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<div> <div>Form 990</div> <div>  </div> <div> Department of the Treasury Internal Revenue Service </div> </div>	<div> <div>Return of Organization Exempt From Income Tax</div> <div>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)</div> <div> <div>▶ 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.</div> <div>▶ Information about Form 990 and its instructions is at www.irs.gov/form990</div> </div> </div>	<div>OMB No 1545-0047</div> <div>2013</div> <div>Open to Public Inspection</div>
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A For the 2013 calendar year, or tax year beginning 01-01-2013 , 2013, and ending 12-31-2013			
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Summa Health System Group Return		D Employer identification number 90-0640432
	Doing Business As		
	Number and street (or P O box if mail is not delivered to street address) 525 East Market Street Suite	Room/suite	E Telephone number (330) 375-3196
	City or town, state or province, country, and ZIP or foreign postal code Akron, OH 443041619		
			G Gross receipts \$ 1,326,232,013
	F Name and address of principal officer Thomas J Strauss 525 East Market Street Akron, OH 44304		H(a) Is this a group return for subordinates? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all subordinates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ www.summahealth.org		H(c) Group exemption number ▶ 5864	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation	M State of legal domicile

Part I		Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities Summa Health System and its related organizations' mission is to provide the highest quality,compassionate care to patients and members and contribute to a healthier community 		
	2 Check this box <input checked="" type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	78
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	44
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	8,712
	6 Total number of volunteers (estimate if necessary)	6	807
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	10,060,672
	b Net unrelated business taxable income from Form 990-T, line 34	7b	3,918,418
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	6,541,029	8,800,411
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,107,704,787	1,101,296,459
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	21,233,432	13,934,346
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,763,435	19,701,542
		1,150,242,683	1,143,732,758
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	286,406	260,359
	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)	513,798,749	488,396,107
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) <u>1,788,976</u>		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	593,269,146	600,542,226
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,107,354,301	1,089,198,692
	19 Revenue less expenses Subtract line 18 from line 12	42,888,382	54,534,066
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	1,193,991,987	1,221,959,811
	21 Total liabilities (Part X, line 26)	727,643,905	636,147,164
	22 Net assets or fund balances Subtract line 21 from line 20	466,348,082	585,812,647

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

Sign Here	Signature of officer				2014-11-06	
	Date					
Paid Preparer Use Only	Brian K Derrick CFO					
	Type or print name and title					
	Print/Type preparer's name Jennifer D Rhoderick		Preparer's signature		Date	
	Check <input type="checkbox"/> if self-employed		PTIN P00395735			
	Firm's name ▶ ERNST & YOUNG US LLP				Firm's EIN ▶	
	Firm's address ▶ 111 MONUMENT CIRCLE SUITE 4000 INDIANAPOLIS, IN 46204				Phone no (330) 375-3196	

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

SUMMA HEALTH SYSTEM'S MISSION IS TO PROVIDE THE HIGHEST QUALITY, COMPASSIONATE CARE TO PATIENTS AND MEMBERS AND CONTRIBUTE TO A HEALTHIER COMMUNITY

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 \$ 346,049,828 including grants of \$ 0) (Revenue \$ 437,836,567)

Inpatient Services - For 2013, Summa Akron City & St Thomas Hospitals (SACSTH), Summa Barberton Citizens Hospital (SBH) and The Wadsworth-Rittman Area Hospital Association (WRH) had 790 beds in service, admitted 42,187 adult patients and delivered 3,771 newborns The adult patients received 201,431 days of care, inpatient surgeries total 7,233, emergency admits totaled 30,232 and the average length of stay was 4 77 days

4b

(Code) (Expenses \$ 478,704,295 including grants of \$ 0) (Revenue \$ 605,676,490)

Outpatient Services - In 2013, Summa Akron City & St Thomas Hospitals, Summa Barberton Citizens Hospital, The Wadsworth-Rittman Area Hospital Association and Summa Physicians, Inc provided 1,541,061 occasions of service, including 145,671 emergency room visits, 16,228 surgical operations, and 1,379,162 other outpatient visits

4c

(Code) (Expenses \$ 38,983,039 including grants of \$ 0) (Revenue \$ 13,581,713)

Research/Education - Summa Health System has a history of sponsoring and supporting basic and clinical research to understand diseases and treatment Centers, programs and labs facilitate research in a number of medical fields Summa Health System fosters a learning environment for the next generation of caregivers At three of Summa Health System's hospitals, over 200 medical schools graduates train in 17 accredited residency training programs Summa Health System provides clinical learning experiences to more than 250 nursing and allied health students

4d

Other program services (Describe in Schedule O)

(Expenses \$ 34,935,380 including grants of \$ 260,359) (Revenue \$ 44,201,689)

4e
























Total program service expenses ▶

898,672,542

Form 990 (2013)

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 Yes	
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 Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f 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 Yes	
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
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? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	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? <i>If so, complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	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? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	Yes	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	Yes	
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.	768	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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.	8,712	
2b	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).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	Yes	
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		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?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?	Yes	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		No
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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		
	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		
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	Yes
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	Yes
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	FL , 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. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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 BRIAN K DERRICK 525 EAST MARKET STREET Akron, OH 44304 (330) 375-3196	

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

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

Form **990** (2013)

Part VII

1b	Sub-Total	▼			
c	Total from continuation sheets to Part VII, Section A	▼			
d	Total (add lines 1b and 1c)	▼	11,244,569	5,464,793	725,074

2 Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization: 420

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3 Yes	
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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>	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)	(B)	(C)
Name and business address	Description of services	Compensation
Professional Anesthesia Service, 190 North Union Street AKRON OH 44304	Medical services	8,725,263
Siemens Medical Solutions, 51 Valley Stream Parkway MALVERN PA 19355	Contract services	5,767,737
Sodexo Inc Affiliates, 10 Earhart Drive WILLIAMSVILLE NY 14221	Catering services	5,034,256
Allscripts Healthcare LLC, Three Ravinia Drive ATLANTA GA 30346	IT & EMR Services	4,976,234
Akron Radiology Inc, 525 East Market Street AKRON OH 44304	Medical Services	3,309,425

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 ▶45

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c	1,052,375			
	d	Related organizations 1d	212,252			
	e	Government grants (contributions) 1e	1,102,000			
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	6,433,784			
	g	Noncash contributions included in lines 1a-1f \$	104,909			
	h	Total. Add lines 1a-1f	8,800,411			
Program Service Revenue	2a	NET PATIENT REVENUE	Business Code 621110	1,044,128,075	1,044,024,191	103,884
	b	PROGRAM RELATED INVESTMENTS	900099	22,241,190	21,884,264	356,926
	c	MEDICAL EDUCATION	611600	12,188,317	12,188,317	
	d	REFERENCE LAB	621500	8,766,906	8,766,906	
	e	ARRA MEANINGFUL USE	900099	7,925,431	7,925,431	
	f	All other program service revenue		6,046,540	5,778,641	267,899
	g	Total. Add lines 2a-2f		1,101,296,459		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	9,352,825		30,985	9,321,840
	4	Income from investment of tax-exempt bond proceeds	26,717			26,717
	5	Royalties	0			
	6a	Gross rents	(i) Real 12,507,565	(ii) Personal 308,103		
	b	Less rental expenses	7,758,858	64,340		
	c	Rental income or (loss)	4,748,707	243,763		
	d	Net rental income or (loss)	4,992,470		-29,494	5,021,964
	7a	Gross amount from sales of assets other than inventory	(i) Securities 177,106,901	(ii) Other 1,608,802		
	b	Less cost or other basis and sales expenses	172,947,391	1,213,508		
	c	Gain or (loss)	4,159,510	395,294		
	d	Net gain or (loss)	4,554,804		331,926	4,222,878
	8a	Gross income from fundraising events (not including \$ 1,052,375 of contributions reported on line 1c) See Part IV, line 18	a 156,431			
	b	Less direct expenses b	515,158			
	c	Net income or (loss) from fundraising events	-358,727			-358,727
	9a	Gross income from gaming activities See Part IV, line 19	a			
	b	Less direct expenses b				
	c	Net income or (loss) from gaming activities	0			
	10a	Gross sales of inventory, less returns and allowances	a			
	b	Less cost of goods sold b				
	c	Net income or (loss) from sales of inventory	0			
		Miscellaneous Revenue	Business Code			
	11a	CAFETERIA SALES	721210	5,558,245	231,640	5,326,605
	b	PARKING	812930	1,587,215		1,587,215
	c	GIFT/FLOWER SHOP	453220	1,010,216		1,010,216
	d	All other revenue		6,912,123		6,912,123
	e	Total. Add lines 11a-11d		15,067,799		
	12	Total revenue. See Instructions		1,143,732,758	1,091,800,844	10,060,672
						33,070,831

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.	228,377	228,377		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	31,982	31,982		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	0			
4	Benefits paid to or for members.	0			
5	Compensation of current officers, directors, trustees, and key employees.	7,602,813	6,542,854	1,059,959	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	526,079	526,079	0	
7	Other salaries and wages.	393,389,512	329,124,429	63,157,370	1,107,713
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	5,545,783	4,652,912	892,871	
9	Other employee benefits.	55,882,280	46,669,864	8,955,719	256,697
10	Payroll taxes.	25,449,640	21,352,248	4,097,392	
11	Fees for services (non-employees):				
a	Management.	2,880,484	2,416,726	463,758	
b	Legal.	91,036	0	91,036	
c	Accounting.	338,457	0	338,457	
d	Lobbying.	252,047	0	252,047	
e	Professional fundraising services. See Part IV, line 17.	0			
f	Investment management fees.	16,188	0	16,188	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	215,748,725	141,831,697	73,736,717	180,311
12	Advertising and promotion.	593,051	481,147	92,330	19,574
13	Office expenses.	30,465,580	25,458,927	4,885,443	121,210
14	Information technology.	19,856,803	16,629,286	3,191,080	36,437
15	Royalties.	0			
16	Occupancy.	19,674,079	16,506,553	3,167,526	
17	Travel.	1,469,111	1,210,152	232,222	26,737
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19	Conferences, conventions, and meetings.	2,162,591	1,808,616	347,065	6,910
20	Interest.	13,493,340		13,493,340	
21	Payments to affiliates.	0			
22	Depreciation, depletion, and amortization.	40,900,564	34,315,573	6,584,991	
23	Insurance.	8,404,586	7,051,448	1,353,138	
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	134,872,984	134,872,984		
b	BAD DEBT PROVISION	89,167,141	89,167,141		
c	STATE FRANCHISE FEE	12,039,765	12,039,765		
d	TAX EXPENSE	1,224,403		1,224,403	
e	All other expenses	6,891,291	5,753,782	1,104,122	33,387
25	Total functional expenses. Add lines 1 through 24e.	1,089,198,692	898,672,542	188,737,174	1,788,976
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 <input type="checkbox"/> 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)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		1,802,242	1	60,183
	2	Savings and temporary cash investments		170,463,959	2	190,532,021
	3	Pledges and grants receivable, net		5,664,789	3	6,995,713
	4	Accounts receivable, net		162,255,507	4	175,269,983
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		0	5	0
	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		0	6	0
	7	Notes and loans receivable, net		23,595,042	7	24,277,038
	8	Inventories for sale or use		13,552,762	8	10,793,973
	9	Prepaid expenses and deferred charges		10,389,016	9	9,388,108
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a1,117,235,348			
	b	Less accumulated depreciation	10b690,351,299	455,914,691	10c	426,884,049
	11	Investments—publicly traded securities		203,858,864	11	270,068,608
	12	Investments—other securities See Part IV, line 11		5,214,254	12	9,386,412
	13	Investments—program-related See Part IV, line 11		20,436,783	13	30,770,383
	14	Intangible assets		2,579,662	14	2,462,688
	15	Other assets See Part IV, line 11		118,264,416	15	65,070,652
	16	Total assets. Add lines 1 through 15 (must equal line 34)		1,193,991,987	16	1,221,959,811
Liabilities	17	Accounts payable and accrued expenses		171,468,917	17	79,128,980
	18	Grants payable		919,847	18	0
	19	Deferred revenue		2,615,753	19	2,374,731
	20	Tax-exempt bond liabilities		350,982,844	20	343,097,418
	21	Escrow or custodial account liability Complete Part IV of Schedule D		4,614	21	0
	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		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		18,985,571	23	17,859,615
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	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		182,666,359	25	193,686,420
	26	Total liabilities. Add lines 17 through 25		727,643,905	26	636,147,164
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		426,876,312	27	538,731,106
	28	Temporarily restricted net assets		22,365,155	28	29,111,026
	29	Permanently restricted net assets		17,106,615	29	17,970,515
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		466,348,082	33	585,812,647
	34	Total liabilities and net assets/fund balances		1,193,991,987	34	1,221,959,811

Part XI Reconciliation 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	1,143,732,758
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,089,198,692
3	Revenue less expenses Subtract line 2 from line 1	3	54,534,066
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	466,348,082
5	Net unrealized gains (losses) on investments	5	9,592,823
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	55,337,676
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	585,812,647

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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? 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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
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?	Yes	
3b	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	Yes	

(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				
Eric Miller MD HCE - Orthopaedic Surgery	50 0 0 0					X		764,460	0	9,225	
Mehool Patel MD HCE - Oncology, Hematology	50 0 0 0					X		709,135	0	6,649	
Jay Williamson MD Former President, SPI	50 0 0 0						X	219,314	0	10,961	

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 Summa Health System Group Return	Employer identification number 90-0640432
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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	<input type="checkbox"/>	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i) .
2	<input type="checkbox"/>	A school described in section 170(b)(1)(A)(ii) . (Attach Schedule E)
3	<input checked="" type="checkbox"/>	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii) .
4	<input type="checkbox"/>	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	<input type="checkbox"/>	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	<input type="checkbox"/>	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v) .
7	<input type="checkbox"/>	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	<input type="checkbox"/>	A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)
9	<input type="checkbox"/>	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	<input type="checkbox"/>	An organization organized and operated exclusively to test for public safety See section 509(a)(4) .
11	<input type="checkbox"/>	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 <input type="checkbox"/> Type I b <input type="checkbox"/> Type II c <input type="checkbox"/> Type III - Functionally integrated d <input type="checkbox"/> Type III - Non-functionally integrated
e	<input checked="" type="checkbox"/>	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	<input type="checkbox"/>	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	<input type="checkbox"/>	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? (ii) A family member of a person described in (i) above? (iii) A 35% controlled entity of a person described in (i) or (ii) above?
h	<input type="checkbox"/>	Provide the following information about the supported organization(s)

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






(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	
See Additional Data Table									
Total									945,165

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 ")	4,540,510	6,941,569	5,638,036	5,122,826	7,808,474	30,051,415
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	4,540,510	6,941,569	5,638,036	5,122,826	7,808,474	30,051,415
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)						754,159
6 Public support. Subtract line 5 from line 4						29,297,256

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	4,540,510	6,941,569	5,638,036	5,122,826	7,808,474	30,051,415
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,527,282	1,494,312	1,752,613	1,814,584	1,047,164	7,635,955
9	Net income from unrelated business activities, whether or not the business is regularly carried on						0
10	Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0
11	Total support (Add lines 7 through 10)						37,687,370
12	Gross receipts from related activities, etc (see instructions)					12	7,669,714
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage			
14	Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	77 738 %
15	Public support percentage for 2012 Schedule A, Part II, line 14	15	75 437 %
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 IIISupport 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
Part III - Support Schedule for 509 (A)(2) Organization	Cuyahoga Falls General Hospital ("CFGH") is a public charity organization under section 509(A)(2) Due to software limitations, Schedule A Part III for CFGH could not be completed (Schedule A Part II is completed for Summa Foundation) Based on the Public Support Test under Part III, the public support percentage for 2013 for CFGH which should be shown in Section C, Line 15, is 69.21%

Additional Data

Software ID:
Software Version:
EIN: 90-0640432
Name: Summa Health System Group Return

Form 990, Sch A, Part I, Line 11h - 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)	(iv) Is the organization in (i) listed in your governing document?		(v) Did you notify the organization in (i) of your support?		(vi) Is the organization in (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
(A) SUMMA AKRON CITY AND ST THOMAS HOSPITALS	340714755	03	Yes						845165
(A) SUMMA BARBERTON CITIZENS HOSPITAL	261375072	03	Yes						100000
(B) CUYAHOGA FALLS GENERAL HOSPITAL	340718383	09	Yes						0
(C) THE WADSWORTH- RITTMAN AREA HOSPITAL ASSN	346549371	03	Yes						0

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 Summa Health System Group Return	Employer identification number 90-0640432
--	--

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

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

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

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

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

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

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

Part II-A

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

- A Check ☐ if the filing organization belongs to an affiliated group (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															
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a If zero or less, enter -0-															
i Subtract line 1f from line 1c If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 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)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?	Yes		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?	Yes		12,340
d	Mailings to members, legislators, or the public?	Yes		80
e	Publications, or published or broadcast statements?	Yes		500
f	Grants to other organizations for lobbying purposes?	Yes		24,800
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		211,827
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	Yes		2,500
i	Other activities?		No	
j	Total. Add lines 1c through 1i.			252,047
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

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

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3	Did the organization agree to 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	In 2013, Summa Health System board members, management, physicians and staff interacted with public sector leadership to influence select health policy and funding priorities. On a federal level, Summa leadership partnered with federal delegation members and staff on issues pertaining to the sustainable growth rate, graduate medical education, Medicare payments, and insurance reform. Summa also devoted a greater percentage of its advocacy resources to advance the Medicaid expansion issue within Ohio. Summa staff also interacted with state legislators and staff on issues related to insurance reform, workforce development, Medicaid payments and reform, and the Ohio capital bill.
Part II-B, Line 1(f)	The amount on Line 1(f) represents the portion of annual dues to organizations such as AHA and OHA allocable to lobbying activities.

[illegible]

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
Summa Health System Group Return

Employer identification number
90-0640432

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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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
1c	
1d	
1e	
1f	
- 2a

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

☒ Yes

☐ No
- b

If "Yes," explain the arrangement in Part 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	16,730,854	15,896,470	15,633,841	13,145,135	13,311,624
b Contributions	70,706	347,618	113,108	2,481,325	-183,166
c Net investment earnings, gains, and losses	762,707	486,766	149,521	7,380	16,677
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	17,564,267	16,730,854	15,896,470	15,633,840	13,145,135

- 2

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

a

Board designated or quasi-endowment

b

Permanent endowment 100 000 %

c

Temporarily restricted endowment

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

3a

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

(i) unrelated organizations

3a(i)

☐ Yes

☐ No

(ii) related organizations

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No
- 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		68,801,142		68,801,142
b Buildings		602,732,665	367,376,640	235,356,025
c Leasehold improvements		3,792,595	1,677,673	2,114,922
d Equipment		414,956,421	304,727,591	110,228,830
e Other		26,952,525	16,569,395	10,383,130
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				426,884,049

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 IV, Line 2B	Custodial funds held by Summa Foundation on behalf of Cuyahoga Falls General Hospital Foundation
Part V, Line 4	Endowment funds provide income to be used to fulfill the tax-exempt purposes of Summa Foundation
Part X, Line 2, FIN 48 Footnote	The System and most of its subsidiaries are not-for-profit corporations as described in Section 501 (c)(3) of the Internal Revenue Code (Code) and are exempt from federal income taxes pursuant to Section 501(a) of the Code. The System also has certain subsidiaries that are taxable for federal income tax purposes. Summa Insurance Company ("SIC"), together with affiliates of Summa Health System Corporation ("SHSC"), file a consolidated federal income tax return in accordance with a tax-sharing agreement dated January 1, 2010. The entities utilize a consolidated approach to the allocation of federal income taxes, whereas SHSC's tax-sharing agreement with its subsidiaries allows it to make certain code elections in its consolidated federal tax return. In the event such code elections are made, any benefit or liability is the responsibility of SHSC and is accrued and paid by the participating subsidiaries. SIC is not subject to state income taxes as it is licensed as a health insurance company under Chapter 1751 of the Ohio Revised Code. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and the respective tax basis and operating loss and tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. The System recognizes interest income, interest expense, and penalties related to uncertain tax positions with the provision for income tax.

[illegible]

Additional Data

Software ID:

Software Version:

EIN: 90-0640432

Name: Summa Health System Group Return

Form 990, Schedule D, Part IX, - Other Assets

(a) Description	(b) Book value
(1) MALPRACTICE FUND	14,612,401
(2) BONDS ASSURED GUARANTY	4,331,974
(3) BOND ISSUE COSTS	1,861,929
(4) BENEFICAL INTEREST IN WRHF	934,010
(5) DEFERRED PENSION & COMP	273,152
(6) NON-PERF ASSET AIR RIGHTS	1,124,370
(7) BENEFICAL INTEREST IN PERP TR	5,002,300
(8) DUE FROM RELATED ORGANIZATIONS	33,919,214
(9) OTHER ACCOUNTS RECEIVABLE	108,536
(10) BENEFICAL INTEREST IN PROPERTY	2,902,766

Form 990, Schedule D, Part X, - Other Liabilities

1 (a) Description of Liability	(b) Book Value
LEASE ESCALATION LIABILITY	628,566
CAPITAL LEASE OBLIGATIONS	58,100,778
ASSET RETIREMENT OBLIGATION FI	2,408,284
INTEREST RATE SWAP	5,819,572
POST RETIREMENT BENEFITS	1,293,340
CONTINGENT LIABILITIES	2,583,856
MALPRACTICE LIABILITY	14,411,030
UNSECURED PAYABLES	101,975,263
PURCHASE OPTION LIABILITY	4,698,787
OTHER OBLIGATIONS	1,766,944

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.
► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Summa Health System Group Return

Employer identification number
90-0640432

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

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) Central America and the Caribbean			Program Services	Self Insurance	11,195,331
(2)					
(3)					
(4)					
(5)					
3a Sub-total					11,195,331
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					11,195,331

Part II

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

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									

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

Part III

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☒ Yes ☐ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*

☐ Yes ☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☒ Yes ☐ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes ☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐ Yes ☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*

☐ Yes ☒ No

Part V

Supplemental Information

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

990 Schedule F, Supplemental Information

Return Reference	Explanation
Part I, Line 3(1), Col F	Insurance premiums paid \$11,195,331

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding
Fundraising or Gaming Activities

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

Name of the organization
Summa Health System Group Return

Employer identification number
90-0640432

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

e ☐ Solicitation of non-government grants

b ☐ Internet and email solicitations

f ☐ Solicitation of government grants

c ☐ Phone solicitations

g ☐ Special fundraising events

d ☐ In-person solicitations
- 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?		(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
		Yes	No			
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.

Revenue			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
			<u>Sapphire Ball</u>	<u>Golf Outing</u>	<u>1</u>	(add col (a) through	
			(event type)	(event type)	(total number)	col (c))	
1	Gross receipts	. . .	895,740	240,400	72,666	1,208,806	
2	Less Contributions	. .	780,430	206,410	65,535	1,052,375	
3	Gross income (line 1 minus line 2)	. . .	115,310	33,990	7,131	156,431	
Direct Expenses	4	Cash prizes	. . .	0	0	0	0
	5	Noncash prizes	. .	0	4,524	0	4,524
	6	Rent/facility costs	. .	145,795	48,435	7,734	201,964
	7	Food and beverages	.	114,172	23,427	1,715	139,314
	8	Entertainment	. . .	98,572	4,900	0	103,472
	9	Other direct expenses	.	49,544	9,966	6,374	65,884
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶					(515,158)
	11	Net income summary Subtract line 10 from line 3, column (d) ▶					-358,727

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			
	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . . .			
Direct Expenses	6	Volunteer labor			
	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 _____

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
Summa Health System Group Return

Employer identification number
90-0640432

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 <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> 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 <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for <i>free</i> care <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other _____ % b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input checked="" type="checkbox"/> 400% <input type="checkbox"/> Other _____ % c If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care 4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	3a	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	3b	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	4	Yes	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5a	Yes	
6a	Did the organization prepare a community benefit report during the tax year?	5b	Yes	
b	If "Yes," did the organization make it available to the public?	5c		No
	Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H	6a	Yes	
		6b	Yes	

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)			22,673,393	7,074,188	15,599,205	1 430 %
b Medicaid (from Worksheet 3, column a)			129,094,267	105,829,555	23,264,712	2 130 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			151,767,660	112,903,743	38,863,917	3 560 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			1,253,825	10,400	1,243,425	0 110 %
f Health professions education (from Worksheet 5)			33,020,952	13,915,467	19,105,485	1 750 %
g Subsidized health services (from Worksheet 6)			26,414,921	0	26,414,921	2 420 %
h Research (from Worksheet 7)			6,502,710	1,393,396	5,109,314	0 470 %
i Cash and in-kind contributions for community benefit (from Worksheet 8)			2,318,996	0	2,318,996	0 210 %
j Total Other Benefits			69,511,404	15,319,263	54,192,141	4 960 %
k Total. Add lines 7d and 7j			221,279,064	128,223,006	93,056,058	8 520 %

Part IICommunity Building Activities

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

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1Physical improvements and housing						
2Economic development						
3Community support			7,380	0	7,380	
4Environmental improvements						
5Leadership development and training for community members						
6Coalition building						
7Community health improvement advocacy			8,491	0	8,491	
8Workforce development			57,940	0	57,940	0 010 %
9Other						
10Total			73,811	0	73,811	0 010 %

Part IIIBad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

1Did the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No. 15?

1

Yes

2Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount.

2

22,326,352

3Enter 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

0

4Provide 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

5Enter total revenue received from Medicare (including DSH and IME).

5

406,906,959

6Enter Medicare allowable costs of care relating to payments on line 5.

6

394,190,262

7Subtract line 6 from line 5. This is the surplus (or shortfall).

7

12,716,697

8Describe 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

9aDid the organization have a written debt collection policy during the tax year?

9a

Yes

bIf "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 IVManagement 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 %
1Crystal Clinic Ortho	Orthopaedic Service	49 650 %		50 350 %
2Summa Western Reserv	General Hospital	40 000 %		60 000 %
3Ohio Sleep Disorders	Sleep Medicine	66 670 %		33 330 %
4Digestive Health Ctr	Digestive Disease	5 000 %		44 000 %
5Medina-Summit ASC	Ambulatory Surgery Center	20 000 %		70 000 %
6				
7				
8				
9				
10				
11				
12				
13				

Section A. Hospital Facilities

Name, address, primary website address,
and state license number

[illegible]

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)

Group 1

Name of hospital facility or facility reporting group

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)

	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 If "Yes," indicate what the CHNA report describes (check all that apply)	1 Yes	
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> Information gaps that limit the hospital facility's ability to assess the community's health needs		
j <input type="checkbox"/> Other (describe in Part VI)		
2 Indicate the tax year the hospital facility last conducted a CHNA 20 <u>13</u>		
3 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3 Yes	
4 Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4 Yes	
5 Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply)	5 Yes	
a <input checked="" type="checkbox"/> Hospital facility's website (list url) <u>www.summahealth.org (see Part V for URL)</u>		
b <input type="checkbox"/> Other website (list url) _____		
c <input checked="" type="checkbox"/> Available upon request from the hospital facility		
d <input type="checkbox"/> 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 <input checked="" type="checkbox"/> Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA		
b <input checked="" type="checkbox"/> Execution of the implementation strategy		
c <input checked="" type="checkbox"/> Participation in the development of a community-wide plan		
d <input checked="" type="checkbox"/> Participation in the execution of a community-wide plan		
e <input checked="" type="checkbox"/> Inclusion of a community benefit section in operational plans		
f <input checked="" type="checkbox"/> Adoption of a budget for provision of services that address the needs identified in the CHNA		
g <input checked="" type="checkbox"/> Prioritization of health needs in its community		
h <input checked="" type="checkbox"/> Prioritization of services that the hospital facility will undertake to meet health needs in its community		
i <input type="checkbox"/> 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? If "Yes," indicate the FPG family income limit for eligibility for free care 200 % If "No," explain in Part VI the criteria the hospital facility used	10	Yes	
11	Used FPG to determine eligibility for providing discounted care? If "Yes," indicate the FPG family income limit for eligibility for discounted care 400 % If "No," explain in Part VI the criteria the hospital facility used	11	Yes	
12	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply)	12	Yes	
a	<input checked="" type="checkbox"/> Income level			
b	<input type="checkbox"/> Asset level			
c	<input checked="" type="checkbox"/> Medical indigency			
d	<input checked="" type="checkbox"/> Insurance status			
e	<input checked="" type="checkbox"/> Uninsured discount			
f	<input checked="" type="checkbox"/> Medicaid/Medicare			
g	<input checked="" type="checkbox"/> State regulation			
h	<input type="checkbox"/> Residency			
i	<input type="checkbox"/> Other (describe in Part VI)			
13	Explained the method for applying for financial assistance?	13		No
14	Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply)	14	Yes	
a	<input checked="" type="checkbox"/> The policy was posted on the hospital facility's website			
b	<input checked="" type="checkbox"/> The policy was attached to billing invoices			
c	<input checked="" type="checkbox"/> The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d	<input checked="" type="checkbox"/> The policy was posted in the hospital facility's admissions offices			
e	<input type="checkbox"/> The policy was provided, in writing, to patients on admission to the hospital facility			
f	<input checked="" type="checkbox"/> The policy was available upon request			
g	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> Reporting to credit agency			
b	<input type="checkbox"/> Lawsuits			
c	<input type="checkbox"/> Liens on residences			
d	<input type="checkbox"/> Body attachments			
e	<input type="checkbox"/> 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? If "Yes," check all actions in which the hospital facility or a third party engaged	17		No
a	<input type="checkbox"/> Reporting to credit agency			
b	<input type="checkbox"/> Lawsuits			
c	<input type="checkbox"/> Liens on residences			
d	<input type="checkbox"/> Body attachments			
e	<input type="checkbox"/> 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	Yes	
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?		
If "No," indicate why		
a	<input type="checkbox"/>	The hospital facility did not provide care for any emergency medical conditions
b	<input type="checkbox"/>	The hospital facility's policy was not in writing
c	<input type="checkbox"/>	The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)
d	<input type="checkbox"/>	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	<input type="checkbox"/>	The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged
b	<input type="checkbox"/>	The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged
c	<input checked="" type="checkbox"/>	The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged
d	<input type="checkbox"/>	Other (describe in Part VI)
21		No
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?		
If "Yes," explain in Part VI		
22		No
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?		
If "Yes," explain in Part VI		

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)

Group 2

Name of hospital facility or facility reporting group

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)

	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 If "Yes," indicate what the CHNA report describes (check all that apply)	1 Yes	
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> Information gaps that limit the hospital facility's ability to assess the community's health needs		
j <input type="checkbox"/> Other (describe in Part VI)		
2 Indicate the tax year the hospital facility last conducted a CHNA 20 <u>13</u>		
3 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3 Yes	
4 Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4 Yes	
5 Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply)	5 Yes	
a <input checked="" type="checkbox"/> Hospital facility's website (list url) <u>www.summahealth.org (see Part V for URL)</u>		
b <input type="checkbox"/> Other website (list url) _____		
c <input checked="" type="checkbox"/> Available upon request from the hospital facility		
d <input type="checkbox"/> 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 <input checked="" type="checkbox"/> Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA		
b <input checked="" type="checkbox"/> Execution of the implementation strategy		
c <input checked="" type="checkbox"/> Participation in the development of a community-wide plan		
d <input checked="" type="checkbox"/> Participation in the execution of a community-wide plan		
e <input checked="" type="checkbox"/> Inclusion of a community benefit section in operational plans		
f <input checked="" type="checkbox"/> Adoption of a budget for provision of services that address the needs identified in the CHNA		
g <input checked="" type="checkbox"/> Prioritization of health needs in its community		
h <input checked="" type="checkbox"/> Prioritization of services that the hospital facility will undertake to meet health needs in its community		
i <input type="checkbox"/> 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? If "Yes," indicate the FPG family income limit for eligibility for free care 200 % If "No," explain in Part VI the criteria the hospital facility used	10	Yes	
11	Used FPG to determine eligibility for providing discounted care? If "Yes," indicate the FPG family income limit for eligibility for discounted care 400 % If "No," explain in Part VI the criteria the hospital facility used	11	Yes	
12	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply)	12	Yes	
a	<input checked="" type="checkbox"/> Income level			
b	<input type="checkbox"/> Asset level			
c	<input checked="" type="checkbox"/> Medical indigency			
d	<input checked="" type="checkbox"/> Insurance status			
e	<input checked="" type="checkbox"/> Uninsured discount			
f	<input checked="" type="checkbox"/> Medicaid/Medicare			
g	<input checked="" type="checkbox"/> State regulation			
h	<input type="checkbox"/> Residency			
i	<input type="checkbox"/> Other (describe in Part VI)			
13	Explained the method for applying for financial assistance?	13		No
14	Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply)	14	Yes	
a	<input type="checkbox"/> The policy was posted on the hospital facility's website			
b	<input checked="" type="checkbox"/> The policy was attached to billing invoices			
c	<input type="checkbox"/> The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d	<input checked="" type="checkbox"/> The policy was posted in the hospital facility's admissions offices			
e	<input checked="" type="checkbox"/> The policy was provided, in writing, to patients on admission to the hospital facility			
f	<input checked="" type="checkbox"/> The policy was available upon request			
g	<input type="checkbox"/> 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	<input type="checkbox"/> Reporting to credit agency			
b	<input type="checkbox"/> Lawsuits			
c	<input type="checkbox"/> Liens on residences			
d	<input type="checkbox"/> Body attachments			
e	<input type="checkbox"/> 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? If "Yes," check all actions in which the hospital facility or a third party engaged	17		No
a	<input type="checkbox"/> Reporting to credit agency			
b	<input type="checkbox"/> Lawsuits			
c	<input type="checkbox"/> Liens on residences			
d	<input type="checkbox"/> Body attachments			
e	<input type="checkbox"/> 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?		No
If "No," indicate why		
a <input checked="" type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b <input type="checkbox"/> The hospital facility's policy was not in writing		
c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)		
d <input type="checkbox"/> 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 <input type="checkbox"/> The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged		
b <input type="checkbox"/> The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged		
c <input checked="" type="checkbox"/> The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged		
d <input type="checkbox"/> 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		

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.

[illegible]

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? 20

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

Part VI

Supplemental Information

Provide the following information

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

Form and Line Reference	Explanation
Part I, Line 7, Column (f)	Total bad debt expense included on Form 990, Part IX, line 25, column (a) but subtracted for purposes of calculating the percentage on Part I, Line 7, Column (f) is \$89,167,141
Part I, Line 7(g)	The amount of subsidized health services reported on Line 7(g) attributable to Summa Physicians, Inc ("SPI") is \$13,504,563

Form and Line Reference	Explanation
Part III, Lines 2 & 4	A cost-to-charge ratio is used to determine the amount reflected on Line 2. For a description of the accounting for bad debt, see "Net Patient Service Revenue and Patient Accounts Receivable" on page 15 of the attached consolidated Audited Financial Statements under footnote 2, "Accounting Policies."
Part III, Line 8	Medicare allowable costs are based on information provided on worksheet B, part I, column 26, line 118 from the various hospitals' Medicare cost reports. Costing method used was total allowable cost less all costs deemed non-allowable by Medicare Regulations. Any Medicare shortfall incurred by Summa Health System is not reported as a community benefit.

Form and Line Reference	Explanation
Part III, Line 9(b)	Summa will not pursue legal action for non-payment of bills against any patient who is without access to health insurance and without other significant income or net worth. Before initiating legal action for non-payment, our hospitals will, in conjunction with the patient, make sure that the patient is not eligible for any assistance program and does not qualify under the hospitals' Charity Care Policy. The hospital reserves the right to place a lien on the patient's (guarantor's) real estate, however, the hospital will not execute foreclosure proceedings if this is the patient's (guarantor's) primary residence.
Part VI, Line 2	In addition to the CHNA described in Part V, Section B, the health care needs of the community are collaboratively assessed by survey processes conducted by Summa Health System, Summit County Public Health, Healthy Connections Network, Children's Hospital Medical Center of Akron, the United Way, Social Services Advisory Board of Summit County, and Akron General Medical Center.

Form and Line Reference	Explanation
Part VI, Line 3	<p>In accordance with the rules set forth by Ohio Administrative Code Section 5101 3-2-07 17 Notices, Summa Akron City and St Thomas Hospitals, Summa Barberton Citizens Hospital, The Wadsworth-Rittman Area Hospital Association, and Summa Western Reserve Hospital, LLC have notices posted in the emergency room, admission areas, cashier's office, and other appropriate areas The notices specify the rights of individuals to receive without charge, basic medically necessary hospital-level services A financial counselor who is assigned to patients at the point of admission reviews the availability of financial assistance programs and assists with the application if requested The Summa website provides information regarding financial assistance Customer service representatives provide financial counseling with explanation of assistance programs to patients who call Each statement sent to the patient contains an explanation of the free care program as well as an application on the back side of the statement</p>
Part VI, Line 4	<p>Summa Health System has care delivery sites in three counties in Northeast Ohio Summit, Portage and Medina Based on the 2010 Census, these counties constitute a population of approximately 854,000 individuals Summit County has the largest population (547,000) and accounts for more than 60% of the persons served by Summa Medina (150,000) and Portage (158,000) Counties have similar populations, with Portage being slightly larger Each accounts for less than 20% of the persons served by Summa More than 50% of households in Summit and Portage Counties make less than \$50,000 dollars annually and 15 0% and 14 5% of households make less than \$15,000 dollars annually respectively For the calendar year 2013, the average monthly unemployment rates for Medina, Portage, and Summit Counties were 6 5%, 7 2%, and 7 2% respectively Low incomes and an essentially stagnant unemployment rate add to Summa's burden for charity care Despite these challenges, demand for Summa's services in these communities is projected to grow While the total population in Summit County is expected to decline (by -1 2%), the population in Portage is expected to remain flat, and Medina is projected to see growth (1 4%) over the 5-year period 2013 to 2018 More importantly, the age group that demand healthcare services the most (age 65 and older) is expected to grow significantly In Medina County alone, this group is expected to increase 18 2%, while Portage and Summit are expected to grow 16 0% and 11 8% respectively over the five year period</p>

Form and Line Reference	Explanation
Part VI, Line 5	Among the ways the hospitals within Summa Health System promote the health of the community are by maintaining an open medical staff and a community board (Community Benefit Committee) Summa's hospitals address health disparities through practice, research, education and collaboration with other community organizations. Contributions, both financial and in-kind, are made to initiatives and programming (i.e. Federally Qualified Health Center, OPEN M, Center for Community Health Improvement) that are deemed to promote the health, wellness and improved quality of life for the communities Summa Health System serves.
Part VI, Line 6	Summa Health System is one of the largest integrated delivery systems in Ohio, encompassing a network of hospitals, community-based health centers, a health plan, a physician-hospital organization, research and medical education and a foundation. Summa Health System is renowned for excellence in patient care and for exceptional approaches to healthcare delivery. Summa Health System represents more than 1,700 registered inpatient beds. In addition, outpatient care is extended throughout the region in a number of outpatient centers, both hospital-based and freestanding. Based on two campuses, Summa Akron City and St. Thomas Hospitals is located in downtown Akron, Ohio and has served, together with Summa Health System, as the largest safety-net hospital in the community for many years. Summa Barberton Citizens Hospital ("SBH") joined Summa Health System in December, 2007 when Summa Health System completed its acquisition of Barberton Citizens Hospital. SBH is a 311-bed general acute care community hospital that offers inpatient services, outpatient services and community outreach programs. SBH is located in the town of Barberton in southern Summit County. The Wadsworth-Rittman Area Hospital Association ("WRH") affiliated with Summa Health System in November 2007, and then merged with Summa Health System in 2008. WRH is a community-based acute care facility in Wadsworth, Medina County, Ohio, situated to the west of Summit County. WRH serves communities in Medina and Wayne counties. Summa Western Reserve Hospital, LLC ("SWRH") is a joint venture between Summa Akron City and St. Thomas Hospitals and the Western Reserve Hospital Partners and provides a full range of acute medical services. SWRH provides its hospital operations on the campus of Summa Cuyahoga Falls General Hospital. SWRH provides a full range of services, including a 24-hour emergency room and adheres to the charity care policy of Summa Health System. The Crystal Clinic Orthopaedic Center, LLC ("CCOC"), a joint venture between Summa Akron City and St. Thomas Hospitals and the Crystal Clinic, integrates the inpatient and outpatient services and physician practices of the Akron-area's leading orthopaedic programs and operates as a "hospital within a hospital" at Summa St. Thomas Hospital. CCOC also adheres to Summa's charity care policy in providing both inpatient and outpatient services, including surgery, orthopaedic oncology, total joint replacement and others. CCOC offers outpatient ambulatory surgery at the Crystal Clinic surgery center in Montrose and physician practice locations in Akron and its suburbs of Barberton, Kent, Cuyahoga Falls, Medina, Green and Stow. Summa Rehab Hospital, LLC, a joint venture between Summa Akron City and St. Thomas Hospitals and Vibra Healthcare, opened on the campus of Summa Akron City Hospital in 2012. This 60-bed facility provides inpatient rehabilitation care and services and adheres to Summa's charity care policy. Established in 1993, SummaCare offers health care coverage to members through its status as a Medicare Advantage organization. It is recognized by the Health Industry Research Company as a health plan with effective disease management programs for asthma, health failure and diabetes. SummaCare now covers more than 150,000 members. Summa Foundation is a nonprofit organization advancing transformational philanthropy, community understanding and goodwill for the programs and priorities of Summa Health System. Incorporating fund development, government relations, community benefit and diversity, the Foundation creates and implements innovative partnerships, health policy opportunities and funding strategies to support Summa Health System's education, research and patient care agenda. Summa Health Network, LLC is the integrated physician-hospital organization affiliated with Summa Akron City and St. Thomas Hospitals, Summa Barberton Hospital, The Wadsworth-Rittman Area Hospital Assn, Summa Western Reserve Hospital, LLC and Robinson Memorial Hospital (through an affiliation agreement with Summa Health System). With more than 1,400 physicians participating, Summa Health Network oversees mutually beneficial contracts with insurance companies, preferred provider organizations, third-party administrators and other payors on behalf of its physicians and hospital members. Summa Health Network also offers a comprehensive performance incentive and clinical integration networks that partner with payors to improve the quality of care delivered to patients and to lower the cost of care. Summa Accountable Care Organization (d/b/a NewHealth Collaborative ("NHC")) is a clinician-led collaborative that partners with communities to compassionately care for and serve patients in an accountable, value and evidence-based manner. In accordance with the Affordable Care Act, NHC creates incentives for providers to lower the growth in health care costs while meeting performance standards on quality of care. Ohio Health Choice, Inc. is Ohio's oldest Preferred Provider Organization (PPO) network and one of the largest in the state. Co-owned by Summa Health System and Mercy Medical Center, Ohio Health Choice is a leader in the managed healthcare industry and is comprised of 198 hospitals, 8,000 primary care providers, 18,000 specialists and contracts with 94 third party administrators covering members across all 88 counties in Ohio. Summa Physicians Inc ("SPI") is a Summa Health System entity of multi-specialty physicians and practices. Currently, SPI employs close to 300 physicians in multiple specialties. SPI promotes stronger affiliation and employment of physicians to ensure community and hospital needs for physician services are met.

Form and Line Reference	Explanation
Part VI, Line 7	The State of Ohio does not require the filing of the Community Benefit report. However, information from the Community Benefit report is shared annually with the Ohio Hospital Association.

Additional Data

Software ID:
Software Version:
EIN: 90-0640432
Name: Summa Health System Group Return

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

Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility (list in order of size, from largest to smallest)	
How many non-hospital health care facilities did the organization operate during the tax year? <div></div>	
Name and address	Type of Facility (describe)
1 Summa Health Center at Lake Medina 3780 Medina Road Medina, OH 44256	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
2 Summa Health Center at Green 3838 Massillon Road Green, OH 44685	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
3 Summa Health Center at White Pond 1 Park West Suite 130 Akron, OH 44320	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
4 Summa Health Center at Western Reserve 5655 Hudson Drive Hudson, OH 44236	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
5 Summa Health Center at Lake Anna 500 West Hopocan Avenue Barberton, OH 44203	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
6 Summa Health Center at Anna Dean 28 Conservatory Drive Barberton, OH 44203	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
7 Summa Health Center at Cuyahoga Falls 1860 State Road Cuyahoga Falls, OH 44223	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
8 Summa Wellness Institute 5625 Hudson Drive Hudson, OH 44236	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
9 Summa Services - Wadsworth Community Ctr 621 School Drive Wadsworth, OH 44281	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
10 Summa Neurosciences at White Pond 750 White Pond Drive Akron, OH 44320	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
11 Summa Sleep Medicine Center - Green 1700 Boettler Road Ste 215 Uniontown, OH 44685	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
12 Summa Rehabilitation Svcs at White Pond 750 White Pond Drive Akron, OH 44320	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
13 Natatorium Rehabilitation and Wellness 2345 4th Street Cuyahoga Falls, OH 44223	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
14 Summa Rehab at Tallmadge Rec Center 46 North Munroe Tallmadge, OH 44278	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
15 Summa Urgent Care & Corporate Health 2875 West Market Street Fairlawn, OH 44333	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
16 Summa Urgent Care at Stow 3913 Darrow Road Ste 100 Stow, OH 44224	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
17 Cedar Pines 185 West Cedar Street Ste 100 Akron, OH 44307	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
18 Ignatia Hall South 3730 Whipple Avenue Ste 5 Canton, OH 44718	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
19 Summa Home Infusion 2743 Gilchrist Road Ste 200 Akron, OH 44305	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery
20 Summa Ctr for Health Equity-New Seasons 1493 S Hawkins Avenue Akron, OH 44320	Lab, imaging, therapy, sleep medicine, radiation oncology & outpatient surgery

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Summa Health System Group Return

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

Employer identification number
90-0640432

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2

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

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) American Heart Association 5455 N High Street Columbus, OH 43214	13-5613797	501(c)(3)	100,000				Research/education
(2) Open M Summit County Free Clinic 941 Princeton Street Akron, OH 44311	34-1046107	501(c)(3)	19,500				Health & Wellness
(3) Habitat for Humanity of Summit County 2301 Romig Road Akron, OH 44320	34-1518873	501(c)(3)	12,500				Community support
(4) University of Akron 198 Fir Hill Akron, OH 44325	34-6002924	Governmental	26,350				Research & education
(5) Susan G Komen Northeast Ohio 26210 Emery Rd Ste 307 Cleveland, OH 44128	75-1835298	501(c)(3)	20,000				Cancer research
(6) Greater Akron Chamber 1 Cascade Plaza 17th Floor Akron, OH 44308	34-1156576	501(c)(6)	8,600				Education WD

2

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

5

3

Enter total number of other organizations listed in the line 1 table

1

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
(1) Dental Clinic Fund	29	7,954		Book	NA
(2) Ophthalmology Cataract Surgery	13	13,838		Book	NA
(3) SummaShares	15	10,190		Book	NA

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, General Information on Grants and Assistance	The procedures for monitoring the use of grant funds is based on the criteria established prior to awarding the grant or assistance. Once the criteria is met a payment will be made to the University or agency utilizing the funds.
Part II, Line 1(2)	For furtherance of Summa Akron City and St. Thomas Hospitals charitable purposes including providing medical education and healthcare services to the surrounding community.

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
Summa Health System Group Return

Employer identification number
90-0640432

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	<div><div><input type="checkbox"/> First-class or charter travel</div><div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div></div>		
	<div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div></div>		
	<div><div><input checked="" type="checkbox"/> Tax idemnification and gross-up payments</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div></div>		
	<div><div><input type="checkbox"/> Discretionary spending account</div><div><input checked="" type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2 Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III		
	<div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div></div>		
	<div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Compensation survey or study</div></div>		
	<div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Approval by the board or compensation committee</div></div>		
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 Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7 Yes	
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								

Part III Supplemental Information

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

Return Reference	Explanation
Part I, Line 1a	Summa Health System grossed-up taxes for supplemental executive retirement programs paid to certain officers, key employees and the highly compensated. Health and social club dues, tax preparation services and housing allowances were paid on behalf of certain officers. The personal use is reflected as wages.
Part I, Line 3	Compensation of the President & CEO is established by Summa Health System ("SHS"), the related parent organization for all members in the Summa Health System Group Return. SHS has a compensation committee which uses an independent compensation consultant, market surveys, and an annual review process to establish compensation for the position of President & CEO.
Part I, Line 4a	In 2013, Robert Harrigan received \$148,922 in severance and benefits from a related organization.
Part I, Line 4b	Summa Health System has a 457(f) program for the executive staff which rewards certain officers, directors and key employees for meeting key long-term strategic objectives of the organization. Amounts paid in 2013: Thomas J. Strauss \$97,336, Robert Harrigan \$68,712, William A. Powel, III \$45,402, Brian K. Derrick \$23,404, Joseph Zarconi, MD \$38,735, Thomas P. O'Neill \$21,520, A. Gus Kiouss \$12,789, Dale P. Murphy, MD \$30,624, Steve Schmidt \$25,366, and Thomas DeBord \$25,242.
Part I, Line 7	Summa Health System management incentive program was designed to reward employees for meeting quality performance and financial targets. These include clinical quality, patient satisfaction, employee/physician satisfaction, net operating income, and strengthening of the balance sheet. Payment is based on a factor of base compensation and is subject to review and approval by Summa's Compensation Committee.

Additional Data

Software ID:

Software Version:

EIN: 90-0640432

Name: Summa Health System Group Return

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Michael Bage MD Director SACSTH (end 9/13)	(i) (ii)	410,711 0	91,156 0	650 0	7,650 0	8,105 0	518,272 0	0 0
William Bauman MD Director SACSTH, SBH, WRH, SPI	(i) (ii)	593,820 0	20,802 0	1,300 0	7,650 0	8,206 0	631,778 0	0 0
Robert Debski MD Director SACSTH, SBH, WRH	(i) (ii)	275,450 0	0 0	0 0	0 0	8,969 0	284,419 0	0 0
Steven Gaich MD Director SPI	(i) (ii)	316,013 0	7,902 0	0 0	7,650 0	2,610 0	334,175 0	0 0
Robert Harrigan Dir SACSTH & COO (end 9/13)	(i) (ii)	0 438,797	0 195,934	0 416,078	0 77,637	0 6,008	0 1,134,454	0 60,441
A Gus Kiouss MD Director/Pres SPI (end 12/13)	(i) (ii)	260,537 0	6,395 0	64,835 0	15,325 0	1,681 0	348,773 0	0 0
Joseph Koenig MD Director SPI	(i) (ii)	571,411 0	199,108 0	495 0	8,925 0	8,480 0	788,419 0	0 0
Joseph McShannic MD Director SACSTH (end 9/13)	(i) (ii)	459,379 0	72,760 0	0 0	6,375 0	14,857 0	553,371 0	0 0
Dale Murphy MD Director SPI	(i) (ii)	0 183,477	0 45,629	0 249,392	0 36,014	0 4,131	0 518,643	0 30,317
Thomas O'Neill Director SPI, CFO SACSTH	(i) (ii)	0 250,655	0 62,719	0 95,875	0 30,445	0 3,998	0 443,692	0 26,959
William Powel III Director SPI, System Secty	(i) (ii)	0 350,982	0 102,721	0 122,229	0 54,327	0 7,414	0 637,673	0 39,937
Erik Steele DO Director SACSTH, SBH, WRH	(i) (ii)	0 228,256	0 50,000	0 71,725	0 0	0 2,606	0 352,587	0 0
Thomas Strauss Dir SF, System Pres/CEO	(i) (ii)	0 763,884	0 194,287	0 315,575	0 102,035	0 6,475	0 1,382,256	0 85,619
Douglas Trochelman MD Director SACSTH (end 9/13)	(i) (ii)	626,005 0	138,845 0	1,600 0	8,925 0	7,199 0	782,574 0	0 0
Joseph Varley MD Director SACSTH (end 9/13)	(i) (ii)	356,031 0	6,514 0	1,300 0	7,650 0	11,583 0	383,078 0	0 0
Scott Weiner MD Director SACSTH, SBH, WRH	(i) (ii)	870,092 0	19,558 0	1,500 0	8,925 0	9,303 0	909,378 0	0 0
Darrell Widmer MD Director WRH (end 9/13)	(i) (ii)	196,777 0	2,564 0	1,300 0	5,679 0	1,523 0	207,843 0	0 0
Charles Alderson CFO, SBH & WRH	(i) (ii)	167,625 0	0 0	38,310 0	5,972 0	5,100 0	217,007 0	0 0
Thomas DeBord President SBH & WRH	(i) (ii)	232,239 0	23,266 0	60,570 0	34,017 0	5,629 0	355,721 0	10,496 0
Brian Derrick System CFO	(i) (ii)	0 464,776	0 202,792	0 129,730	0 31,054	0 9,210	0 837,562	0 0

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Phylis Ferrara President/CDO, SF	(i)	96,977	75,000	26,246	0	1,101	199,324	0
	(ii)	0	0	0	0	0	0	0
Bryan Fredericks COO, SPI	(i)	237,250	0	43,569	8,077	4,571	293,467	0
	(ii)	0	0	0	0	0	0	0
Kathleen Jobe Chief Nursing Officer, SBH	(i)	159,597	0	36,759	5,656	4,442	206,454	0
	(ii)	0	0	0	0	0	0	0
Thomas Malone MD President SACSTH	(i)	0	0	0	0	0	0	0
	(ii)	80,705	50,000	35,315	0	812	166,832	0
Steve Schmidt COO, SF	(i)	190,743	26,670	41,849	31,883	2,733	293,878	13,987
	(ii)	0	0	0	0	0	0	0
Shane Seymour CDO, SF (end 6/13)	(i)	0	0	0	0	0	0	0
	(ii)	102,296	2,781	63,521	0	4,089	172,687	0
Adrian Dan MD HCE - Bariatric Surgery	(i)	710,561	137,669	950	7,656	8,553	865,389	0
	(ii)	0	0	0	0	0	0	0
John Zografakis MD HCE - Bariatric Surgery	(i)	730,297	74,885	1,600	8,925	9,115	824,822	0
	(ii)	0	0	0	0	0	0	0
Joel Porter MD HCE - Colorectal Surgery	(i)	575,444	224,166	0	8,925	2,359	810,894	0
	(ii)	0	0	0	0	0	0	0
Eric Miller MD HCE - Orthopaedic Surgery	(i)	710,261	52,699	1,500	2,550	6,675	773,685	0
	(ii)	0	0	0	0	0	0	0
Mehool Patel MD HCE - Oncology, Hematology	(i)	531,383	177,602	150	1,225	5,424	715,784	0
	(ii)	0	0	0	0	0	0	0
Jay Williamson MD Former President, SPI	(i)	194,329	0	24,985	6,650	4,311	230,275	0
	(ii)	0	0	0	0	0	0	0

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Summa Health System Group Return

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

Employer identification number
90-0640432

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	Akron Bath Copley Jt Twp Hosp Dist	34-1448680	009730LT7	06-10-2004	160,904,918	See Schedule K, Part VI, Rider 2		X		X		X
B	Summit County Port Authority	34-1765940	86605VAE9	10-31-2006	15,405,000	See Schedule K, Part VI, Rider 6		X		X		X
C	Ohio Higher Educational Facility Comm	34-6849674	67756AY89	05-11-2010	180,125,341	See Schedule K, Part VI, Rider 8		X		X		X
D	Akron Bath Copley JT TWP Hosp Dist	34-1448680		07-01-2012	32,509,635	See Schedule K, Part VI, Rider 11		X		X		X

Part II

Proceeds

		A		B		C		D	
1	Amount of bonds retired	23,865,000		1,460,000		0		4,654,253	
2	Amount of bonds legally defeased	0		0		0		0	
3	Total proceeds of issue	164,278,376		15,405,000		180,152,058		32,509,635	
4	Gross proceeds in reserve funds	3,107,915		0		18,190,573		0	
5	Capitalized interest from proceeds	2,238,718		867,000		3,004,911		0	
6	Proceeds in refunding escrows	0		0		0		0	
7	Issuance costs from proceeds	2,285,007		308,100		0		0	
8	Credit enhancement from proceeds	3,930,806		153,159		4,929,857		0	
9	Working capital expenditures from proceeds	0		0		0		0	
10	Capital expenditures from proceeds	89,411,463		14,076,741		144,468,307		0	
11	Other spent proceeds	59,931,009		0		0		32,509,635	
12	Other unspent proceeds	0		0		9,558,410		0	
13	Year of substantial completion	2006		2008		2012		2012	
14	Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No	Yes	No	Yes	No
		X			X	X		X	
15	Were the bonds issued as part of an advance refunding issue?	X			X		X		X
16	Has the final allocation of proceeds been made?	X		X			X	X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

Part III

Private Business Use

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

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X			X	X			
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X				X			
c	Are there any research agreements that may result in private business use of bond-financed property?	X			X	X			
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X				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	15 560 %		1 060 %		1 820 %		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	0 060 %		2 870 %		0 140 %			
6	Total of lines 4 and 5	15 620 %		3 930 %		1 960 %			
7	Does the bond issue meet the private security or payment test?		X		X		X		X
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		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?		X		X		X		X
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X		X		X	

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X		X		X		X
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?								
b	Exception to rebate?	X		X					
c	No rebate due?	X				X		X	
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed									
3	Is the bond issue a variable rate issue?	X		X			X	X	
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X	X			X	X	
b	Name of provider	0		see rider 7		0			
c	Term of hedge	30		30				12	
d	Was the hedge superintegrated?		X		X				X
e	Was the hedge terminated?		X		X				X

Part IV

Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?	X			X	X			X
b	Name of provider	see rider 5		0		see rider 10		0	
c	Term of GIC	3 1				2 2			
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?	X				X			
6	Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V

Procedures To Undertake Corrective Action

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?	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
	X		X		X		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 I, Line A, Col (c)	The CUSIP number assigned to the final maturity of the Series 2004A Bonds is 009730LT7 The CUSIP number assigned to the final maturity of the Series 2004B Bonds is 009730LU4 (Note The Series 2004A Bonds and the Series 2004B Bonds are treated as a single issue of bonds for federal tax purposes)
Form 990, Schedule K, Part I, Line A, Col (f)	The purposes of the Series 2004A Bonds were to (1) construct and equip a critical care pavilion, (2) construct and equip other hospital facilities, (3) refund prior issues with the following issue dates (a) July 1, 1999, (b) July 28, 2000 and (c) March 12, 2002, (4) fund a debt service reserve for the issue, and (5) pay issuance costs The purposes of the Series 2004B Bonds were to (1) construct and equip a critical care pavilion, (2) construct and equip other hospital facilities, (3) refund prior issues with the following issue dates (a) December 22, 1992 and (b) June 10, 1993, (4) pay the initial costs of a liquidity facility, and (5) pay issuance costs (Note The Series 2004A Bonds and the Series 2004B Bonds are treated as a single bond issue for federal tax purposes)
Form 990, Schedule K, Part III, Col A, Line 6	The private business use percentage on Schedule K, Part III, Col A, Line 6 is projected to be less than 5% over the life of the bonds due to the expected termination of certain lease arrangements
Form 990, Schedule K, Part IV, Col A, Line 2c	Series 2004A Bonds Date arbitrage rebate computation performed was June 10, 2013 Series 2004B Bonds Date arbitrage rebate computation performed was June 10, 2013
Form 990, Schedule K, Part IV, Col A, Line 5b	Series 2004A Bonds Project Fund GIC - Financial Security Assurance Debt Service Reserve Fund GIC - Merrill Lynch Capital Services, Inc Series 2004B Bonds Aegon/Transamerica
Form 990, Schedule K, Part I, Line B, Col (f)	The purposes of the Series 2006 Bonds were to (1) acquire a project site for and construct and equip a wellness institute, and (2) pay issuance costs
Form 990, Schedule K, Part IV, Col B, Line 4b	Huntington National Bank
Form 990, Schedule K, Part I, Line C, Col (f)	The purposes of the Series 2010 Bonds were to (1) currently refund a taxable loan to Summa Barberton Citizens Hospital under a line of credit, the proceeds of which were used to acquire hospital facilities, (2) currently refund a taxable loan to Summa Akron City and St Thomas Hospitals, the proceeds of which were used for certain capital expenditures, (3) construct and equip hospital facilities, (4) acquire, construct, and equip parking facilities, nursing facilities, administrative facilities, ambulatory care facilities, and medical equipment, and (5) pay issuance costs
Form 990, Schedule K, Part IV, Col C, Line 2c	Date arbitrage rebate computation performed was May 11, 2013
Form 990, Schedule K, Part IV, Col C, Line 5b	Morgan Stanley & Company Incorporated
Form 990, Schedule K, Part I, Line D, Col (f)	The purposes of the Series 2012 Bonds were to (1) refund the Hospital Facilities Revenue Bonds, Series 1998A issued on December 23, 1998 in the original amount of \$50,000,000, and (2) to pay the costs of issuance of the Bonds
Form 990, Schedule K, Part IV, Col D, Line 2c	Date arbitrage rebate computation performed was July 25, 2013
Form 990, Schedule K, Part IV, Col D, Line 4b	RBS Citizens Bank

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
Summa Health System Group Return

Employer identification number
90-0640432

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?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	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
See Additional Data Table					

Part V Supplemental Information

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

Return Reference	Explanation
Schedule L, Part IV, Business Transactions	Kelly Bianco is a family member of Michael Bianco, MD, Director of WRH Kelly Bianco was paid reasonable compensation as an employee of WRH Brian Bauman, MD is a family member of William Bauman, MD, Director of SPI Brian Bauman, MD was paid reasonable compensation as an employee of SPI Cynthia Browning is a family member of Nicholas Browning, Director of SACSTH Cynthia Browning was paid reasonable compensation as an employee of SACSTH Daniel Finelli, MD, Director of SACSTH, SBH & WRH, is a director of Akron Radiology, Inc Amount paid represents fees for services performed by Akron Radiology, Inc Robert Schaal, MD, Director of SACSTH, is an officer of Inpatient Medical Services, Inc Amount paid represents fees for services performed by Inpatient Medical Services, Inc Edward Ferris, MD, Director of SACSTH, is part owner of Paragon Health Associates, LLC Amount paid represents fees for services performed by Paragon Health Associates, LLC Sharon VanNostran, DO, Director of SACSTH, is an officer of Primary Care Physicians Amount paid represents fees for services performed by Primary Care Physicians Jacob Cohen, MD, Director of SACSTH, is an officer of Professional Anesthesia Service, Inc Amount paid represents fees for services performed by Professional Anesthesia Service, Inc Thomas Knoll, Director of SACSTH, SBH & WRH, is a director of Ritzman Pharmacies, Inc Amount paid represents fees for goods and services from Ritzman Pharmacies, Inc Michelle Blanda, MD, Director of SACSTH, is an officer of Summa Emergency Associates, Inc Amount paid represents fees for services performed by Summa Emergency Associates, Inc Dale Murphy, MD, Director of SPI, is an officer of Summit County Internists Amount paid represents fees for services performed by Summit County Internists

Additional Data

Software ID:
Software Version:
EIN: 90-0640432
Name: Summa Health System Group Return

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(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) Kelly Bianco	Family member	22,153	See Part V		No
(2) Brian Bauman MD	Family member	443,041	See Part V		No
(3) Cynthia Browning	Family member	60,885	See Part V		No
(4) Akron Radiology Inc	See Part V	3,309,425	See Part V		No
(5) Inpatient Medical Services Inc	See Part V	790,679	See Part V		No
(6) Paragon Health Associates LLC	See Part V	1,096,558	See Part V		No
(7) Primary Care Physicians	See Part V	2,370,183	See Part V		No
(8) Professional Anesthesia Service Inc	See Part V	8,725,263	See Part V		No
(9) Ritzman Pharmacies Inc	See Part V	1,174,609	See Part V		No
(10) Summa Emergency Associates Inc	See Part V	1,480,786	See Part V		No
(11) Summit County Internists	See Part V	605,938	See Part V		No

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

►Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

►Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Summa Health System Group Return

Employer identification number
90-0640432

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	7	79,785	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies	X	44	16,625	FMV
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (Events)	X	4	8,500	Comparable Prices
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29

Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

30a

Yes

No

b

If "Yes," describe the arrangement in Part II

31

Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31

Yes

32a

Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a

No

b

If "Yes," describe in Part II

33

If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 51227J

Schedule M (Form 990) (2013)

Part III

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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SCHEDULE N
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
Summa Health System Group Return

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

▶ Complete if the organization answered "Yes" to Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.

▶ Attach certified copies of any articles of dissolution, resolutions, or plans.

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number

90-0640432

Part I

Liquidation, Termination, or Dissolution. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I can be duplicated if additional space is needed.

1	(a)Description of asset(s) distributed or transaction expenses paid	(b)Date of distribution	(c)Fair market value of asset(s) distributed or amount of transaction expenses	(d)Method of determining FMV for asset(s) distributed or transaction expenses	(e)EIN of recipient	(f)Name and address of recipient	(g)IRC section of recipient(s) (if tax-exempt) or type of entity
	CFGH Fixed assets (net), A/R and other	12-31-2013	43,556,851	book value	34-0714755	Summa Akron City and St Thomas Hosp 525 East Market Street Akron, OH 44304	501(c)(3)

2

Did or will any officer, director, trustee, or key employee of the organization

a

Become a director or trustee of a successor or transferee organization?

2a

Yes

No

b

Become an employee of, or independent contractor for, a successor or transferee organization?

2b

No

c

Become a direct or indirect owner of a successor or transferee organization?

2c

No

d

Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?

2d

No

e

If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III

Part I Liquidation, Termination, or Dissolution *(continued)*

Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-

3

Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III

3

Yes

4a

Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?

4a

Yes

b

If "Yes," did the organization provide such notice?

4b

Yes

5

Did the organization discharge or pay all of its liabilities in accordance with state laws?

5

Yes

6a

Did the organization have any tax-exempt bonds outstanding during the year?

6a

Yes

b

Did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws?

6b

No

c

If "Yes" to line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No," explain in Part III

Part II Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity

2

Did or will any officer, director, trustee, or key employee of the organization

a

Become a director or trustee of a successor or transferee organization?

2a

b

Become an employee of, or independent contractor for, a successor or transferee organization?

2b

c

Become a direct or indirect owner of a successor or transferee organization?

2c

d

Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?

2d

e

If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III ►

Part III

Supplemental Information.

Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

Return Reference	Explanation
Form 990, Schedule N, Part I, Line 2e	The following individual was a director of both Cuyahoga Falls General Hospital and Summa Akron City and St Thomas Hospitals at the time of the merger, and remained a director of the Summa Akron City and St Thomas Hospitals Candace Campbell-Jackson, director
Form 990, Schedule N, Part I, Line 6b	The tax-exempt bond liabilities associated with CFGH were transferred to SACSTH

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.**

2013

**Open to Public
Inspection**

Name of the organization
Summa Health System Group Return

Employer identification number

90-0640432

Return Reference	Explanation
Form 990, Page 1, Part I, Lines 3 & 4	Form 990, Page 6, Part VI, Lines 1a & 1b Entity Name Number of Voting Number of Independent Directors Voting Directors Summa Akron City & St Thomas 16 8 Hospitals ("SACSTH") Summa Foundation ("SF") 23 20 Summa Physicians, Inc ("SPI") 7 0 Summa Barberton Citizens 16 8 Hospital ("SBH") The Wadsworth-Rittman Area 16 8 Hospital Assn ("WRH") All of the organizations listed above are subordinates under the control of Summa Health System ("SHS") As of December 31, 2013, SHS had 15 voting directors, 9 of whom are independent voting directors

Return Reference	Explanation
Form 990, Page 2, Part III, Line 4d	<p>Other Programs Services included (a) Program-related investments in the following joint venture hospitals Summa Western Reserve Hospital, LLC, Crystal Clinic Orthopaedic Center, LLC, and Summa Rehab Hospital, LLC (b) Payments received under the American Reinvestment and Recovery Act for "Meaningful Use" due to successful implementation of electronic medical records (c) Registration fees, including membership fees to Summa Wellness Institute ("SWI") SWI is a medically supervised fitness facility blending fitness, wellness and rehabilitation in a clean, service-oriented environment SWI features professional expertise and programming necessary to safely and effectively assist all people, regardless of current health status, to develop, initiate and maintain an active lifestyle that minimizes risk and promotes health and wellness and is one more step in Summa Health System's mission to provide the highest quality care to our patients and members and contribute to a healthier community</p>

Return Reference	Explanation	
	Form 990, Page 2, Part III, Program Service Accomplishments	<p>Summa Health System is an integrated healthcare delivery system that provides coordinated, value-based care across the continuum for the people and populations we serve. We hold ourselves clinically and financially accountable for health outcomes in our communities. Summa Health System serves more than one million patients each year in comprehensive emergency, acute, critical, outpatient and long-term/homecare settings and represents more than 1,700 registered, inpatient beds on the campuses of Summa Akron City and St. Thomas Hospitals, Summa Barberton Citizen's Hospital, The Wadsworth-Rittman Area Hospital Association, Summa Rehab Hospital*, Summa Western Reserve Hospital*, and Crystal Clinic Orthopaedic Center*. In addition, outpatient care is provided in more than 16 community health centers and Emergency Departments (EDs), some integrated in the healthcare facilities, others are free-standing. *Summa Rehab Hospital, *Summa Western Reserve Hospital and *Crystal Clinic Orthopaedic Center are joint ventures in which Summa Health System has an interest, and are referenced in this document for the purpose of identifying all entities affiliated with Summa Health System. Summa's proportionate interest of these joint ventures' charity care and other community benefits are included on Schedule H of Summa Health System's IRS Form 990 Group Return. Providing superior, multi-specialty patient care, medical research and continuing medical education, Summa Health System ranks as a highly recognized healthcare provider in several disciplines including cardiovascular, emergency, oncology, stroke and nursing by prestigious organizations such as The Society of Chest Pain Centers, American College of Surgeons, American Heart Association, American Stroke Association, National Accreditation Program of Breast Centers, American Nurses Credentialing Center, Premier Healthcare Alliance, The Joint Commission. Summa Health System is Summit County's largest employer and a leading economic engine for the region. Summa Health System includes the following: Summa Akron City and St. Thomas Hospitals. Summa Akron City and St. Thomas Hospitals is a single legal entity that includes two hospital campuses and several off-site locations. Summa Akron City and St. Thomas Hospitals operates both hospital locations as well as the hospital-based off-site locations under the same Medicare provider number. Summa Akron City and St. Thomas Hospitals has more than 5,800 individuals and has a medical staff of more than 1,000 professionals working on its campuses. Summa Akron City and St. Thomas Hospitals has 979 registered beds and 46 licensed bassinets. The buildings and facilities on both campuses total 17 million square feet. Summa Akron City Hospital offers general medical, surgical, obstetrical, trauma, and critical care services. Summa Akron City Hospital provides acute care services on a campus of approximately 60 acres. The campus is home to specialty health centers offering a wide range of outpatient services. In 2013, Summa Akron City Hospital opened a new Geriatric Unit in the Emergency Department. Summa Akron City Hospital received the following recognition in 2013: The Palliative Care Program was granted "Advanced Certification in Palliative Care" by The Joint Commission, its highest level of achievement. The program is the only one in Ohio to earn this recognition. Also, Women's Services received the Ohio Patient Safety Institute Acute Care Best Practice Award for the reduction of maternal morbidity and mortality related to hemorrhage. Summa St. Thomas Hospital provides acute care services along with behavioral health and substance abuse care. Summa St. Thomas Hospital was one of the first in the country to recognize the medical aspects of alcoholism as a disease and is the founding location of Alcoholics Anonymous. The hospital opened the nation's first alcoholism treatment ward and continues its longstanding dedication to this program today. Summa Akron City and St. Thomas Hospitals serves as a major teaching affiliate for Northeast Ohio Medical University (NEOMED), sponsoring and/or co-sponsoring 17 residencies and fellowships along with providing educational rotations for medical students. Summa Barberton Citizen's Hospital. Summa Barberton Citizen's Hospital is a 500,000 square foot acute care teaching hospital located on nearly 16 acres, located approximately 10 miles southwest of Akron, Ohio. The hospital has more than 1,400 employees and has approximately 400 medical staff. It has 235 registered adult beds and 14 available bassinets. Summa Barberton Citizen's Hospital opened its new Emergency Department in March 2013. This was followed by the implementation of an ICU/CCU Intensivist Program in August and a 24/7 STEMI Program in October. The Wadsworth-Rittman Area Hospital Association. The Wadsworth-Rittman Area Hospital Association is a 200,000 square foot acute care community hospital located on approximately 38 acres. Located approx</p>

Return Reference	Explanation	
	Form 990, Page 2, Part III, Program Service Accomplishments	<p>imately 20 miles west of Akron, Ohio, the Wadsworth-Rittman Area Hospital Association has 101 registered beds, more than 360 employees, and has a medical staff of more than 200 professionals. In 2013, Summa Center at Wadsworth opened to consolidate outpatient PT/OT/speech services at the Center, which also houses outpatient radiology and sports medicine. Charity Care In 2013, Summa Health System provided charity care at an estimated net cost of nearly \$15.6 million. This amount represented the net cost associated with providing the care and does not include bad debt. Patients with incomes up to 200% of the federal poverty income guidelines or who have a hospital bill that exceeds 25% of their gross annual family income are eligible to apply for charity care assistance. In addition, there is a sliding scale discount program for those with incomes between 200% and 400% of the federal poverty income guidelines. In 2013, the charity care program (including Hospital Care Assurance Program) benefitted approximately 39,000 patient encounters. Medicaid Shortfall Historically, Ohio Medicaid reimbursements have not covered the cost of providing the care to program beneficiaries, creating a budgetary shortfall. As one of northeast Ohio's top providers of hospital care for Medicaid patients, Summa Health System's unpaid costs for Medicaid totaled more than \$23.2 million. Bad Debt Summa Health System is committed to providing quality and accessible healthcare. This includes covering the expenses of payments that were expected but not received. While Summa Health System recognizes bad debt is part of the cost of doing business, it agrees with the Ohio Hospital Association that it is important to report these costs to show the total picture of care Summa Health System provides to the community without full reimbursement. In 2013, the cost for providing care written off as bad debt was approximately \$22.3 million. Community Health Improvement Services An important part of Summa Health System's mission is offering a prevention and wellness program to build a healthier community. In 2013, Summa Health System provided more than \$1.2 million to help fund health improvement activities such as free and low-cost health screenings, health education services and wellness programming. Subsidized Health Services Summa Health System is committed to providing subsidized health services - clinical services that meet an identified community need and are provided despite financial loss. Vital services such as The Center for Senior Health, Care Center for patients with HIV or AIDS, and diabetes education are offered, even though they are not profitable. Income from other services is used to cover these costs. In 2013, the cost for subsidized services was approximately \$26.4 million.</p>

Return Reference	Explanation	
	Part III program services (continued)	<p>Financial and In-kind Donations Annually, Summa Health System contributes financial assistance and in-kind services to support community organizations that promote health, wellness, and an improved quality of life. From the local chapters of national groups such as United Way, the American Heart Association and the American Cancer Society, to Akron Community Health Resources (Akron's only federally-funded health center) Summa Health System participates in numerous community programs and helps other nonprofits fulfill their missions. In 2013, these contributions exceeded \$2.3 million.</p> <p>Research Summa Health System's quality medical care is derived in part from its ability to translate results from carefully planned and executed research into effective patient care strategies. Research and innovation is an integral focus of the academic and clinical environment at Summa Health System and helps set the highest standards for medical care in the community. Summa Health System's reputation for excellence in such critical specialties as cardiology, diabetes, emergency services, orthopaedics, oncology, senior health, surgery, and women's health continues to grow through research and innovation. Summa Health System invested more than \$5.1 million in research in 2013. In addition to support from Summa Foundation, major research programs are supported by grants from the National Institutes of Health, the Department of Defense and industry sponsors.</p> <p>Education Summa Health System supports the education of physicians and other healthcare professionals. Summa Akron City and St. Thomas Hospitals is the largest of the major teaching affiliates of the Northeast Ohio Medical University (NEOMED), a consortium of The University of Akron, Kent State University and Youngstown State University, and offers education to NEOMED's colleges of medicine and pharmacy students, as well as to medical students from schools around the country. In addition, Summa offers 17 accredited residency training programs in numerous specialties, training the next generation of primary care and specialty physicians for the region and beyond. Nursing education also is offered in collaboration with our local university partners. In 2013, 245 residents and fellows trained at Summa's three main hospitals. On average, approximately 40% of these residents remain in our local and surrounding communities. Summa's 2013 investment in health professions education totaled \$19.1 million. Summa Health System is one of five founding medical and educational institutions responsible for the creation of the Austen BioInnovation Institute in Akron (ABIA), a unique collaboration that expands upon the region's rich legacy in industrial and materials science to pioneer the next generation of life enhancing and life saving innovations.</p> <p>Summa Health System Services Following is a description of Summa Health System's notable accomplishments by primary service lines in 2013.</p> <p>Behavioral Health - The Center for the Treatment and Study of Traumatic Stress developed and implemented one of Ohio's only intensive outpatient programs designed specifically to deal with the symptoms of post-traumatic stress disorder.</p> <p>Cardiovascular - An upgraded Heart Rhythm Services (HRS) Lab opened in January on the campus of Summa Akron City Hospital. Summa's Cardiovascular Institute applied for, and was accepted to, the Centers for Medicare and Medicaid Innovation's Bundled Payments for Care Initiative Program.</p> <p>Emergency/Trauma Services - EMS developed and implemented EMS direct activation of the cardiac catheterization lab for chest pain patients, resulting in an overall decrease time of ten minutes. This resulted in recognition by the American Heart Association's Platinum Achievement Award.</p> <p>Neuroscience - In addition to The Joint Commission's stroke recertification, the "Target Stroke Award" and "Get with the Guidelines Gold Plus Award" were received from AHA.</p> <p>Oncology - Summa Health System approved the VERO Linear Accelerator to expand the radiosurgery program, making Summa Akron City Hospital the first community hospital in the country to have this specialized technology.</p> <p>Respiratory - Expanded its smoking cessation program across the system, and implemented a screening chest scan (CT) program for lung cancer.</p> <p>Seniors, Post-Acute and Transitional Care - In addition to the Palliative Care recognition by The Joint Commission, Summa's hospitals achieved NICHE (Nurses Improving Care for Health System Elders) designation for the upcoming year.</p> <p>Women's Services - Met or exceeded the Ohio hospital averages in six perinatal measures, leading to the OHA's Patient Safety Institute's Best Practice Award noted above. Also successfully implemented a large informatics upgrade to the obstetrical electronic documentation and fetal surveillance system to improve safety and reporting reliability.</p> <p>Summary Although reimbursement for services rendered is critical to the operations and stability of Summa Health System, n</p>

Return Reference	Explanation	
	Part III program services (continued)	<p> ot all individuals possess the ability to purchase essential medical services. Summa Health System provided services to all patients on a non-discriminatory basis and without regard to any patient's ability to pay for such services or the individual's participation in a government-sponsored or subsidized healthcare program. Patients were encouraged to apply for uncompensated care and, depending on their level of income and number of dependents, all (or a portion) of their bill was reduced. Gross annual family income was compared using a sliding scale based on the federal poverty income guidelines to determine the charity discount for which the patient may be eligible. In 2013, Summa Health System provided charity care to the indigent (including unreimbursed Medicaid) at the net cost of more than \$38.8 million. This amount does not include services provided and written off as bad debt. In addition to uncompensated medical care, Summa Health System provided wellness programs, community education programs and special programs for the elderly, handicapped, and medically underserved. Summa Health System also operated a variety of broad community support activities. Many of these programs were offered at a reduced price or provided to the community free of charge. Summa Health System operates its facilities in a manner consistent with the community benefit requirements of Rev. Rule 69-545 and subsequent case law and IRS guidelines. Summa Health System's hospitals provide emergency services which are open and available to all persons of the community, regardless of their ability to pay. The board of directors consisted of persons who are broadly representative of the community and medical staff. </p>

Return Reference	Explanation
Part III program services (cont)	<p>Summa Physicians Inc - Program Service Accomplishments Summa Physicians Inc (SPI) is a Summa Health System entity comprised of multi-specialty physicians and practices In 2013, SPI added 35 physicians in various specialties including cardiology and oncology In total, SPI employs nearly 300 physicians and 730 support staff in more than 30 specialties and sub-specialties SPI promotes strong affiliation and employment of physicians to ensure community and hospital needs for physician services are met In 2013, SPI developed primary care pods to better communicate quality initiatives and enhance physician recruitment</p> <p>Summa Foundation - Program Service Accomplishments Through philanthropy, Summa Foundation supports medical education, research, technology, and clinical innovation Encompassing fundraising, resource development, community benefit, diversity and government relations, Summa Foundation works to develop new, diversified and increased resources and build relationships that influence health policy to advance the regional priorities of Summa Health System Development The Foundation's development department offers a spectrum of philanthropic options for donors designed to create a positive impact on Summa Health System's operations, programs, projects and perceptions and to affect positive change in the communities Summa Health System serves Development houses the grant and proposal development offices created to identify the resources and expertise of external and internal partners to generate funding for research, education and clinical and system projects Philanthropic commitments to the Summa Foundation in 2013 were nearly \$10 million, including a \$4 million gift designated for Summa's Cardiovascular Institute to support the creation of a hybrid operating room Community Benefit and Diversity This department leads efforts to address health disparities and other important community needs and raise awareness of health and healthcare issues affecting the communities served by Summa Health System Community benefit and diversity provide wellness and educational tools, facilitate economic development programs, develop community partnerships, communicate Summa Health System's benefit to the community and engage the community and its workforce within the system and throughout the region Government Relations This department is dedicated to elevating Summa Health System as a credible leader and partner in the health policy planning process This department collaborates with the system development team to best position Summa education, research and clinical innovation priorities with public sector funding opportunities</p>

Return Reference	Explanation
Form 990, Page 5, Part V, Lines 1a & 2a	In 2013, Summa Health System, the parent organization, acted as the corporate services operating entity for the system. Operational changes implemented for the system included the centralized payroll management and accounts payable disbursements now transacted by the parent. For more information, see the IRS Form 990 for Summa Health System (parent), EIN 34-1887844.

Return Reference	Explanation
Form 990, Page 6, Part VI, Line 1a	<p>Summa Akron City and St Thomas Hospitals N/A Summa Barberton Citizens Hospital N/A Summa Wadsworth-Rittman Hospital</p> <p>Prior to adopting an Amended and Restated Code of Regulations in October 2013, Summa Wadsworth-Rittman Hospital had an Executive Committee comprised of the Board Chair, President, Vice Chair, Treasurer, Secretary, and others as elected by the Board of Directors. All members of the Executive Committee are members of the Board of Directors. The Executive Committee was authorized to exercise the powers of the Board at such time as the Board is not in session, subject to restrictions imposed by previous decisions of the Board and to the provisions of the Summa Wadsworth-Rittman Hospital Code of Regulations. All interim actions by the Executive Committee were reported at the Board's next meeting succeeding such action. The Executive Committee prepared and made such recommendations to the Board as are pertinent to the welfare of the Summa Wadsworth-Rittman Hospital. The Amended and Restated Code of Regulations for Summa Wadsworth-Rittman Hospital, adopted in October 2013, did not include a provision for an Executive Committee.</p> <p>Summa Foundation. Summa Foundation has an Executive Committee comprised of the Chair, Vice Chair, Secretary, Treasurer, and one additional Director of the Summa Foundation. All members of the Executive Committee are Directors of Summa Foundation. The Executive Committee is authorized to exercise the powers of the Board at such time as the Board is not in session, subject to restrictions imposed by previous decisions of the Board and to the provisions of the Summa Foundation Code of Regulations. All interim actions by the Executive Committee are reported at the Board's next meeting succeeding such action. The Executive Committee prepares and makes such recommendations to the Board as are pertinent to the welfare of the Summa Foundation.</p> <p>Summa Physicians, Inc. The Code of Regulations provides for an Executive Committee to be comprised of three (3) directors. The Executive Committee may make governance decisions between Board meetings.</p> <p>Cuyahoga Falls General Hospital (merged December 31, 2013). Prior to its merger into Summa Akron City and St Thomas Hospitals, Cuyahoga Falls General Hospital had an Executive Committee comprised of the Board Chair and two (2) other directors named by the Chair. All members of the Executive Committee are Directors of Cuyahoga Falls General Hospital. The Executive Committee had the power to transact all regular business of Cuyahoga Falls General Hospital between meetings of the Board of Directors, subject only to prior limitations established by the Board of Directors and the Member's Reserved Powers.</p>

Return Reference	Explanation
Form 990, Page 6, Part VI, Line 2	<p>Summa Akron City and St Thomas Hospitals Nicholas Browning, Anthony Lockhart, Thomas Strauss, R Douglas Trochelman, M D , Brian Derrick and William A Powel, III have business relationships through Summa Health System Community Nicholas Browning, Anthony Lockhart, Thomas Strauss, and R Douglas Trochelman, M D , are Directors of Summa Health System Community, Brian Derrick and William A Powel, III are Officers of Summa Health System Community Dennis Chack, Anthony Lockhart, and Thomas Clark have a business relationship through First Energy Dennis Chack is employed as an officer of First Energy and Anthony Lockhart and Thomas Clark are retired officers of First Energy Thomas Knoll, Thomas Strauss, and William A Powel, III have a business relationship through Summa Western Reserve Hospital all are on the Board of Managers of Summa Western Reserve Hospital Robert Harrigan, Thomas O'Neill, and Erik Steele, D O have a business relationship through Crystal Clinic Orthopaedic Center, LLC Robert Harrigan, Thomas O'Neill and Erik Steele, D O all were on the Board of Managers of Crystal Clinic Orthopaedic Center, LLC during the year Robert Harrigan and Thomas Strauss have a business relationship through Summa Accountable Care Organization both are Directors of Summa Accountable Care Organization Michael Bage, M D and Hitesh Makkar, M D have a business relationship through Continuity Medical, LLC Thomas Knoll , Brian Derrick, William A Powel, III, and Thomas Strauss have a business relationship through Middlebury Assurance Corporation all are Directors of Middlebury Assurance Corporation Summa Barberton Citizens Hospital Thomas Strauss, Brian Derrick and William A Powel , III have business relationships through Summa Health System Community Thomas Strauss is a Director of Summa Health System Community, Brian Derrick and William A Powel, III are Officers of Summa Health System Community Thomas Knoll, Thomas Strauss, and William A Powel, III have a business relationship through Summa Western Reserve Hospital all are on the Board of Managers of Summa Western Reserve Hospital Thomas Knoll, Brian Derrick, William A Powel, III, and Thomas Strauss have a business relationship through Middlebury Assurance Corporation all are Directors of Middlebury Assurance Corporation Summa Wadsworth-Rittman Hospital Thomas Strauss, Brian Derrick and William A Powel, III have business relationships through Summa Health System Community Thomas Strauss is a Director of Summa Health System Community, Brian Derrick and William A Powel, III are Officers of Summa Health System Community Eric Graf and Thomas Knoll have a business relationship through Ritzman Pharmacies Eric Graf is the CEO of Ritzman Pharmacies and Thomas Knoll is a Director of Ritzman Pharmacies Thomas Knoll, Thomas Strauss, and William A Powel, III have a business relationship through Summa Western Reserve Hospital all are on the Board of Managers of Summa Western Reserve Hospital Thomas Knoll, Brian Derrick, William A Powel, III, and Thomas Strauss have a business relationship through Middlebury Assurance Corporation all are Directors of Middlebury Assurance Corporation Summa Foundation Thomas Strauss, Brian Derrick and William A Powel, III have business relationships through Summa Health System Community Thomas Strauss is a Director of Summa Health System Community, Brian Derrick and William A Powel, III are Officers of Summa Health System Community Samir Gibara and Scott Honnold have a business relationship through Goodyear Tire and Rubber Company Samir Gibara is a retired officer of Goodyear and Scott Honnold is a current officer of Goodyear George Daverio, Jr and C Gordon Ewers have a business relationship through Merrill Lynch George Daverio, Jr is retired from Merrill Lynch and C Gordon Ewers is an officer at Merrill Lynch Jason Butterworth and Mark Krohn have a business relationship through Brennan, Manna & Diamond both are partners at this law firm Summa Physicians, Inc Dale Murphy, M D and William A Powel, III have a business relationship through Middlebury Assurance Corporation both are Directors of Middlebury Assurance Corporation Cuyahoga Falls General Hospital Thomas Strauss, Norman Wells, Brian Derrick and William A Powel, III have business relationships through Summa Health System Community Thomas Strauss and Norman Wells are Directors of Summa Health System Community, Brian Derrick and William A Powel, III are Officers of Summa Health System Community Stephen Hailer, Thomas Strauss, Joseph Nienaltowski, D O , and William A Powel, III have a business relationship through Summa Western Reserve Hospital Stephen Hailer, Thomas Strauss, and William A Powel, III are on the Board of Managers of Summa Western Reserve Hospital and Joseph Nienaltowski, D O is Director, Patient Experience at Summa Western Reserve Hospital, LLC Douglas Chonko, D O and Ronald Russ, D O have a business relationship</p>

Return Reference	Explanation	
	Form 990, Page 6, Part VI, Line 2	through Kent Management Group each is employed by Kent Management Group William A Powel, III, Brian Derrick and Thomas Strauss have a business relationship through Middlebury Assurance Corporation all are Directors of Middlebury Assurance Corporation

Return Reference	Explanation
Form 990, Page 6, Part VI, Line 4	<p>Summa Akron City and St Thomas Hospitals The following material changes were made to the Code of Regulations during the 2013 tax year (i) Reduced the number of Directors from 23 to 16, specified that one of the Directors must be on the Medical Staff of the Corporation (ii) Specified that the Chief Medical Officer of Summa Health System is a Special Voting Director (iii) Redefined quorum to be number of current Directors multiplied by 50% (rounded up to whole number) Previously, quorum defined as 40% (iv) Defined the reserved powers to be the same reserved powers that Summa Health System has over all of its subsidiaries (v) Changed title of Corporation's President from "President & COO" to "President" (vi) Deleted the requirement that the Code of Regulations be reviewed biennially</p> <p>Summa Barberton Citizens Hospital The following material changes were made to the Code of Regulations during the 2013 tax year (i) Changed the sole member of the Corporation from Summa Barberton Wadsworth Rittman Hospitals, LLC to Summa Health System (ii) Increased the number of Directors from 14 to 16, specified that one of the Directors must be on the Medical Staff of the Corporation (iii) Specified that the Chief Medical Officer of Summa Health System is a Special Voting Director (iv) Redefined quorum to be number of current Directors multiplied by 50% (rounded up to whole number) Previously, quorum defined as a majority of the current Directors (v) Defined the reserved powers to be the same reserved powers that Summa Health System has over all of its subsidiaries</p> <p>Summa Wadsworth-Rittman Hospital The following material changes were made to the Code of Regulations during the 2013 tax year (i) Changed the sole member of the Corporation from Summa Barberton Wadsworth Rittman Hospitals, LLC to Summa Health System (ii) Increased the number of Directors from 14 to 16, specified that one of the Directors must be on the Medical Staff of the Corporation (iii) Specified that the Chief Medical Officer of Summa Health System is a Special Voting Director (iv) Redefined quorum to be number of current Directors multiplied by 50% (rounded up to whole number) Previously, quorum defined as a majority of the current Directors (v) Defined the reserved powers to be the same reserved powers that Summa Health System has over all of its subsidiaries (vi) Deleted a provision delineating specific charitable organizations for the distribution of assets upon a dissolution of the Corporation</p> <p>Summa Foundation N/A</p> <p>Summa Physicians, Inc N/A</p> <p>Cuyahoga Falls General Hospital (merged December 31, 2013)</p> <p>Cuyahoga Falls General Hospital merged with Summa Akron City and St Thomas Hospitals effective as of December 31, 2013</p> <p>Summa Akron City and St Thomas Hospitals was the surviving entity Prior to the merger, the following changes were made to the Code of Regulations during the 2013 tax year (i) Re-defined the Reserved Powers to be the same Reserved Powers that Summa Health System has over each subsidiary corporation (ii) Reduced the number of Directors on the Board of Directors from 15 to 6 (iii) Specified that at least 3 of the 6 Directors are to be Community Directors (iv) Specified that President & CEO of Summa Health System is a Director (v) Deleted all defined committees except for the Executive Committee, specified that the Executive Committee is comprised of the Board Chair and 2 other Directors named by the Chair (vi) Changed the title of the President & COO to President, specified that the President & CEO of Summa Health System shall be the President of the Corporation</p>

Return Reference	Explanation
Form 990, Page 6, Part VI, Line 6	<p>Summa Akron City and St. Thomas Hospitals. Summa Health System is the sole member of Summa Akron City and St. Thomas Hospitals. Summa Barberton Citizens Hospital. Prior to adopting an Amended and Restated Code of Regulations in October 2013, the sole member of Summa Barberton Citizens Hospital was Summa Barberton Wadsworth-Rittman Hospitals, LLC, an Ohio non-profit limited liability company whose sole member is Summa Health System. Following the adoption of an Amended and Restated Code of Regulations in October 2013, the sole member of Summa Barberton Citizens Hospital is Summa Health System. Summa Wadsworth-Rittman Hospital. Prior to adopting an Amended and Restated Code of Regulations in October 2013, the sole member of Summa Wadsworth-Rittman Hospital was Summa Barberton Wadsworth-Rittman Hospitals, LLC, an Ohio non-profit limited liability company whose sole member is Summa Health System. Following the adoption of an Amended and Restated Code of Regulations in October 2013, the sole member of Summa Wadsworth-Rittman Hospital is Summa Health System. Summa Foundation. Summa Health System is the sole member of Summa Foundation. Summa Physicians, Inc. Summa Physicians, Inc. has stockholders, the stock is held in trust for the benefit of Summa Health System. Cuyahoga Falls General Hospital (merged December 31, 2013). Summa Health System was the sole member of Cuyahoga Falls General Hospital.</p>

Return Reference	Explanation
Form 990, Page 6, Part VI, Line 7a	<p>Summa Akron City and St Thomas Hospitals Prior to the adoption of Amended and Restated Code of Regulations in October 2013, the Directors of the Corporation were elected as set forth below (i) The medical staff of Summa Akron City and St Thomas Hospitals elects two (2) directors the President of the Medical Staff and the President-Elect of the Medical Staff (ii) The Chairs of the medical staff departments elect two (2) department chairs to be directors (iii) The following individuals are directors by designation (a) President & CEO of Summa Health System, (b) President & COO of Summa Akron City and St Thomas Hospitals, (c) Chair of Summa Akron City and St Thomas Hospitals Foundation, and (d) The Presidents of The Women's Board of St Thomas Hospital and the Women's Board of Summa Health System shall rotate annually to provide a single representative (iv) Other than as set forth above, Summa Health System is the sole member of Summa Akron City and St Thomas Hospitals and has the right to elect the Board of Directors of Summa Akron City and St Thomas Hospitals Following the adoption of the Amended and Restated Code of Regulations in October 2013, the Directors of the Corporation are to be elected as set forth below (i) Nine (9) non-physician Directors are to be elected by Summa Health System as the sole member of the Corporation (ii) Six (6) physician Directors are to be elected from a slate of nominees nominated through a process to be developed by the Medical Staffs of the Summa Hospitals (iii) The Chief Medical Officer of Summa Health System is to be a Special Voting Director Summa Barberton Citizens Hospital Prior to the adoption of Amended and Restated Code of Regulations in October 2013, the Directors of the Corporation were elected as set forth below The sole member of Summa Barberton Citizens Hospital is Summa Barberton Wadsworth-Rittman Hospitals, LLC, an Ohio non-profit limited liability company whose sole member is Summa Health System The sole member elects the Board of Directors of Summa Barberton Citizens Hospital subject to the approval of Summa Health System Following the adoption of the Amended and Restated Code of Regulations in October 2013, the Directors of the Corporation are to be elected as set forth below (i) Nine (9) non-physician Directors are to be elected by Summa Health System as the sole member of the Corporation (ii) Six (6) physician Directors are to be elected from a slate of nominees nominated through a process to be developed by the Medical Staffs of the Summa Hospitals (iii) The Chief Medical Officer of Summa Health System is to be a Special Voting Director Summa Wadsworth-Rittman Hospital Prior to the adoption of Amended and Restated Code of Regulations in October 2013, the Directors of the Corporation were elected as set forth below The sole member of Summa Wadsworth-Rittman Hospital is Summa Barberton Wadsworth-Rittman Hospitals, LLC, an Ohio non-profit limited liability company whose sole member is Summa Health System The sole member elects the Board of Directors of Summa Wadsworth-Rittman Hospital subject to the approval of Summa Health System Following the adoption of the Amended and Restated Code of Regulations in October 2013, the Directors of the Corporation are to be elected as set forth below (i) Nine (9) non-physician Directors are to be elected by Summa Health System as the sole member of the Corporation (ii) Six (6) physician Directors are to be elected from a slate of nominees nominated through a process to be developed by the Medical Staffs of the Summa Hospitals (iii) The Chief Medical Officer of Summa Health System is to be a Special Voting Director Summa Foundation In addition to directors elected by the Summa Health System Board as the sole member of Summa Foundation, the President and CEO of Summa Health System serves as a director of Summa Foundation Summa Physicians, Inc Summa Physicians, Inc is affiliated with Summa Akron City and St Thomas Hospitals and only persons approved by Summa Akron City and St Thomas Hospitals or employed by Summa Akron City and St Thomas Hospitals or an affiliated entity may serve as a director of Summa Physicians, Inc Cuyahoga Falls General Hospital (merged December 31, 2013) Summa Health System was the sole member of Cuyahoga Falls General Hospital and had the right to elect the Board of Directors of Cuyahoga Falls General Hospital</p>

Return Reference	Explanation	
	Form 990, Page 6, Part VI, Line 7b	<p>Summa Akron City and St Thomas Hospitals, Summa Barberton Citizens Hospital, Summa Wadsworth-Rittman Hospital Summa Health System is the sole member of each of Summa Akron City and St Thomas Hospitals, Summa Barberton Citizens Hospital, and Summa Wadsworth-Rittman Hospital As the sole member, Summa Health System has the power and authority to approve or disapprove of each of the following on behalf of each of Summa Akron City and St Thomas Hospitals, Summa Barberton Citizens Hospital, and Summa Wadsworth-Rittman Hospital (i) Any modification of the essential nature, purpose, mission or operations of the Corporation, (ii) Adoption of a Code of Regulations, Bylaws or other constitutive document of the Corporation and any and all amendments thereto, (iii) Adoption of any amendments to the Articles of Incorporation or similar charter or organizational document or agreement and/or any other change in the corporate structure or governance of the Corporation, (iv) Establishment of qualifications for the selection of Directors, Directors or Managers of the Corporation, (v) Appointment or election and removal of members of the governing body of the Corporation, (vi) Appointment or election and removal of the President and/or Chief Executive Officer or similar officer(s) of the Corporation, (vii) Adoption of annual operating and capital budgets of the Corporation, (viii) The borrowing of money or other incurring or creating of any indebtedness of the Corporation, including by way of a guaranty of the debt of another, in an amount greater than \$1,000,000 or that will increase the amount of indebtedness incurred in the current calendar year, in the aggregate, to more than \$3,500,000, (ix) Adoption of the long range plans of the Corporation, (x) Determinations as to the use and occupancy of any building owned or leased by the Corporation, (xi) The sale, encumbrance , lease or disposition of real property of the Corporation other than in the ordinary course of the operations of the Corporation, and (xii) The merger, reorganization, dissolution or other corporate action of a similar nature, including participation in a joint venture , proposed by the Corporation Summa Foundation Summa Health System is the sole member (" Member") of Summa Foundation The following are the matters ("Reserved Powers") which must be submitted to, and receive the approval of both the Board of Directors of Summa Foundation and the Member (i) Adoption of the Foundation's annual operating and capital budgets, (ii) Expenditures for (a) non budgeted items in excess of certain dollar limits set from time to time by the Member and (b) items which are included in the Foundation's annual budgets but which exceed the budgeted amount by an amount in excess of certain dollar limits set from time to time by the Member, (iii) Incurrence, assumption or guarantee of any indebtedness if following the incurrence, assumption, or guarantee of such indebtedness the aggregate amount of all outstanding indebtedness incurred, assumed or guaranteed by the Foundation which has not been previously approved by the Member exceeds certain dollar limits set from time to time by the Member, (iv) Submission of any certificate of need application with any State or Federal Regulatory Agency, (v) Execution of any contract that calls for the Foundation to expand a sum in excess of certain dollar limits set from time to time by the Member or to provide services with a value in excess of certain dollar limits set from time to time by the Member, (vi) Election of such officers as are required to be elected under this Code of Regulations, (vii) Appointment of the Foundation's auditors and/or accountants, (viii) Adoption of the Foundation's long range plans and management objective, including the execution of any agreement with consortiums, alliances, etc, (ix) Sale, lease or other disposition of any real or personal property of the Foundation with a value in excess of certain dollar limits to be set from time to time by the Member, (x) Sale, release, dissolution, transfer, exchange, or other disposition of any organization (or of all or substantially all of the assets of such organization) controlled by the Foundation if after such sale, release, dissolution, transfer, exchange or other disposition, such organization (or all or substantially all of the assets of such organization) would no longer be controlled by the Foundation, (xi) Adoption or amendment of the Foundation's Code of Regulations or Articles of Incorporation, (xii) Any other matter which may be specified by the Member or by the Board or required by law Summa Physicians, Inc - N/A Cuyahoga Falls General Hospital (merged December 31, 2013) Summa Health System was the sole member of Cuyahoga Falls General Hospital As the sole member, Summa Health System had the power and authority to approve or disapprove of each of the following on behalf of Cuyahoga Falls General Hospital (i) Any modification of the essential</p>

Return Reference	Explanation	
	Form 990, Page 6, Part VI, Line 7b	nature, purpose, mission or operations of Cuyahoga Falls General Hospital, (ii) Approval of the Codes of Regulations, Bylaws or other constitutive document of Cuyahoga Falls General Hospital and any corporation or entity controlled by, related to or affiliated with Cuyahoga Falls General Hospital (an "Affiliated Corporation") and any and all amendments thereto, (iii) The adoption of any amendments to the Articles of Incorporation or similar charter or organizational document or agreement and/or any other change in the corporate structure or governance of Cuyahoga Falls General Hospital or any Affiliated Corporation, (iv) The establishment of qualifications for the selection of Directors, Directors or Managers of Cuyahoga Falls General Hospital, (v) The appointment or election and removal of members of the governing body of Cuyahoga Falls General Hospital, (vi) The appointment or election and removal of the President and/or Chief Executive Officer or similar officer of Cuyahoga Falls General Hospital, (vii) The adoption of annual operating and capital budgets of Cuyahoga Falls General Hospital, (viii) The adoption of the long range plans of Cuyahoga Falls General Hospital, (ix) Determinations as to the use and occupancy of any building owned or leased by Cuyahoga Falls General Hospital, (x) The sale, encumbrance, lease or disposition of real property of Cuyahoga Falls General Hospital other than in the ordinary course of the operations of Cuyahoga Falls General Hospital, and (xi) The merger, reorganization, dissolution or other corporate action of a similar nature undertaken by Cuyahoga Falls General Hospital

Return Reference	Explanation
Form 990, Page 6, Part VI, Line 11b	<p>The return was reviewed in detail by a committee consisting of internal and external legal counsel, financial management, and an external auditor. The review committee included the Senior Vice President, Finance & CFO and the Senior Vice President, Legal Services & General Counsel. This detailed review occurred in September 2013. Following this review and incorporation of changes recommended by this committee, the return was provided to the Summa Health System Committee on Governance prior to its September 2013 meeting for further review. The Committee on Governance is a standing committee appointed by the Summa Health System Board of Directors and includes members of the Board of Directors. Schedule H of the return was also reviewed by the Summa Health System Community Benefits Committee. After these reviews by the Committee on Governance and the Community Benefits Committee, and prior to filing with the IRS, an email was sent to each voting member of the Boards of Directors. This email included instructions and a link to a password-protected web site on which the entire Form 990 was available for viewing.</p>

Return Reference	Explanation
Form 990, Page 6, Part VI, Line 12c	<p>Conflict of Interest Process Summary A Conflict of Interest Questionnaire is sent annually to all Summa Health System entities' Boards of Directors, Key Employees, Senior Managers, Medical Directors, Employed Physicians, Contracted Physicians, Administrative Directors, Executive Directors, Department Heads, Managers, Supervisors, and Members of Purchasing Committees for completion Responses are individually reviewed for determination of potential conflicts Those responses deemed to present potential conflicts are then presented to the Governance Committee (Sub-Committee of the Summa Health System Board of Directors) The Governance Committee reviews each response that presents a potential conflict and determines whether additional action is required to eliminate or mitigate the potential conflict This annual conflict of interest questionnaire process is managed by the Corporate Compliance Department pursuant to the Summa Health System Policy on Conflict of Interest as approved by the Summa Health System Board of Directors In addition to the annual Conflict of Interest Questionnaire, the Conflict of Interest Policy imposes a duty to disclose conflicting interests on an ongoing basis Disclosure Procedure Any person with a conflicting interest in any transaction or arrangement is required to disclose the conflicting interest to the Board or committee considering such transaction or arrangement prior to or at the beginning of any meeting at which such transaction or arrangement is under consideration The person with a conflicting interest is prohibited from using his/her personal influence on the matter but may briefly state his/her position on the transaction or arrangement and answer questions raised by members of the Board or committee The person with a conflicting interest is prohibited from otherwise participating in the decision and may be required to leave the meeting during the discussion and vote on the transaction or arrangement In addition, if appropriate, a non-interested person or committee may be appointed to investigate alternatives to the proposed transaction or arrangement The minutes of Board meetings and committee meetings reflect whether any conflicting interests were disclosed, the nature of the conflicting interests, and the names of persons who were present for discussion and votes relating to the transaction or arrangement</p>

Return Reference	Explanation
Form 990, Page 6, Part VI, Line 15a & 15b	<p>Executive Compensation The Compensation Committee of the Summa Health System Board of Directors meets at least twice each year to review and approve base compensation and total remuneration for executive staff Each voting member of the Compensation Committee is an independent director and is not affiliated with management with the exception of one board member who is an independent contractor who recuses himself on voting regarding the CEO evaluation and compensation package The Compensation Committee engages outside consulting support to provide independent market data, advice and counsel to the Compensation Committee For the past four years, the Compensation Committee has used Hay Group, a nationally recognized consulting firm, to assist their efforts The Hay Group provides the following services to the Compensation Committee (a) education of Committee members regarding executive compensation trends and best practices in healthcare organizations, (b) assessment of the market competitiveness and reasonableness of Summa's executive compensation programs including base salary, incentive compensation, core and executive benefits, as well as their alignment with the mission and future performance expectations, (c) written, detailed evaluation of the market reasonableness of Summa's executive compensation and benefits program, and (d) ongoing support and independent advice to the Compensation Committee on matters related to executive compensation Each year the Compensation Committee reviews and approves the compensation for the following positions Summa Health System President & CEO Senior Vice President, Finance & CFO Senior Vice President, Legal Services & General Counsel Senior Vice President, IT&S & CIO Senior Vice President, Service Lines, Ambulatory & Ancillary Senior Vice President, Planning & Marketing Senior Vice President & Chief Nursing Officer Senior Vice President, Human Resources Senior Vice President, Chief Medical Officer President, SummaCare Summa Akron City and St Thomas Hospitals President & COO Summa Foundation President Summa Barberton Citizens Hospital & Summa Wadsworth-Rittman Hospital President & COO Summa Physicians, Inc President Cuyahoga Falls General Hospital Note Cuyahoga Falls General Hospital did not employ a President & COO during 2013</p>

Return Reference	Explanation
Form 990, Page 6, Part VI, Line 19	Summa Health System makes its Conflicts of Interest policy available upon request. The Articles of Incorporation of Summa Health System and its related entities are available on the website of the Ohio Secretary of State (www.sos.state.oh.us). Summa Health System makes its financial statements available on its website (www.summahealth.org). The financial statements are also available through the Electronic Municipal Market Access (www.emma.msrb.org).

Return Reference	Explanation
Form 990, Page 12, Part XI, Line 9	Other Changes in Net Assets or Fund Balances FASB 106 Post Retirement (44,069) Net Assets released from restriction 128,446 Minimum Pension Liability 26,813,193 Transfers between affiliates 28,050,757 Change in Trust Value 750,749 Other changes in Net Assets (361,400) ----- Total Changes in Net Assets 55,337,676

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION PURCHASED MEDICAL SERVICES TOTAL FEES 39878355

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION PHYSICIAN SERVICES-AFFILIATE TOTAL FEES 52404016

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION PHYSICIAN PRACTICE SUPPORT TOTAL FEES 24730957

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION NON-MEDICAL PURCHASED SERVICES TOTAL FEES 70707310

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION REPAIR & MAINTENANCE TOTAL FEES 13113267

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION COLLECTION SERVICES TOTAL FEES 6947477

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION HOSPICE SERVICES TOTAL FEES 3914611

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION PERFUSION/BLOOD PROCESSING TOTAL FEES 3726787

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION AMBULANCE SERVICE TOTAL FEES 325945

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
Summa Health System Group Return

Employer identification number
90-0640432

▶ 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.

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) Summa Enterprise Group LLC 525 East Market Street Akron, OH 44304 03-0507853	Consulting	OH	2,737,204	19,411,709	SACSTH
(2) Summa Enterprise Group Properties LLC 525 East Market Street Akron, OH 44304 55-0837372	Real Estate	OH	0	0	SEG
(3) Akron Endoscopy ASC LLC 525 East Market Street Akron, OH 44309 62-1865245	prof med svcs	OH	0	0	sacsth

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) St Thomas Medical Center Women's Board 444 North Main Street Akron, OH 44310 34-6576575	Support	OH	3	11-I	SACSTH		No
(2) Summa Health System Community 525 East Market Street Akron, OH 44304 46-3018310	Support Org	OH	Applied for	11	NA	Yes	

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end- of-year assets	(h) Disproporionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Ohio Sleep Disorders Center 130 West Exchange Street Akron, OH 44302 34-1872278	Office Physic	OH	SACSTH & SBH	related	0	0		No	0			66 670 %
(2) Summa Rehab Hospital LLC 4550 Lena Drive Mechanicsburg, PA 17055 27-1952573	Rehab Hospita	OH	SACSTH	related	12,567,497	4,814,205		No	0			52 000 %

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
See Additional Data Table									

Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)

- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses

- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a	Yes	
1b	Yes	
1c	Yes	
1d		No
1e		No
1f		
1g		No
1h		No
1i		No
1j	Yes	
1k	Yes	
1l	Yes	
1m	Yes	
1n		No
1o		No
1p	Yes	
1q		No
1r		No
1s	Yes	

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

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

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

[illegible]

Part VII

Supplemental Information

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

Return Reference	Explanation
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Additional Data

Software ID:
Software Version:
EIN: 90-0640432
Name: Summa Health System Group Return

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(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
Ohio Health Choice Inc 525 East Market Street Akron, OH 443041619 34-1895396	PPO	OH	NA	C Corp	2,575,718	2,752,112	80 000 %	Yes	
Summa Insurance Company Inc 10 North Main Street Akron, OH 44308 34-1809108	Prop/Cas Ins	OH	NA	C Corp	219,615,623	92,429,484	100 000 %	Yes	
Summa Health System Corp 525 East Market Street Akron, OH 443041619 34-1515252	Mgmt Services	OH	NA	C Corp	761,754	6,733,783	100 000 %	Yes	
Wadsworth-Rittman Prof Services Corp 195 Wadsworth Road Wadsworth, OH 442819504 01-0842997	Prof Med Sv	OH	NA	C Corp	0	10,237	100 000 %	Yes	
Middlebury Assurance Company PO Box 1051 KY1-1102 Grand Cayman,Cayman Islands CJ 98-0405096	Self Insurance	CJ	NA	Foreign Corp	13,635,724	65,267,485	100 000 %	Yes	
SummaCare Inc 525 East Market Street Akron, OH 44309 34-1726655	Insurance	OH	NA	C Corp	277,579,780	104,838,092	100 000 %	Yes	
Health Care Center Physicians Inc 525 East Market Street Akron, OH 443041619 34-1692767	Inactive	OH	NA	C Corp	0	0	100 000 %	Yes	
Summa Accountable Care Organization 525 East Market Street Akron, OH 44304 27-3857055	Contracting	OH	NA	C Corp	3,595,001	2,569,026	100 000 %	Yes	
Aris Teleradiology Holdings Inc 5655 Hudson Drive Hudson, OH 44236 45-3697866	Radiology Svc	DE	SACSTH	C Corp	12,789,339	5,337,617	57 900 %		No
Summa Management Services Organization 10 North Main Street Akron, OH 44308 46-1145832	Mgmt Services	OH	SHS Corp	C Corp	35,161,961	9,308,891	100 000 %	Yes	
Summa Integrated Services Organization 10 North Main Street Akron, OH 44308 46-1159251	Mgmt Services	OH	SHS Corp	C Corp	20,142,570	22,047,851	100 000 %	Yes	

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

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
Summa Rehab Hospital LLC	a	2,586,679	FMV
Summa Akron City and St Thomas Hospital	b	212,252	FMV
Summa Foundation	b	845,165	FMV
Summa Foundation	b	100,000	FMV
Summa Foundation	c	212,252	FMV
Summa Akron City and St Thomas Hospital	c	845,165	FMV
Summa Barberton Citizens Hospital	c	100,000	FMV
Summa Physicians Inc	j	3,016,116	FMV
Summa Physicians Inc	j	223,595	FMV
Summa Physicians Inc	j	114,881	FMV
Summa Akron City and St Thomas Hospital	k	3,016,116	FMV
Summa Barberton Citizens Hospital	k	223,595	FMV
The Wadsworth-Rittman Area Hospital Assn	k	114,881	FMV
Summa Akron City and St Thomas Hospital	l	43,810,683	cost
Summa Barberton Citizens Hospital	l	7,200,473	cost
The Wadsworth-Rittman Area Hospital Assn	l	1,662,672	cost
Summa Insurance Company Inc	l	73,527,908	FMV
Summa Insurance Company Inc	l	11,086,919	FMV
Summa Insurance Company Inc	l	12,783,393	FMV
Summa Insurance Company Inc	l	3,750,964	FMV
Summa Rehab Hospital LLC	l	551,496	FMV
Summa Health System	m	1,032,648	FMV
Summa Health System	m	103,992	FMV
Summa Health System	m	80,208	FMV
Summa Health System	m	1,305,530	FMV

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

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
Summa Physicians Inc	m	43,810,683	cost
Summa Physicians Inc	m	7,200,473	cost
Summa Physicians Inc	m	1,662,672	cost
Middlebury Assurance Company	m	7,792,642	FMV
Middlebury Assurance Company	m	1,985,258	FMV
Middlebury Assurance Company	m	1,127,246	FMV
Middlebury Assurance Company	m	290,184	FMV
Summa Integrated Services Organization	m	1,495,245	FMV
SummaCare Inc	m	1,846,658	FMV
Summa Health System	p	26,579,941	cost
Summa Health System	p	5,782,043	cost
Summa Health System	p	2,142,996	cost
Summa Health System	p	1,417,884	cost
Summa Health System	s	5,199,999	cost

CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

Summa Health System and Subsidiaries
Years Ended December 31, 2013 and 2012
With Report of Independent Auditors

ENCLOSURE



Building a better
working world

Summa Health System and Subsidiaries

Consolidated Financial Statements and Supplementary Information

Years Ended December 31, 2013 and 2012

Contents

Report of Independent Auditors	1
Consolidated Financial Statements	
Consolidated Statements of Financial Position	2
Consolidated Statements of Operations and Changes in Net Assets	4
Consolidated Statements of Net Assets	5
Consolidated Statements of Cash Flows	6
Notes to Consolidated Financial Statements	7
Supplementary Information	
Report of Independent Auditors on Supplementary Information	60
Consolidating Statement of Financial Position – December 31, 2013	61
Consolidating Statement of Operations – Year Ended December 31, 2013	63
Consolidating Statement of Financial Position – December 31, 2012	64
Consolidating Statement of Operations – Year Ended December 31, 2012	66



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Report of Independent Auditors

The Board of Directors
Summa Health System

We have audited the accompanying consolidated financial statements of Summa Health System and Subsidiaries, which comprise the consolidated statements of financial position as of December 31, 2013 and 2012, and the related consolidated statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Summa Health System and Subsidiaries at December 31, 2013 and 2012, and the consolidated results of their operations and their cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

Ernst & Young LLP

April 18, 2014

Summa Health System and Subsidiaries

Consolidated Statements of Financial Position (In Thousands of Dollars)

	December 31	
	2013	2012
Assets		
Current assets		
Cash and cash equivalents	\$ 265,520	\$ 242,075
Assets whose use is limited	6,083	5,109
Investments	16,285	11,099
Patient accounts receivable, net of allowance for doubtful accounts of \$43,167 in 2013 and \$42,688 in 2012	147,221	135,476
Premiums receivable	1,398	1,060
Other receivables	38,263	39,285
Inventories	13,906	13,679
Prepaid expenses and other	13,224	13,997
Total current assets	501,900	461,780
Assets whose use is limited		
Board designated		
Foundation investments	44,595	38,850
Under bond indenture and other agreements	40,062	52,623
Under self-insurance funding requirements	70,753	65,630
Restricted by donors	36,802	30,965
Total assets whose use is limited	192,212	188,068
Less assets whose use is limited – required for current liabilities	6,083	5,109
Noncurrent assets whose use is limited	186,129	182,959
Contributions receivable, net	5,629	5,665
Property and equipment, net	462,484	475,352
Investments	406,263	161,499
Investments in ventures	26,446	23,790
Other assets	33,378	31,740
Total noncurrent assets	1,120,329	881,005
Total assets	\$ 1,622,229	\$ 1,342,785

	December 31	
	2013	2012
Liabilities and net assets		
Current liabilities		
Current portion of long-term debt	\$ 6,750	\$ 6,615
Borrowings under line of credit	468	545
Current portion of capital lease obligation	3,995	4,321
Accounts payable	54,330	53,930
Accrued salaries, wages, and benefits	55,287	58,361
Medical claims payable	33,576	30,325
Unearned premium revenue	7,065	9,402
Current portion of malpractice liability	7,702	8,626
Due to third-party payors	6,275	3,492
Other current liabilities	24,828	22,113
Total current liabilities	200,276	197,730
Noncurrent liabilities		
Accrued pension	16,579	53,781
Malpractice liability	29,656	32,080
Long-term debt, net of current portion	366,756	376,257
Capital lease obligation, net of current portion	54,310	58,327
Accrued postretirement benefits	1,131	1,378
Other noncurrent liabilities	22,311	28,224
Total liabilities	691,019	747,777
Net assets		
Unrestricted	884,676	553,859
Noncontrolling ownership interest in subsidiaries	407	1,677
Temporarily restricted	28,156	22,365
Permanently restricted	17,971	17,107
Total net assets	931,210	595,008
Total liabilities and net assets	\$ 1,622,229	\$ 1,342,785

See accompanying notes.

Summa Health System and Subsidiaries

Consolidated Statements of Operations and Changes in Net Assets (In Thousands of Dollars)

	Year Ended December 31	
	2013	2012
Unrestricted revenues, gains, and other support		
Net patient service revenue	\$ 910,239	\$ 886,062
Provision for doubtful accounts	(89,323)	(97,693)
Net patient service revenue less provision for doubtful accounts	820,916	788,369
Premiums earned	494,794	458,310
Other operating revenue	81,880	112,467
Total unrestricted revenues, gains, and other support	1,397,590	1,359,146
Expenses		
Salaries and wages	460,926	445,783
Employee benefits	78,184	88,710
Health care claims	333,015	298,667
Materials and supplies	228,384	229,303
Contracts and professional fees	204,678	204,957
Depreciation and amortization	51,144	53,839
Interest	18,921	20,366
Total expenses	1,375,252	1,341,625
Operating income	22,338	17,521
Other income (expense)		
Investment income	15,634	21,263
Unrealized gain on trading investments	9,881	13,409
Derivative instrument gains (losses)	4,575	(1,108)
Benefit (provision) for income tax	678	(1,152)
Loss on extinguishment of debt	—	(889)
Venture income	6,096	7,816
Total other income	36,864	39,339
Excess of revenues over expenses	59,202	56,860
Less amounts attributable to noncontrolling interest in subsidiaries	(3,243)	(663)
Excess of revenues over expenses attributable to Summa Health System and Subsidiaries	55,959	56,197

Summa Health System and Subsidiaries

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

	Year Ended December 31	
	2013	2012
Unrestricted net assets		
Excess of revenues over expenses	\$ 55,959	\$ 56,197
Change in net unrealized gain on other than trading investments	(2,963)	(337)
Pension adjustment	27,867	(8,499)
Postretirement benefit adjustment	(58)	(174)
Net assets released from restrictions for capital	965	2,144
HealthSpan Partners investment	250,000	—
Other	(953)	4,944
Increase in unrestricted net assets	<u>330,817</u>	<u>54,275</u>
Noncontrolling interest in subsidiaries		
Decrease in interest in subsidiaries	<u>(1,270)</u>	<u>(151)</u>
Temporarily restricted net assets		
Income on investments, including unrealized gains and losses	1,985	1,813
Contributions, grants, and other	8,764	5,324
Net assets released from restrictions	(4,958)	(5,914)
Increase in temporarily restricted net assets	<u>5,791</u>	<u>1,223</u>
Permanently restricted net assets		
Contributions and grants	113	371
Change in trust value	751	479
Increase in permanently restricted net assets	<u>864</u>	<u>850</u>
Increase in net assets	<u>336,202</u>	<u>56,197</u>
Net assets at beginning of year	<u>595,008</u>	<u>538,811</u>
Net assets at end of year	<u><u>\$ 931,210</u></u>	<u><u>\$ 595,008</u></u>

See accompanying notes.

Summa Health System and Subsidiaries

Consolidated Statements of Cash Flows

(In Thousands of Dollars)

	Year Ended December 31	
	2013	2012
Operating activities		
Increase in net assets	\$ 336,202	\$ 56,197
Adjustments to reconcile change in net assets to net cash provided by operating activities and gains and losses		
HealthSpan Partners investment	(250,000)	—
Change in noncontrolling interest in subsidiaries	1,270	151
Net unrealized gain on investment	(8,915)	(14,203)
Undistributed equity earnings	(4,497)	(1,676)
Net gain on disposal of fixed assets	(341)	(254)
Depreciation and amortization	51,144	53,839
Provision for doubtful accounts	89,323	97,693
Pension adjustment	(27,867)	8,499
Postretirement benefit adjustment	58	174
Extinguishment of debt	—	889
Change in value of derivative instruments	(6,593)	(979)
Restricted contributions and other	(9,616)	(6,166)
Distributions to noncontrolling interest	3,650	1,368
Changes in operating assets and liabilities		
Patient accounts receivable	(101,068)	(102,997)
Premiums receivable	(338)	(46)
Other receivables	1,022	(3,639)
Prepaid and other assets	785	1,431
Accounts payable	(2,674)	6,171
Medical claims payable	3,251	4,885
Due to (from) third-party payors	2,783	899
Unearned premium revenue	(2,337)	(19)
Other current liabilities	1,791	(3,960)
Other long-term liabilities	(12,654)	(11,270)
Net cash provided by operating activities	64,379	86,987
Investing activities		
Expenditures for property and equipment	(37,935)	(70,193)
Proceeds on sale of investments	165,369	248,238
Purchase of investments	(410,548)	(215,408)
Net cash used in investing activities	(283,114)	(37,363)
Financing activities		
Proceeds from line of credit borrowings	24,290	13,325
Repayments of line of credit borrowings	(24,367)	(12,780)
Proceeds from long-term debt issuance	—	32,510
Repayments of debt and capital lease obligations	(13,709)	(46,191)
Debt issuance costs	—	(304)
Distributions to noncontrolling interest	(3,650)	(1,368)
HealthSpan Partners investment	250,000	—
Restricted contributions and other	9,616	6,166
Net cash provided by (used in) financing activities	242,180	(8,642)
Net increase in cash and cash equivalents	23,445	40,982
Cash and cash equivalents at beginning of year	242,075	201,093
Cash and cash equivalents at end of year	\$ 265,520	\$ 242,075
Cash paid for interest	\$ 18,776	\$ 21,108
Cash paid for income taxes	\$ —	\$ 1,035
Noncash capital transactions	\$ —	\$ 1,965

See accompanying notes

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements *(In Thousands of Dollars)*

December 31, 2013 and 2012

1. Organization and Basis of Presentation

Summa Health System and Subsidiaries (the System), located in Akron, Ohio, is a nonprofit integrated health care delivery system and is a provider of health services and health insurance to communities in Northeast Ohio. Summa Health System (SHS) serves as the parent of Summa Akron City and St. Thomas Hospitals (SAC/STH), Summa Insurance Company, Inc. and Subsidiaries (SIC), Summa Health Network (SHN), Summa Physicians, Inc. (SPI), Summa Cuyahoga Falls General Hospital (SCFGH), Summa Barberton Hospital (SBH), Summa Wadsworth Rittman Hospital (SWH), Middlebury Assurance Company (MAC), Summa Enterprise Group (SEG), Summa Foundation (SF), Summa Insurance Agency (SIA), Summa Integrated Services Organization (SISO), Summa Management Services Organization (SMSO) and Summa Health System Corporation and subsidiaries (SHSC). SHSC is the parent of an affiliated group of for-profit corporations, including SIC. SHS has a wholly owned, nonprofit, federally taxable subsidiary, Summa Accountable Care Organization (d/b/a NewHealth Collaborative (NHC)). NHC integrates and aligns health care providers to simultaneously improve quality, satisfaction, and efficiency and reduce the total cost of care.

SHS has an 80% ownership interest in Ohio Health Choice, Inc. (OHC). SHS has a 52% controlling interest in a for-profit rehabilitation hospital, Summa Rehab Hospital, LLC (SRH). The System controls OHC and SRH, and thus these entities are included on a consolidated basis, with noncontrolling interests considered.

In September 2013, the System finalized a partnership with HealthSpan Partners (HSP), a secular, auxiliary organization of Catholic Health Partners whereby HSP became a 30% (minority) owner of the System by investing \$250 million in conjunction with a Definitive Agreement. HSP does not manage or control the operations of the System.

Basis of Presentation

The consolidated financial statements include the accounts of the System as described above. All significant intercompany balances and transactions have been eliminated in consolidation.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies

Income Taxes

The System and most of its subsidiaries are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code (Code) and are exempt from federal income taxes pursuant to Section 501(a) of the Code. The System also has certain subsidiaries that are taxable for federal income tax purposes. SIC, together with affiliates of SHSC, file a consolidated federal income tax return in accordance with a tax-sharing agreement dated January 1, 2010. The entities utilize a consolidated approach to the allocation of federal income taxes, whereas SHSC's tax-sharing agreement with its subsidiaries allows it to make certain code elections in its consolidated federal tax return. In the event such code elections are made, any benefit or liability is the responsibility of SHSC and is accrued and paid by the participating subsidiaries. SIC is not subject to state income taxes as it is licensed as a health insurance company under Chapter 1751 of the Ohio Revised Code.

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and the respective tax basis and operating loss and tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

The System recognizes interest income, interest expense, and penalties related to uncertain tax positions within the provision for income tax.

Use of Estimates

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

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

Cash and Cash Equivalents

The System considers all highly liquid investments purchased with original maturities of three months or less, excluding amounts limited as to use by donor or board designation or other arrangements under various trust agreements, to be cash and cash equivalents

Investments and Investment Income

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the accompanying consolidated statements of financial position

Investment income, including interest, dividends, and unrealized and realized gains and losses on investments classified as trading, as well as alternative investments, are reported as other income (expense) in the accompanying consolidated statements of operations and changes in net assets, unless designated by donor restrictions in which case the amounts are classified as increases in temporarily restricted net assets. Realized gains and losses are determined by comparison of the actual cost to the proceeds at the time of disposition. Realized gains and losses are recognized using the average cost method. Unrealized gains and losses on other-than-trading investments are excluded from the determination of excess of revenues over expenses unless the unrealized losses are considered other-than-temporary. Earnings on permanently restricted investments are recorded as investment income in temporarily restricted net assets and subsequently used in accordance with the donor's designation.

Management regularly reviews its investment portfolio to evaluate the necessity of recording other-than-temporary impairments for declines in the fair value of other-than-trading investments. A number of criteria are considered during this process, including, but not limited to, the current fair value as compared to amortized cost or cost, as appropriate, of the investment, the length of time the investment's fair value has been below amortized cost or cost, as appropriate, and by how much, specific credit issues related to the issuer, current economic conditions and management's ability and intent to hold the securities until maturity or recovery. Impairments are included in realized gains and losses in investment income. Based on management's evaluation and the System's ability and intent to hold these investments for a reasonable period of time sufficient for a recovery of fair value, there were no other-than-temporary impairment losses recorded in 2013 and 2012.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

Alternative Investments

Alternative investments include private equity funds that invest in fund of funds and real estate. The System's alternative investments are reported using the equity method of accounting based on net asset value provided by the respective partnership. Generally, the equity method investment balance of the System's holding in alternative investments reflects net contributions to the partnerships and the System's share of the realized and unrealized investment income and expenses. The equity value of the System's alternative investments are not readily determinable and may include short sales on securities and trading in future contracts, options, foreign currency contracts, other derivative instruments and private equity investments. The recorded value is based on valuations provided by the general partner and are based on historical cost, appraisals or other valuation estimates that require varying degrees of judgment. Alternative investments can be divested only at specified times in accordance with the terms of the partnership agreements. Because these investments are not readily marketable, their estimated value is subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for such investments existed. The System's risk is limited to its carrying value.

Fair Value Measurements

Fair value measurements are defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Authoritative guidance establishes a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date.

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

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

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

- Level 2 – inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument
- Level 3 – inputs to the valuation methodology are unobservable and significant to the fair value measurement

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

Inventories

Inventories consist principally of pharmaceuticals and operating supplies. Operating supplies are stated at the lower of cost (determined by the first-in, first-out method) or market. Pharmaceuticals are stated at average cost.

Assets Whose Use Is Limited

Assets whose use is limited includes assets designated for the Foundation, bond indenture and other agreements, self-insurance and assets restricted by donors. Amounts required to meet current liabilities of the System have been classified as current assets in the accompanying consolidated statements of financial position.

Property and Equipment

Property and equipment are reported at cost if purchased or fair value at date received if donated. Maintenance and repairs are charged to expense as incurred. Renewals and betterments, which extend the useful lives of assets, are capitalized. At the time property and equipment are retired or otherwise disposed of, the cost thereof and the accumulated depreciation are adjusted, and any profit or loss on disposition is credited or charged to operations.

Depreciation, including amortization of capital leased assets, of property and equipment is provided on the straight-line basis. Depreciation is based on the estimated useful lives of the assets. Building and improvements are depreciated over estimated useful lives ranging generally from 5 to 40 years. Estimated useful lives of equipment vary generally from 3 to 15 years.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

Amortization of equipment capitalized under lease obligations is based on the term of the lease or estimated useful life of the asset, whichever is shorter

Interest cost incurred on borrowed funds during the period of construction of a long-lived asset is capitalized as a component of the cost of constructing or acquiring those assets. The System recorded \$847 and \$1,323 of capitalized interest during 2013 and 2012, respectively.

Impairment of Long-Lived Assets

The System evaluates the recoverability of long-lived assets and the related estimated remaining lives at each consolidated statement of financial position date. The System records an impairment charge whenever events or changes in circumstances indicate that the amount may not be recoverable or the useful life has changed. In 2012, the System recorded an impairment charge of \$4,916 as a component of depreciation and amortization expense in the consolidated statements of operations and changes in net assets related to a change in the scope of a capital project. The System did not record impairment charges in 2013.

Asset Retirement Obligations

The fair value of legal obligations to perform asset retirement obligations are estimated and recorded. The System recognizes a liability for the fair value of a conditional asset retirement obligation if the fair value can be reasonably estimated.

Bond Issuance Costs

Financing and issuance costs related to long-term debt are capitalized in long-term other assets in the accompanying consolidated statements of financial position and amortized over the period during which the debt is outstanding using the straight-line method. Unamortized bond issuance costs at December 31, 2013 and 2012, are \$6,194 and \$6,443, respectively.

Malpractice Costs

The System manages its professional and general liability insurance program through a captive insurance arrangement.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

In the ordinary course of business, professional and general liability claims have been asserted against the System by various claimants. These claims are in various stages of processing or, in certain instances, are in litigation. In addition, there are known incidents, and there also may be unknown incidents, which may result in the assertion of additional claims. The System has accrued its best undiscounted estimate of both asserted and unasserted claims based on actuarially determined amounts. These estimates are subject to the effects of trends in loss severity and frequency and the ultimate settlement of professional and general liability claims may vary significantly from the estimated amounts.

The System owns MAC, a wholly owned captive insurance subsidiary, to cover the majority of its professional and general liability. The System also maintains a malpractice trust fund totaling \$13,379 and \$12,878 at December 31, 2013 and 2012, respectively. MAC was incorporated as an exempted company under the Companies Law of the Cayman Islands on February 26, 2003, and holds an Unrestricted Class 'B' Insurer's license under Section 4(2) of the Cayman Islands Insurance Law. This license allows MAC to transact insurance business other than domestic business from within the Cayman Islands.

The System purchases excess professional and general liability insurance coverage from a third-party insurer for \$50,000 over the self-insurance amount of \$8,000 per occurrence and \$24,000 in aggregate. Prior to June 1, 2012, the professional and general liability insurance coverage limit was \$50,000 over the self-insurance amount of \$7,500 per occurrence and \$24,000 in aggregate.

The excess coverage does not provide coverage for claims for punitive damages, therefore, the System remains fully liable for such potential losses. Annual costs associated with estimated malpractice costs are charged to operations based upon actual and estimated claims. The portion estimated to be paid during the next year is included in current liabilities. The estimate for incurred but not reported self-insured claims is based on actuarial projections of costs using historical claims paid data. Estimates are continually monitored and reviewed and, as settlements are made or estimates adjusted, differences are reflected in current operations. Given the inherent variability of such estimates, the actual liability could differ significantly from the amounts provided. While the ultimate payments for self-insured claims are dependent on future developments, management is of the opinion that the reserve for self-insured risks is adequate.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

Net Patient Service Revenue and Patient Accounts Receivable

The System grants equal access for health services to all members of the community regardless of financial status. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, public programs, or others. It is the System's policy to bill for, and pursue collection of, all services rendered. An estimated provision for doubtful accounts is recorded that results in net patient service revenue being reported at the net amount expected to be received. The System has determined, based on an assessment at the consolidated level, that patient service revenue is primarily recorded prior to assessing the patient's ability to pay and as such, the entire provision for doubtful accounts related to patient revenue is recorded as a deduction from patient service revenue in the accompanying consolidated statements of operations and changes in net assets. At the point in time that a charge is believed to be uncollectible, the related receivable is written off as a doubtful account.

The System maintains an allowance for doubtful accounts based on the expected collectibility of patient accounts receivable. The provision for doubtful accounts is based upon management's assessment of historical and expected net collections considering historical business and economic conditions, trends in health care coverages, and other collection indicators. Periodically through the year, management assesses the adequacy of the allowance for doubtful accounts based upon historical write-off experience by payor category. The results of this review are then used to make modifications to the provision for doubtful accounts to establish an appropriate allowance for the uncollectible receivables. After satisfaction of amounts due from insurance, the System follows established guidelines for placing certain past due patient balances with collection agencies, subject to the terms of certain restrictions on collection efforts as determined by the System.

Estimates of retroactive adjustments under reimbursement agreements with third-party payors are accrued in the period the related services are rendered and adjusted in future periods as adjustments become known or as years are no longer subject to audits, reviews, and investigations.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

2. Accounting Policies (continued)

Charity Care

The System provides care to all patients, regardless of their ability to pay, which includes patients who qualify for charity services under the System's charity care policy. Charity services are defined as those for which patients have the obligation and willingness to pay but do not have the ability to do so. The cost of charity care provided in 2013 and 2012 was \$33,147 and \$38,262, respectively. The System estimated these costs by calculating a ratio of gross charges associated with charity patients to gross charges to all patients then applying that ratio to net costs of providing care.

The System participates in the Hospital Care Assurance Program (HCAP). Ohio created HCAP to financially support those hospitals that service a disproportionate share of low-income patients unable to pay for care. HCAP assists in funding medically necessary hospital services for patients whose family income is at or below the federal poverty level, which includes Medicaid patients and patients without health insurance. The System recorded HCAP revenues of \$9,477 and \$9,795 for the years ended December 31, 2013 and 2012, respectively, which is included in net patient service revenue in the accompanying consolidated statements of operations and changes in net assets.

Electronic Health Record Incentive Program

The Centers for Medicare & Medicaid Services (CMS) have implemented provisions of the American Recovery and Reinvestment Act of 2009 that provide incentive payments for the meaningful use of certified electronic health record (EHR) technology. CMS has defined meaningful use as meeting certain objectives and reporting clinical quality measures based on current and updated technology capabilities over predetermined reporting periods as established by CMS. The Medicare EHR incentive program provides annual incentive payments to eligible professionals, acute care hospitals, and critical access hospitals, as defined, that are "meaningful users" of EHR technology. The Medicaid EHR incentive program provides annual incentive payments to eligible professionals and hospitals for efforts to adopt, implement, and meaningfully use certified EHR technology. The System utilizes a grant accounting model to recognize EHR incentive revenues. The System records EHR revenue ratably throughout the incentive reporting period when it is reasonably assured that it will meet the meaningful use objectives for the required reporting period and that the grants will be received. The EHR reporting period for hospitals is based on the federal fiscal year, which runs from October 1

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

through September 30. In 2013 and 2012, the System recorded EHR incentive revenues of \$7,783 and \$10,421, comprised of \$6,556 and \$8,742 of Medicare revenues and \$1,227 and \$1,679 of Medicaid revenues, respectively. EHR incentive revenues are included in other operating revenue in the accompanying consolidated statements of operations and changes in net assets. EHR incentive receivables from Medicare, which are included in other current assets on the consolidated statements of financial position, were \$4,021 and \$741 at December 31, 2013 and 2012, respectively.

Premium Revenue and Receivables

Premiums earned include premiums from employer groups, individuals, and Medicare. Medicare revenue includes premiums based on predetermined prepaid rates under Medicare risk contracts. Premiums are recognized in the month in which the members are entitled to health care services. Premiums collected in advance are deferred and recorded as unearned premium revenue. Premium deficiency losses are recognized when it is probable that expected future claim expenses will exceed future premiums on existing health and other insurance contracts. For purposes of premium deficiency losses, contracts are grouped in a manner consistent with the System's method of acquiring, servicing, and measuring the profitability of such contracts. The System evaluated the need for a premium deficiency reserve and concluded no reserve was required at December 31, 2013. The System recorded a premium deficiency reserve of \$1,100 at December 31, 2012.

Premiums receivable represent amounts due from members but currently uncollected by the System, including employer groups, individuals, and the Medicare programs.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

Health Care Claims Expense and Services Cost Recognition

The cost of health care services is recognized in the period in which services are provided. Health care expenses also include an estimate of the cost of services provided to SIC members by third-party providers, which have been incurred but not reported to SIC. The estimate for incurred but not reported claims is based on actuarial projections of costs using historical paid claims data. Estimates are continually monitored and reviewed and, as settlements are made or estimates adjusted, differences are reflected in current operations. Such estimates are subject to the impact of changes in the regulatory environment and economic conditions. Given the inherent variability of such estimates, the actual liability could differ significantly from the amounts provided. While the ultimate amount of claims paid is dependent on future developments, management is of the opinion that the reserves for claims are a reasonable provision to cover such claims.

Health care costs representing medical services performed by other System entities are eliminated in consolidation.

Activity in medical claims payable is summarized as follows:

	Year Ended December 31	
	2013	2012
Balance at January 1	\$ 30,325	\$ 25,440
Provision for claims incurred in:		
Current year	344,449	300,775
Prior years	(3,520)	1,661
Total incurred	<u>340,929</u>	<u>302,436</u>
Claims paid related to:		
Current year	311,008	270,473
Prior years	26,670	27,078
Total paid	<u>337,678</u>	<u>297,551</u>
Balance at December 31	<u>\$ 33,576</u>	<u>\$ 30,325</u>

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

Reinsurance (Stop-Loss Insurance)

Reinsurance premiums are recorded as a reduction in premiums earned. Reinsurance recoveries are recorded as a reduction of health care claims expense.

Beneficial Interest in Perpetual Trust

The System has received gifts of beneficial interests in trusts held by bank trustees. Under the terms of the trusts, the System has the irrevocable right to receive the income earned on the trust assets in perpetuity, but never receives the assets held in trust. Annual distributions from the trusts are reported as investment income and classified as temporarily restricted based upon the donor designation. The beneficial interests in perpetual trusts are reported at the System's pro rata share of the fair value of the assets and are included in other assets in the accompanying consolidated statements of financial position, with the change in fair value reported as an increase or decrease in permanently restricted net assets.

Net Asset Categories

Unrestricted net assets are those that are free of donor-imposed restriction, and include all revenue, expenses, gains, and losses that do not relate to temporarily or permanently restricted net assets. Temporarily restricted net assets are those whose use has been limited by donors to a specific time period or purpose. Permanently restricted net assets are those restricted by donors to be maintained in perpetuity, the income from which is included in investment income of temporarily restricted net assets until appropriated in accordance with donor intentions.

Excess of Revenues Over Expenses

The accompanying consolidated statements of operations and changes in net assets include excess of revenues over expenses, which is the System's performance indicator. Changes in unrestricted net assets, which are excluded from excess of revenues over expenses, consistent with industry practice, include unrealized gains and losses on other-than-trading investments (unless the unrealized loss is considered other-than-temporary), contributions of long-lived assets (including assets acquired using contributions, which by donor restriction were to be used for the purposes of acquiring such assets), and pension and postretirement benefit adjustments.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

Gifts and Contributions

Unconditional donor pledges to give cash and other assets are reported at fair value at the date the promise is made. Conditional donor pledges to give and indications of intentions to give are not recognized until the condition is satisfied. Gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are transferred as unrestricted net assets and reported in the accompanying consolidated statements of operations and changes in net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are classified within other operating revenue.

No amounts have been reflected in the consolidated financial statements for donated services. The System pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the System with various programs.

Gifts of long-lived assets such as land, buildings, or equipment are reported as an addition to unrestricted net assets unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as contributions and other or as an addition to temporarily restricted net assets in the accompanying consolidated statements of operations and changes in net assets. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

2. Accounting Policies (continued)

Concentration of Credit Risk

The System's concentration of credit risk relating to patient accounts receivable is limited by the diversity and number of the System's patients and payors. Patient accounts receivable consist of amounts due from governmental programs, commercial insurance companies, private-pay patients, and other group insurance programs. The composition of net accounts receivable from patients and third-party payors were as follows:

	December 31	
	2013	2012
Managed care payors	54%	50%
Medicare	14	14
Commercial and other	8	9
Self pay	20	23
Medicaid	4	4
	100%	100%

The System invests in highly rated financial instruments, including time deposits, U S treasuries, U S government obligations, common and preferred stocks, and income and stock funds. With the exception of U S treasuries, there is no significant concentration in one investment or group of similar investments.

Physician Loans and Guarantees

Physician loans and income guarantees are made based on an analysis of community need for practice support, recruitment, and educational support. These arrangements vary by physician and include provisions for repayment and for forgiveness based upon the physician meeting certain service or other contractual criteria. The System has recorded physician loans of \$745 and \$730, with an allowance of \$505 and \$480 at December 31, 2013 and 2012, respectively. The System has recorded income guarantees of \$1,886 and \$2,778 at December 31, 2013 and 2012, respectively. Physician loans and guarantees are recorded in long-term other assets and other current liabilities in the consolidated statements of financial position.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

2. Accounting Policies (continued)

Interest Rate Swaps

Interest rate swaps are recognized as liabilities in the accompanying consolidated statements of financial position at fair value. Interest rate swaps are not being accounted for as hedge transactions. Therefore, the changes in fair value are recorded as derivative instrument gain (loss) in the accompanying consolidated statements of operations and changes in net assets.

Interest rate swap agreements are used as part of the System's program to manage the fixed and floating interest rate mix of the System's total debt portfolio and related overall cost of borrowing. The interest rate swap agreements involve the periodic exchange of payments without the exchange of the notional amount upon which the payments are based. The related amount payable to counterparties is included in other noncurrent liabilities in the accompanying consolidated statements of financial position.

Reclassifications

Certain amounts included in the 2012 consolidated financial statements have been reclassified to conform to the 2013 presentation. The reclassifications had no impact on total net assets or the excess of revenues over expenses.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

3. Investments and Assets Whose Use Is Limited

Investments and assets whose use is limited by category of securities are as follows

	December 31	
	2013	2012
Cash and cash equivalents	\$ 10,032	\$ 4,127
Money market funds	43,952	47,142
Mutual funds		
Equity	102,055	53,333
Fixed income	69,745	16,077
Fixed income securities		
U S treasuries	85,105	78,309
U S government obligations	13,871	50,221
U S corporate	91,840	7,127
Common and preferred stocks		
U S	4,451	4,122
Foreign	2,851	—
Fixed income fund	103,105	60,613
U S common stock fund	71,610	28,169
Real estate investment trust	2,122	—
Commercial paper	4,634	4,153
Alternative investments		
Real estate	3,661	2,071
Private equity	5,726	5,202
Total investments and assets whose use is limited	<u>\$ 614,760</u>	<u>\$ 360,666</u>

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

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

The amortized cost and fair value of U S treasuries and U S government obligations classified as available for sale, by stated maturity date, at December 31, 2013, are shown below

	Amortized Cost	Fair Value
Due in one year or less	\$ 16,147	\$ 16,285
Due after one year through five years	46,627	48,598
Due after five years through ten years	21,671	21,078
	<u>\$ 84,445</u>	<u>\$ 85,961</u>

In 2013, approximately \$19,766 of available for sale investments were transferred to trading securities in order to consolidate investment portfolios. Expected maturities will differ from contractual maturities because borrowers may have the right to call or prepay obligations with or without call or prepayment penalties. Gross unrealized gains were \$2,501 and \$4,620 at December 31, 2013 and 2012, respectively. Gross unrealized losses were \$985 and \$14 at December 31, 2013 and 2012, respectively.

Fixed income securities include debt obligations of the U S government agencies, U S corporate, fixed income fund and guaranteed investment contracts. The composition of these securities represents an expected return and risk profile that is commensurate with broadly defined fixed income indexes such as the Barclays Capital U S Aggregate Index.

U S common stock fund includes investments of publicly traded common stocks of both U S and international corporations, the majority of which represent actively traded and liquid securities that are traded on many of the world's major exchanges and include large-, mid-, and small-capitalization securities. The composition of these securities represent a risk profile that is commensurate with broadly defined equity indexes such as the Russell 3000 Index, the Morgan Stanley Capital International (MSCI) World ex-U S Investable Market Index (MSCI ex-U S IMI), and the MSCI Emerging Markets Investable Markets Index.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

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

The System's investments are exposed to various kinds and levels of risk. Equity investments expose the System to market risk, performance risk, and liquidity risk. Market risk is the risk associated with major movements of the equity markets. Performance risk is that risk associated with a company's operating performance. Fixed income securities expose the System to interest rate risk, credit risk, and liquidity risk. As interest rates change, the value of many fixed income securities is affected, including those with fixed interest rates. Credit risk is the risk that the obligor of the security will not fulfill its obligations. Liquidity risk is affected by the willingness of market participants to buy and sell given securities. Liquidity risk tends to be higher for equities related to small capitalization companies. Due to the volatility of the capital markets, there is a reasonable possibility of changes in fair value, resulting in additional gains and losses in the near term.

The remaining capital contribution commitment on alternative investments at December 31, 2013, is \$6,573. Funds from the real estate fund can be withdrawn after a one-year period with 90 days notice. The private equity funds do not have withdrawal restrictions.

The total return on the investment portfolios related to short-term and long-term investments, assets whose use is limited, and other note receivables was comprised of the following:

	Year Ended December 31	
	2013	2012
Other income (expense)		
Interest and dividend income	\$ 12,116	\$ 17,410
Realized gains	3,518	3,853
Change in unrealized gains on trading securities	9,881	13,409
	<u>25,515</u>	<u>34,672</u>
Other changes in net assets		
Net appreciation (depreciation) on other-than-trading and income on restricted assets	(966)	1,484
Total investment return	<u>\$ 24,549</u>	<u>\$ 36,156</u>

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

4. Fair Value Measurement

The carrying values of cash and cash equivalents, accounts receivable and accounts payable are reasonable estimates of fair value due to the short-term nature of these financial instruments. Investments, other than alternative investments, are recorded at their fair value. At December 31, 2013 and 2012, the fair value of the System's long-term debt, as estimated by discounted cash flow analyses using current borrowing rates for similar types of borrowing arrangements and adjusted for credit, was \$385,052 and \$410,302, respectively (see carrying value in Note 9). Long-term debt would be classified as Level 2 in the fair value hierarchy.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

4. Fair Value Measurement (continued)

The following table presents the financial instruments carried at fair value as defined above

	Level 1	Level 2	Level 3	Total
December 31, 2013				
Assets				
Investments and assets whose use is limited				
Cash and cash equivalents	\$ 10,032	\$ —	\$ —	\$ 10,032
Money market funds	—	43,952	—	43,952
Mutual funds				
Equity	102,055	—	—	102,055
Fixed income	69,745	—	—	69,745
Fixed income securities				
U S treasuries	85,105	—	—	85,105
U S government agencies	—	13,871	—	13,871
U S corporate	—	91,840	—	91,840
Common and preferred stocks				
U S	4,451	—	—	4,451
Foreign	2,851	—	—	2,851
Fixed income fund	—	103,105	—	103,105
U S common stock fund	—	71,610	—	71,610
Real estate investment trust	—	2,122	—	2,122
Commercial paper	—	4,634	—	4,634
	274,239	331,134	—	605,373
Other assets				
Perpetual trusts	—	—	5,002	5,002
Total assets at fair value	\$ 274,239	\$ 331,134	\$ 5,002	\$ 610,375
Liabilities				
Interest rate swaps	\$ —	\$ 5,820	\$ —	\$ 5,820
Total liabilities at fair value	\$ —	\$ 5,820	\$ —	\$ 5,820

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

4. Fair Value Measurement (continued)

	Level 1	Level 2	Level 3	Total
December 31, 2012				
Assets				
Investments and assets whose use is limited				
Cash and cash equivalents	\$ 4,127	\$ —	\$ —	\$ 4,127
Money market funds	—	47,142	—	47,142
Mutual funds ⁽¹⁾				
Equity	53,333	—	—	53,333
Fixed income	16,077	—	—	16,077
Fixed income securities				
U S treasuries	78,309	—	—	78,309
U S government agencies	—	50,221	—	50,221
U S corporate	—	7,127	—	7,127
Common and preferred stocks				
U S	4,122	—	—	4,122
Fixed income fund	—	60,613	—	60,613
U S common stock fund	—	28,169	—	28,169
Commercial paper	—	4,153	—	4,153
	155,968	197,425	—	353,393
Other assets				
Perpetual trusts	—	—	4,251	4,251
Total assets at fair value	\$ 155,968	\$ 197,425	\$ 4,251	\$ 357,644
Liabilities				
Interest rate swaps	\$ —	\$ 12,413	\$ —	\$ 12,413
Total liabilities at fair value	\$ —	\$ 12,413	\$ —	\$ 12,413

⁽¹⁾ In the 2012 financial statements the fair value of mutual funds of \$21.138 were incorrectly classified as Level 2 and the fair value of commercial paper of \$4.153 was incorrectly classified as Level 1. Total Level 1 securities as previously reported and as corrected were \$138.983 and \$155,968, respectively. Total Level 2 securities as previously reported and as corrected were \$214.410 and \$197,425, respectively.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

4. Fair Value Measurement (continued)

Financial instruments are reflected in the accompanying consolidated statements of financial position as follows

	December 31	
	2013	2012
Investments and assets whose use is limited measured at fair value	\$ 605,373	\$ 353,393
Alternative investments accounted for under the equity method	9,387	7,273
Total investments and assets whose use is limited	\$ 614,760	\$ 360,666
Perpetual trusts measured at fair value	\$ 5,002	\$ 4,251

The following is a description of the System's valuation methodologies for assets and liabilities measured at fair value

Fair value for Level 1 is based upon quoted market prices

Fair value for Level 2 U S government agencies and U S corporate securities are valued on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets. Inputs are obtained from various sources including market participants, dealers, and brokers. Fair value for Level 2 money market funds, fixed income fund, U S common stock fund, and real estate investment trust are valued at net asset value obtained from the respective fund manager. NAV is equal to the market value of the fund's investments and other assets, less liabilities, divided by the number of fund shares.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

4. Fair Value Measurement (continued)

The fair value for perpetual trusts was determined based on the System's beneficial interest in the investments held in the trust which is measured at fair value. Since the System has no right to the investments, the perpetual trusts have been classified as Level 3. The following table presents the changes in investments measured at fair value as of December 31, 2013, within Level 3 of the fair value hierarchy.

	Perpetual Trust
Balance as of December 31, 2011	\$ 3,772
Change in trust value	479
Balance as of December 31, 2012	4,251
Change in trust value	751
Balance as of December 31, 2013	<u><u>\$ 5,002</u></u>

The fair value of interest rate swaps was determined based on the present value of expected future cash flows using discount rates appropriate with risks involved and adjusted for credit. The valuations include a credit spread adjustment to market interest rate curves to appropriately reflect nonperformance risk. The credit spread adjustment is derived from other comparably rated entities' bonds recently priced in the market.

The methods described above may produce a fair value that may not be indicative of net realizable value or reflective of future fair values. While the System believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

5. Interest Rate Swap Agreements

The System's objective with respect to management of interest rate risk is managing the risk of rising interest rates on the System's variable-rate debt. Consistent with its interest rate risk management objective, the System has entered into various interest rate swap agreements with a total outstanding notional amount of \$170,350 and \$79,995 at December 31, 2013 and 2012, respectively. During the term of these transactions, the System pays interest at a fixed rate and receives interest at a variable rate based on the London Interbank Offered Rate (LIBOR). The swap agreements are not designated as hedging instruments. Net interest paid or received under the swap agreements is included in derivative instrument losses in the consolidated statements of operations and changes in net assets.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

5. Interest Rate Swap Agreements (continued)

The System entered into a Constant Maturity Swap (CMS) reversal with a counterparty in July 2013. The CMS reversal converts the floating leg of the fixed payer swap from 68% of five-year LIBOR back to 74% of one-month LIBOR for a four-year period from August 1, 2013 to August 1, 2017. In return for the conversion during this period, the counterparty is required to pay an annual fixed annuity to the System equal to 74% of one-month LIBOR plus 108 basis points. The net effect of the CMS reversal reduces the fixed rate on the fixed payer swap from 4.25% to 3.17% on August 1, 2013 through August 1, 2017. After August 1, 2017, the fixed payer swap reverts back to the swap structure that existed prior to August 1, 2013.

The following table summarizes the System's interest rate swap agreements:

Swap Type	Expiration Date	System Pays	System Receives	Notional Amount at December 31	
				2013	2012
Fixed	2034	4.25%	68% of LIBOR	\$ 34,705	\$ 35,490
			74% 1-month LIBOR		
Basis	2017	3.17%	plus 108 basis points	34,705	—
Fixed	2036	3.71%	70% of LIBOR	14,105	14,450
Fixed	2034	2.28%	70% of LIBOR	58,980	—
Fixed	2024	2.37%	72% of LIBOR	27,855	30,055
			plus 108 basis points		
				<u>\$ 170,350</u>	<u>\$ 79,995</u>

The following table summarizes the location and fair value for the System's interest rate swap agreements:

	Derivatives Liability			
	December 31, 2013		December 31, 2012	
	Balance Sheet Location	Fair Value	Balance Sheet Location	Fair Value
Derivatives not designated as hedging instruments				
Interest rate swap agreements	Other noncurrent liabilities	\$ 5,820	Other noncurrent liabilities	\$ 12,413

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

5. Interest Rate Swap Agreements (continued)

The following table summarizes the location and amounts of derivative losses on the System's interest rate swap agreements

	Location of Loss Recognized	Year Ended December 31	
		2013	2012
Derivatives not designated as hedging instruments			
Interest rate swap agreements	Derivative instrument gains (losses)	\$ 4,575	\$ (1.108)

The System has used various derivative contracts in connection with certain prior obligations and investments. Although minimum credit ratings are required for counterparties, this does not eliminate the risk that a counterparty may fail to honor its obligations. Derivative contracts are recorded at fair value. A derivative contract may, at any time, have a positive or negative value to the System. In the event that the negative value reaches certain thresholds established in the derivative contracts, the System is required to post collateral, which could adversely affect its liquidity. At December 31, 2013 and 2012, the System was not required to post collateral. If the System were to choose to terminate a derivative contract or if a derivative contract were terminated pursuant to an event of default or a termination event as described in the derivative contract, the System could be required to pay a termination payment to the counterparty. The net amount paid under the swap agreements is included in derivative instrument gains (losses) in the consolidated statements of operations and changes in net assets and is \$2,018 and \$2,087 in 2013 and 2012, respectively.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

6. Contributions Receivable

Outstanding contributions receivable are as follows

	<u>2013</u>	<u>2012</u>
In one year or less	\$ 950	\$ 1,274
Between one and five years	4,490	3,548
More than five years	1,050	1,675
	<u>6,490</u>	<u>6,497</u>
Less allowance for uncollectible contributions	(629)	(593)
Less discount on contributions receivable	(232)	(239)
Net contributions receivable	<u>\$ 5,629</u>	<u>\$ 5,665</u>

7. Property and Equipment

The major classes of property and equipment are summarized below

	<u>December 31</u>	
	<u>2013</u>	<u>2012</u>
Land and improvements	\$ 69,882	\$ 69,647
Buildings and service equipment	583,451	589,302
Equipment	414,413	382,172
	<u>1,067,746</u>	<u>1,041,121</u>
Less accumulated depreciation	(692,534)	(667,788)
	<u>375,212</u>	<u>373,333</u>
Construction in progress	35,865	45,650
Buildings and equipment under capital lease obligations, net of accumulated amortization	51,407	56,369
Property and equipment, net	<u>\$ 462,484</u>	<u>\$ 475,352</u>

Accumulated amortization for buildings and equipment under capital lease obligations was \$35,683 and \$31,327 at December 31, 2013 and 2012, respectively

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

7. Property and Equipment (continued)

Approximately \$15,350 and \$9,914 of unamortized computer software is included in equipment at December 31, 2013 and 2012, respectively. The computer software will be amortized over five years. The System recorded amortization expense on computer software of \$1,134 in 2013.

At December 31, 2013, the remaining commitment on construction contracts was \$5,622.

The legal obligations to perform asset retirement obligations that are conditional on a future event have been estimated. Legal obligations to perform asset retirement obligations relate primarily to the removal of asbestos containing building materials. The liability for asset retirement obligations recorded in other noncurrent liabilities in the accompanying consolidated statements of financial position is \$2,148 and \$2,059 at December 31, 2013 and 2012, respectively. The System recorded expense of \$89 in 2013 and \$133 in 2012 to accrete the liability. Depreciation expense of \$18 in 2013 and 2012 was recorded against the asset in property and equipment.

8. Pension and Postretirement Benefit Plans

The System maintains a noncontributory defined benefit pension plan for the benefit of eligible employees, Summa Health System Retirement Income Plan and Trust Plan (Plan). The benefits are based upon years of service, as defined by the Plan. It is the System's policy to contribute annually to the plan amounts that are actuarially determined to provide the Plan with sufficient assets to meet future benefit payment requirements. Effective June 30, 2011, the System froze the Plan for all nonunion participants under age 60 as of December 31, 2010. In August, 2013, the System amended its union contract with respect to the Plan and union employees who are participants in the Plan as of December 31, 2012 will continue to accrue benefits and additional service for vesting under the terms of the Plan. Union employees who are not participants in the Plan as of December 31, 2012 shall not become participants in the Plan and may contribute 1% of their pay up to a maximum of 50% not to exceed the limit under the Internal Revenue Code to the System's Tax Sheltered Annuity Plan.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

The following table sets forth the underfunded status and accrued pension cost recognized by the System for the Plan, as well as the weighted-average assumptions utilized

	Year Ended December 31	
	2013	2012
Change in benefit obligation		
Projected benefit obligation at beginning of year	\$ 221,469	\$ 195,158
Service cost	1,664	1,700
Interest cost	9,347	9,730
Actuarial (gain) loss	(21,534)	22,247
Benefits paid	(7,770)	(7,366)
Projected benefit obligation at end of year	203,176	221,469
Change in plan assets		
Fair value of plan assets at beginning of year	167,688	145,350
Actual return on plan assets	16,679	19,704
Employer contributions	10,000	10,000
Benefits paid	(7,770)	(7,366)
Fair value of plan assets at end of year	186,597	167,688
Underfunded status of plan	\$ (16,579)	\$ (53,781)
Amount recognized in the statements of financial position		
Noncurrent liabilities	\$ (16,579)	\$ (53,781)

The accumulated benefit obligation for the Plan was \$203,126 and \$221,326 at December 31, 2013 and 2012, respectively

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

The actuarial gain of \$21,534 is primarily attributed to the change in the discount rate from 4.29% at December 31, 2012, to 5.06% at December 31, 2013.

Amounts included in unrestricted net assets that have not been recognized in net periodic pension cost are as follows:

	December 31	
	2013	2012
Unrecognized actuarial losses	\$ 56,835	\$ 84,606
Unrecognized prior service cost	(93)	3
	<u>\$ 56,742</u>	<u>\$ 84,609</u>

Amounts recognized in unrestricted net assets are as follows:

	2013	2012
Net (gain) loss	\$ (25,760)	\$ 13,952
Amortization of net gain	(2,010)	(5,452)
Amortization of prior service cost	(97)	(1)
	<u>\$ (27,867)</u>	<u>\$ 8,499</u>

Actuarial gains are amortized as a component of net periodic pension cost, only if the losses exceed 10% of the greater of the projected benefit obligation or the fair value of plan assets. Unrecognized prior service costs are amortized on a straight-line basis over the estimated life of the plan participants. The actuarial losses included in unrestricted net assets and expected to be recognized in net periodic pension cost during the year ending December 31, 2014, are \$1,140. Beginning in 2013, the System changed the period used to amortize actuarial losses from average expected remaining service of active participants to average remaining life expectancy of all participants, since almost all participants were inactive and the Plan was frozen to new participants. Pension expense using average remaining service was \$2,432 lower for 2013 than if the previous amortization method was used.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

The components of net periodic pension cost are as follows

	Year Ended December 31	
	2013	2012
Service cost	\$ 1,664	\$ 1,700
Interest cost	9,347	9,730
Expected return on plan assets	(12,679)	(11,408)
Amortization of unrecognized		
Cumulative net loss	2,010	5,452
Prior service costs	1	1
Net periodic pension cost	<u>\$ 343</u>	<u>\$ 5,475</u>

Weighted-average assumptions used to calculate benefit obligations as of December 31

Discount rate	5.06%	4.29%
Expected return on plan assets	7.50	7.50
Expected increase in future compensation levels	3.00	5.00

Weighted-average assumptions used to calculate pension cost for the year ended December 31

Discount rate	4.29%	5.07%
Expected return on plan assets	7.50	7.75
Expected increase in future compensation levels	5.00	5.00

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

The investment policy covering plan assets is established by the Investment Committee of the Board of Directors for the System. This committee meets on a quarterly basis and makes periodic changes to the policy. The written investment policy for the Plan includes a target allocation of 17.5% in U.S. equities, 17.5% in non-U.S. equities, 40% in fixed income investments, 10% in real estate, 5% in master limited partnerships, 5% in alternative investments, and 5% in cash and cash equivalents. The Plan's obligations are long-term in nature, and the investment policy is therefore focused on a long-term horizon. Goals include achieving returns at least equal to relevant indices. Management, outside advisors and the Investment Committee regularly review and discuss investment performance, adherence to the written investment policy and the investment policy itself. In performing these tasks, the Investment Committee approves changes in asset managers and asset allocation.

The investment policy is furthermore utilized as the basis for determining the long-term return assumption for the assets. Historical data, combined with future expected returns of each asset class, are the primary components utilized in developing this assumption. Additional information, such as specific manager performance and risk characteristics, is also included in the assessment of the long-term rate of return assumption.

The System's pension portfolio return assumption of 7.5% at December 31, 2013 and 2012, is based on the targeted assumed rate of return through a diversified portfolio designed to mitigate short-term return volatility and achieve an efficient trade-off between return and risk. Expected returns and risk for each asset class are formed using a global capital asset pricing model framework in which the expected return is the compensation earned from taking risk. Forward-looking adjustments are made to expected return, volatility and correlation estimates as well. Additionally, constraints such as permissible asset classes, portfolio guidelines and liquidity considerations are included in the model.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

The following table presents the financial instruments in the System's defined benefit pension plans as of December 31, 2013, measured at fair value on a recurring basis based on the valuation hierarchy

	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Cash and cash equivalents	\$ 232	\$ —	\$ —	\$ 232
Money market funds	—	7,576	—	7,576
Mutual funds				
Equity	39,166	—	—	39,166
Fixed income	22,209	—	—	22,209
Fixed income securities				
U S treasuries	5,872	—	—	5,872
U S corporate	—	16,159	—	16,159
Guaranteed investment contracts	—	9,569	—	9,569
Fixed income fund	—	22,822	—	22,822
U S common stock fund	—	38,147	—	38,147
U S common and preferred stocks	3,575	—	—	3,575
Real estate investment trust	—	7,627	—	7,627
Alternative investments				
Private equity	—	—	3,358	3,358
Private real estate	—	—	10,285	10,285
Total assets at fair value	\$ 71,054	\$ 101,900	\$ 13,643	\$ 186,597

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

The following table presents the financial instruments in the System's defined benefit pension plans as of December 31, 2012, measured at fair value on a recurring basis based on the valuation hierarchy

	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Cash and cash equivalents	\$ 420	\$ —	\$ —	\$ 420
Money market funds	—	7,266	—	7,266
Mutual funds ⁽¹⁾				
Equity	37,943	—	—	37,943
Fixed income	20,351	—	—	20,351
Fixed income securities				
U S treasuries	5,786	—	—	5,786
U S corporate	—	15,061	—	15,061
Guaranteed investment contracts	—	9,879	—	9,879
Fixed income fund	—	19,786	—	19,786
U S common stock fund	—	30,637	—	30,637
U S common and preferred stocks	2,592	—	—	2,592
Real estate investment trust	—	8,611	—	8,611
Alternative investments				
Private equity	—	—	2,486	2,486
Private real estate	—	—	6,870	6,870
Total assets at fair value	<u>\$ 67,092</u>	<u>\$ 91,240</u>	<u>\$ 9,356</u>	<u>\$ 167,688</u>

⁽¹⁾ In the 2012 financial statements the fair value of mutual funds of \$15,709 were incorrectly classified as Level 2. Total Level 1 securities as previously reported and as corrected were \$51,383 and \$67,092, respectively. Total Level 2 securities as previously reported and as corrected were \$106,949 and \$91,240, respectively.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

The following table presents the changes in investments measured at fair value as of December 31, 2013, within Level 3 of the fair value hierarchy

Level 3 Rollforward	Hedge Funds	Private Equity	Private Real Estate	Total
Fair value as of December 31, 2011	\$ 136	\$ 1,441	\$ 6,148	\$ 7,725
Realized (loss), net	(125)	—	—	(125)
Unrealized gains, net	—	127	4	131
Purchases	45	1,959	1,545	3,549
Sales	(56)	(957)	(827)	(1,840)
Issuances and settlements	—	(84)	—	(84)
Fair value as of December 31, 2012	—	2,486	6,870	9,356
Realized gains, net	—	45	69	114
Unrealized gains, net	—	152	580	732
Purchases	—	1,305	8,198	9,503
Sales	—	(434)	(5,210)	(5,644)
Issuances and settlements	—	(196)	(222)	(418)
Fair value as of December 31, 2013	<u>\$ —</u>	<u>\$ 3,358</u>	<u>\$ 10,285</u>	<u>\$ 13,643</u>

Fair value methodologies for Level 1 and Level 2 are consistent with the inputs described in Note 4. Fair value methodologies for Level 3 utilize as a practical expedient the net asset value of the respective partnership.

Alternative investments include hedge funds, private equity and private real estate funds that are meant to provide equity-like returns with fixed-income-like levels of risk. Included in this category are investments that are well diversified across various strategies and may consist of absolute return funds, long/short funds, and other opportunistic/multistrategy funds. The underlying investments in such funds may include publicly traded and privately held equity and debt instruments issued by U.S. and international corporations. Investment strategies in this category may include buyouts, distressed debt, and venture capital.

The remaining commitments on alternative investments at December 31, 2013, are \$11,114. The private equity fund does not have withdrawal restrictions. Funds from the private real estate fund can be withdrawn after a one-year period with 90 days notice.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

The System expects to make a discretionary contribution of approximately \$10,000 to the pension plan in 2014

The projected benefit payments for the next five years and in the aggregate for the five years thereafter are as follows

	Benefit Payments
2014	\$ 8,819
2015	9,487
2016	10,152
2017	10,871
2018	11,500
2019–2023	65,421
	<u>\$ 116,250</u>

The System also sponsors a defined benefit health care plan for substantially all retirees and some employees. The System measures the cost of its obligations based on its best estimate utilizing various actuarial methods and assumptions. The net periodic costs are recognized as employees render the services necessary to earn the postretirement benefits. The medical trend rate assumption does not apply to the System's calculation of postretirement benefit obligation because the employer subsidy of retiree medical coverage is based on a schedule of fixed dollar amounts.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

The following table sets forth the funded status and accrued postretirement benefits cost recognized by the System for its postretirement benefit plan, as well as the weighted-average assumptions used

	Year Ended December 31	
	2013	2012
Change in postretirement benefit obligation		
Benefit obligation at beginning of year	\$ 1,548	\$ 1,652
Service cost	5	7
Interest cost	43	60
Actuarial (gain)	(175)	(40)
Benefits paid, net of retiree premiums	(128)	(131)
Benefit obligation at end of year	<u>1,293</u>	<u>1,548</u>
Change in plan assets		
Fair value of plan assets at beginning of year	—	—
Employer contributions	128	131
Benefits paid, net of retiree premiums	(128)	(131)
Fair value of plan assets at end of year	<u>—</u>	<u>—</u>
Underfunded status of plan	<u>\$ (1,293)</u>	<u>\$ (1,548)</u>
Amounts recognized in the consolidated statements of financial position		
Current liabilities	\$ 162	\$ 170
Noncurrent liabilities	1,131	1,378
Net amount recognized	<u>\$ 1,293</u>	<u>\$ 1,548</u>

Amounts included in unrestricted net assets that have not been recognized in net periodic postretirement benefit income are as follows

	December 31	
	2013	2012
Unrecognized net gain	<u>\$ (2,148)</u>	<u>\$ (2,312)</u>

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

Amounts recognized in unrestricted net assets are as follows

	2013	2012
Net gain	\$ (175)	\$ (40)
Amortization of net loss	339	363
	164	323
Adjustment for premiums paid to SIC	(106)	(149)
	\$ 58	\$ 174

The actuarial gains included in unrestricted net assets and expected to be recognized in net periodic postretirement cost during the year ending December 31, 2014, is \$300

The components of net periodic postretirement cost are as follows

	Year Ended December 31 2013	2012
Service cost	\$ 5	\$ 7
Interest cost	43	60
Amortization of unrecognized Cumulative net gain	(339)	(363)
Net periodic postretirement benefit income	\$ (291)	\$ (296)

	Year Ended December 31 2013	2012
Weighted-average assumptions used to calculate postretirement benefit obligation as of December 31		
Discount rate	3.92%	3 12%
Weighted-average assumptions used to calculate postretirement pension cost for the year ended December 31		
Discount rate	3.12%	4 15%

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

8. Pension and Postretirement Benefit Plans (continued)

The System expects to contribute approximately \$162 to the postretirement plan in 2014

The projected benefit payments for the next five years and in the aggregate for the five years thereafter are as follows

	Benefit Payments
2014	\$ 162
2015	173
2016	165
2017	153
2018	133
2019–2023	409
	<u>\$ 1,195</u>

The System provides for various defined contribution plans for its employees. The plans provide for employee contributions of up to 15% of eligible salary and employer matching contributions of 50% of each employee's voluntary contribution. The matching contribution is limited to 6% of each employee's pay. The expense under the plans is \$10,783 in 2013 and \$10,516 in 2012.

The System's consolidated statements of financial position include other assets and deferred compensation, included in other noncurrent assets and liabilities, of \$1,143 and \$1,107 at December 31, 2013 and 2012, respectively, in connection with a deferred compensation benefit provided under a Section 457(f) plan.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

9. Long-Term Debt

Long-term obligations of the System consist of the following

	December 31	
	2013	2012
State of Ohio Hospital Facilities		
Revenue Bonds		
Series 2010, 4.75% to 5.75% interest rate, due November 15, 2040 (less original issue discount of \$4.471 and \$4.634 at December 31, 2013 and 2012, respectively)	\$ 179,171	\$ 179,004
Summit County Port Authority		
Series 2006, variable interest rate ranging from 0.05% to 0.23% during 2013, due November 1, 2036 (less original issue discount of \$316 and \$324 at December 31, 2013 and 2012, respectively)	13,791	14,126
Akron, Bath, and Copley Joint Township Hospital		
District Ohio Hospital Facilities Revenue Bonds		
Series 2004A, 5.0% to 5.5% interest rate, due November 15, 2034 (less original issue discount of \$2.158 and \$2.312 at December 31, 2013 and 2012, respectively)	41,907	42,508
Series 2004B, variable interest rate ranging from 0.05% to 0.24% during 2013, due November 15, 2034 (less original issue discount of \$762 and \$831 at December 31, 2013 and 2012, respectively)	92,923	98,194
RBS Citizens Bank, variable interest rate ranging from 1.20% to 1.29% during 2013, due November 30, 2024	27,855	30,055
Key Bank note payable, due April 18, 2013	—	171
GE Government Finance, Inc	17,859	18,778
Other loans	—	36
	373,506	382,872
Less current portion	6,750	6,615
Total	\$ 366,756	\$ 376,257

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

9. Long-Term Debt (continued)

The Series 2004B and Series 2006 bonds are secured by direct pay letter of credit reimbursement agreements which expire on December 15, 2015 and March 16, 2016, respectively. Under the terms of the agreements, in the event of a failed remarketing, the bank will provide liquidity to make payment to the trustee for interest or principal payable to the bond holders. The letter of credit securing the Series 2004B bonds is then immediately payable by the System or converted to a term loan payable in quarterly installments commencing four years from the date of the draw. The letter of credit securing the Series 2006 bonds is then immediately payable by the System or converted to a term loan payable in monthly installments commencing 367 days from the date of the draw.

The approximate annual principal maturities of long-term debt subsequent to December 31, 2013, are as follows:

2014	\$ 6,750
2015	7,050
2016	7,352
2017	8,122
2018	8,442
Thereafter	343,497
	<u>381,213</u>
Less amount representing original issue discount	(7,707)
Total long-term debt	<u><u>\$ 373,506</u></u>

In July 2012, the System secured financing with RBS Citizens Bank in the amount of \$32,510. Repayments of principal, which are to be made monthly, began in 2012 with the last payment due November 30, 2024. The System pays interest based on 72% of one-month LIBOR plus 150 basis points. Proceeds from the sale of the 2012 debt offering were used to refund the Series 1998A Ohio Hospital Facilities Revenue Bonds. In connection with this transaction, the System recorded a loss on extinguishment of debt of \$889 primarily related to the write-off of unamortized bond financing costs. The loss on extinguishment of debt is recorded in other income (expense) in the 2012 consolidated statement of operations and changes in net assets.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

9. Long-Term Debt (continued)

In conjunction with the System's joint venture with SRH, the System secured financing from GE Government Finance, Inc. in the amount of \$20,400. The first \$10,000 has a fixed rate of 7.75% while the second \$10,400 has a fixed rate of 9.00%. Repayments of principal, which are to be made monthly, began in 2011 with the last payment due December 15, 2024.

Obligated Group and Other Requirements

The System currently has debt outstanding under a Master Trust Indenture (Indenture) dated as of October 15, 1987, with The Huntington National Bank, as trustee, as amended and supplemented thereto, as of July 1, 2012. The amended indenture permits the System to issue obligations to finance certain activities. Obligations issued under the amended indenture are general, unsecured, direct obligations of the System and any future members of the Obligated Group. As a result of the amended indenture, SHS, SF, SAC/STH, SBH, SWH, SHN, and SCFGH are members of the Obligated Group. There are several conditions and covenants required by the amended indenture with which the Obligated Group must comply, including covenants that require the Obligated Group to maintain a minimum debt service coverage ratio and a days cash on hand requirement. The Obligated Group was in compliance with these covenants at December 31, 2013.

10. Borrowings Under Line of Credit

The System has a \$20,000 revolving line of credit with a financial institution. The agreement matures on July 31, 2014. There were no borrowings at December 31, 2013 or 2012.

The System has a \$4,000 revolving line of credit maturing April 5, 2015, bearing interest at 5.5%. Borrowings under the agreement at December 31, 2013 and 2012, were \$468 and \$545, respectively.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

11. Capital Leases

The System leases office buildings and equipment that are recorded as capital leases. Assets recorded under these capital leases total \$87,090 and have accumulated depreciation of \$35,683 and are included in property and equipment. Future minimum lease payments at December 31, 2013, are as follows:

2014	\$ 7,652
2015	7,528
2016	7,215
2017	4,782
2018	4,508
Thereafter	<u>79,283</u>
	110,968
Less current portion	3,995
Less amount representing interest	<u>52,663</u>
Total long-term capital lease obligation	<u>\$ 54,310</u>

12. Operating Leases

The System leases equipment and space under noncancelable operating leases expiring at various dates from 2014 to 2022.

Future minimum rental payments under all noncancelable operating leases as of December 31, 2013, are as follows:

2014	\$ 8,516
2015	7,057
2016	5,747
2017	4,579
2018	3,786
Thereafter	<u>7,968</u>
	<u>\$ 37,653</u>

Expense recognized under all operating leases was \$11,140 and \$12,913 in 2013 and 2012, respectively.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

13. Net Patient Service Revenue

The System 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 System 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 System's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the System records a provision for doubtful accounts related to uninsured or underinsured patients in the period the services are provided. Net patient service revenue before the provision for doubtful accounts by major payor source are as follows:

	Year Ended December 31			
	2013		2012	
Medicare	\$ 245,860	27%	\$ 220,512	25%
Medicaid	120,056	13	77,306	8
Managed care and commercial	479,927	53	511,148	58
Self-pay	64,396	7	77,096	9
	<u>\$ 910,239</u>		<u>\$ 886,062</u>	

For patient receivables associated with self-pay patients, including patients with deductible and copayment balances for which third-party coverage provides for a portion of the services provided, the System records an estimated provision for doubtful accounts in the year of service. The System's allowance for doubtful accounts decreased from 64% of self-pay accounts receivable at December 31, 2012, to 61% of self-pay accounts receivable at December 31, 2013. In addition, the System's self-pay write-offs were \$88,844 and \$94,281 for the years ended December 31, 2013 and 2012, respectively. The decrease in write-offs is consistent with the decrease in self-pay patient charges and services provided to self-pay patients during 2013. The System has not changed its charity care or uninsured discount policies during the years ended December 31, 2013 or 2012. The System does not maintain a material allowance for doubtful accounts from third-party payors, nor did it have significant write-offs from third-party payors.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

13. Net Patient Service Revenue (continued)

A significant portion of the System's services is provided to patients under hospitalization or other related health benefit contracts with third-party payors such as Medicare, Medicaid, and other contractors. Differences between amounts reimbursed and normal billing rates are charged to provision for contractual allowances.

The System is paid a prospectively determined rate for the majority of inpatient acute care and outpatient, skilled nursing and rehabilitation services provided (principally Medicare, Medicaid and certain insurers). These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Medicare payments for capital are received on a prospective basis and on a cost reimbursement methodology for Medicaid. Payments are received on a prospective basis for the System's medical education costs, subject to certain limits. The System is paid for cost reimbursable items at a tentative rate, with final settlement determined after submission of annual cost reports by the System and audits thereof by the Medicare fiscal intermediary. 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. The 2013 and 2012 net patient service revenue increased approximately \$752 and \$1,885, respectively, due to adjustments of allowances previously estimated that are no longer subject to audits, reviews, and investigations.

The System believes that it is in compliance, in all material respects, with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation and could result in repayments of amounts improperly reimbursed, substantial monetary fines, civil and criminal penalties, and exclusion from the Medicare and Medicaid programs. Management is currently unaware of any regulatory or other legal matters that may have a material adverse effect on the System's financial position or results from operations.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

14. Temporarily and Permanently Restricted Net Assets

Temporarily and permanently restricted net assets are available for the following purposes

	December 31	
	2013	2012
Temporarily restricted net assets		
Research	\$ 4,060	\$ 3,757
Scholarship and loans	1,345	1,204
Education	7,470	4,681
Plant replacement and expansion	10,143	7,063
Other	5,138	5,660
Total temporarily restricted net assets	<u>\$ 28,156</u>	<u>\$ 22,365</u>
Permanently restricted net assets, the income from which is expendable for various purposes		
Research	\$ 135	\$ 135
Scholarship and loans	1,557	1,527
Education	11,324	10,686
Financial support	3,652	3,482
Other	1,303	1,277
Total permanently restricted net assets	<u>\$ 17,971</u>	<u>\$ 17,107</u>

15. Functional Expenses

The System provides general and tertiary health care services to residents within its geographic location. Expenses related to providing these services are as follows:

	Year Ended December 31	
	2013	2012
Health care services	\$ 1,153,865	\$ 1,125,973
General and administrative	219,003	213,709
Fundraising	2,384	1,943
	<u>\$ 1,375,252</u>	<u>\$ 1,341,625</u>

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

16. Income Taxes

The System is a not-for-profit corporation as described in Section 501(c)(3) of the Code and is exempt from federal income taxes pursuant to Section 501(a) of the Code

The System recorded federal income tax expense, primarily related to SIC as follows

	Year Ended December 31	
	2013	2012
Current tax (benefit) expense	\$ (1,217)	\$ 1,039
Deferred tax expense	539	113
Total federal income tax (benefit) expense	<u>\$ (678)</u>	<u>\$ 1,152</u>

The System had deferred tax assets of \$2,412 and \$3,199, at December 31, 2013 and 2012, respectively, which are included in other assets on the consolidated statements of financial position. The System had deferred tax liabilities of \$1,176 and \$2,279, at December 31, 2013 and 2012, respectively, which are included in other noncurrent liabilities on the consolidated statements of financial position.

No valuation allowance was recorded for net deferred tax assets at December 31, 2013 or December 31, 2012. The System had net operating loss carryforwards for federal income tax purposes as of December 31, 2013 and 2012, totaling \$9,149 and \$7,607, respectively. These net operating loss carryforwards are available to offset future federal taxable income, if any, through 2033 and are offset by a valuation allowance, as management does not believe that it is more likely than not they will utilize the carryforwards within the allowable periods.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

17. Commitments and Contingencies

Lease Agreement – YMCA

The System entered into a ground lease with the YMCA in order for the YMCA to construct a wellness facility (Improvements) on the SAC/STH campus. The System contributed \$5,000 to the Improvements and in exchange entered into a lease agreement for a term of 40 years. The System is not obligated to pay any rental payments in conjunction with the lease agreement. The System has an option to purchase the Improvements after 40 years. As a result, the transaction did not meet the requirements of sale-leaseback accounting and is accounted for as if the System owns the Improvements. As of December 31, 2013 and 2012, \$8,713 and \$8,946, respectively, is recorded in property and equipment, net in the accompanying consolidated statements of financial position.

Litigation

The System is involved in various legal proceedings, including professional liability, employment-related litigation, and other claims with respect to their operations. In the opinion of management, based upon current facts and circumstances, the resolution of these matters is not expected to have a material adverse effect on the financial position or results of operations of the System.

Workers' Compensation

The System is self-insured for the cost of workers' compensation coverage and has estimated reserves for claims incurred but not reported. The estimate of workers' compensation costs is reflected in accrued salaries, wages, and benefits in the amount of \$3,864 and \$3,883 at December 31, 2013 and 2012, respectively.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

17. Commitments and Contingencies (continued)

Stop-Loss Insurance

SIC has contracted with several provider networks to provide health care services to SIC members. SIC maintains reinsurance in order to limit its liability for providing certain health care services to its members. Under the provisions of these policies, SIC cedes premiums based on membership. SIC is reimbursed a percentage of charges in excess of a deductible for inpatient and outpatient hospital and related services provided to individual members. SIC purchases reinsurance for losses in excess of \$225 per year for each enrolled Medicare member and \$300 per year for each commercial member for eligible hospital services. This coverage is subject to certain contracted limits and a lifetime benefit limit of \$2,000 per member. The first \$100 of eligible commercial reimbursement comes from MAC, a wholly owned subsidiary of SHS. Reinsurance premiums ceded of \$3,772 and \$3,176 are included as a reduction in premiums earned for the years ended December 31, 2013 and 2012, respectively. Recoveries of \$4,512 and \$2,713 were received and included as a reduction in claims expense for the years ended December 31, 2013 and 2012, respectively. Reinsurance does not relieve SIC from its obligations to members. Failure of reinsurers to honor their obligations could result in losses to SIC, consequently, allowances are established for amounts when deemed uncollectible. There is no allowance recorded at December 31, 2013 or 2012, for recoverables from reinsurers. SIC evaluates the financial condition of its reinsurers and monitors its concentrations of credit risk.

State Guarantee Fund Deposit

Current state laws governing HMOs in Ohio require a deposit to be maintained in the name of the Ohio Department of Insurance (ODI). Accordingly, SummaCare, a subsidiary of SIC, purchased a U.S. Treasury Bond in the name of the ODI. The U.S. Treasury Bond, totaling approximately \$470 and \$469 is included in other assets at December 31, 2013 and 2012, respectively.

Regulatory

SIC and SummaCare, a subsidiary of SIC, are required to periodically file financial statements with regulatory agencies, including the Ohio Department of Insurance (ODI), in accordance with statutory accounting and reporting practices. SIC and SummaCare must comply with the minimum statutory net worth requirements under the regulations of the ODI. The regulatory net worth of SIC and SummaCare exceeded the aggregate minimum requirements.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

17. Commitments and Contingencies (continued)

On November 15, 2013, SummaCare converted from a for-profit corporation to a non-profit corporation under Ohio law. This conversion was approved by the ODI.

Dividend Restriction

In accordance with the Ohio Revised Code, SIC must receive approval from the ODI to pay a dividend or distribution during 2013 which, when combined with dividends or distributions paid within the preceding 12 months, exceeds the greater of either (a) 10% of SIC's statutory capital and surplus as of December 31, 2012, or (b) SIC's net gain from operations on a statutory basis for 2012. Accordingly, during 2013, prior approval from the ODI is required for any dividend or distribution payment that exceeds \$3,547.

18. Related Parties

Certain members of the System's Board of Directors serve as management of entities that provide services to the System, including certain banking, and supplier relationships. Also, certain members of the System's Board of Directors are physicians who serve as medical directors or provide other services in the System.

In September 2013, the System finalized a partnership with HealthSpan Partners (HSP), a secular auxiliary organization of Catholic Health Partners, whereby HSP became a 30% (minority) owner of the System by investing \$250 million in conjunction with a Definitive Agreement. HSP does not manage or control the operations of the System. The partnership is intended to improve access to affordable quality care and further develop the System's integrated patient care delivery model. Summa will pay HSP for costs HSP incurs to assist the System in achieving certain performance improvement levels. For the first ten years of the partnership, neither partner can independently require dissolution of the partnership.

The System incurred approximately \$2,000 in 2013 for services provided by HSP which are included in contracts and professional fees expense in the consolidated statements of operations and changes in net assets.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued) (In Thousands of Dollars)

19. Venture Activities

Summa Western Reserve Hospital, LLC

The System formed a joint venture in a for-profit community hospital, Summa Western Reserve Hospital, LLC (SWRH). The System owns 40% of SWRH but does not manage or control the operations. The investment is accounted for under the equity method wherein the System's share of the income (loss) of SWRH is reflected in the System's consolidated statements of operations and changes in net assets and as an increase (decrease) in the carrying value of the investment.

The System renders certain services to SWRH. Total services rendered to SWRH during 2013 and 2012 were \$1,919 and \$2,047, respectively, and is included in other operating revenue in the accompanying consolidated statements of operations and changes in net assets. The total net receivable from SWRH related to these agreements was \$272 at December 31, 2013 and \$155 at December 31, 2012, and is recorded in other receivables in the accompanying consolidated statements of financial position.

The System has a facility and equipment lease agreement with SWRH that expired on June 30, 2012. Following the initial three-year term that matured in 2012, SWRH has available three one-year renewal options. The option on the facility lease was exercised and is in effect through June 30, 2014. Effective March 15, 2013, SWRH signed a purchase agreement to purchase the leased equipment at fair value. The System recorded a gain on the sale of the leased equipment of \$692 in other operating revenue. The System has recorded rental income of \$3,144 and \$4,134 for 2013 and 2012, respectively, in other operating revenue in the accompanying consolidated statements of operations and changes in net assets related to these lease agreements.

At December 31, 2013 and 2012, the investment in SWRH was approximately \$9,967 and \$9,100, respectively, and is included in investment in ventures in the consolidated statements of financial position. The System recorded a net gain on its investment of \$1,184 and \$662 in 2013 and 2012, respectively, which is included in venture income in the consolidated statements of operations and changes in net assets.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

19. Venture Activities (continued)

Crystal Clinic Orthopaedic Center, LLC

The System has a joint venture in a for-profit orthopaedic hospital, Crystal Clinic Orthopaedic Center, LLC (CCOC). The System owns 49.65% of the CCOC but does not manage or control the operations. The investment is accounted for under the equity method wherein the System's share of the income (loss) of CCOC is reflected in the System's consolidated statements of operations and changes in net assets as an increase (decrease) in the carrying value of the investment.

The System renders certain services to CCOC. Total services rendered to CCOC for 2013 and 2012 were \$5,638 and \$6,184, respectively, and are included in other operating revenue in the accompanying consolidated statements of operations and changes in net assets. The total net receivable from CCOC related to these agreements was \$767 at December 31, 2013 and \$492 at December 31, 2012, and is recorded in other receivables in the accompanying consolidated statements of financial position.

The System has a facility lease agreement with CCOC which expires January 1, 2018. Annual base rental income is \$2,600. The System has recorded \$2,600 for 2013 and 2012 in other operating revenue in the accompanying consolidated statements of operations and changes in net assets related to this lease agreement.

In 2009, the System received a \$23,000 promissory note from the CCOC for the value of non-trauma orthopaedic service offerings contributed to CCOC in excess of the System's underlying equity in the net assets of the CCOC. The promissory note was not recorded in the consolidated statements of financial position when applying carryover basis accounting. The note was paid in full during 2012, and the System recorded \$23,000 in other operating revenue in the consolidated statements of operations and changes in net assets. Interest recognized on the note in 2012 was \$5,856, and is included in investment income in the accompanying consolidated statement of operations and changes in net assets.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

19. Venture Activities (continued)

The System entered into a promissory note dated March 2009 with the CCOC for the advancement of funds related to a capital project. The note receivable at December 31, 2013 and 2012 was \$10,524 and is recorded in noncurrent assets on the consolidated statements of financial position. Effective November 1, 2012, the interest rate was amended from 11% per annum to 7.75%. Principal payments on the note are due in 120 consecutive payments beginning in April 15, 2014. The System did not accrue interest on the note for the period May 2009 through December 2012; the CCOC paid accrued interest on the note related to this period of \$4,306 in December 2012 and \$816 in 2013, which is included in investment income in the accompanying consolidated statements of operations and changes in net assets.

The System entered into a promissory note dated May 2009 with the CCOC for the advancement of funds related to working capital and other operational needs. The note receivable is \$3,836 and \$5,191 at December 31, 2013 and 2012, respectively, and is recorded in other noncurrent assets in the consolidated statements of financial position. The note bears interest at 6%. Interest recorded on the note was \$274 in 2013 and 2012 and is included in investment income in the accompanying consolidated statements of operations and changes in net assets.

As of December 31, 2013 and 2012, the System's investment in the CCOC was \$1,916 and \$0, respectively, and is included in investment in ventures in the consolidated statements of financial position. The System's share (49.65%) of the CCOC's equity balance was approximately \$25,621 and \$20,100 at December 31, 2013 and 2012, respectively. The System received distributions of \$2,644 and \$3,598 in 2013 and 2012, respectively, which is included in venture income in the consolidated statements of operations and changes in net assets.

ARIS Teleradiology Holdings, Inc.

The System has a joint venture in a for-profit Teleradiology company, ARIS Teleradiology, LLC (ARIS). The System does not manage or control the operations of ARIS. The investment is accounted for under the equity method wherein the System's share of the income (loss) of ARIS is reflected in the System's consolidated statements of operations and changes in net assets and as an increase (decrease) in the carrying value of the investment.

The System's investment in ARIS was approximately \$7,353 and \$7,775 at December 31, 2013 and 2012, respectively. The System recorded a loss on its investment of \$422 and \$780 in 2013 and 2012, respectively, which is included in venture income in the consolidated statements of operations and changes in net assets.

Summa Health System and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(In Thousands of Dollars)

19. Venture Activities (continued)

Cornerstone Medical Services – Midwest, LLC

The System has a joint venture in a for-profit home medical equipment and supply company, Cornerstone Medical Services – Midwest, LLC (CSMW). The System owns 50% of CSMW and does not manage or control the operations. The investment is accounted for under the equity method wherein the System's share of the income (loss) of CSMW is reflected in the System's consolidated statements of operations and changes in net assets and as an increase (decrease) in the carrying value of the investment.

The System's investment in CSMW was approximately \$6,349 and \$6,900 at December 31, 2013 and 2012, respectively. The System recorded a net gain on its investment of \$524 and \$1,794 in 2013 and 2012, respectively, which is included in venture income in the consolidated statements of operations and changes in net assets.

Patient Centered Collaborative Network

In 2013, the System formed a joint venture in Patient Centered Collaborative Network, LLC (PCCN) contributing \$750. The System owns 49% of PCCN and does not manage or control the operations. The investment is accounted for under the equity method wherein the System's share of the income (loss) of PCCN is reflected in the System's consolidated statements of operations and changes in net assets and as an increase (decrease) in the carrying value of the investment.

At December 31, 2013, the System's investment in PCCN was approximately \$860. The System recorded a net gain on its investment of \$237 in 2013 which is included in venture income in the consolidated statements of operations and changes in net assets.

20. Subsequent Events

The System evaluated events and transactions occurring subsequent to December 31, 2013 through April 18, 2014, the date the consolidated financial statements were issued.

201335700873

DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
12/23/2013	201335700873	MERGER/DOMESTIC (MER)	125 00	300 00	00	00	00

Receipt

This is not a bill Please do not remit payment

SUMMA AKRON CITY AND ST THOMAS HOSPITAL
ATTN JANE E. PENTTILA
525 E. MARKET STREET
AKRON, OH 44304

**STATE OF OHIO
CERTIFICATE**

Ohio Secretary of State, Jon Husted

121908

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

SUMMA AKRON CITY AND ST. THOMAS HOSPITALS

and, that said business records show the filing and recording of:

Document(s)
MERGER/DOMESTIC

Document No(s):
201335700873

Effective Date: 12/31/2013



United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the
Secretary of State at Columbus, Ohio
this 23rd day of December, A.D. 2013.

Jon Husted

Ohio Secretary of State

DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
12/23/2013	201335700873	MERGED OUT OF EXISTENCE (MEX)	00	00	00	00	00

Receipt

This is not a bill Please do not remit payment

SUMMA AKRON CITY AND ST. THOMAS HOSPITAL
ATTN JANE E. PENTTILA
525 E. MARKET STREET
AKRON, OH 44304

**STATE OF OHIO
CERTIFICATE**

Ohio Secretary of State, Jon Husted

185664

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

CUYAHOGA FALLS GENERAL HOSPITAL

and, that said business records show the filing and recording of.

Document(s)
MERGED OUT OF EXISTENCE

Document No(s):
201335700873

Effective Date: 12/31/2013



United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the
Secretary of State at Columbus, Ohio
this 23rd day of December, A.D. 2013.

A handwritten signature in black ink that reads "Jon Husted".

Ohio Secretary of State



Form 551 Prescribed by:

JON HUSTED
Ohio Secretary of State

Central Ohio: (614) 466-3910
Toll Free: (877) SOS-FILE (767-3453)
www.OhioSecretaryofState.gov
Busserv@OhioSecretaryofState.gov

Makes checks payable to Ohio Secretary of State

Mall this form to one of the following:
Regular Filing (non expedite)
P O Box 1329
Columbus, OH 43216

Expedite Filing (Two-business day processing
time requires an additional \$100.00)
P O. Box 1390
Columbus, OH 43216

Certificate of Merger

Filing Fee: \$125

(154-MER)

In accordance with the requirements of Ohio law, the undersigned corporations, banks, savings banks, savings and loan associations, limited liability companies, partnerships, limited partnerships and/or limited liability partnerships, desiring to effect a merger, set forth the following facts

I. (Surviving) Entity

A. Name of Entity Surviving the Merger

Summa Akron City and St. Thomas Hospitals

B. Name Change: As a result of this merger, the name of the surviving entity has changed to the following

(Complete only if name of surviving entity is changing through the merger)

C. The surviving entity is a (Please check the appropriate box and fill in the appropriate blanks)

1. ☒ Domestic (Ohio entity)

☐ Foreign (Non-Ohio Entity)

Jurisdiction of formation

2. Charter/Registration/License Number

121908

(If licensed in Ohio as domestic or foreign)

3. ☐ For-Profit Corporation

☒ Nonprofit Corporation

☐ For-Profit Limited Liability Company

☐ Nonprofit Limited Liability Company

☐ Partnership

☐ Limited Partnership

☐ Limited Liability Partnership

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10/2/11

II. CONSTITUENT ENTITY

Provide the name, Ohio charter/license/registration number, type of entity, jurisdiction of formation, for each entity merging out of existence. (If this is insufficient space to reflect all merging entities, please attach a separate sheet listing the additional merging entities).

Entity Name	Ohio Charter/License/ Registration Number	Jurisdiction of Formation	Type of Entity
Cuyahoga Falls General Hospital	185664	Ohio	Non-Profit

III. MERGER AGREEMENT ON FILE

The name and mailing address of the person or entity from whom/which eligible persons may obtain a copy of the merger agreement upon written request

William A. Powel, III

Name

525 E. Market Street

Mailing Address

Akron

City

Ohio

State

44304

Zip Code

IV. EFFECTIVE DATE OF MERGER

This merger is to be effective on 12/31/2013 (The date specified must be on or after the date of the filing. If no date is specified, the date of filing will be the effective date of the merger)

V. MERGER AUTHORIZED

Each constituent entity has complied with the laws under which it exists and the laws permit the merger. The agreement of merger is authorized on behalf of each constituent entity and each person who signed the certificate on behalf of each entity is authorized to do so.

VI. STATEMENT OF MERGER

Upon filing this Certificate of Merger, or upon such later date as specified herein, the merging entity/entities listed herein shall merge into the listed surviving entity

VII. STATUTORY AGENT - To be filed ONLY if the surviving entity is a foreign entity not licensed in Ohio.
If the surviving entity is a foreign entity NOT licensed to transact business in Ohio, provide the name and address of a statutory agent upon whom any process, notice or demand may be served

Name

Mailing Address

City

Ohio

State

Zip Code

Note: The statutory agent must be an Ohio resident; an Ohio corporation; or a foreign corporation licensed to do business in Ohio and has an Ohio address.

VIII. AMENDMENTS

If a domestic corporation, limited liability company or limited partnership survives the merger, any amendments to the entity's articles of incorporation, articles of organization, or certificate of limited partnership of the surviving domestic entity shall be filed with the certificate of merger

☐ Amendments are attached

☒ No Amendments

IX. REQUIREMENTS OF CORPORATIONS MERGING OUT OF EXISTENCE

If a domestic corporation or foreign corporation licensed to transact business in Ohio is a constituent entity and the surviving entity is not a domestic corporation or foreign corporation to be licensed in Ohio, the certificate of merger must be accompanied by the affidavits, receipts, certificates, or other evidence required by division (H) of section 1701.86 division (G) of section 1702.47 of the Revised Code with respect to each domestic constituent corporation, and/or by the affidavits, receipts, certificates, or other evidence required by division (C) or (D) of section 1703.17 of the Revised Code with respect to each foreign constituent corporation licensed to transact business in Ohio

X. QUALIFICATION OR LICENSE OF FOREIGN SURVIVING ENTITY

A surviving foreign entity that wishes to qualify in Ohio as part of the merger must file an additional form, as listed below, but no additional filing fee is required

Foreign Qualifying Corporation Form 530A or B and Certificate of Good Standing

Foreign Notice (if qualifying entity is a foreign bank, savings bank, or savings and loan association) Form 552

Foreign Qualifying Limited Liability Company Form 533B

Foreign Qualifying Limited Partnership Form 531B

Foreign Qualifying Limited Liability Partnership Form 537 and Evidence of Existence in Jurisdiction of Formation

The undersigned constituent entities (constituent entities include all merging and surviving entities) have caused this certificate of merger to be signed by their duly authorized officers, partners and representatives

Summa Akron City and St. Thomas Hospitals

Name of entity

By:



Signature

Its:

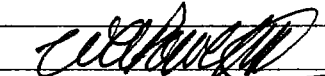
Secretary

Title

Cuyahoga Falls General Hospital

Name of entity

By:



Signature

Its:

Secretary

Title

Name of entity

By:

Signature

Its:

Title

An authorized representative of each constituent corporation, partnership, or entity must sign the merger certificate (ORC 1701.81(A), 1702.43 (A), 1705.38(A), 1776.70(A), 1782.433(A)). this includes all merging and surviving entities.

Complete the information in this section.

AFFIDAVIT

In lieu of dissolution releases from various governmental authorities

Cuyahoga Falls General Hospital

Name of Corporation

The undersigned, being first duly sworn, declares that on the dates indicated below, each of the named state governmental agencies was advised IN WRITING of the scheduled date of filing of the Certificate and was advised IN WRITING of the acknowledgement by the corporation of the applicability of the provisions of section 1701.95 of the ORC

Agency	Date Notified	Agency	Date Notified
Ohio Bureau of Workers' Compensation 30 W. Spring Street Columbus, Ohio 43215	N/A	Ohio Job & Family Services Status and Liability Section Data Correspondence Control Fax: 614-752-4811 Phone: 614-466-2319 Overnight P.O. Box 182413 Columbus, OH 43218-2413	12/20/2013
*Only required for domestic for-profit corporations			
Ohio Department of Taxation Taxpayer Services Division/Tax Release Unit PO Box 182382 Columbus, OH 43218-2382 Dissolution@tax.state.oh.us	12/20/2013	<input checked="" type="checkbox"/> The corporation is not required to pay or the department of taxation has not assessed any personal property tax	
Complete this date notified field only if the corporation is a domestic non-profit corporation or foreign corporation [see note below]			

*Note Domestic for-profit corporations must submit with this filing a Certificate of Tax Clearance issued by the Ohio Department of Taxation

Note: This affidavit must be signed by one or more persons executing the certificate or by an officer of the corporation

Signature

Title

Secretary

William A. Powel, III

Name

525 E Market Street

Mailing Address

Akron

City

Ohio

State

44304

Zip Code

Acknowledged before me and subscribed in my presence on

Dec. 20, 2013

Date

Seal

Commission Expires

Jennifer L. Rodriguez
Resident Summit County
Notary Public, State of Ohio
My Commission Expires: 5/5/14

AFFIDAVIT OF PERSONAL PROPERTY

State of Ohio

County of Summit

William A. Powel, III
Name of Officer

Secretary
Title of Officer

of

Cuyahoga Falls General Hospital
Name of Corporation


and that this affidavit is made in compliance with Section 1701.86(H)(1) of the Ohio Revised Code

That above-named corporation. (Check one (1) of the following)

- ☐ Has no personal property in any county in Ohio
☐ Is the type required to pay personal property taxes to state authorities only
☒ Has personal property in the following county (ies)

Summit

Signature



Title

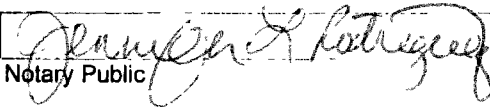
Secretary

Acknowledged before me and subscribed in my presence on

Date

12/20/13

Seal


Notary Public

Expiration date of Notary Public's Commission

Date

Jennifer L. Rodriguez
Resident Summit County
Notary Public, State of Ohio
My Commission Expires: 5/5/14