156)**	540,297
Net cash used in investing activities	**(92,241,932)**	(49,523,907)
Financing activities		
Restricted contributions	**558,427**	1,417,915
Payment of deferred financing costs	**(1,835,848)**	–
Proceeds from issuance of long-term debt	**108,918,551**	–
Principal payments on long-term debt	**(67,947,474)**	(16,493,647)
Net cash provided by (used in) financing activities	**39,693,656**	(15,075,732)
Net increase (decrease) in cash and cash equivalents	**31,061,937**	(4,315,532)
Cash and cash equivalents at beginning of year	**10,913,951**	15,229,483
Cash and cash equivalents at end of year	**$ 41,975,888**	$ 10,913,951

See accompanying notes

1. Organization and Consolidation

Rochester General Hospital and Affiliates (collectively, the Hospital) comprise a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code (the Code) that is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code The Hospital owns and operates a 528-bed hospital, outpatient clinic, and other related facilities providing medical, surgical, and other health care services in the Rochester, New York, area

The Hospital owns 100% of the Class A stock of the GRACO Risk Retention Group (GRACO RRG) GRACO RRG provides professional liability insurance to physicians in the Rochester, New York, area Additionally, the Hospital controls Western New York Medical Practice, P C , which is a tax-exempt captive professional corporation, formed to provide health care services to the community All significant inter-affiliate accounts and transactions have been eliminated in the accompanying consolidated financial statements

The Hospital owns 28% at December 31, 2013 and 2012, of the membership interest in Lattimore Services Organization, LLC, which is a limited liability company organized to provide oversight and administrative services to Rochester Ambulatory Surgicenter (f/k/a Lattimore Community Surgicenter, Inc) The Hospital owns a 50% interest in Greater Rochester Independent Practice Association, an independent physician practice association

The sole corporate member of the Hospital is Rochester General Health System (the System), a New York not-for-profit corporation that coordinates and manages the regional health care services of its affiliates, and is also an organization described in Section 501(c)(3) of the Code, and exempt from federal income tax pursuant to Section 501(a) of the Code The System is a large, regional, integrated health care system covering Rochester, New York, and surrounding areas of central upstate New York and is recognized as a regional leader in the proactive delivery of health care services to the communities it serves

The Hospital is affiliated with several other health care corporations, including one hospital (Newark Wayne Community Hospital), a nursing home, an elderly housing complex, two fund-raising foundations, and other companies engaged in behavioral health and elderly care, all of which operate as part of the System group of providers Additionally, the Hospital is an insured of the Greater Rochester Assurance Company, Ltd (GRACO), the System's wholly owned offshore captive insurance company established to provide professional and general insurance to the affiliates The Hospital also participates in the Rochester General Health System Workers' Compensation Trust (the Trust) in order to provide an efficient mechanism for reserving against potential workers' compensation claims

2. Summary of Significant Accounting Policies

Use of Estimates

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

Performance Indicator

The performance indicator is excess of revenues over expenses, which includes all changes in unrestricted net assets other than changes in unrealized gain or loss on investments of other-than-trading securities (excluding other-than-temporary declines in investments), changes in interest in the net assets of the Rochester General Hospital Foundation, Inc (RGH Foundation), transfers of net assets to and from affiliates for capital needs, and contributions of long-lived assets (including assets acquired using contributions that, by donor restriction, are to be used for the purpose of acquiring such assets) and their release from restrictions for the intended purpose

Net Patient Service Revenue

The Hospital recognizes revenue associated with services provided to patients and reported at estimated net realizable amounts from patients, third-party payors, and others and includes estimated retroactive revenue adjustments due to ongoing and future audits, reviews, and investigations The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates Payment arrangements include prospectively determined rates per discharge, reimbursed costs, and per diem payments Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, and investigations Net retroactive adjustments increased net patient service revenue by approximately $823,000 in 2013 and $549,000 in 2012

2. Summary of Significant Accounting Policies (continued)

Non-Medicare Payment

In New York State, hospitals and all non-Medicare payors, except Medicaid, workers' compensation and no-fault insurance programs, negotiate hospitals' payment rates If negotiated rates are not established, payors are billed at hospitals' established charges Medicaid, workers' compensation, and no-fault payors pay hospital rates promulgated by the New York State Department of Health Effective December 1, 2009, the New York State payment methodology was updated such that payments to hospitals for Medicaid, workers' compensation, and no-fault inpatient services are based on a statewide prospective payment system, with retroactive adjustments, prior to December 1, 2009, the payment system provided for retroactive adjustments to payment rates, using a prospective payment formula Outpatient services also are paid based on a statewide prospective system that was effective December 1, 2008 Medicaid rate methodologies are subject to approval at the federal level by the Centers for Medicare & Medicaid Services (CMS), which may routinely request information about such methodologies prior to approval Revenue related to specific rate components that have not been approved by CMS is not recognized until the Hospital is reasonably assured that such amounts are realizable Adjustments to the current and prior years' payment rates for those payors will continue to be made in future years

Medicare Payment

Hospitals are paid for most Medicare inpatient and outpatient services under the national prospective payment system and other methodologies of the Medicare program for certain other services Federal regulations provide for certain adjustments to current and prior years' payment rates, based on industry-wide and hospital-specific data

The Hospital has established estimates, based on information presently available, of amounts due to or from Medicare and non-Medicare payors for adjustments to current and prior years' payment rates, based on industry-wide and hospital-specific data The current Medicaid, Medicare, and other third-party payor programs are based upon extremely complex laws and regulations that are subject to interpretation Medicare cost reports, which serve as the basis for final settlement with the Medicare program, have been audited by the Medicare fiscal intermediary and settled through 2009 Subsequent years remain open for audit and settlement as well as numerous issues related to the New York State Medicaid program for prior years

2. Summary of Significant Accounting Policies (continued)

As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount when open years are settled and additional information is obtained Additionally, noncompliance with such laws and regulations could result in fines, penalties, and exclusion from such programs The Hospital is not aware of any allegations of noncompliance that could have a material adverse effect on the accompanying consolidated financial statements and believes that it is in compliance with all applicable laws and regulations

There are various proposals at the federal and state levels that could, among other things, significantly reduce payment rates or modify payment methods The ultimate outcome of these proposals and other market changes, including the potential effects of health care reform that has been enacted by the federal and state governments, cannot presently be determined Future changes in the Medicare and Medicaid programs and any reduction of funding could have an adverse impact on the Hospital Additionally, certain payors' payment rates for various years have been appealed by the Hospital If the appeals are successful, additional income applicable to those years might be realized

Revenue from the Medicare and Medicaid programs accounted for approximately 45% and 17%, respectively, of the Hospital's net patient revenue for 2013 (43% and 16%, respectively in 2012)

Incentive Payments for Using Electronic Health Records

The American Recovery and Reinvestment Act of 2009 included provisions for implementing health information technology under the Health Information Technology for Economic and Clinical Health Act (HITECH) The provisions were designed to increase the use of electronic health record (EHR) technology and establish the requirements for a Medicare and Medicaid incentive payment program beginning in 2011 for eligible providers that adopt and meaningfully use certified EHR technology Eligibility for annual Medicare incentive payments depends on providers demonstrating meaningful use of EHR technology in each period over a four-year period Initial Medicaid incentive payments are available to providers that adopt, implement, or upgrade certified EHR technology In subsequent years, providers must demonstrate meaningful use of such technology to qualify for additional Medicaid incentive payments Hospitals that do not successfully demonstrate meaningful use of EHR are subject to payment penalties or downward adjustments to their Medicare payments beginning in federal fiscal year 2015

2. Summary of Significant Accounting Policies (continued)

The Hospital uses a grant accounting model to recognize revenue for the Medicare and Medicaid EHR incentive payments Under this accounting policy, EHR incentive payment revenue is recognized when the Hospital is reasonably assured that the EHR meaningful use criteria for the required period of time were met and that the grant revenue will be received For the years ended December 31, 2013 and 2012, the Hospital received EHR incentive payment revenue from Medicare of approximately $4,600,000 and $712,000, respectively, and from Medicaid of approximately $2,133,000 and $3,017,000, respectively, which is included in other revenue, gains and other support Income from Medicare incentive payments is subject to retrospective adjustment upon final settlement of the applicable cost report from which payments were calculated Additionally, the Hospital's attestation of compliance with the meaningful use criteria is subject to audit by the Federal government and/or the New York State Department of Health

Provision for Bad Debts

Accounts receivable are reduced by an allowance for doubtful accounts In evaluating the collectibility of accounts receivable, the Hospital analyzes its historical and expected net collections considering historical business and economic conditions, trends in health care coverage, and other collection indicators 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, the Hospital analyzes contractual amounts due and provides an allowance for doubtful accounts and a provision for bad debts if deemed necessary (for example, 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, 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 Hospital 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 Hospital follows established guidelines for placing certain past due patient balances with collection agencies, subject to the terms of certain restrictions on collection efforts as determined by the Hospital The difference between discounted rates and the amounts actually collected after all reasonable collection efforts have been exhausted is written off against the allowance for doubtful accounts

2. Summary of Significant Accounting Policies (continued)

Overall, the total of self-pay discounts and write-offs has not changed significantly The Hospital has not experienced significant changes in write-off trends and has not changed its charity care policy for the years ended December 31, 2013 or 2012 The Hospital does not maintain a material allowance for doubtful accounts from third-party payors, nor did it have significant write-offs from third-party payors

Patient service revenue for the years ended December 31, 2013 and 2012, net of contractual allowances and discounts (but before the provision for bad debts) was approximately $772,103,000 and $714,804,000, respectively, from third-party payors, and $25,555,000 and $14,406,000, respectively from self-pay payors (based on primary insurance designation)

Deductibles and copayments under third-party payment programs within the third-party payor amounts above are the patient's responsibility, and the Hospital considers these amounts in its determination of the provision for bad debts based on collection experience

Uncompensated Care and Charity Care

Charity care is reported at estimated direct and indirect costs The Hospital utilizes a cost-to-charge ratio methodology for the cost analysis

The Hospital accepts all patients, regardless of their ability to pay, pursuant to its established policies Management considers uncompensated care to include three elements charity care, bad debts, and governmental shortfall

The Hospital's established policies define charity services as those medically necessary services for which patients have the obligation and willingness to pay but do not have the ability to pay Patients that provide the necessary information to qualify for charity are provided services at a reduced fee or no fee

During the registration, billing, and collection process, a patient's eligibility for charity care is determined Care given to patients who are determined to be eligible for charity care under the Hospital's charity care policy, but not paid for, is classified as charity care Charity care is excluded from patient service revenue, and the cost of providing such care is recognized within operating expenses Care given to patients who were determined by the Hospital to have the ability to pay but did not is deemed uncollectible and classified as bad debt expense Distinguishing between bad debt and charity care is difficult in part because services are often rendered prior to full evaluation of a patient's ability to pay

2. Summary of Significant Accounting Policies (continued)

The Hospital receives certain funds to offset or subsidize charity services provided, which are included in net patient service revenue These funds are primarily received from uncompensated care programs sponsored by New York State, whereby health care providers within the state pay into an uncompensated care fund, and the pooled funds are then redistributed based on specific criteria

Governmental shortfall is management's estimate of the difference between the payments received and the cost of care provided to patients who are covered by the government entitlement program of Medicaid A summary of the estimates of uncompensated care follows for the years ending December 31

	2013	2012
Charity care, estimated at cost	**$ 16,126,000**	$ 17,694,000
Funds received to offset or subsidize charity services	**12,817,000**	10,263,000
Provision for bad debt	**21,141,000**	19,829,000
Governmental shortfall	**19,132,000**	18,651,000

Concentration of Patient Accounts Receivable

Patient accounts receivable consist of amounts due from government programs, commercial insurance companies, private pay patients, and other group insurance programs The Hospital maintains an allowance for doubtful accounts based on the expected collectibility of accounts receivable The significant concentrations of gross accounts receivable for services to patients include the following at December 31

	2013	2012
Self-pay	**21%**	21%
Medicare	**22**	19
MVP	**14**	14
Excellus	**25**	25
Medicaid	**7**	4
Other third-party payors	**11**	17
	100%	100%

2. Summary of Significant Accounting Policies (continued)

Cash Equivalents

The Hospital considers all highly liquid investments with original maturities of three months or less when purchased to be cash equivalents Cash equivalents are measured at fair value in the consolidated balance sheets and exclude amounts restricted, board designated, or held in trusts

Inventories

Inventories (primarily supplies) are stated at the lower of cost (first-in, first-out method) or market

Investments and Assets Whose Use Is Limited

Investments and assets whose use is limited consist of financial instruments directly owned by the Hospital and the Hospital's allocated share of a pooled investment fund administered by the System (Pooled Investment Fund) Investments owned directly by the Hospital are recorded at fair value The Hospital's share of the Pooled Investment Fund is recorded at the Hospital's unitized investment value, which is increased or decreased based on allocated investment earnings Interest, dividends, and realized and unrealized gains and losses related to the Pooled Investment Fund are allocated to participants based upon their pro rata share of the investments

Assets whose use is limited are amounts that have been designated by the System's Board of Directors for future capital improvements and facility use, amounts held in escrow under the 2011 tax-exempt financing agreement (discussed further in Note 5) for capital equipment purchases, amounts deposited with trustees under a mortgage bond indenture agreement, and amounts deposited with trustees for deferred compensation agreements

Investment income or loss (including realized gains and losses on investments, interest income, other-than-temporary impairment, and dividends) is included in the excess of revenues over expenses Unrestricted investment income or loss is reported as other revenue, except for investment income or loss on board-designated and capital improvement fund investments, which are reported as nonoperating gains or losses Unrealized gains and losses on investments are reflected as increases or decreases in unrestricted net assets, except for unrealized losses considered to be other than temporary

2. Summary of Significant Accounting Policies (continued)

Fair Value Measurement

Fair value measurements are defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date

The framework for measuring fair value comprises a three-level hierarchy based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date The three levels are defined as follows

Level 1 – Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement

The following is a description of the Hospital's valuation methodologies for investments and the System's valuation methodology for the Pooled Investment Fund Fair value for Level 1 is based upon quoted market prices received from third-party pricing services Fair value for Level 2 is based on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets Inputs are obtained from various sources, including market participants, dealers, and brokers

2. Summary of Significant Accounting Policies (continued)

Financial Instruments

The carrying values of cash and cash equivalents, accounts receivable, and accounts payable are reasonable estimates of fair value due to the short-term nature of these financial instruments Investments owned directly by the Hospital are recorded at fair value except for limited partnerships and other investments which are recorded at cost The Hospital's share of the Pooled Investment Fund is recorded at amounts reported to the Hospital from the System The System records investments in the Pooled Investment Fund at fair value, except for certain amounts related to limited partnerships that are recorded at either cost or utilizing the equity method of accounting The valuation of cost basis limited partnerships is evaluated annually for impairment Investments in a loss position are evaluated on a regular basis to determine if the impairment is other than temporary

The Hospital's Revenue Bonds are not required to be carried at fair value The fair value of the Revenue Bonds is estimated based on current rates offered to the Hospital for debt of the same remaining maturities and other valuation considerations

Property and Equipment

Property and equipment are recorded at cost, less allowances for depreciation Depreciation is provided for in amounts sufficient to amortize the cost of the related assets, on a straight-line basis, over their estimated useful lives Equipment under capital lease obligations is amortized on a straight-line basis over the shorter period of the lease term or the estimated useful life of the equipment and is reported in depreciation and amortization in the accompanying consolidated statements of operations and changes in net assets Expenditures for routine repairs and maintenance are charged to operations as incurred

Expenditures for software purchases and software developed for internal use are capitalized and reported within equipment Depreciation is provided on a straight-line basis over the estimated useful lives, which are generally three to ten years For software developed for internal use, certain costs are capitalized, including external direct costs of materials and services associated with developing or obtaining the software and payroll and payroll-related costs for employees who are directly associated with internal use software projects Capitalization of these costs ceases when the project is substantially complete and ready for its intended use Costs associated with the preliminary project stage activities, training, maintenance, and other post-

2. Summary of Significant Accounting Policies (continued)

implementation stage activities are expensed as incurred During 2011, the Hospital implemented an electronic medical records system and capitalized approximately $35,881,000 of internally developed software, which is being depreciated over ten years

Gifts of long-lived assets such as land, buildings, or equipment are reported as an addition to unrestricted net assets and are excluded from the excess of revenues over expenses, unless explicit donor stipulations specify how the donated assets must be used Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support Expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service

Impairment of Long-Lived Assets

The Hospital evaluates the recoverability of long-lived assets and the related estimated remaining useful lives at each consolidated balance sheet date The Hospital would record an impairment charge or change the useful life if events or changes in circumstances indicated that the carrying amount may not be recoverable or the remaining useful life has changed

Interest in Net Assets of the Rochester General Hospital Foundation

The Hospital and the RGH Foundation are deemed to be financially interrelated organizations Accordingly, the Hospital records its interest in the net assets of the RGH Foundation as a noncurrent asset and as unrestricted, temporarily restricted, and permanently restricted net assets, as appropriate

Deferred Financing Costs

Deferred financing costs are being amortized using the effective interest method over the term of the related obligation and are included as a component of other long-term assets in the accompanying consolidated balance sheets Deferred financing costs approximated $1,721,000 and $1,568,000, net of accumulated amortization of approximately $115,000 and $2,862,000 at December 31, 2013 and 2012, respectively In February 2013, the Hospital extinguished the debt related to the 2005 Revenue Bonds and issued the 2013 Revenue Bonds In connection with the issuance of the 2013 Revenue Bonds the Hospital capitalized $1,836,000 of deferred financing costs and expensed $1,548,000 of existing deferred financing costs related to the extinguished 2005 Revenue Bonds

2. Summary of Significant Accounting Policies (continued)

Permanently and Temporarily Restricted Net Assets

Permanently restricted net assets consist of amounts restricted by donors to be maintained by the Hospital in perpetuity Temporarily restricted net assets are used to differentiate resources, the use of which is restricted by donors or grantors to a specific time period or purpose, from resources on which no restrictions have been placed or that arise from the general operations of the Hospital Temporarily restricted gifts and bequests are reported as an addition to temporarily restricted net assets in the period received When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reported as other revenue in the consolidated statements of operations and changes in net assets as net assets released from restrictions The Hospital reports contributions of temporarily restricted net assets for which the restriction was met in the year the contribution was made as increases in unrestricted net assets

Unconditional promises to give cash and other assets to the Hospital are reported at fair value at the date the promise is received Conditional promises to give and indications of intentions to give are reported at fair value at the date the cash or donated asset is received and applicable conditions are satisfied No amounts have been reflected in the consolidated financial statements for donated services However, many individuals volunteer time and perform a variety of tasks that assist the Hospital with various programs

Supplemental Cash Flow Disclosures

Capital leases for equipment of approximately $1,482,000 and $1,805,000 were entered into in 2013 and 2012, respectively They are excluded from the consolidated statements of cash flows and will be reflected through principal payments as financing activities in future periods Additionally, accounts payable and accrued expenses related to purchases of equipment of approximately $6,368,000 and $3,389,000 at December 31, 2013 and 2012, respectively, were excluded from the consolidated statements of cash flows and will be reflected when paid

3. Investments and Assets Whose Use Is Limited

Investments and assets whose use is limited consisted of the following at December 31

	2013	2012
Investments – current		
Money market funds	**$ 408,854**	$ 189,606
Fixed income investments	**–**	6,965,112
Pooled Investment Fund	**3,384,365**	3,003,254
Limited partnership	**7,049,660**	–
Other	**675,133**	–
	$ 11,518,012	$ 10,157,972
Current portion of assets whose use is limited		
Funds held by bond trustees		
Cash and cash equivalents	**$ 1,320,447**	$ –
Fixed income investments	**–**	593,551
	$ 1,320,447	$ 593,551
Assets whose use is limited		
Funds held by bond trustees		
Money market funds & commercial paper	**$ 23,863,031**	$ 2,780
Fixed income investments	**1,581,179**	10,103,717
	25,444,210	10,106,497
Board-designated funds		
Cash and cash equivalents	**15,000,000**	15,000,000
Money market funds	**–**	15,001,500
Mutual funds	**10,125,429**	–
Fixed income investments	**21,924,231**	20,000,000
Limited partnership	**2,950,340**	–
Pooled Investment Fund	**150,742,886**	127,199,666
	200,742,886	177,201,166
Deferred compensation		
Mutual funds	**1,907,322**	1,727,591
	$ 228,094,418	$ 189,035,254

3. Investments and Assets Whose Use Is Limited (continued)

The following summarizes investment returns and their classification in the consolidated statements of operations and changes in net assets for the years ended December 31

	2013	2012
Dividends and interest, net of investment expenses	**$ 9,182,020**	$ 3,988,247
Net realized gains on investments	**6,046,425**	4,003,486
Gain from equity method investments in Pooled Investment Fund	**2,546,134**	415,585
Losses from Pooled Investment Fund due to other-than-temporary decline in investments	**–**	(1,024,645)
Net unrealized gains on investments	**1,255,811**	6,357,004
	$ 19,030,390	$ 13,739,677
Reported as follows		
Other revenue	**$ 2,223,359**	$ 1,086,814
Nonoperating investment income, net	**15,551,220**	6,295,859
Net unrealized gain on investments included in unrestricted net assets	**1,255,811**	6,357,004
	$ 19,030,390	$ 13,739,677

At December 31, 2013, the Hospital owns approximately 76% of the total Pooled Investment Fund The total Pooled Investment Fund includes a diversified portfolio, that comprises

Cash	–%
Money market funds	3
Domestic common and preferred stock	9
Fixed income mutual funds	13
Equity mutual funds	16
Common collective trusts	11
Limited partnerships	48

The Pooled Investment Fund investments, excluding limited partnerships that are reported at cost, are classified as 79% Level 1 and 21% Level 2 at December 31, 2013 and 2012 Level 1 includes money market funds, cash, domestic common and preferred stock, fixed income mutual funds, and equity mutual funds Level 2 includes common collective trusts

3. Investments and Assets Whose Use Is Limited (continued)

Investment income, net, includes realized gains and losses on investments, interest, dividends, and declines in value considered to be other than temporary There were no other-than-temporary losses recorded in 2013 There were $(1,024,645) of other-than-temporary losses recorded in 2012 Investment income is also offset by expenses related to the investments of approximately $521,000 and $427,000 in 2013 and 2012, respectively Unrealized losses on investments that are considered temporary are excluded from the excess of revenue over expenses

Fair Value Measurements

The fair value of the investments and assets whose use is limited owned directly by the Hospital is recorded based upon quoted market prices for Level 1 investments and other measures as described in Note 2 for Level 2 investments The following table presents these financial assets as of December 31, 2013 and 2012 under the fair value hierarchy

	2013	2012
Level 1		
Money market funds	**$ 24,271,885**	$ 15,189,606
Cash	**16,320,447**	15,003,614
Mutual funds	**12,032,751**	1,727,591
U S Treasury securities	–	12,928,114
Total Level 1	**52,625,083**	44,848,925
Level 2		
Government fixed income investments	**9,514,303**	7,018,485
Corporate fixed income securities	**13,991,107**	17,716,447
Total Level 2	**23,505,410**	24,734,932
Total	**$ 76,130,493**	$ 69,583,857

The fair value table above excludes limited partnerships and other investments, which are recorded at cost The total value of limited partnerships and other investments was approximately $10,675,133 at December 31, 2013

4. Property and Equipment

Property and equipment consist of the following at December 31

	2013	2012
Land	**$ 2,968,355**	$ 2,968,355
Land improvements	**4,905,016**	4,767,207
Buildings and improvements	**276,157,791**	250,081,827
Equipment	**231,314,870**	207,542,206
Construction-in-progress	**16,243,931**	9,568,959
Equipment under capital leases	**14,388,268**	12,950,882
	545,978,231	487,879,436
Less accumulated depreciation and amortization	**278,574,964**	244,296,382
	$ 267,403,267	$ 243,583,054

In 2012, the Hospital wrote off approximately $120,000,000 in gross assets that were fully depreciated and no longer in use This impacted gross property and equipment, which was offset by accumulated depreciation with no impact on the amounts stated on the consolidated balance sheet and the consolidated statement of operations and changes in net assets as of December 31, 2012 No material write-offs occurred as of December 31, 2013

5. Long-Term Obligations

Long-term debt consists of the following at December 31

	Interest Rate(s)	Due Date	2013	2012
2013 Revenue Bonds – A	4 00% – 5 00%	Through 2042	**$ 55,480,000**	$ –
2013 Revenue Bonds – B	3 00% – 4 00%	Through 2035	**41,905,000**	–
2005 Revenue Bonds	4 00% – 4 48%	Through 2035	–	51,345,000
Capital lease obligations	0 27% – 3 25%	Through 2017	**2,992,832**	3,229,999
Tax-exempt financing agreement	2 33%	Through 2021	**43,693,817**	48,778,223
			144,071,649	103,353,222
Unamortized premium			**7,050,550**	1,566,229
Current portion			**(9,902,519)**	(9,834,662)
			$ 141,219,680	$ 95,084,789

In February 2013, Monroe County Industrial Development Corporation issued Series 2013 Tax-Exempt Revenue Bonds (2013 Revenue Bonds) in the amount of $101,520,000 on behalf of the Hospital The funds received were used to defease the 2005 Revenue Bonds and will provide financing for certain Hospital renovations and expansions The 2013 Revenue Bonds will mature from December 2013 to 2042 and were issued at coupon rates ranging from 1 5% to 5 0% The 2013 Revenue Bonds are secured by the pledge and assignment of a security interest in the gross receipts of the Hospital Under the terms of the 2013 Revenue Bonds indenture, the Hospital is required to maintain certain deposits with a trustee

5. Long-Term Obligations (continued)

Such deposits were included with assets whose use is limited in the accompanying consolidated balance sheets and consist of the following funds at December 31

	2013	2012
Construction fund – 2005 Revenue Bonds	**$ –**	$ 4,884,884
Debt service fund – 2005 Revenue Bonds	**–**	593,551
Debt service reserve fund – 2005 Revenue Bonds	**–**	5,221,613
2013 Revenue Bonds Series A project fund	**23,684,825**	–
2013 Revenue Bonds Series B project fund	**154,224**	–
2013 Revenue Bonds Series A bond fund	**455,159**	–
2013 Revenue Bonds Series B bond fund	**865,288**	–
2013 Revenue Bonds Series A capital interest fund	**1,574,217**	–
2013 Revenue Bonds Series A earnings fund	**30,935**	–
2013 Revenue Bonds Series B earnings fund	**9**	–
	26,764,657	10,700,048
Current portion	**(1,320,447)**	(593,551)
	$ 25,444,210	$ 10,106,497

In addition, the 2013 Revenue Bonds, and the 2005 Revenue Bonds prior to defeasance, indenture and insurance policy place limits on the incurrence of additional borrowings and require that the Hospital satisfy certain measures of financial performance The Hospital is in compliance with the applicable requirements for the years ending December 31, 2013 and 2012 The fair value of the 2013 Revenue Bonds, and the 2005 Revenue Bonds prior to defeasance, is estimated based on the current rates offered to the Hospital for debt of the same remaining maturities and other valuation considerations and is classified as Level 2 in the fair value hierarchy The recorded amounts of other long-term debt and long-term liabilities approximate fair value

5. Long-Term Obligations (continued)

The fair values and carrying values of the 2013 Revenue Bonds and 2005 Revenue Bonds approximate the following at December 31

	2013		2012	
	Fair Value	Carrying Value	Fair Value	Carrying Value
2013 Revenue Bonds – Series A	**$ 54,602,000**	**$ 55,480,000**	$ –	$ –
2013 Revenue Bonds – Series B	**38,333,000**	**41,905,000**	–	–
2005 Revenue Bonds	–	–	52,573,000	51,345,000
	$ 92,935,000	**$ 97,385,000**	$ 52,573,000	$ 51,345,000

In 2011, the Hospital entered into a tax-exempt financing agreement with the Dormitory Authority of New York and JPMorgan Chase Bank, N A for $54,969,000 The agreement is a tri-party financing agreement that enabled the Hospital to purchase capital equipment on a tax-exempt basis All equipment purchased under this agreement has been placed in service The Hospital will continue to make payments on the financing agreement through 2021 As of December 31, 2012, the escrow for future purchases or reimbursement for qualifying purchases made by the Hospital has been depleted

In 2012, the Hospital entered into a capital lease for a Da Vinci Robot with De Lage Landen Financial Services, Inc for approximately $1,805,000 The payments will continue through 2017

Approximate annual principal payments of long-term debt outstanding at December 31, 2013 for the five-year period are as follows 2014 – $9,903,000, 2015 – $9,415,000, 2016 – $7,403,000, 2017 – $7,058,000, and 2018 – $7,028,000

Interest payments approximated $5,127,000 and $4,001,000 in 2013 and 2012, respectively

During 2013 and 2012, the Hospital capitalized interest in the amount of approximately $258,000 and $234,000, respectively

6. Operating Leases

Operating lease rental expense, relating primarily to the rental of facilities and equipment, was approximately $15,749,000 and $13,371,000 for the years ended December 31, 2013 and 2012, respectively

Future minimum rental commitments under noncancelable operating leases (with an initial or remaining term in excess of one year) at December 31, 2013 are as follows

2014	$ 8,090,152
2015	6,681,642
2016	4,978,690
2017	3,808,722
2018	3,598,702
Thereafter	7,661,575
	$ 34,819,483

7. Commitments and Contingencies

The Hospital records reserves and related insurance recoveries receivable for professional and general liability, health care for employees and workers' compensation losses, and loss adjustment expenses These reserves include estimates for claims incurred but not reported (IBNR) and estimates of future trends in loss severity and frequency and other factors, which could vary as the losses are ultimately settled Accordingly, the actual amounts incurred and recovered may vary significantly from the estimated amounts included in the accompanying consolidated financial statements

Professional and General Liability

The Hospital purchases its primary professional and general liability insurance, with limits of $3 5 million per claim and $25 million in the aggregate per policy year, through GRACO under a retrospectively rated claims-made policy based upon the experience of GRACO's insureds The Hospital has prepaid expenses of approximately $18,037,000 and $14,099,000 at December 31, 2013 and 2012, respectively, for related premiums on the basis of the group's experience, which is included in due from affiliates on the accompanying consolidated balance sheets

7. Commitments and Contingencies (continued)

The Hospital purchases claims-made excess professional and general liability insurance from an insurance company under a policy that insures the System and its affiliates This policy provides $43 5 million insurance per claim and $65 million in the aggregate per policy year for the System on a system-wide basis, in excess of the primary insurance limits provided by GRACO

Professional liability and other claims have been filed against the Hospital and subscribing physician and non-physician providers by various claimants In addition, other claims for which damages are as yet unspecified also exist Management does not anticipate that any future effects of such claims would have a significant impact on the Hospital's financial condition

The Hospital's allocation of the actuarially determined estimate for professional liability claims, including outstanding and IBNR claims, at an estimated present value using a discount rate of 2% at December 31 are as follows and are included in accrued insured and self-insured liabilities in the accompanying consolidated balance sheets

	2013	2012
Professional liability reserves	**$ 57,156,346**	$ 53,284,605
Reinsurance recoveries receivable	**46,812,204**	42,760,797
Net exposure for insured and self-insured claims	**$ 10,344,142**	$ 10,523,808

Workers' Compensation

The Trust maintains stop-loss insurance coverage for all individual claims with a loss value exceeding $450,000 The Hospital has a deposit of approximately $13,393,000 and $12,755,000 at December 31, 2013 and 2012, respectively, with the Trust, which is classified as other assets in the accompanying consolidated balance sheets Losses are accrued based upon the trustee's estimate of the aggregate liability for claims incurred by members, based on actuarially determined amounts Total costs incurred by the Hospital approximated $3,718,000 and $2,685,000 in 2013 and 2012, respectively

7. Commitments and Contingencies (continued)

The Hospital's portions of the actuarially determined reserve for workers' compensation at an estimated present value using a discount rate of 2% at December 31 are as follows and are included in accrued insured and self-insured liabilities in the accompanying consolidated balance sheets

	2013	2012
Workers' compensation reserve	**$ 34,864,441**	$ 32,469,789
Insurance recoveries receivable	**10,962,405**	10,830,887
Net exposure for insured and self-insured claims	**$ 23,902,036**	$ 21,638,902

Health

The Hospital is a participant in the System's self-insured Medical Health Plan (the Health Plan) The Plan maintains stop-loss insurance coverage for losses exceeding $300,000 per insured per year The Hospital provides for its portion of the cost of IBNR claims, which approximated $3,456,000 and $3,138,000 as of December 31, 2013 and 2012, respectively, and is included in accrued expenses in the accompanying consolidated balance sheets

8. Pension and Postretirement Plans

The Hospital provides retirement benefits through participation in the Rochester General Health System Employee Retirement Plan, a defined benefit pension plan (the Pension Plan) sponsored by the System for its affiliates that covers substantially all of the System's affiliate employees The Pension Plan bases benefits upon both credited years of service and final average earnings It is the policy of the System to fund at least the minimum amounts required by the Employee Retirement Income Security Act The funding policy is based on actuarially determined cost methods allowable under Internal Revenue Service regulations The Hospital's pension expense, which represents allocable contributions to the plan, approximated $20,625,000 and $20,238,000 in 2013 and 2012, respectively

The Hospital also provides certain health care and life insurance benefits for retired employees through its participation in a postretirement plan sponsored by the System for its affiliates Full-time employees who retire after age 62 with 20 years of service and dependents of employees who retired before January 1, 1993, are eligible for medical benefits

8. Pension and Postretirement Plans (continued)

For medical benefits, employees who retired prior to January 1, 1993 receive the full premium, with the System directly paying the premium cost to a third-party administrator Employees who retire on or after January 1, 1993, receive an amount that is fixed at the System's share of the 1993 premium level Dental benefits cover full-time employees and dependents of employees who retired before January 1, 1994, after age 62 with 20 years of service Life insurance benefits cover employees working at least 30 hours per week who retire at age 55 or older The System has the right to modify or terminate this plan in the future Postretirement benefit expense, which represents allocable contributions for the Hospital, for 2013 and 2012 approximated $523,000 and $547,000, respectively

The Hospital also has a noncontributory tax-exempt 403(b) tax sheltered annuity plan covering employees meeting certain eligibility requirements In addition, the Hospital has a deferred compensation plan that permits certain key employees to defer a portion of their compensation The deferred compensation, which is funded through investments with third-party financial services companies, is distributable in cash after retirement or termination of employment and is separately recorded in the accompanying consolidated balance sheets as an asset and a liability

9. Transactions With Affiliates

The Hospital and other affiliates of the System have entered into an agreement for financial support of the System that requires the Hospital to fund a prorated share of corporate management and general operating expenses The Hospital's allocated costs aggregated approximately $10,948,000 for 2013 and $9,616,000 for 2012, which are included in purchased services and supplies in the accompanying consolidated statements of operations and changes in net assets The Hospital provides centralized accounting, billing, and information system services to other System affiliates and purchases certain goods on their behalf The Hospital charges the affiliates for the services on a cost basis Reimbursement for these expenses approximated $6,539,000 for 2013 and $5,429,000 for 2012

The Hospital provides stop-loss insurance coverage to Independent Living for Seniors, Inc d/b/a ElderOne, an affiliate, for inpatient expenses that exceed a $63,000 deductible per participant per year in 2013 and 2012 Under the terms of the agreement, ElderOne remitted approximately $99,000 for 2013 and $96,000 for 2012 in reinsurance premiums to the Hospital The Hospital reimbursed ElderOne approximately $38,000 in 2012 for claims exceeding the attachment point There was no such reimbursement in 2013

9. Transactions With Affiliates (continued)

There are no specific repayment terms related to the amounts due from and to affiliates Amounts are generally settled on a quarterly basis Following is a summary of the amounts due to and due from affiliates as of December 31

	2013	2012
Due from affiliates		
Current portion		
GRACO	**$ 18,037,227**	$ 14,098,550
Newark Wayne Community Hospital	**2,846,766**	2,119,040
Rochester General Long Term Care, Inc	**4,330,995**	3,946,151
Independent Living for Seniors, Inc d/b/a ElderOne	**3,133,697**	3,100,629
Rochester General Health System Behavioral Health Network, Inc	**706,774**	313,462
RGH Foundation	**498,661**	866,439
Newark Foundation	**10,000**	–
Lattimore Community Surgicenter, Inc	**3,933,473**	1,432,710
Rochester General Health System Workers' Compensation Trust	**12,526,187**	10,851,609
Rochester General Health System	**–**	5,305,782
Greater Rochester Health System Foundation	**2,154,456**	5,292,321
RGHS Dialysis	**1,046,173**	–
Greater Rochester Independent Practice Association, Inc	**1,388,866**	899,293
Total current portion	**50,613,275**	48,225,986
Noncurrent portion		
Greater Rochester Health System Foundation	**4,136,413**	4,136,413
	$ 54,749,688	$ 52,362,399
Due to affiliates		
Current portion		
Rochester General Health System	**$ 1,194,039**	$ –
	$ 1,194,039	$ –

10. Net Assets

At December 31, 2013 and 2012, temporarily and permanently restricted net assets include the beneficial interest in net assets of the RGH Foundation

Temporarily restricted net assets are available for the following purposes at December 31

	2013	2012
Education and research	**$ 10,161,101**	$ 10,059,324
Equipment and facility improvements	**3,273,988**	3,835,453
Hospital support and clinical programs	**10,047,452**	10,170,646
	$ 23,482,541	$ 24,065,423

Permanently restricted net assets are available for the following purposes at December 31

	2013	2012
Education and research	**$ 818,745**	$ 818,695
Hospital support and clinical programs	**7,288,817**	7,288,742
	$ 8,107,562	$ 8,107,437

RGH Foundation maintains endowments consisting of numerous individual donor-restricted funds established for a variety of purposes, which are held in perpetuity Net assets associated with endowment funds are classified and reported based on donor-imposed restrictions

RGH Foundation has attempted to provide a predictable stream of funding to programs supported by their endowments while seeking to maintain the purchasing power of the endowment assets RGH Foundation funds are invested with a goal of producing the highest long-term rate of return without materially exceeding an acceptable level of long-term volatility Endowment assets are invested in the Pooled Investment Fund

Total return on donor-designated endowment funds is reported in temporarily restricted net assets The total amounts accumulated are considered available for distribution Unrestricted funds are distributed in the same year as the investment returns are received Restricted funds are distributed based on requests received from the Hospital and approved by the RGH Foundation board

10. Net Assets (continued)

Funds With Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the value of the original gift There were no deficiencies as of December 31, 2013 or 2012

Interpretation of Relevant Law

Permanently restricted net assets represent endowments that have been restricted by donors to be maintained in perpetuity The Hospital follows the requirements of the New York Prudent Management of Institutional Funds Act (NYPMIFA) passed into law effective September 2010 as they relate to its permanently restricted net assets Prior to the enactment of the law, the Hospital followed the requirements of the Uniform Management of Institutional Funds Act (UMIFA) The Hospital has interpreted NYPMIFA, which did not have a significant effect on the Hospital's endowment policies that were in effect prior to the enactment, as requiring the preservation of the fair value of the original gift, as of the gift date, of the donor-restricted endowment fund absent explicit donor stipulations to the contrary The Hospital classifies as permanently restricted net assets the original value of the gifts donated to the permanent endowment and the original value of subsequent gifts to the permanent endowment Returns on the permanent endowment are used in accordance with the direction of the applicable donor gift Returns on permanently restricted net assets are classified as temporarily restricted net assets until the amounts are appropriated for expenditure in accordance with a manner consistent with the standard of prudence prescribed by NYPMIFA In accordance with NYPMIFA, the Hospital considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds (1) the duration and preservation of the fund, (2) the purposes of the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) where appropriate and circumstances would otherwise warrant, alternatives to expenditure of the endowment fund, giving due consideration to the effect that such alternatives may have on the institution, (6) the expected total return from income and the appreciation of investments, (7) other resources of the Hospital, and (8) the investment and spending policies of the Hospital The Hospital has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment

10. Net Assets (continued)

Changes in Endowment Net Assets

	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, January 1, 2012	$ 1,156,853	$ 8,106,144	$ 9,262,997
Investment return			
Investment income	207,703	–	207,703
Net appreciation (realized and unrealized)	326,397	–	326,397
Total investment return	534,100	–	534,100
Contributions	–	1,293	1,293
Appropriation of endowment assets for expenditure	(259,713)	–	(259,713)
Endowment net assets, December 31, 2012	1,431,240	8,107,437	9,538,677
Investment return			
Investment income	**1,009,561**	**–**	**1,009,561**
Net appreciation (realized and unrealized)	**30,114**	**–**	**30,114**
Total investment return	**1,039,675**	**–**	**1,039,675**
Contributions	**–**	**125**	**125**
Appropriation of endowment assets for expenditure	**(601,224)**	**–**	**(601,224)**
Endowment net assets, December 31, 2013	**$ 1,869,691**	**$ 8,107,562**	**$ 9,977,253**

11. Functional Expenses

The Hospital provides health care and other services Expenses related to providing these functions are as follows for the years ended December 31

	2013	2012
Health care services	**$ 616,832,695**	$ 561,745,297
General and administrative	**160,741,265**	152,747,884
Total expenses	**$ 777,573,960**	$ 714,493,181

12. Subsequent Events

On January 21, 2014, a memorandum of understanding was signed between the Clifton Springs Hospital and Clinic (CSHC) and the System, followed by a summary of terms The memorandum of understanding was signed to document a potential affiliation between CSHC and the System

On June 17, 2013, a Non-Disclosure, Confidentiality and Exclusive Negotiation Agreement was signed between the Unity Health System (UHS) and the System, the purpose of which was to set the parameters for conducting exclusive discussion and negotiation of a potential affiliation between the two systems On September 25, 2013, a definitive Agreement Regarding Restructuring of the Rochester General Health System and The Unity Health System (the "Restructuring Agreement") was signed by the Chief Executive Officers of each system, following the approval of the Restructuring Agreement by the Boards of Directors of each system In a letter dated April 30, 2014, the Federal Trade Commission notified the System and UHS that it was closing its nonpublic investigation and would take no action at this time to block the affiliation

On February 27, 2014, a letter of intent was signed between the United Memorial Medical Center (UMMC) and the System, followed by a summary of terms The letter of intent was signed to document a potential affiliation between UMMC and the System

Management of the Hospital has evaluated subsequent events and transactions through May 5, 2014, which is the date these audited financial statements were issued Other than the matters discussed above, no events have occurred that require disclosure in, or adjustment to, the consolidated financial statements

Supplementary Information

Rochester General Hospital and Affiliates

Schedule of Selected Financial Ratios

Year Ended December 31, 2013

Debt service coverage ratio		
Income from operations	$	28,747,937
Interest expense		5,247,000
Depreciation and amortization expense		33,427,331
Adjusted income [1]	$	67,422,268
Interest expense	$	5,247,000
Current portion of long-term debt at December 31, 2013		9,902,519
Total debt service [2]	$	15,149,519
Debt service coverage ratio [1/2]		4 45
Days cash on hand		
Cash and cash equivalents, investments, and Board-designated assets whose use is limited at December 31, 2013 [3]	$	254,236,786
Operating expenses, net of depreciation and amortization expense [4]	$	744,146,629
Days cash on hand [3/4*365]		124 70

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