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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
FULTON COUNTY HEALTH CENTER

Doing Business As

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

City or town, state or province, country, and ZIP or foreign postal code
WAUSEON, OH 435671701

D Employer identification number
34-4428214

E Telephone number
(419) 335-2015

G Gross receipts $ 84,092,946

F Name and address of principal officer
PATRICIA A FINN
725 SOUTH SHOOP AVENUE
WAUSEON, OH 435671701

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 FULTONCOUNTYHEALTHCENTER ORG

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

L Year of formation 1973

M State of legal domicile OH

Part I Summary

1 Briefly describe the organization's mission or most significant activities
SERVE THE PULIC BY PROMOTING AND PROVIDING THE MEANS FOR CONTINUED HEALTH AND WELLNESS

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	12
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	925
6	Total number of volunteers (estimate if necessary)	6	208
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-2,642
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-2,642

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	120,964	123,620
9	Program service revenue (Part VIII, line 2g)	76,549,718	74,949,439
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	409,095	386,887
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,096,711	583,334
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	78,176,488	76,043,280
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,750	11,750
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)	40,079,737	40,254,564
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)	35,808,384	35,338,891
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	75,892,871	75,605,205
19	Revenue less expenses Subtract line 18 from line 12	2,283,617	438,075

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	81,644,882	80,598,094
21	Total liabilities (Part X, line 26)	39,710,363	36,533,612
22	Net assets or fund balances Subtract line 21 from line 20	41,934,519	44,064,482

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

****** | 2014-10-29
Signature of officer | Date

PATRICIA A FINN CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
BERNIE OSTROWSKI				P00366367

Firm's name ▶ PLANTE & MORAN PLLC | Firm's EIN ▶ 38-1357951

Firm's address ▶ 65 EAST STATE ST STE 600
COLUMBUS, OH 43215 | Phone no (614) 849-3000

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

THE FULTON COUNTY HEALTH CENTER CONTINUALLY STRIVES TO REACH A HIGH DEGREE OF EXCELLENCE IN MEETING THE NEEDS OF BOTH INTERNAL AND EXTERNAL CUSTOMERS 100% OF THE TIME QUALITY OF PATIENT/RESIDENT CARE AND ALL OF THE INSTITUTIONAL PRACTICES IS THE PRIMARY CRITERION UTILIZED TO MONITOR THE HEALTH CENTER SERVICES AND TO EVALUATE PROPOSED CHANGES OF PROPOSED NEW SERVICES

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 $ 55,460,267 including grants of $ 11,750) (Revenue $ 75,210,824)

SEE SCHEDULE OLOCATION THE FULTON COUNTY HEALTH CENTER IS LOCATED AT 725 SOUTH SHOOP AVENUE, WAUSEON, OH 43567 THE HEALTH CENTER IS EASILY ACCESSIBLE FROM INTERSTATE 80/90 (OHIO TURNPIKE) AND STATE ROUTE 2 IT IS CENTRALLY LOCATED WITHIN FULTON COUNTY WHERE WAUSEON IS THE COUNTY SEAT PHILOSOPHY/AUSPICES THE FULTON COUNTY HEALTH CENTER IS A PRIVATE, NON-PROFIT HOSPITAL, LONG-TERM CARE & INDEPENDENT LIVING FACILITY GOVERNED BY A BOARD OF DIRECTORS THE HEALTH CENTER IS OPERATED ON THE PRINCIPLE THAT EVERY INDIVIDUAL HAS A BASIC RIGHT TO ATTAIN THE HIGHEST DEGREE OF WELLNESS POSSIBLE BASED ON HIS OR HER OWN NEEDS THE SERVICES OF THE HOSPITAL SHALL BE AVAILABLE TO ALL INDIVIDUALS REGARDLESS OF RACE, COLOR, SEX, AGE, NATIONAL ORIGIN, RELIGIOUS CREED, ECONOMIC CONDITION OR DISABILITY COMMITMENT TO QUALITY THE FULTON COUNTY HEALTH CENTER CONTINUALLY STRIVES TO REACH A HIGH DEGREE OF EXCELLENCE IN MEETING THE NEEDS OF BOTH INTERNAL AND EXTERNAL CUSTOMERS 100% OF THE TIME QUALITY OF PATIENT/RESIDENT CARE AND ALL OF THE INSTITUTIONAL PRACTICES IS THE PRIMARY CRITERION UTILIZED TO MONITOR THE HEALTH CENTER SERVICES AND TO EVALUATE PROPOSED CHANGES OF PROPOSED NEW SERVICES LEVEL OF CARE THE HEALTH CENTER IS A SHORT-TERM GENERAL HOSPITAL OFFERING A FULL RANGE OF SERVICES RELATED TO ACUTE CARE INCLUDED IN THESE SERVICES ARE A WIDE RANGE OF OUTPATIENT SERVICES THAT INVOLVE DIAGNOSTIC AND REHABILITATIVE TREATMENT THE HEALTH CENTER ALSO HAS LONG-TERM CARE AND INDEPENDENT LIVING AVAILABLE TO OFFER THE CONTINUUM OF CARE THE LEVEL OF CARE PROVIDED TO ALL PATIENTS AND RESIDENTS IS THE SAME WHETHER INPATIENT OR OUTPATIENT THIS IS ACCOMPLISHED THROUGH PROGRESSIVE HEALTH AWARENESS CENTERS OF EXCELLENCE AMONG THE SPECIAL STRENGTHS OF THE HEALTH CENTER ARE AN OBSTETRICAL UNIT, A CRITICAL CARE/CARDIAC CARE UNIT, A SHORT TERM INPATIENT AND OUTPATIENT ADULT PSYCHIATRIC UNIT, AN EMERGENCY DEPARTMENT THAT IS STAFFED WITH LICENSED PHYSICIANS 24 HOURS PER DAY, EVERY DAY OF THE YEAR, AN INPATIENT AND OUTPATIENT SURGICAL UNIT, SLEEP DISORDER CENTER, RAINBOW HEMATOLOGY/ONCOLOGY TREATEMENT CENTER AND OTHER DIAGNOSTIC AND THERAPEUTIC SERVICES A HOSPITALIST WAS ADDED IN 2012 AND IS AVAILABLE TO INPATIENTS 24/7 DAILY OUTPATIENT SPECIALTY CLINICS OFFER THE CONSULTATIVE AND DIAGNOSTIC SERVICES OF SEVERAL TYPES OF MEDICAL SPECIALISTS LONG-TERM CARE AND INDEPENDENT LIVING FACILITY OFFERING THE CONTINUUM OF CARE FROM THE HOSPITAL AREA A WIDE RANGE OF ORGANIZED EDUCATIONAL AND HEALTH PROMOTION OPPORTUNITIES, INCLUDING A COMPREHENSIVE DIABETIC EDUCATION PROGRAM, ARE PROVIDED FOR PATIENTS, RESIDENTS, EMPLOYEES AND MEMBERS OF THE SURROUNDING COMMUNITIES FOR 2013, FULTON COUNTY HEALTH CENTER'S SURGERY DEPARTMENT HAS BEEN RECOGNIZED FOR OUTSTANDING QUALITY CARE BY CARECHEX, A DIVISION OF COMPARISON AS ONE OF THE NATIONS LARGEST PRIVATELY HELD HEALTHCARE INFORMATION SERVICE COMPANIES, COMPARION PROVIDES SERVICES DESIGNED TO MEASURE, MANAGE AND MONITOR THE CLNICAL, FINANCIAL AND MARKET PERFORMANCE OF HEALTHCARE ORGANIZATIONS CARECHEX HAS RECOGNIZED FCHC'S SURGERY PROGRAMS IN THREE CATEGORIES BOTH THE JOINT REPLACEMENT SURGERY AND MAJOR ORTHOPEDIC SURGERY PROGRAMS HAVE BEEN RANKED IN THE TOP 10% IN QUALITY NATIONWIDE FOR MEDICAL EXCELLENCE WHILE THE GENERAL SURGERY PROGRAM HAS BEEN RECOGNIZED AS #1 IN THE TOLEDO-FREMONT OHIO MARKET IN QUALITY FOR MEDCIAL EXCELLENCE FULTON COUNTY HEALTH CENTER WAS ALSO AWARDED A THREE YEAR TERM OF ACCREDITATION IN MAMMOGRAPY THE ACR GOLD SEAL OF ACCREDITATION REPRESENTS THE HIGHEST LEVEL OF IMAGE QUALITY AND PATIENT SAFETY FULTON COUNTY HEALTH CENTER WAS NAMED SILVER PARTNER FOR ORGAN DONATION BY DONATE LIFE OHIO THIS AWARD WAS ISSUED FOR TAKING ACTION TO PROMOTE ORGAN, EYE AND TISSUE DONATION IN 2013 FULTON COUNTY HOSPITAL BECAME THE FIRST HOSPITAL IN NORTHWEST OHIO REGION TO INSTALL A 128-SLICE CT SCANNER IN ITS RADIOLOGY DEPARTMENT DURING 2013 LOADED WITH TOP OF THE LINE HARDWARE AND SOFTWARE, FULTON COUNTY HEALTH CENTER IS ABLE TO OFFER A VARIETY OF NEW SERVICES SUCH AS 3D HEART SCANS WITH CALCIUM SCORING, ULTRA LOW DOES LUNG SCANS, AND 3D BONE SCANS FOR FRACTURES AND METAL REMOVAL FOR FRACTURES LIMITATIONS PATIENTS IN NEED OF TERTIARY CARE ARE REFERRED TO AREA SPECIALTY CENTERS POPULATION SERVED THE FULTON COUNTY HEALTH CENTER SERVES THE POPULATION IN FULTON COUNTY AND PATIENTS IN THE IMMEDIATE BORDER AREASOF ADJACENT COUNTIES TOTAL POPULATION OF OUR SERVICE AREA IS ESTIMATED BETWEEN 42,000 - 45,000 THE STRESS UNIT PRIMARILY SERVES A FOUR COUNTY AREA INCLUDING FULTON, DEFIANCE, HENRY AND WILLIAMS COUNTIES AS WELL AS FROM OUTSIDE OUR IMMEDIATE GEOGRAPHIC AREA INSTITUTIONAL RELATIONSHIPS THE HEALTH CENTER MAINTAINS RELATIONSHIPS WITH AREA NURSING HOMES, CITY AND COUNTY ORGANIZATIONS, AND REGIONALTERTIARY CARE CENTERS THE HEALTH CENTER IS A CLINIC-TRAINING SITE FOR A WIDE RANGE OF HEALTH CARE DISCIPLINES EDUCATION THE HEALTH CENTER MAINTAINS AN ACTIVE AND ONGOING IN-SERVICE AND CONTINUING EDUCATION PROGRAM FOR OUR STAFF TO KEEP THEMKNOWLEDGEABLE AND CURRENT ON DEVELOPMENTS IN HEALTH CARE DELIVERY THE HEALTH CENTER ALSO ENCOURAGES EMPLOYEES TO PURSUE HIGHER EDUCATION

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** ▶ 55,460,267

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		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
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	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		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	Yes	
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**	Yes	
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**		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response 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	98		
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	925		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible 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		Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		Yes	
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**	12		
	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**	9		
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**			No
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**			No
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**			No
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**		Yes	

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**		No
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**		

Section C. Disclosure

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

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

▶ DARRELL TOPMILLER 725 SOUTH SHOOP AVE
WAUSEON, OH 43567 (419) 335-2015

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) DALE L NAFZIGER PRESIDENT (END IN FEB)	80	X		X				0	0	0
(2) CARL HILL VP (JAN-FEB)/ PRESIDENT(MAR-DEC)	80	X		X				0	0	0
(3) SANDY BARBER SECRETARY(JAN-FEB)/VP(MAR-DEC)	80	X		X				0	0	0
(4) SHARON GILLESPIE TREASURER(JAN-FEB)/SECRETARY(MAR-DEC)	80	X		X				0	0	0
(5) MARK HAGANS DIRECTOR(JAN-FEB)/TREASURER(MAR-DEC)	80	X		X				0	0	0
(6) BRETT KOLB DIRECTOR	80	X						0	0	0
(7) DAVID GRIESER DIRECTOR	80	X						0	0	0
(8) JENNIFER MCCULLOUGH DIRECTOR	80	X						0	0	0
(9) ALLEN LIECHTY DIRECTOR	80	X						0	0	0
(10) STANLEY MULTHAUF DIRECTOR	80	X						0	0	0
(11) JASON ROW DIRECTOR (END IN FEB)	80	X						12,600	0	0
(12) JON RUPP DIRECTOR	80	X						0	0	0
(13) RICK KAZMIERCZAK DIRECTOR	80	X						0	0	0
(14) RICK YODER DIRECTOR	80	X						12,600	0	0
(15) PATRICIA A FINN CHIEF EXECUTIVE OFFICER	40 00			X				187,002	0	30,729
(16) DARRELL TOPMILLER DIRECTOR OF FINANCE	40 00			X				114,562	0	19,065
(17) JOANN SHORT DIRECTOR OF NURSING	40 00			X				105,257	0	14,107

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) MARY JO SMALLMAN FM ADMINISTRATOR	40 00			X				85,297	0	17,373
(19) DANIEL MCKERNAN PHYSICIAN	40 00					X		792,954	0	19,566
(20) CHRISTOPHER SPIELES PHYSICIAN	40 00					X		642,944	0	19,566
(21) SEMEGHAGHA FOFUNG PHYSICIAN	40 00					X		274,267	0	7,698
(22) ALAN RIVERA HOSPITALIST	40 00					X		237,491	0	0
(23) RONALD MUSIC PHYSICIAN	40 00					X		167,955	0	19,566

1b	**Sub-Total** . . . . . ▶			
c	**Total from continuation sheets to Part VII, Section A** . . . . ▶			
d	**Total (add lines 1b and 1c)** . . . . . ▶	2,632,929	0	147,670

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 ▶ 13

			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
R & F INC 6444 MONROE STREET SUITE 5 SYLVANIA OH 43560	OCCUPATIONAL/PHYSICAL/SPEECH THERAPY	1,423,543
ALLIED MEDICAL SERVICES 6444 MONROE STREET SUITE 5 SYLVANIA OH 43560	RESPITORY THERAPY	757,244
INTERIM PHYSICIANS 12140 WOODCREST EXECUTIVE DR SUITE ST LOUIS MO 63141	PHYSICIAN SERVICES	723,592
APRN SLEEP 6444 MONROE STREET SUITE 5 SYLVANIA OH 43560	SLEEP STUDIES	517,145
HLES OF OHIO PO BOX 277001 ATLANTA GA 30384	ER DOCTORS	480,000

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 ▶ 20

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	7,850			
	c	Fundraising events	1c	47,419			
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	68,351			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		123,620			
Program Service Revenue			Business Code				
	2a	PATIENT SERVICES	622110	74,727,665	74,727,665		
	b	EDUCATION SERVICES	611710	130,877	130,877		
	c	REBATES AND REFUNDS	900099	90,897	90,897		
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . . ▶		74,949,439			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		519,559			519,559
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶					
			(i) Real / (ii) Personal				
	6a	Gross rents	346,646				
	b	Less rental expenses	391,887				
	c	Rental income or (loss)	-45,241				
	d	Net rental income or (loss) . . . . . ▶		-45,241	23,848		-69,089
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7,486,879 / 9,895				
	b	Less cost or other basis and sales expenses	7,605,046 / 24,400				
	c	Gain or (loss)	-118,167 / -14,505				
	d	Net gain or (loss) . . . . . ▶		-132,672			-132,672
	8a	Gross income from fundraising events (not including $ 47,419 of contributions reported on line 1c) See Part IV, line 18 . .	a 27,167				
	b	Less direct expenses . . .	b 27,298				
	c	Net income or (loss) from fundraising events . . ▶		-131			-131
	9a	Gross income from gaming activities See Part IV, line 19 . . .	a 926				
	b	Less direct expenses . . .	b 1,035				
	c	Net income or (loss) from gaming activities . . ▶		-109			-109
	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 . . ▶					
Other Revenue		Miscellaneous Revenue	Business Code				
	11a	FOOD SALES	621110	320,586			320,586
	b	FITNESS MEMBERSHIPS	621110	97,483	97,483		
	c	EHR REIMBURSEMENT	621110	85,297	85,297		
	d	All other revenue		125,449	54,757	-2,642	73,334
	e	**Total.** Add lines 11a–11d . . . . . ▶		628,815			
	12	**Total revenue.** See Instructions . . . . . ▶		76,043,280	75,210,824	-2,642	711,478

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	10,250	10,250		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	1,500	1,500		
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	618,017		618,017	
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	31,046,931	22,664,260	8,382,671	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,187,322	866,745	320,577	
9 Other employee benefits	5,385,668	3,931,538	1,454,130	
10 Payroll taxes	2,016,626	1,472,137	544,489	
11 Fees for services (non-employees)				
a Management				
b Legal	113,420		113,420	
c Accounting	138,957		138,957	
d Lobbying				
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)	7,673,220	5,601,451	2,071,769	
12 Advertising and promotion	293,696		293,696	
13 Office expenses	4,270,896	2,477,120	1,793,776	
14 Information technology	918,994	533,017	385,977	
15 Royalties . .				
16 Occupancy	3,005,209	2,193,803	811,406	
17 Travel	55,196	40,293	14,903	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,186,013	687,888	498,125	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,489,402	2,023,853	1,465,549	
23 Insurance	1,195,714		1,195,714	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a MEDICAL SUPPLIES	10,293,852	10,293,852		
b BAD DEBT EXPENSE	2,604,887	2,604,887		
c EDUCATION PROGRAMS	54,922	31,855	23,067	
d GIFT SHOP EXPENSES	26,103	15,140	10,963	
e All other expenses	18,410	10,678	7,732	
25 **Total functional expenses.** Add lines 1 through 24e	75,605,205	55,460,267	20,144,938	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		281,734	1	299,700
	2	Savings and temporary cash investments		17,796,173	2	9,605,640
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		11,639,093	4	12,530,516
	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		1,527,788	8	1,482,044
	9	Prepaid expenses and deferred charges		951,500	9	1,067,481
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 79,497,488			
	b	Less accumulated depreciation	10b 41,987,265	37,338,036	10c	37,510,223
	11	Investments—publicly traded securities		9,823,572	11	16,286,631
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets		7,500	14	0
	15	Other assets See Part IV, line 11		2,279,486	15	1,815,859
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		81,644,882	16	80,598,094
Liabilities	17	Accounts payable and accrued expenses		6,791,464	17	6,263,099
	18	Grants payable			18	
	19	Deferred revenue		50,069	19	52,161
	20	Tax-exempt bond liabilities		27,996,667	20	27,311,668
	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			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		4,872,163	25	2,906,684
	26	**Total liabilities.** Add lines 17 through 25		39,710,363	26	36,533,612
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		41,882,519	27	44,012,482
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets		52,000	29	52,000
		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		41,934,519	33	44,064,482
	34	Total liabilities and net assets/fund balances		81,644,882	34	80,598,094

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	76,043,280
2	Total expenses (must equal Part IX, column (A), line 25)	2	75,605,205
3	Revenue less expenses Subtract line 2 from line 1	3	438,075
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	41,934,519
5	Net unrealized gains (losses) on investments	5	-184,139
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	1,876,027
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	44,064,482

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		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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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
FULTON COUNTY HEALTH CENTER

Employer identification number
34-4428214

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
FULTON COUNTY HEALTH CENTER	34-4428214

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?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		5,223
j	Total Add lines 1c through 1i			5,223
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	TOTAL DUES PAYMENTS TO OHA AND AHA THAT WERE USED BY THE ORGANIZATIONS FOR LOBBYING PURPOSES OHIO HOSPITAL ASSOCIATION 3 4% OF $30,975, $1,053 AMERICAN HOSPITAL ASSOCIATION 23 65% OF $17,631, $4,170

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
FULTON COUNTY HEALTH CENTER

Employer identification number
34-4428214

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	318,411	355,607	353,930	347,069	463,238
b	Contributions	440	8,280	1,260	6,305	5,300
c	Net investment earnings, gains, and losses	107	294	417	556	923
d	Grants or scholarships					
e	Other expenditures for facilities and programs	0	45,770			121,940
f	Administrative expenses					452
g	End of year balance	318,958	318,411	355,607	353,930	347,069

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ 83 700 %
- b Permanent endowment ▶ 16 300 %
- c Temporarily restricted endowment ▶ 0 %

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		2,529,020		2,529,020
b Buildings		41,640,210	18,798,031	22,842,179
c Leasehold improvements				
d Equipment		32,639,785	22,220,556	10,419,229
e Other		2,688,473	968,678	1,719,795
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				37,510,223

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		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

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
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

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	
FAIR VALUE OF INTEREST RATE SWAP	2,906,684
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	2,906,684

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	

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

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	

Part XIII Supplemental Information

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	ENDOWMENT FUNDS WILL BE USED AS DIRECTED BY THE DONOR BOARD DESIGNATED FUNDS ARE A MEMORIAL ACCOUNT AND FUNDS WILL BE SPENT AS DIRECTED BY THE BOARD OF DIRECTORS
PART X, LINE 2	THE INTERNAL REVENUE SERVICE HAS RULED THAT THE HOSPITAL AND ITS SUBSIDIARIES ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND, ACCORDINGLY, NO TAX PROVISION IS REFLECTED IN THE CONSOLIDATED FINANCIAL STATEMENTS ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE HOSPITAL AND RECOGNIZE A TAX LIABILITY IF THE HOSPITAL HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE IRS OR OTHER APPLICABLE TAXING AUTHORITIES MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE HOSPITAL AND HAS CONCLUDED THAT AS OF DECEMBER 31, 2013, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY OR DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS THE HOSPITAL IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS MANAGEMENT BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR YEARS PRIOR TO DECEMBER 31, 2010
PART XI LINE 8	CHANGE IN FAIR VALUE OF INTEREST RATE SWAP

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

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

▶ **Information about Schedule G (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
FULTON COUNTY HEALTH CENTER

Employer identification number
34-4428214

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total . . . . . ▶							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 GOLF OUTING (event type)	(b) Event #2 GERANIUM SALE (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	55,590	6,356		61,946
	2 Less Contributions	46,224	0		46,224
	3 Gross income (line 1 minus line 2)	9,366	6,356		15,722
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	4,898			4,898
	6 Rent/facility costs	6,568			6,568
	7 Food and beverages	1,257			1,257
	8 Entertainment				
	9 Other direct expenses	237	4,791		5,028
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(17,751)
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				-2,029

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____% ☐ No	☐ Yes ____% ☐ No	☐ Yes ____% ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

11

Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

16 Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ $ .....

Description of services provided ▶ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

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
FULTON COUNTY HEALTH CENTER

Employer identification number
34-4428214

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		No
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligibile for free or discounted care?	5c		
6a	Did the organization prepare a community benefit report during the tax year?	6a		No
b	If "Yes," did the organization make it available to the public?	6b		
	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)			2,661,566	2,095,961	565,605	0 770 %
b Medicaid (from Worksheet 3, column a)			6,137,277	2,623,926	3,513,351	4 810 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			897,032	329,425	567,607	0 780 %
d **Total** Financial Assistance and Means-Tested Government Programs			9,695,875	5,049,312	4,646,563	6 360 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			731,942	87,266	644,676	0 880 %
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			21,659	3,631	18,028	0 020 %
j **Total.** Other Benefits			753,601	90,897	662,704	0 900 %
k **Total.** Add lines 7d and 7j			10,449,476	5,140,209	5,309,267	7 260 %

Part II Community Building Activities Complete this if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
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		No
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 2,604,887		
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 78,147		
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	18,213,511
6	Enter Medicare allowable costs of care relating to payments on line 5	6	18,927,948
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-714,437
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					
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 FULTON COUNTY HEALTH CENTER

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**		No
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) HTTPS //WWW FULTONCOUNTYHEALTHCENTER 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**		No
8a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	**8a**		No
b	If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?	**8b**		
c	If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? $			

Part V Facility Information *(continued)*

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**9**	Yes	
10 Used federal poverty guidelines (FPG) to determine eligibility for providing *free* care?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 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
FULTON COUNTY HEALTH CENTER	PART V, SECTION B, LINE 3 FULTON COUNTY CONTRACTED WITH THE HOSPITAL COUNCIL OF NORTHWEST OHIO, A NON-PROFIT HOSPITAL ASSOCIATION, LOCATED IN TOLEDO, OHIO, TO COORDINATE AND MANAGE THE HEALTH ASSESSMENT PROCESS THE HOSPITAL COUNCIL HAS BEEN COMPLETING COMPREHENSIVE HEALTH ASSESSMENTS SINCE 1999 THE PROJECT COORDINATOR FROM THE HOSPITAL COUNCIL OF NW OHIO HOLDS A MASTER'S DEGREE IN PUBLIC HEALTH AND CONDUCTED A SERIES OF MEETINGS WITH THE PLANNING COMMITTEE FROM FULTON COUNTY DURING THESE MEETINGS, BANKS OF POTENTIAL SURVEY QUESTIONS FROM THE BEHAVIORAL RISK FACTOR SURVEILLANCE, YOUTH RISK BEHAVIOR SURVEILLANCE, AND NATIONAL SURVEY OF CHILDREN'S HEALTH SURVEYS WERE REVIEWED AND DISCUSSED BASED ON INPUT FROM THE FULTON COUNTY PLANNING COMMITTEE, THE PROJECT COORDINATOR COMPOSED DRAFTS OF SURVEYS CONTAINING 149 ITEMS FOR THE ADULT SURVEY AND 81 ITEMS FOR THE ADOLESCENT SURVEY THE DRAFTS WERE REVIEWED AND APPROVED BY HEALTH RESEARCHERS AT THE UNIVERSITY OF TOLEDO THE NEEDS OF THE POPULATION, ESPECIALLY THOSE WHO ARE MEDICALLY UNDERSERVED, LOW-INCOME, MINORITY POPULATIONS AND POPULATIONS WITH CHRONIC DISEASE NEEDS, WERE TAKEN INTO ACCOUNT THROUGH THE SAMPLE METHODOLOGY THAT SURVEYED THESE POPULATIONS AND OVER-SAMPLED MINORITY POPULATIONS IN ADDITION, THE ORGANIZATIONS THAT SERVE THESE POPULATIONS PARTICIPATED IN THE HEALTH ASSESSMENT AND COMMUNITY PLANNING PROCESS, SUCH FULTON COUNTY HEALTH DEPARTMENT, THE FULTON COUNTY HEALTH CENTER, AND JOB AND FAMILY SERVICES THE PARTICIPANTS INCLUDED A (PH) AFTER THEIR NAME INDICATES THEY WORK IN THE PUBLIC HEALTH FIELD OR TEACH PUBLIC HEALTH FOUR COUNTY ADAMHS BOARD LES MCCASLIN, CHIEF EXECUTIVE OFFICERFULTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES BETH FRIESS, SUPERINTENDENTFULTON COUNTY HEALTH CENTER PATRICIA FINN, CHIEF EXECUTIVE OFFICERSTEVE MCCOY, DIRECTOR OF MARKETING AND PLANNINGSHARON MORR, DIRECTOR OF CORPORATE AND COMMUNITY HEALTH PROMOTIONFULTON COUNTY HEALTH DEPARTMENT MICHAEL P ORICKO, M S E P H, HEALTH COMMISSIONER (PH)CINDY ROSE, RN, BSN, DIRECTOR OF NURSING (PH)KIM CUPP, RS, BS, DIRECTOR OF ENVIRONMENTAL HEALTH (PH)RACHEL KINSMAN, HEALTH EDUCATION COORDINATOR (PH)FULTON COUNTY FAMILY & CHILDREN FIRST COUNCIL KAREN PENNINGTON, COORDINATORLOU MOODY, MSN, PROJECT DIRECTOR, HEALTHY CHOICES CARING COMMUNITIES
FULTON COUNTY HEALTH CENTER	PART V, SECTION B, LINE 5D THE ASSESSMENT IS AVAILABLE ON THE FOLLOWING ADDITIONAL WEBSITES FULTON COUNTY HEALTH DEPARTMENTHTTP //WWW FULTONCOUNTYHEALTHCENTER ORG/MEDIA/49929/2013 -FULTON-COUNTY-COMMUNITY-NEEDS- ASSESSMENT PDFHOSPITAL COUNCIL OF NORTHWEST OHIOHTTP //WWW HCNO ORG/PDF/COUNTIES/FULTON% 20COUNTY%20FINAL%20REPORT%20REV%207-22- 13 PDFALSO, HARD COPIES OF THE FULL REPORT WERE GIVEN TO ALL KEY LEADERS AT THE COMMUNITY EVENT
FULTON COUNTY HEALTH CENTER	PART V, SECTION B, LINE 6I ADULT SURVEY ADULTS AGES 19 AND OVER LIVING IN FULTON COUNTY WERE USED AS THE SAMPLING FRAME FOR THE ADULT SURVEY SINCE U S CENSUS BUREAU AGE CATEGORIES DO NOT CORRESPOND EXACTLY TO THIS AGE PARAMETER, THE INVESTIGATORS CALCULATED THE POPULATION OF THOSE 18 YEARS AND OVER LIVING IN FULTON COUNTY THERE WERE 31,689 PERSONS AGES 18 AND OVER LIVING IN FULTON COUNTY THE INVESTIGATORS CONDUCTED A POWER ANALYSIS TO DETERMINE WHAT SAMPLE SIZE WAS NEEDED TO ENSURE A 95% CONFIDENCE LEVEL WITH A CORRESPONDING CONFIDENCE INTERVAL OF 5% (I E , WE CAN BE 95% SURE THAT THE "TRUE" POPULATION RESPONSES ARE WITHIN A 5% MARGIN OF ERROR OF THE SURVEY FINDINGS) A SAMPLE SIZE OF AT LEAST 380 ADULTS FROM ALL RACES WERE NEEDED TO ENSURE THIS LEVEL OF CONFIDENCE THE RANDOM SAMPLE OF MAILING ADDRESSES OF ADULTS FROM FULTON COUNTY WAS OBTAINED FROM AMERICAN CLEARINGHOUSE IN LOUISVILLE, KY PRIOR TO MAILING THE SURVEY TO ADULTS, AN ADVANCE LETTER WAS MAILED TO 2,000 ADULTS IN FULTON COUNTY THIS ADVANCE LETTER WAS PERSONALIZED, PRINTED ON FULTON COUNTY PARTNERS FOR HEALTH STATIONERY AND WAS SIGNED BY MIKE ORICKO, HEALTH COMMISSIONER, FULTON COUNTY HEALTH DEPARTMENT THE LETTER INTRODUCED THE COUNTY HEALTH ASSESSMENT PROJECT AND INFORMED THE READERS THAT THEY MAY BE RANDOMLY SELECTED TO RECEIVE THE SURVEY THE LETTER ALSO EXPLAINED THAT THE RESPONDENTS' CONFIDENTIALITY WOULD BE PROTECTED AND ENCOURAGED THE READERS TO COMPLETE AND RETURN THE SURVEY PROMPTLY IF THEY WERE SELECTED TWO WEEKS FOLLOWING THE ADVANCE LETTER, A THREE-WAVE MAILING PROCEDURE WAS IMPLEMENTED TO MAXIMIZE THE SURVEY RETURN RATE THE INITIAL MAILING INCLUDED A PERSONALIZED HAND SIGNED COVER LETTER (ON FULTON COUNTY PARTNERS FOR HEALTH STATIONERY) DESCRIBING THE PURPOSE OF THE STUDY, A QUESTIONNAIRE PRINTED ON COLORED PAPER, A SELF-ADDRESSED STAMPED RETURN ENVELOPE, AND A $2 INCENTIVE APPROXIMATELY TWO WEEKS AFTER THE FIRST MAILING, A SECOND WAVE MAILING INCLUDED ANOTHER PERSONALIZED COVER LETTER ENCOURAGING THEM TO REPLY, ANOTHER COPY OF THE QUESTIONNAIRE ON COLORED PAPER, AND ANOTHER REPLY ENVELOPE A THIRD WAVE POSTCARD WAS SENT TWO WEEKS AFTER THE SECOND WAVE MAILING SURVEYS RETURNED AS UNDELIVERABLE WERE NOT REPLACED WITH ANOTHER POTENTIAL RESPONDENT THE ENTIRE MAILING PROCEDURE FOR ADULTS TOOK PLACE FROM JANUARY THROUGH JUNE 2012 THE RESPONSE RATE FOR THE ENTIRE MAILING WAS 50% (N=921) THIS RETURN RATE AND SAMPLE SIZE MEANS THAT THE RESPONSES IN THE HEALTH ASSESSMENT SHOULD BE REPRESENTATIVE OF THE ENTIRE COUNTY ADOLESCENT SURVEY THE PROJECT COORDINATOR MET WITH ALL SCHOOL DISTRICT SUPERINTENDENTS AND OBTAINED APPROVAL FOR THE SURVEY SCHOOLS AND GRADES WERE RANDOMLY SELECTED EACH STUDENT IN THAT GRADE HAD TO HAVE AN EQUAL CHANCE OF BEING IN THE CLASS THAT WAS SELECTED, SUCH AS A GENERAL ENGLISH OR HEALTH CLASS CLASSROOMS WERE CHOSEN BY THE SCHOOL PRINCIPAL PASSIVE PERMISSION SLIPS WERE MAILED HOME TO PARENTS OF ANY STUDENT WHOSE CLASS WAS SELECTED TO PARTICIPATE THE RESPONSE RATE WAS 92% (N=469) THE SURVEY CONTAINED 81 QUESTIONS AND HAD A MULTIPLE CHOICE RESPONSE FORMAT THE STUDENTS WERE SURVEYED IN SEPTEMBER 2012
FULTON COUNTY HEALTH CENTER	PART V, SECTION B, LINE 7 RESOURCE RESTRICTIONS DO NOT ALLOW THE HOSPITAL TO ADDRESS ALL OF THE NEEDS IDENTIFIED THROUGH THE HEALTH ASSESSMENT OF THE PRIORITY NEEDS IDENTIFIED BY THE COMMUNITY PLANNING PROCESS, THE HOSPITAL IS NOT DIRECTLY ADDRESSING ALL OF THE ISSUES OF YOUTH AND ADULT OBESITY RELATED BEHAVIORS, CARDIOVASCULAR HEALTH, YOUTH AND ADULT DEPRESSION AND SUICIDE, AND YOUTH BULLYING THIS IS BECAUSE MANY COMMUNITY AGENCIES ACROSS FULTON COUNTY ARE ADDRESSING THESE ISSUES THROUGH THE FOLLOWING ACTION STEPS -THE FULTON COUNTY HEALTH DEPARTMENT WILL WORK TO EXPAND THE GROW IT, TRY IT, LIKE IT! PROGRAM TO PRESCHOOLS AND THE C A T C H PROGRAM IN SCHOOLS THEY WILL INITIATE FORMALIZED BREASTFEEDING POLICIES FOR EMPLOYERS ALONG WITH FULTON COUNTY HEALTH CENTER AND HELP ME GROW THEY WILL IMPLEMENT GO, SLOW, WHOA PROGRAM LASTLY, THEY ARE GOING TO IMPLEMENT MILLION HEARTS INITIATIVE -HELP ME GROW WILL IMPLEMENT GO, SLOW, WHOA PROGRAM ALONG WITH THE FULTON COUNTY HEALTH DEPARTMENT AND FULTON COUNTY HEALTH CENTER -FULTON COUNTY PARTNERS FOR HEALTH WILL CREATE A BRANDED LOGO WITH A CONSISTENT MESSAGE TO INCREASE ADULT CARDIOVASCULAR HEALTH -FOUR COUNTY ADAMHS BOARD WILL CREATE A MENTAL HEALTH DETOXIFICATION UNIT, AND WILL EXPAND EVIDENCE-BASED PROGRAMS TARGETING YOUTH THEY WILL ALSO, INCREASE THE NUMBER PRIMARY CARE PHYSICIANS SCREENING FOR DEPRESSION DURING OFFICE VISITS (PQH2 AND PQH9) -FOUR COUNTY FAMILY CENTER WILL ASSIST FOUR COUNTY ADAMHS BOARD IN EXPANDING EVIDENCE-BASED PROGRAMS TARGETING YOUTH, AND INCREASE THE NUMBER PRIMARY CARE PHYSICIANS SCREENING FOR DEPRESSION DURING OFFICE VISITS (PQH2 AND PQH9) -PIKE DELTA YORK SCHOOLS WILL IMPLEMENT THE OLWEUS PREVENTION PROGRAM IN FULTON COUNTY SCHOOLS -CENTER FOR CHILD AND FAMILY ADVOCACY WILL WORK WITH PIKE DELTA YORK SCHOOLS TO IMPLEMENT THE OLWEUS PREVENTION PROGRAM IN FULTON COUNTY SCHOOLS -THE BOARD OF COMMISSIONERS, AGING CONSORTIUM, AND JOB AND FAMILY SERVICES ARE GOING TO IMPLEMENT A TRANSPORTATION SYSTEM
FULTON COUNTY HEALTH CENTER	PART V, SECTION B, LINE 14G FCHC HAS SIGNS POSTED AT EACH PLACE THAT REGISTERS PATIENTS TO INFORM THEM OF FINANCIAL ASSISTANCE AVAILABLE ALSO, EACH BILLING STATEMENT SENT TO THE PATIENT PROVIDES INFORMATION ON WHO THE PATIENT MAY CONTACT FOR INFORMATION REGARDING FINANCIAL ASSISTANCE IN ADDITION, FINANCIAL COUNSELORS VISIT CERTAIN PATIENTS IN THE EMERGENCY DEPARTMENT AND ON THE INPATIENT FLOORS TO DISCUSSS THE FINANCIAL ASSISTANCE AVAILABLE TO THEM FINALLY, FCHC PUBLICIZED THEIR POLICY THROUGH THE FOLLOWING WAYS POSTED ON THE HOSPITAL FACILITY'S WEBSITE, ATTACHED TO BILLING INVOICES, POSTED IN THE HOSPITAL FACILITY'S EMERGENCY ROOMS AND WAITING ROOMS, POSTED IN THE HOSPITAL FACILITY'S ADMISSIONS OFFICES, PROVIDED IN WRITING TO PATIENTS ON ADMISSION TO THE HOSPITAL FACILITY, AND MADE AVAILABLE UPON REQUEST

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? 2

	Name and address	Type of Facility (describe)
1	FULTON MANOR 725 SOUTH SHOOP AVENUE WAUSEON,OH 43567	SKILLED NURSING FACILITY
2	FCHC MEDICAL CARE 725 SOUTH SHOOP AVENUE WAUSEON,OH 43567	PHYSICIAN PRACTICES
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	NOT APPLICABLE
PART I, LINE 7	COST OF CHARITY CARE IS CALCULATED USING COST-TO-CHARGE RATIO FROM WORKSHEET 2 COST OF MEDICAID IS PER THE MEDICAID COST REPORT THE REMAINING ITEMS ARE CALCULATED BASED ON ACTUAL COSTS OF SPECIFIC PROGRAMS WITHOUT THE USE OF A COST ACCOUNTING SYSTEM

Form and Line Reference	Explanation
PART I, LN 7 COL(F)	THE AMOUNT OF BAD DEBT EXPENSE THAT WAS REMOVED FROM THE CALCULATION IN PART I LINE 7 COLUMN (F) TOTALED $2,604,887
PART II, COMMUNITY BUILDING ACTIVITIES	N/A

Form and Line Reference	Explanation
PART III, LINE 2	FCHC CALCULATES BAD DEBT EXPENSE PER THE FINANCIAL STATEMENTS
PART III, LINE 3	FCHC USED A 3% CALCULATION OF TOTAL BAD DEBT PER THE FINANCIAL STATEMENTS IN ORDER TO ESTIMATE THE AMOUNT OF BAD DEBT EXPENSE ATTRIBUTABLE TO PATIENTS WHO WOULD HAVE BEEN ELIGIBLE UNDER THE ORGANIZATION'S FINANCIAL ASSISTANCE POLICY

Form and Line Reference	Explanation
PART III, LINE 4	FINANCIAL STATEMENT FOOTNOTE REGARDING BAD DEBT ACCOUNTS RECEIVABLE FOR PATIENTS, INSURANCE COMPANIES, AND GOVERNMENTAL AGENCIES ARE BASED ON GROSS CHARGES AN ALLOWANCE FOR CONTRACTUAL ADJUSTMENTS AND INTERIM PAYMENT ADVANCES IS BASED ON EXPECTED PAYMENT RATES FROM PAYORS BASED ON CURRENT REIMBURSEMENT METHODOLOGIES THIS AMOUNT ALSO INCLUDES AMOUNTS RECEIVED AS INTERIM PAYMENTS UNPAID CLAIMS BY CERTAIN PAYORS ACCOUNTS RECEIVABLE ARE REDUCED BY AN ALLOWANCE FOR DOUBTFUL ACCOUNTS IN EVALUATING THE COLLECTIBILITY OF ACCOUNTS RECEIVABLE, THE HOSPITAL ANALYZES ITS PAST HISTORY AND IDENTIFIES TRENDS FOR EACH OF ITS MAJOR PAYOR SOURCES OF REVENUE TO ESTIMATE THE APPROPRIATE ALLOWANCE FOR DOUBTFUL ACCOUNTS AND PROVISION FOR BAD DEBTS MANAGEMENT REGULARLY REVIEWS DATA ABOUT THESE MAJOR PAYOR SOURCES OR 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 CONTRACTUALLY DUE AMOUNTS AND PROVIDES AN ALLOWANCE FOR DOUBTFUL ACCOUNTS AND A PROVISION FOR BAD DEBTS, IF NECESSARY (FOR EXAMPLE, FOR EXPECTED UNCOLLECTIBLE DEDUCTIBLES AND COPAYMENTS ON ACCOUNTS FOR WHICH THE THIRDPARTY PAYOR HAS NOT YET PAID, OR FOR PAYORS WHO ARE KNOWN TO BE HAVING FINANCIAL DIFFICULTIES THAT MAKE THE REALIZATION OF AMOUNTS DUE UNLIKELY) FOR RECEIVABLES ASSOCIATED WITH 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 DIFFERENCE BETWEEN THE STANDARD RATES (OR THE DISCOUNTED RATES IF NEGOTIATED) AND THE AMOUNTS ACTUALLY COLLECTED AFTER ALL REASONABLE COLLECTION EFFORTS HAVE BEEN EXHAUSTED IS CHARGED OFF AGAINST THE ALLOWANCE FOR DOUBTFUL ACCOUNTS IN THE PERIOD THEY ARE DETERMINED TO BE UNCOLLECTIBLE ANY BAD DEBT EXPENSE THAT IS ATTRIBUTABLE TO PATIENTS ELIGIBLE UNDER THE ORGANIZATION'S CHARITY FINANCIAL ASSISTANCE POLICY WOULD BE RECLASSIFIED FROM BAD DEBT TO CHARITY CARE ONCE IT IS IDENTIFIED THE ENTIRE AMOUNT OF THE BAD DEBT EXPENSE IS REVERSED AND ASSIGNED TO CHARITY CARE
PART III, LINE 8	MEDICARE ALLOWABLE COSTS WERE CALCULATED USING A COST TO CHARGE RATIO

Form and Line Reference	Explanation
PART III, LINE 9B	THE PRACTICES FULTON COUNTY HEALTH CENTER UTILIZES TO COLLECT FROM PATIENTS INCLUDES PATIENTS ARE SENT STATEMENTS FOR OUTSTANDING BALANCES FOR A PERIOD OF TIME NOT LESS THAN 105 DAYS, AFTER AN EFFORT HAS BEEN MADE TO COLLECT THE BALANCE OR PLAN A PATIENT-PAY ACCOUNT PAYMENT PLAN THROUGH A SERIES OF 4 LETTERS AND 2 TELEPHONE CONTACTS DURING THE AFOREMENTIONED 105 DAY PERIOD, THE ACCOUNT IS TURNED OVER TO A COLLECTION AGENCY FOR FURTHER COLLECTION EFFORTS OR LEGAL ACTION COLLECTION EFFORTS ARE NOT ENFORCED FOR BALANCES KNOWN TO QUALIFY UNDER CHARITY CARE OR OTHR FINANCIAL ASSISTANCE CRITERIA
PART VI, LINE 2	EVERY THREE YEARS, THE ORGANIZATION PERFORMS A COMMUNITY HEALTH NEEDS ASSESSMENT TO DETERMINE THE CURRENT HEALTH NEEDS WITHIN THE COMMUNITY IN ADDITION, THE MEDICAL STAFF PROVIDES THE HOSPITAL WITH HEALTH CARE NEEDS WITHIN THE COMMUNITY BASED ON THEIR OWN PATIENT HEALTH CARE NEEDS

Form and Line Reference	Explanation
PART VI, LINE 3	FCHC HAS SIGNS POSTED AT EACH PLACE THAT REGISTERS PATIENTS TO INFORM THEM OF FINANCIAL ASSISTANCE AVAILABLE ALSO, EACH BILLING STATEMENT SENT TO THE PATIENTS PROVIDES INFORMATION ON WHO THE PATIENT MAY CONTACT FOR INFORMATION REGARDING FINANCIAL ASSISTANCE IN ADDITION, FINANCIAL COUNSELORS VISIT CERTAIN PATIENTS IN THE EMERGENCY DEPARTMENT AND ON THE INPATIENT FLOORS TO DISCUSS THE FINANCIAL ASSISTANCE AVAILABLE TO THEM FINALLY, FCHC PUBLICIZES THEIR POLICY THROUGH THE FOLLOWING WAYS POSTED ON THE HOSPITAL FACILITY'S WEBSITE, ATTACHED TO BILLING INVOICES, POSTED IN THE HOSPITAL FACILITY'S EMERGENCY ROOMS AND WAITING ROOMS, POSTED IN THE HOSPITAL FACILITY'S ADMISSIONS OFFICES, PROVIDED IN WRITING TO PATIENTS ON ADMISSION TO THE HOSPITAL FACILITY, AND MADE AVAILABLE UPON REQUEST
PART VI, LINE 4	FCHC SERVES FULTON COUNTY, OHIO AS THE PRIMARY SERVICE AREA, AS WELL AS PORTIONS OF HENRY & WILLIAMS COUNTIES IN OHIO AND MORENCI, MICHIGAN AS THE SECONDARY SERVICE AREA THE POPULATION THAT THE HOSPITAL SERVICES RANGES FROM 40,000 TO 45,000 THERE ARE NO OTHER HOSPITALS IN FULTON COUNTY THE PERCENTAGE OF PERSONS BELOW THE POVERTY LEVEL IS APPROXIMATELY 9-11% THE AVERAGE MEDIAN HOUSEHOLD INCOME IS APPROXIMATELY $59,000 APPROXIMATELY 9% OF FULTON COUNTY RESIDENTS ARE UNINSURED ALMOST 73% OF RESIDNETS ARE ADULTS OVER THE AGE OF 19, 11% ARE YOUTH AGES 12-18 YEARS AND 16% ARE ADOLESCENTS UNDER THE AGE OF 11 THE MARJORITY (95%) OF THE POPULATION ARE CAUCASIAN HISPANICS (8%), AFRICAN AMERICANS (<1%), ASIAN (<1%) AND TWO OR MORE RACES (2%) COMPRISE THE REST OF THE POPULATION

Form and Line Reference	Explanation
PART VI, LINE 5	ALL OF THE ORGANIZATION'S BOARD MEMBERS RESIDE IN THE SERVICE AREA OF THE HOSPITAL BOARD MEMBERS REPRESENT AND LIVE IN THE CITIES AND VILLAGES OF FULTON COUNTY AND ARE NEITHER EMPLOYEES NOR INDEPENDENT CONTRACTORS OF THE ORGANIZATION THE ORGANIZATION EXTENDS MEDICAL STAFF PRIVILEGES TO ALL QUALIFIES PHYSICIANS IN ITS COMMUNITY THAT MEET THE MEDICAL STAFF BYLAW REQUIREMENTS THE ORGANIZATION REINVESTS SURPLUS FUNDS INTO THE ORGANIZATION IN THE FORM OF NEW EQUIPMENT, RENOVATIONS, AND ADDITIONAL SERVICES THE ORGANIZATION HAD 14% OF ITS REVENUE SOURCED FROM MEDICAID AND UNINSURED PATIENTS FCHC INCURRED $80,457 EXPENSES RELATED TO RECRUITING AND MAINTAINING QUALIFIED PHYSICIANS AND SPECIALISTS TO THE HOSPITAL THESE PHYSICIANS AND SPECIALISTS ARE CRITITICAL TO ENHANCING THE HEALTH AND LEVEL OF CARE PROVIDED TO THE COMMUNITY WITHOUT FCHC RECRUITING AND MAINTAINING THESE PHYSICIANS, THE COMMUNITY WOULD NOT HAVE ACCESS TO THESE DOCTORS AS SUCH, FCHC CONSIDERS THESE PHYSICIAN RECRUITMENT COSTS TO BE A COMMUNITY BENEFIT SERVICE
PART VI, LINE 6	N/A

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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
FULTON COUNTY HEALTH CENTER

Employer identification number
34-4428214

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

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	FCHC REVIEWS MANY GRANT REQUESTS THROUGHOUT THE YEAR ALL GRANTS ARE AT THE DISCRETION OF THE EXECUTIVE DIRECTOR AND BOARD MEMBERS WHO DETERMINE THE AMOUNT OF GRANTS BASED ON THE NEEDS OF THE COMMUNITY FCHC ROUTINELY ISSUES DONATIONS TO LOCAL NONPROFIT ORGANIZATIONS AND CHARITIES EMPLOYEES AND BOARD MEMBERS OF FCHC ARE ABLE TO INDIRECTLY MONITOR THE NONPROFITS IN WHICH THEY DONATE TO DUE TO THE NATURE OF THE SMALL COMMUNITY WHERE THE HOSPITAL RESIDES IN 2013, THERE WAS NO INDIVIDUAL GRANT GREATER THAN $5,000

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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
FULTON COUNTY HEALTH CENTER

Employer identification number
34-4428214

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or 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				
(1)PATRICIA A FINN CHIEF EXECUTIVE OFFICER	(i) (ii)	187,002 0	0 0	0 0	9,691 0	21,038 0	217,731 0	0 0
(2)DANIEL MCKERNAN PHYSICIAN	(i) (ii)	792,954 0	0 0	0 0	0 0	19,566 0	812,520 0	0 0
(3)CHRISTOPHER SPIELES PHYSICIAN	(i) (ii)	642,944 0	0 0	0 0	0 0	19,566 0	662,510 0	0 0
(4)SEMEGHAGHA FOFUNG PHYSICIAN	(i) (ii)	274,267 0	0 0	0 0	0 0	7,698 0	281,965 0	0 0
(5)ALAN RIVERA HOSPITALIST	(i) (ii)	237,491 0	0 0	0 0	0 0	0 0	237,491 0	0 0
(6)RONALD MUSIC PHYSICIAN	(i) (ii)	167,955 0	0 0	0 0	0 0	19,566 0	187,521 0	0 0

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

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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
FULTON COUNTY HEALTH CENTER

Employer identification number
34-4428214

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	COUNTY OF FULTON OHIO	34-6400540		10-20-2011	28,755,000	SEE PART VI		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	28,755,000			
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	318,130			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds	28,436,870			
12	Other unspent proceeds				
13	Year of substantial completion	2009			

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

Part III Private Business Use

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

Part 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							
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?	X							
c	Are there any research agreements that may result in private business use of bond-financed property?	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?	X							
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶		0 %						
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶		0 %						
6	Total of lines 4 and 5		0 %						
7	Does the bond issue meet the private security or payment test?		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						
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							

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X						
b	Exception to rebate?	X							
c	No rebate due?		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							
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		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						
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						
7	Has the organization established written procedures to monitor the requirements of section 148?	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							

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

Return Reference	Explanation
FORM 990, SCHEDULE K, PART III, LINE 3A	FOOTNOTE UNDER THE SAFE-HARBOR PROVISIONS OF REVENUE PROCEDURE 97-13, THE MANAGEMENT CONTRACTS DO NOT RESULT IN PRIVATE BUSINESS USES
FORM 990, SCHEDULE K, PART III, LINE 3C	FOOTNOTE FULTON COUNTY HEALTH CENTER'S ONCOLOGY DEPARTMENT PARTICIPATES IN THE TOLEDO ONCOLOGY CANCER DRUG RESEARCH PROGRAM RESEARCH AGREEMENTS RELATED TO THIS PROGRAM DO NOT RESULT IN PRIVATE BUSINESS USE
FORM 990, SCHEDULE K, PART I, LINE A, COLUMN (F)	FOOTNOTE CURRENT REFUNDING OF $28,500,000 FULTON COUNTY HEALTH CENTER, COUNTY OF FULTON, OHIO, ADJUSTABLE RATE DEMAND REVENUE BOND SERIES 2005, ISSUED DECEMBER 1, 2005
FORM 990, SCHEDULE K, PART II, LINE 11	FOOTNOTE PROCEEDS USED TO REFUND BONDS DESCRIBED IN PART I, LINE A, COLUM (F), AS REFERRED TO IN PART II, LINE 14 THE ORGANIZATION ENTERED INTO A QUALIFIED HEDGE WITH RESPECT TO THE REFUNDED BOND ISSUE PURSUANT TO TREASURY REGULATIONS SECTION 1 48-4(H)(3)(IV)(A), THE HEDGE WAS DEEMED TERMINATED UPON ISSUANCE OF THE 2011 REFUNDING BONDS UNDER TREASURY REGULATIONS SECTION 1 148-4(H)(3)(IV)(C), FOR REBATE PURPOSES THE DEEMED TERMINATION OF THE HEDGE RESULTS IN A DEEMED TERMINATION PAYMENT THAT IS ALLOCATED TO THE 2011 REFUNDING ISSUE AS A RESULT OF THIS PROVISION, FOR REBATE PURPOSES A PORTION OF THE PROCEEDS OF THE 2011 REFUNDING ISSUE IS DEEMED TO CONSTITUTE A PAYMENT TO THE HEDGE PROVIDER THE ORGANIZATION HAS REPORTED THE MANNER IN WHICH THE PROCEEDS WERE ACTUALLY SPENT IN PART II, LINES 1-11
FORM 990, SCHEDULE K, PART IV, LINE 4A	FOOTNOTE AS DISCUSSED IN THE SUPPLEMENTAL INFORMATION PROVIDED IN PART II, LINE 11, THE ORGANIZATION ENTERED INTO A QUALIFIED HEDGE WITH RESPECT TO THE BONDS THAT ARE DESCRIBED IN PART I, LINE A, COLUMN (F), WHICH WERE REFUNDED BY THE 2011 REFUNDING ISSUE THE QUALIFIED HEDGE WAS DEEMED TERMINATED PURSUANT TO TREASURY REGULATIONS SECTION 1 148-4(H)(3)(IV)(A) THE PAYMENTS ON THE HEDGE DO NOT CLOSELY CORRESPOND TO THE PRINCIPAL PAYMENTS ON THE 2011 REFUNDING ISSUE AND THE HEDGE HAS THEREFORE NOT BEEN IDENTIFIED AS A QUALIFYING HEDGE WITH RESPECT TO THE 2011 REFUNDING ISSUE
FORM 990, SCHEDULE K, PART III, LINE 7	FOOTNOTE FULTON COUNTY HEALTH CENTER DOES NOT BELIEVE THAT THE BOND ISSUE MEETS THE PRIVATE SECURITY OR PAYMENT TEST, BUT BECAUSE THERE IS NO PRIVATE BUSINESS USE OF THE BOND-FINANCED FACILITIES, IT HAS NOT FORMALLY CALCULATED WHETHER THE PRIVATE SECURITY OR PAYMENT TEST HAS BEEN MET

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (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
FULTON COUNTY HEALTH CENTER

Employer identification number
34-4428214

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

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

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

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
Total		▶ $										

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JANET M BUEHRER	EMPLOYEE OF FCHC/SISTER TO SHARON GILLEPSIE (BOARD MEMBER)	47,011	W-2 WAGES		No
(2) DAWN M KOLB	EMPLOYEE OF FCHC/WIFE TO BRETT KOLB (BOARD MEMBER)	45,804	W-2 WAGES		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (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
FULTON COUNTY HEALTH CENTER

Employer identification number
34-4428214

Return Reference	Explanation
FORM 990, PART III, LINE 2	IN OCTOBER OF 2013 A PEDIATRIC OFFICE WAS OPENED TO PROVIDE PEDIATRIC CARE

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	A COPY OF THE FORM 990 IS PROVIDED TO AND REVIEWED BY EACH OF THE ORGANIZATION'S BOARD OF DIRECTORS, DIRECTOR OF FINANCE - DARRELL TOPMILLER, AND CHIEF EXECUTIVE OFFICER - PATRICIA A FINN, BEFORE THE FORM IS FILED

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	CONFLICT OF INTEREST QUESTIONNAIRES ARE DISTRIBUTED ANNUALLY TO THE BOARD OF DIRECTORS AND DEPARTMENT HEADS NEW BOARD MEMBERS ARE INTERVIEWED BY THE ADMINISTRATOR AND AT THAT TIME, DISCUSS WHETHER ANY CONFLICTS OF INTEREST EXIST THE BOARD MEMBER IS PRESENTED TO THE EXECUTIVE COMMITTEE WHO REVIEWS ALL PERTINENT INFORMATION TO DETERMINE IF THERE IS A CONFLICT OF INTEREST AND WHETHER THAT PERSON CAN SERVE AS A BOARD MEMBER VENDORS ARE REVIEWED REGULARLY BY DEPARTMENT HEADS TO DETERMINE IF ANY RELATIONSHIPS EXIST PER THE CONFLICT OF INTEREST QUESTIONNAIRES AN OFFICER, DIRECTOR, OR KEY EMPLOYEE WHO HAS A CONFLICT OF INTEREST SHALL DISCLOSE THE CONFLICT OF INTEREST WHEN IT ARISES, AND BEFORE ACTION ON THE TRANSACTION OR CLAIM IN QUESTION DISCLOSURE IS REQUIRED EVEN IF A DECISION CONCERNING THE TRANSACTION OR CLAIM IS NOT SUBJECT TO APPROVAL BY THE OFFICER, DIRECTOR, OR KEY EMPLOYEE OR THE BOARD OR COMMITTEE ON WHICH THE OFFICER, DIRECTOR, OR KEY EMPLOYEE SERVES THE POLICY PROVIDES A PROCEDURE FOR REPORTING POTENTIAL CONFLICTS WHEN THEY ARISE AND BEFORE ACTION TO APPROVE OR AUTHORIZE THE TRANSACTION IS TAKEN THE POLICY COVERS DIRECTORS, OFFICERS, EMPLOYEES OR AGENTS OF FULTON COUNTY HEALTH CENTER AND MEMBERS OF COMMITTEES AUTHORIZED TO APPROVE TRANSACTIONS OR ASSERT CLAIMS ON BEHALF OF THE FULTON COUNTY HEALTH CENTER THE BOARD OF DIRECTORS, OTHER THAN ANY BOARD MEMBER DIRECTLY INVOLVED WITH THE CONFLICT, DETERMINES WHETHER A CONFLICT OF INTEREST INVOLVING AN INDIVIDUAL COVERED BY THE POLICY EXISTS AND REVIEWS ACTUAL CONFLICTS INDIVIDUALS WITH CONFLICTS ARE NOT PERMITTED TO PARTICIPATE IN DELIBERATIONS OR VOTE TO AUTHORIZE A TRANSACTION OR ASSERTION OF A CLAIM

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION OF THE ORGANIZATION'S CHIEF EXECUTIVE OFFICER, PATRICIA A FINN, IS APPROVED BY THE BOARD OF DIRECTORS THE ORGANIZATION PARTICIPATES WITH THE OHA AND USES THEIR WAGE SURVEYS TO HELP DETERMINE THE ADMINISTRATOR'S COMPENSATION THE ADMINISTRATOR'S COMPENSATION IS REVIEWED ANNUALLY AND DECISIONS ARE DOCUMENTED IN THE BOARD OF DIRECTOR MEETING MINUTES THE COMPENSATION OF OFFICERS AND KEY EMPLOYEES ARE REVIEWED BY THE BOARD OF DIRECTORS THE ORGANIZATION PARTICIPATES WITH THE OHA AND USES THEIR WAGE SURVEYS TO HELP DETERMINE OFFICER COMPENSATION THE BOARD APPROVES THE COMPENSATION OF EMPLOYEES IN THE AGGREGATE OFFICER COMPENSATION IS REVIEWED ANNUALLY AND DECISIONS ARE DOCUMENTED IN THE BOARD OF DIRECTOR MEETING MINUTES THE COMPENSATION REVIEW PROCESS FOR THE CEO, OFFICERS, AND KEY EMPLOYEES WAS LAST PERFORMED IN MARCH 2012 NO INCREASES WERE GIVEN IN 2013

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND THE FINANCIAL STATEMENTS ARE NOT AVAILABLE TO THE PUBLIC

Return Reference	Explanation
FORM 990, PART VI, LINE 9	DALE NAFZIGER 22386 COUNTY ROAD F ARCHBOLD, OH 45302 JASON ROW 24706 CO RD E ARCHBOLD, OH 43502

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	PROFESSIONAL SERVICES PROGRAM SERVICE EXPENSES 2,789,840 MANAGEMENT AND GENERAL EXPENSES 1,031,859 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 3,821,699 HUMAN RESOURCES PROGRAM SERVICE EXPENSES 112,304 MANAGEMENT AND GENERAL EXPENSES 41,537 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 153,841 CONSULTING PROGRAM SERVICE EXPENSES 136,570 MANAGEMENT AND GENERAL EXPENSES 50,512 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 187,082 DIRECTORSHIP/HOUSEKEEPING/OTHER SERVICES PROGRAM SERVICE EXPENSES 912,757 MANAGEMENT AND GENERAL EXPENSES 337,595 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,250,352 BILLING & COLLECTIONS PROGRAM SERVICE EXPENSES 1,649,980 MANAGEMENT AND GENERAL EXPENSES 610,266 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 2,260,246

Return Reference	Explanation
FORM 990, PART XI, LINE 9	K-1 LOSS 20,324 CHANGE IN FAIR VALUE OF INTEREST SWAP AGREEMENTS 1,855,703

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE OVERSIGHT OF THE AUDIT OF THE FINANCIAL STATEMENTS HAS NOT CHANGED SINCE THE PRIOR YEAR

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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
FULTON COUNTY HEALTH CENTER

Employer identification number
34-4428214

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) FCHC MEDICAL CARE LLC 725 S SHOOP AVE WAUSEON, OH 435671702 01-0877201	PHYSICIAN BILLING AND PHYSICIAN PRACTICES	OH	4,611,601	2,014,848	FULTON COUNTY HEALTH CENTER
(2) FCHC MEDICAL SERVICES LLC 725 S SHOOP AVE WAUSEON, OH 435671702 01-0877202	HOLD LAND	OH	0	380,546	FULTON COUNTY HEALTH CENTER

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	(g) No

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) 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	

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	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		
b Gift, grant, or capital contribution to related organization(s)	1b		
c Gift, grant, or capital contribution from related organization(s)	1c		
d Loans or loan guarantees to or for related organization(s)	1d		
e Loans or loan guarantees by related organization(s)	1e		
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)	1g		
h Purchase of assets from related organization(s)	1h		
i Exchange of assets with related organization(s)	1i		
j Lease of facilities, equipment, or other assets to related organization(s)	1j		
k Lease of facilities, equipment, or other assets from related organization(s)	1k		
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		
o Sharing of paid employees with related organization(s)	1o		
p Reimbursement paid to related organization(s) for expenses	1p		
q Reimbursement paid by related organization(s) for expenses	1q		
r Other transfer of cash or property to related organization(s)	1r		
s Other transfer of cash or property from related organization(s)	1s		

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

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

Fulton County Health Center

Consolidated Financial Report
with Additional Information
December 31, 2013

Fulton County Health Center

Contents

plante moran

Plante & Moran, PLLC
27400 Northwestern Highway
PO Box 307
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Tel 248 352 2500
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Independent Auditor's Report

To the Board of Directors
Fulton County Health Center

We have audited the accompanying consolidated financial statements of Fulton County Health Center and its subsidiaries (the "Hospital"), which comprise the consolidated balance sheet as of December 31, 2013 and 2012 and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

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

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

To the Board of Directors
Fulton County Health Center

Opinion

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

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The additional information is presented for the purpose of additional analysis and is 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 of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Plante & Moran, PLLC

March 12, 2014

Fulton County Health Center

Consolidated Balance Sheet

	December 31, 2013	December 31, 2012
Assets		
Current Assets		
Cash and cash equivalents	$ 5,119,166	$ 6,784,406
Short-term investments (Note 5)	4,576,647	6,077,909
Accounts receivable (Note 3)	10,946,752	10,401,659
Estimated third-party payor settlements (Note 4)	589,589	990,776
Prepaid expenses and other	1,532,310	1,032,468
Inventory	1,482,044	1,527,788
Other current assets	1,140,915	1,165,659
Total current assets	25,387,423	27,980,665
Assets Limited as to Use (Note 5)	8,494,879	9,823,572
General Long-term Investments (Note 5)	7,791,752	5,026,990
Property and Equipment - Net (Note 6)	37,510,223	37,338,036
Fair Value of Interest Rate Swap Agreement (Note 8)	737,689	843,298
Other Assets		
Physician advances	45,000	-
Bond issue costs	314,288	328,906
Other noncurrent assets	107,313	114,813
Total assets	**$ 80,388,567**	**$ 81,456,280**
Liabilities and Net Assets		
Current Liabilities		
Current portion of long-term debt (Note 7)	$ 716,668	$ 689,168
Accounts payable	1,819,304	2,011,907
Accrued liabilities and other:		
Accrued compensation	1,854,570	1,809,748
Accrued compensated absences	1,638,858	1,556,596
Accrued self-insurance	583,256	555,804
Deferred revenue	52,161	50,069
Other accrued liabilities	367,111	857,409
Total current liabilities	7,031,928	7,530,701
Long-term Debt - Net of current portion (Note 7)	26,595,000	27,311,667
Fair Value of Interest Rate Swap Agreements (Note 8)	2,906,684	4,867,995
Total liabilities	36,533,612	39,710,363
Net Assets		
Unrestricted	43,802,955	41,693,917
Permanently restricted	52,000	52,000
Total net assets	43,854,955	41,745,917
Total liabilities and net assets	**$ 80,388,567**	**$ 81,456,280**

See Notes to Consolidated Financial Statements.

Fulton County Health Center

Consolidated Statement of Operations

	Year Ended December 31, 2013	Year Ended December 31, 2012
Unrestricted Revenue, Gains, and Other Support		
Patient service revenue - Net of contractual allowances and discounts	$ 74,724,998	$ 76,280,356
Provision for bad debts	(2,604,887)	(3,667,130)
Net patient service revenue less provision for bad debts	72,120,111	72,613,226
Other	848,988	1,550,373
Total unrestricted revenue, gains, and other support	72,969,099	74,163,599
Expenses		
Salaries and wages	31,584,768	30,968,492
Employee benefits and payroll taxes	8,756,277	9,111,566
Operating supplies and expenses	4,092,861	3,507,602
Medical supplies and drugs	9,801,981	10,411,647
Professional services and consultant fees	8,807,596	8,496,329
Insurance	696,933	832,115
Utilities	1,656,257	1,554,466
Depreciation and amortization	3,873,127	3,849,447
Interest expense	1,186,013	1,195,382
Other	2,870,467	2,703,092
Total expenses (Note 10)	73,326,280	72,630,138
Operating (Loss) Income	(357,181)	1,533,461
Other Income (Loss)		
Investment income	349,887	333,066
Contributions	440	8,230
Other income	377,038	373,392
Unrealized loss on investments	(184,139)	(6,373)
Change in fair value of interest rate swap agreements (Note 8)	1,855,703	328,503
Total other income	2,398,929	1,036,818
Excess of Revenue Over Expenses	2,041,748	2,570,279
Contributions for Purchase of Property and Equipment	67,290	68,994
Increase in Unrestricted Net Assets	**$ 2,109,038**	**$ 2,639,273**

Fulton County Health Center

Consolidated Statement of Changes in Net Assets

	Year Ended December 31, 2013	Year Ended December 31, 2012
Change in Unrestricted Net Assets		
Excess of revenue over expenses	$ 2,041,748	$ 2,570,279
Contributions for purchase of property and equipment	67,290	68,994
Increase in Unrestricted Net Assets	2,109,038	2,639,273
Net Assets - Beginning of year	41,745,917	39,106,644
Net Assets - End of year	**$ 43,854,955**	**$ 41,745,917**

Fulton County Health Center

Consolidated Statement of Cash Flows

	Year Ended December 31, 2013	Year Ended December 31, 2012
Cash Flows from Operating Activities		
Increase in net assets	$ 2,109,038	$ 2,639,273
Adjustments to reconcile increase in net assets to net cash from operating activities:		
Depreciation and amortization	3,873,127	3,849,447
Unrealized net loss on investments	184,139	6,373
Contributions for purchases of property and equipment	(67,290)	(68,994)
Loss on disposal of equipment	34,872	72,252
Provision for bad debts	2,604,887	3,667,130
Forgiveness of physician receivables	-	10,000
Change in fair value of interest rate swap agreements	(1,855,703)	(328,503)
Changes in assets and liabilities which (used) provided cash:		
Accounts receivable	(3,149,980)	(2,531,146)
Inventory, prepaid expenses, and other assets	(466,854)	(1,198,862)
Third-party settlements	401,187	(951,740)
Accounts payable and accrued expenses	(526,273)	1,142,506
Net cash provided by operating activities	3,141,150	6,307,736
Cash Flows from Investing Activities		
Acquisition and construction of capital assets	(4,065,567)	(4,079,510)
Purchases of investments	(8,750,379)	(13,464,233)
Proceeds from sale and maturities of investments	7,486,879	10,609,099
Change in assets limited as to use	1,144,554	(175,843)
Net cash used in investing activities	(4,184,513)	(7,110,487)
Cash Flows from Financing Activities		
Principal payment on long-term debt	(685,000)	(650,833)
Payments on capital lease obligations	(4,167)	(544,935)
Contributions for purchase of property and equipment	67,290	68,994
Net cash used in financing activities	(621,877)	(1,126,774)
Net Decrease in Cash and Cash Equivalents	(1,665,240)	(1,929,525)
Cash and Cash Equivalents - Beginning of year	6,784,406	8,713,931
Cash and Cash Equivalents - End of year	**$ 5,119,166**	**$ 6,784,406**
Supplemental Cash Flow Information - Cash paid for interest	**$ 1,186,000**	**$ 1,195,000**

Note 1 - Nature of Business and Significant Accounting Policies

Organization - Fulton County Health Center is a private, nonprofit, independent hospital governed by a board of directors. The Hospital is located in Wauseon, Ohio and provides inpatient, outpatient, emergency care, and psychiatric services to residents of Fulton and surrounding counties.

In addition, the Hospital operates Fulton Manor, a long-term care facility. The facility operates as a division of the Hospital and provides assisted-living, skilled nursing, and intermediate healthcare services.

The Hospital also operates FCHC Medical Care, LLC (Medical Care), which includes Delta Medical Center, Inc. (Delta), Fayette Medical Center (Fayette), West Ohio Orthopedics (WOO), and other hospital-based physician services. The limited liability corporation provides both professional medical services and the related billing services for the medical practice.

Basis of Consolidation - The accompanying consolidated financial statements include the accounts of Fulton County Health Center and its subsidiaries, Fulton Manor, Delta, Fayette, Medical Care, and WOO (collectively, the "Hospital"). All significant intercompany transactions and balances have been eliminated in consolidation.

Cash and Cash Equivalents - The Hospital considers demand deposits, money market funds, and certificates of deposit with original maturities of three months or less to be cash equivalents excluding those amounts included in assets limited as to use.

Short-term Investments - Short-term investments consist of certificates of deposit and debt securities with original maturities greater than three months but less than one year.

Investments - Investments in equity securities with readily determinable fair values and all investments in debt securities are considered trading and are measured at fair value in the consolidated balance sheet. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is included in excess of revenue over expenses from operations unless the income or loss is restricted by donor or law.

Accounts Receivable - Accounts receivable for patients, insurance companies, and governmental agencies are based on gross charges. An allowance for contractual adjustments and interim payment advances is based on expected payment rates from payors based on current reimbursement methodologies. This amount also includes amounts received as interim payments against unpaid claims by certain payors. Accounts receivable are reduced by an allowance for doubtful accounts.

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

In evaluating the collectibility of accounts receivable, the Hospital analyzes its past history and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts.

For receivables associated with services provided to patients who have third-party coverage, the Hospital analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for bad debts, if necessary (for example, for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid, or for payors who are known to be having financial difficulties that make the realization of amounts due unlikely). For receivables associated with self-pay patients (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 difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts in the period they are determined to be uncollectible.

Inventories - Inventories, consisting of drugs, medical and surgical supplies, and food, are carried at cost determined on a first-in, first-out basis, which is not in excess of market.

Assets Limited as to Use - Assets limited as to use consist principally of money market funds and U.S. and corporate obligations. These assets are set aside by board designations for future capital expenditures. Interest and dividends, realized gains or losses, and unrealized gains and losses on trading securities are included in other income (expense).

Property and Equipment - Property and equipment amounts are recorded at cost. Depreciation is provided on the straight-line method over the estimated useful lives of the assets. Amortization of equipment under capital leases is included in depreciation expense in the consolidated statement of operations. Costs of maintenance and repairs are charged to expense when incurred. Interest cost incurred on borrowed funds during construction of capital assets is capitalized as a component of the cost of acquiring those assets.

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Bond Issuance Costs - Certain closing costs and legal fees incurred in connection with the issuance of the revenue bonds are recorded as deferred costs and are amortized over the life of the bonds. Amortization expense was approximately $15,000 in 2013 and 2012.

Deferred Revenue - Deferred revenue represents room and board billed in advance for nursing home residents. The revenue is recognized when services are provided.

Interest Rate Swaps - The Hospital entered into interest rate swap transactions to reduce economic risks associated with variability in cash outflows for interest required under provisions of variable rate revenue bonds. Interest rate swaps are recognized as assets or liabilities at fair value. Realized gains and losses on interest rate swaps are classified as a component of income from operations and are presented as part of interest expense in the consolidated statement of changes in net assets. Unrealized changes in the fair value of the interest rate swap are recognized as other income or expense, separate from income from operations.

Permanently Restricted Net Assets - Permanently restricted net assets have been restricted by donors to be maintained by the Hospital in perpetuity; however, the income produced by such assets is expendable for unrestricted purposes. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying consolidated financial statements.

Net Patient Service Revenue - The Hospital recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured patients that do not qualify for charity care, the Hospital recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). On the basis of historical experience, a significant portion of the Hospital's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the Hospital records a significant provision for bad debts related to uninsured patients in the period the services are provided. Patient service revenue, net of contractual allowances and discounts (but before the provision for bad debts), recognized in the period from these major payor sources, is as follows:

	Third-party Payors	Self-pay	Total All Payors
2013 patient service revenue - Net of contractual allowances and discounts	$ 70,943,458	$ 3,781,540	$ 74,724,998
2012 patient service revenue - Net of contractual allowances and discounts	71,081,766	5,198,590	76,280,356

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Retroactively calculated adjustments arising under reimbursement agreements with third-party payors are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Management believes that it is in compliance with all applicable laws and regulations. Final determination of compliance of such laws and regulations is subject to future government review and interpretation. Violations may result in significant regulatory action including fines, penalties, and exclusions from the Medicare and Medicaid programs.

Charity Care - The Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than established rates. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

Electronic Health Records Incentive Payments - The American Recovery and Reinvestment Act of 2009 (ARRA) established funding in order to provide incentive payments to hospitals and physicians that implement the use of electronic health record (EHR) technology by 2014. The Hospital may receive an incentive payment for up to four years, provided the Hospital demonstrates meaningful use of certified EHR technology for the EHR reporting period. Criteria for demonstrating meaningful use is established by the Centers of Medicare and Medicaid Services (CMS) using a phased approach defining meaningful use through three stages. Stage One has been defined and is applicable to the federal fiscal year 2011 and 2012 payments. The incentive payments are based on estimated total hospital discharges and days, Medicare days, total hospital charges less charity care, and the cost incurred for the purchase of certified EHR technology.

During 2012, the Hospital attested to CMS that it had met the first stage of meaningful use criteria for the first year EHR reporting period, which covered 90 continuous days beginning and ending in federal fiscal year 2012. As such, the incentive payments were recognized within other operating support revenue as of December 31, 2013 and 2012, in accordance with the grant accounting method.

Retroactively calculated adjustments to the incentive payments recorded may occur as incentive payments are based on management's best estimates and the amounts are subject to change until final settlement occurs on related Medicare cost reports. Changes to incentive payment revenue will be recorded within operating income in the period in which the adjustments occur.

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Management believes that it is in compliance with all applicable meaningful use criteria as attested. Final determination of the Hospital attestation is subject to audit by the federal government or its designee.

Employee Pension Plan - The Hospital has a defined contribution plan covering substantially all employees. All contributions are based on a percentage of each eligible employee's compensation and are fully vested to employees. The Hospital's policy is to fund pension costs accrued. Pension expense for 2013 and 2012 totaled approximately $1,213,000 and $1,237,000, respectively.

Excess of Revenue Over Expenses - The consolidated statement of operations includes excess of revenue over expenses. Changes in unrestricted net assets, which are excluded from excess of revenue over expenses, consistent with industry practice, include permanent transfers of assets to and from affiliates for other than goods or services, and contributions of long-lived assets.

Contributions - Contributions of cash and other assets are reported as revenue when granted or received, measured at fair value. Contributions with donor-imposed time or purpose restrictions are reported as restricted support. Contributions without donor-imposed restrictions are reported as unrestricted support. Other restricted gifts are reported as restricted support and temporarily or permanently restricted net assets.

The Hospital reports gifts of land, buildings, and equipment as unrestricted support unless specific 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 and other assets that must be used to acquire long-lived assets are reported as restricted support. Absent specific donor stipulations about how long those long-lived assets must be maintained, the Hospital reports the expiration of donor restrictions when the assets are placed in service.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

Fair Value of Financial Instruments - The following methods and assumptions were used by the Hospital in estimating the fair value of its financial instruments:

- **Cash and Cash Equivalents** - The carrying amount reported in the consolidated balance sheet for cash and cash equivalents approximates fair value.
- **Investments and Assets Limited as to Use** - Fair values, which are the amounts reported in the consolidated balance sheet, are based on quoted market prices.

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

- **Accounts Receivable, Accounts Payable, and Accrued Expenses** - The carrying amounts reported in the consolidated balance sheet for accounts receivable, accounts payable, and accrued expenses approximate their fair values.
- **Estimated Cost Report Settlements Receivable and Payable** - The carrying amount reported in the consolidated balance sheet for estimated cost report settlements receivable and payable approximates their fair value.
- **Interest Rate Swaps** - The carrying amount reported in the consolidated balance sheet for interest rate swaps represents their fair value. The fair value of the Hospital's interest rate swaps is calculated by an independent party.
- **Long-term Debt** - The fair value of the Hospital's bonds is based on current traded value. The fair value of the Hospital's remaining long-term debt is estimated using market information. The carrying amount of long-term debt approximates its fair value due to the nature of the instruments.

Subsequent Events - The consolidated financial statements and related disclosures include evaluation of events up through and including March 12, 2014, which is the date the consolidated financial statements were available to be issued.

Federal Income Tax - The Internal Revenue Service has ruled that the Hospital and its subsidiaries are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and, accordingly, no tax provision is reflected in the consolidated financial statements.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Hospital and recognize a tax liability if the Hospital has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS or other applicable taxing authorities. Management has analyzed the tax positions taken by the Hospital and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the consolidated financial statements. The Hospital is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations for years prior to 2010.

Reclassifications - Certain amounts in the Hospital's financial statements have been reclassified to conform with the 2013 presentation of the Hospital's financial statements.

Note 2 - Cash in Excess of Insured Limits

The Hospital maintains cash and investment balances at several financial institutions located in the vicinity of Wauseon, Ohio. For the years ended December 31, 2013 and 2012, accounts at each institution are insured by the Federal Deposit Insurance Corporation up to $250,000 per institution. As of December 31, 2013 and 2012, the combined uninsured cash balances totaled approximately $7,306,000 and $2,101,000, respectively.

Note 3 - Patient Accounts Receivable

The details of patient accounts receivable are set forth below:

	2013	2012
Patient accounts receivable	$ 19,031,752	$ 16,596,659
Less:		
Allowance for uncollectible accounts	(3,100,000)	(3,174,000)
Allowance for contractual adjustments	(4,985,000)	(3,021,000)
Total accounts receivable	$ 10,946,752	$ 10,401,659

The Hospital grants credit without collateral to patients, most of whom are local residents and are insured under third-party payor agreements. The composition of receivables from patients and third-party payors is as follows:

	Percent	
	2013	2012
Medicare	20 %	23 %
Blue Cross/Blue Shield	6	6
Medicaid	7	11
Commercial insurance and HMOs	24	25
Self-pay	43	35
Total	100 %	100 %

Note 4 - Cost Report Settlements

Approximately 72 percent of the Hospital's net patient service revenue is received from the Medicare, Medicaid, Blue Cross/Blue Shield, and Medical Mutual programs. The Hospital has agreements with these payors that provide for reimbursement at amounts different from established rates.

Note 4 - Cost Report Settlements (Continued)

- **Medicare** - Effective December 30, 2005, the Hospital received critical access status designation from Medicare. Under the critical access program, the Hospital is cost reimbursed for inpatient and outpatient services, including laboratory services. Reimbursement for psychiatric services is paid based on prospectively determined rates.
- **Medicaid** - Hospital inpatient, acute-care services rendered to Medicaid program beneficiaries are paid at prospectively determined rates per discharge. Capital costs relating to Medicaid inpatients are paid on a cost-reimbursement method. The Hospital is reimbursed for outpatient services on an established fee-for-service methodology. Psychiatric services provided are reimbursed on a per diem basis.
- **Medical Mutual** - Hospital inpatient and outpatient services are paid on a percentage of charges basis.
- **Fulton Manor** - Medicare and Medicaid reimbursement is based on a prospective payment system paid at various per diem rates.

Final reimbursement under these programs is subject to audit by fiscal intermediaries. Although these audits may result in some changes in these amounts, they are not expected to have a material effect on the accompanying consolidated financial statements.

The Medicaid payment system in Ohio is a prospective one, whereby rates for the following state fiscal year beginning July 1 are based upon filed cost reports for the preceding calendar year. The continuity of this system is subject to the uncertainty of the fiscal health of the State of Ohio, which can directly impact future rates and the methodology currently in place. Any significant change in rates, or the payment system itself, could have a material impact on future Medicaid funding to providers.

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

Cost report settlements result from the adjustment of interim payments to final reimbursement under third-party payor programs that are subject to audit by fiscal intermediaries. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Note 4 - Cost Report Settlements (Continued)

The Medicare program has initiated a recovery audit contractor (RAC) initiative, whereby claims subsequent to October 1, 2007 will be reviewed by contractors for validity, accuracy, and proper documentation. A demonstration project completed in several other states resulted in the identification of potential significant overpayments. The RAC program began in 2010 for Ohio hospitals. The Hospital is unable to determine the extent of the liability for overpayments, if any.

Note 5 - Investments

Assets Limited as to Use

The composition of assets limited as to use at December 31, 2013 and 2012 is set forth in the following table. Investments are stated at fair value.

	2013	2012
Internally designated for capital acquisition:		
Cash and equivalents	$ 2,178,974	$ 2,841,070
Equity funds	1,171,503	1,568,326
Fixed-income funds	631,999	624,382
Corporate obligations	4,096,671	4,204,079
U.S. government obligations	415,732	585,715
Total	$ 8,494,879	$ 9,823,572

Other Investments

Other investments, stated at fair value at December 31, 2013 and 2012, include the following:

	2013	2012
Trading:		
Certificates of deposit	$ 757,862	$ 1,688,855
Corporate obligations - Short-term	3,818,785	4,389,054
Corporate obligations - Long-term	7,791,752	5,026,990
Other investments	$ 12,368,399	$ 11,104,899

Note 5 - Investments (Continued)

Investment income and gains for assets limited as to use, cash equivalents, and other investments are comprised of the following for the years ended December 31, 2013 and 2012:

	2013	2012
Income:		
Interest income	$ 516,946	$ 355,115
Realized loss on sales of securities	(167,059)	(22,049)
Unrealized loss on trading securities	(184,139)	(6,373)
Total	$ 165,748	$ 326,693

Note 6 - Property and Equipment

Net property and equipment at December 31 consist of the following:

	2013	2012	Depreciable Life - Years
Land	$ 2,529,020	$ 2,529,020	-
Land improvements	1,347,591	1,339,291	2-10
Buildings	41,944,495	40,706,785	7-40
Equipment under capital leases	3,897,657	5,400,938	3-5
Equipment	28,983,635	25,287,511	3-5
Construction in progress	795,090	2,331,745	-
Total cost	79,497,488	77,595,290	
Accumulated depreciation	(41,987,265)	(40,257,254)	
Net property and equipment	$ 37,510,223	$ 37,338,036	

Depreciation expense on property and equipment totaled $3,858,509 and $3,834,829 in 2013 and 2012, respectively, including amortization of assets under capital lease of $249,577 and $630,567 in 2013 and 2012, respectively.

Note 7 - Long-term Debt

A summary of long-term debt and capital lease obligations at December 31, 2013 and 2012 is as follows:

	2013	2012
County of Fulton, Ohio Hospital Revenue Bonds, Series 2011, with variable interest rate (1.50 percent and 1.53 percent at December 31, 2013 and 2012, respectively), and varying maturities through November 1, 2035, collateralized by gross revenue, equipment, and real property	$ 27,311,668	$ 27,996,667
Obligations under capital leases	-	4,168
Total	27,311,668	28,000,835
Less current portion	716,668	689,168
Long-term portion	$ 26,595,000	$ 27,311,667

The following represents scheduled bond principal payments as of December 31, 2013:

Years Ending December 31	Amount
2014	$ 716,668
2015	755,833
2016	791,667
2017	831,667
2018	872,500
Thereafter	23,343,333
Total	$ 27,311,668

In December 2005, the County of Fulton, Ohio issued $28,500,000 of Adjustable Rate Demand Revenue Bonds, Series 2005. The terms of the bonds included annual principal payments beginning at $316,250 in 2011 and increasing on a fixed schedule annually with the bonds maturing on November 1, 2030. These bonds were defeased during 2011.

Note 7 - Long-term Debt (Continued)

In December 2011, the County of Fulton, Ohio issued $28,755,000 of Adjustable Rate Demand Hospital Facilities Revenue Bonds, Series 2011 (the "Series 2011 Bonds"). The Series 2011 Bonds are a private placement in which Huntington Bank purchased the Series 2011 Bonds and agreed to hold the Series 2011 Bonds until at least November 1, 2016. The Series 2011 Bonds were issued in order to refund the 2005 Hospital Facilities Revenue Bonds, and pay certain costs related to the issuance of the Series 2011 Bonds.

The debt has a final maturity date of November 1, 2035 and provides for the repayment of principal, increasing monthly principal payments beginning in 2012 through November 1, 2016, at which time the Series 2011 Bonds are subject to mandatory tender. As long as no event of default occurs under the indenture, then the bonds cannot be redeemed by the bondholder until November 1, 2016. Principal and interest payments are made monthly by the Hospital to a trustee, at which time the Hospital is relieved from liability.

The trust indenture of the Series 2011 Bonds requires the maintenance of certain debt coverage ratios and compliance with certain other restrictive covenants.

In connection with the issuance of the Series 2011 Bonds, the Hospital and the County of Fulton, Ohio entered into a lease arrangement whereby the Hospital has leased its existing facilities to the County of Fulton. The base lease, by its terms, will remain in effect at least until full provision has been made for the payment of the Series 2011 Bonds under the indenture. The base lease requires the County of Fulton to pay a total sum of $1 and other valuable consideration for which its receipt has been acknowledged.

The County of Fulton and the Hospital have entered into a sublease. The sublease provides that the existing facilities will be leased by the County of Fulton to the Hospital, commencing on the execution and delivery of the lease, for a term at least as long as the bonds are outstanding. Under the sublease agreement, rental payments are sufficient to pay the total amount due with respect to the principal and interest on the Series 2011 Bonds. The Series 2011 Bonds are collateralized by a mortgage on substantially all property. Accordingly, such property, together with the bond proceeds and bond indebtedness, are included in the accompanying consolidated financial statements as assets and liabilities of the Hospital.

The Hospital entered into interest rate swap agreements in conjunction with its adjustable rate revenue bonds. See Note 8 for more information regarding the interest rate swap agreements.

Note 8 - Derivative Financial Instruments

The Hospital is exposed to certain risks in the normal course of its business operations. The main risks are those relating to the variability of future earnings and cash flows, which are managed through the use of derivatives. The Hospital holds interest rate swap agreements, which are reported on the consolidated balance sheet at fair value.

During 2005, the Hospital entered into an interest rate swap agreement in conjunction with its debt financing program issuing adjustable rate revenue bonds. The swap agreement requires the Hospital to pay a fixed rate of interest at approximately 3.6 percent on an original notional amount of $22,800,000, with a current notional amount of $21,835,000 at December 31, 2013. The variable rate, which the Hospital receives, is based on 68 percent of the three-month LIBOR. The term of the interest rate swap expires on November 1, 2030.

In June 2006, the Hospital entered into a second interest rate swap agreement in conjunction with the original interest rate swap agreement entered into during 2005 related to the adjustable rate revenue bonds. Under the second interest rate swap agreement, the Hospital will pay a variable rate based on 68 percent of the three-month LIBOR. In return, the Hospital will receive a variable rate based on 60.5 percent of the ISDA-Swap rate. The original notional amount of the swap agreement was $22,800,000, with a current notional amount of $21,835,000 at December 31, 2013. The term of the interest rate swap expires on November 1, 2030.

During 2010, the Hospital received $981,000 in connection with the suspension of the second interest rate swap agreement. As a result, this swap agreement reverts from the Hospital receiving 60.5 percent of the ISDA-Swap rate to the Hospital receiving 68 percent of the three-month LIBOR on 80 percent of the Series 2005 Bonds through May 31, 2015. At the end of the suspension, the swap reverts back to the original terms.

During 2013, the Hospital entered into a third interest rate swap agreement which effectively extended the terms of the suspension related to the second interest rate swap. As such, the Hospital will receive 68 percent of the three-month LIBOR and pay 60.5 percent of the ISDA-Swap rate on 80 percent of the Series 2005 Bonds through May 1, 2018. Additionally, the third interest rate swap adds another component whereby the Hospital will also receive a fixed rate of 0.697 percent. The remaining terms of the third swap agreement are based on the original swap agreement described above. At the end of the suspension on May 1, 2018, the 2006 swap reverts back to the original terms.

As of December 31, 2013 and 2012, the fair value of derivatives held was as follows:

	Asset Derivatives		Liability Derivatives	
	2013	2012	2013	2012
Interest rate swaps	$ 737,689	$ 843,298	$ 2,906,684	$ 4,867,995

Note 8 - Derivative Financial Instruments (Continued)

For the years ended December 31, 2013 and 2012, the amounts of gain or loss recognized in the consolidated statement of operations attributable to the interest rate swap agreements in the consolidated statement of operations are as follows:

	Amount of Gain Recognized in Earnings		Reported in Consolidated Statement of Operations as
	2013	2012	
Interest rate swaps	$ 1,855,703	$ 328,503	Change in fair value of interest rate swap agreements

Note 9 - Fair Value

Accounting standards require certain assets and liabilities be reported at fair value in the consolidated financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Hospital's assets and liabilities measured at fair value on a recurring basis at December 31, 2013 and 2012 and the valuation techniques used by the Hospital to determine those fair values.

In general, fair values determined by Level 1 inputs use quoted prices in active markets for identical assets or liabilities that the Hospital has the ability to access.

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets and liabilities in active markets and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Hospital's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

Note 9 - Fair Value (Continued)

Assets and Liabilities Measured at Fair Value on a Recurring Basis at December 31, 2013

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Balance at December 31, 2013
Assets			
Investments - Short-term corporate obligations	$ -	$ 3,818,785	$ 3,818,785
Investments - Long-term corporate obligations	-	3,327,121	3,327,121
Assets limited as to use			
Equity funds	1,171,503	-	1,171,503
Fixed-income funds	631,999	-	631,999
U S obligations	-	415,732	415,732
Corporate obligations	-	4,096,671	4,096,671
Total assets limited as to use	1,803,502	4,512,403	6,315,905
Derivative financial instruments - Interest rate swap agreement	-	737,689	737,689
Total assets	$ 1,803,502	$ 12,395,998	$ 14,199,500
Liabilities - Derivative financial instruments - Interest rate swap agreement	$ -	$ 2,906,684	$ 2,906,684

Assets and Liabilities Measured at Fair Value on a Recurring Basis at December 31, 2012

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Balance at December 31, 2012
Assets			
Investments - Short-term corporate obligations	$ -	$ 4,389,051	$ 4,389,051
Investments - Long-term corporate obligations	-	2,335,649	2,335,649
Assets limited as to use			
Equity funds	1,568,326	-	1,568,326
Fixed-income funds	624,382	-	624,382
U S obligations	-	585,715	585,715
Corporate obligations	-	4,204,079	4,204,079
Total assets limited as to use	2,192,708	4,789,794	6,982,502
Derivative financial instruments - Interest rate swap agreement	-	843,298	843,298
Total assets	$ 2,192,708	$ 12,357,792	$ 14,550,500
Liabilities - Derivative financial instruments - Interest rate swap agreement	$ -	$ 4,867,995	$ 4,867,995

The fair value of debt securities at December 31, 2013 was determined primarily based on Level 2 inputs. The Hospital estimates the fair value of debt securities based upon the amortized value of the bonds.

Note 9 - Fair Value (Continued)

The Hospital's policy is to recognize transfers in and transfers out of Level 1, 2, and 3 fair value classifications as of the actual date of the event of change in circumstances that caused the transfer.

There were no significant transfers between Levels 1 and 2 during the years ended December 31, 2013 and 2012.

Note 10 - Functional Expenses

The Hospital is a critical access healthcare facility that provides acute and long-term care services to residents within its geographic location. Expenses related to providing these services for the years ended December 31, 2013 and 2012 are as follows:

	2013	2012
Healthcare services	$ 53,198,216	$ 52,475,275
General and administrative	20,128,064	20,154,863
Total	$ 73,326,280	$ 72,630,138

Note 11 - Self-insured Benefits

The Hospital is partially self-insured under a plan covering substantially all employees for health benefits. The plan is covered by a stop-loss policy that covers claims over $100,000 per employee per annum, with an aggregate limit of $6,165,425. The plan policy year ends on January 31. Total expenses charged to operations, including an estimate of claims incurred but not reported, were approximately $4,421,000 and $4,359,000 for the years ended December 31, 2013 and 2012, respectively.

Note 12 - Medical Malpractice Claims

Based on the nature of its operations, the Hospital is subject to active legal actions which arise in the normal course of its activities.

The Hospital is insured against medical malpractice claims under a claims-based policy, whereby only the claims reported to the insurance carrier during the policy period are covered regardless of when the incident giving rise to the claim occurred. Under the terms of the policy, the Hospital bears the risk of the ultimate costs of any individual claims exceeding $1,000,000, or aggregate claims exceeding $3,000,000, for claims asserted in the policy year. In addition, the Hospital has an umbrella policy with an additional $5,000,000 of coverage.

Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on the occurrences during the claims-made term, but reported subsequently, will be uninsured.

Note 12 - Medical Malpractice Claims (Continued)

The Hospital is not aware of any medical malpractice claims, either asserted or unasserted, that would exceed the policy limits. No claims have been settled during the past three years that have exceeded policy coverage limits. The cost of this insurance policy represents the Hospital's cost for such claims for the year, and it has been charged to operations as a current expense.

Note 13 - Charity Care

Charity Care - The Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue. Charity care is determined based on established policies, using patient income and assets to determine payment ability. The amount reflects the cost of free or discounted health services, net of contributions and other revenue received, as direct assistance for the provision of charity care. The estimated cost of providing charity services is based on data derived from the Hospital's cost accounting system. The Hospital estimates that it provided approximately $2,064,000 and $1,298,000 of services to indigent patients during 2013 and 2012, respectively.

Additional Information

Fulton County Health Center

Consolidating Balance Sheet
December 31, 2013

	Hospital	Fulton Manor	Medical Care	Eliminating Entries	Total
Assets					
Current Assets					
Cash and cash equivalents	$ 5,012,200	$ 1,058	$ 105,908	$ -	$ 5,119,166
Short-term investments	4,576,647	-	-	-	4,576,647
Accounts receivable	8,828,838	1,090,047	1,027,867	-	10,946,752
Estimated third-party payor settlements	589,589	-	-	-	589,589
Prepaid expenses and other	1,490,340	17,805	24,165	-	1,532,310
Inventory	1,482,044	-	-	-	1,482,044
Other current assets	13,218,329	-	-	(12,077,414)	1,140,915
Total current assets	35,197,987	1,108,910	1,157,940	(12,077,414)	25,387,423
Assets Limited as to Use	8,494,879	-	-	-	8,494,879
General Long-term Investments	7,791,752	-	-	-	7,791,752
Property and Equipment - Net	32,324,606	3,948,163	1,237,454	-	37,510,223
Fair Value of Interest Rate Swap Agreement	737,689	-	-	-	737,689
Other Assets					
Physician advances	45,000	-	-	-	45,000
Bond issue costs	314,288	-	-	-	314,288
Other noncurrent assets	107,313	-	-	-	107,313
Total assets	**$ 85,013,514**	**$ 5,057,073**	**$ 2,395,394**	**$ (12,077,414)**	**$ 80,388,567**

Fulton County Health Center

Consolidating Balance Sheet (Continued)
December 31, 2013

	Hospital	Fulton Manor	Medical Care	Eliminating Entries	Total
Liabilities and Net Assets (Deficit)					
Current Liabilities					
Current portion of long-term debt	$ 716,668	$ -	$ -	$ -	$ 716,668
Accounts payable	1,819,304	-	-	-	1,819,304
Accrued liabilities and other:					
Accrued compensation	1,829,236	-	25,334	-	1,854,570
Accrued compensated absences	1,242,262	-	396,596	-	1,638,858
Accrued self-insurance	583,256	-	-	-	583,256
Deferred revenue	-	52,161	-	-	52,161
Intercompany payable	-	1,223,742	10,853,672	(12,077,414)	-
Other accrued liabilities	242,733	24,373	100,005	-	367,111
Total current liabilities	6,433,459	1,300,276	11,375,607	(12,077,414)	7,031,928
Long-term Debt - Net of current portion	26,595,000	-	-	-	26,595,000
Fair Value of Interest Rate Swap Agreements	2,906,684	-	-	-	2,906,684
Total liabilities	35,935,143	1,300,276	11,375,607	(12,077,414)	36,533,612
Net Assets (Deficit)					
Unrestricted	49,026,371	3,756,797	(8,980,213)	-	43,802,955
Permanently restricted	52,000	-	-	-	52,000
Total net assets (deficit)	**49,078,371**	**3,756,797**	**(8,980,213)**	**-**	**43,854,955**
Total liabilities and net assets (deficit)	**$ 85,013,514**	**$ 5,057,073**	**$ 2,395,394**	**$ (12,077,414)**	**$ 80,388,567**

Fulton County Health Center

Consolidating Statement of Operations
Year Ended December 31, 2013

	Hospital	Fulton Manor	Medical Care	Eliminating Entries	Total
Unrestricted Revenue, Gains, and Other Support					
Patient service revenue - Net of contractual allowances and discounts	$ 64,328,986	$ 5,812,692	$ 4,583,320	$ -	$ 74,724,998
Provision for bad debts	(2,421,961)	-	(182,926)	-	(2,604,887)
Net patient service revenue less provision for bad debts	61,907,025	5,812,692	4,400,394	-	72,120,111
Other	820,633	74	28,281	-	848,988
Total unrestricted revenue, gains, and other support	62,727,658	5,812,766	4,428,675	-	72,969,099
Expenses					
Salaries and wages	23,854,897	3,482,107	4,247,764	-	31,584,768
Employee benefits and payroll taxes	7,214,829	647,772	893,676	-	8,756,277
Operating supplies and expenses	3,111,655	778,136	203,070	-	4,092,861
Medical supplies and drugs	9,208,155	391,298	202,528	-	9,801,981
Professional services and consultant fees	6,181,124	408,314	2,218,158	-	8,807,596
Insurance	544,455	41,919	110,559	-	696,933
Utilities	1,404,866	197,163	54,228	-	1,656,257
Depreciation and amortization	3,525,661	175,132	172,334	-	3,873,127
Interest expense	1,130,590	55,423	-	-	1,186,013
Other	2,479,484	80,238	310,745	-	2,870,467
Total expenses	58,655,716	6,257,502	8,413,062	-	73,326,280
Operating Income (Loss)	4,071,942	(444,736)	(3,984,387)	-	(357,181)
Other Income (Loss)					
Investment income	349,887	-	-	-	349,887
Contributions	440	-	-	-	440
Other income	372,147	4,686	205	-	377,038
Unrealized loss on investments	(184,139)	-	-	-	(184,139)
Change in fair value of interest rate swap agreements	1,855,703	-	-	-	1,855,703
Total other income	2,394,038	4,686	205	-	2,398,929
Excess of Revenue Over (Under) Expenses	6,465,980	(440,050)	(3,984,182)	-	2,041,748
Contributions for Purchase of Property and Equipment	67,290	-	-	-	67,290
Increase (Decrease) in Unrestricted Net Assets	**$ 6,533,270**	**$ (440,050)**	**$ (3,984,182)**	**$ -**	**$ 2,109,038**