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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

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

OMB No 1545-0047

2013

Open to Public Inspection

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

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

C Name of organization
Adventist Health SystemWest
DBA Adventist Health
Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
2100 Douglas Blvd

City or town, state or province, country, and ZIP or foreign postal code
Roseville, CA 95661

D Employer identification number
95-3484589

E Telephone number
(916)781-2000

G Gross receipts $ 296,500,295

F Name and address of principal officer
Scott Reiner

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

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

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

J **Website:** ▶ www adventisthealth org

H(c) Group exemption number ▶ 1071

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

L Year of formation 1980

M State of legal domicile CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
To share God's love by providing physical, mental and spiritual healing

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	1,311
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	1,749,238
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-113,341

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)		0
9	Program service revenue (Part VIII, line 2g)	170,379,447	232,829,373
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	51,866,833	46,358,808
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	438,855	1,925,398
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	222,685,135	281,113,579
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	383,970	524,575
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	128,060,311	145,066,208
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	115,332,499	190,775,000
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	243,776,780	336,365,783
19	Revenue less expenses Subtract line 18 from line 12	-21,091,645	-55,252,204

Net Assets or Fund Balances		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,415,903,800	1,537,220,164
21	Total liabilities (Part X, line 26)	1,350,386,593	1,526,955,161
22	Net assets or fund balances Subtract line 21 from line 20	65,517,207	10,265,003

Part II Signature Block

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

Sign Here

****** 2014-11-17
Signature of officer Date

Jack W Wagner Sr VP/CFO/Treas
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no	

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

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission

To share God's love by providing physical, mental and spiritual healing

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 $ 331,534,180 including grants of $ 686,625) (Revenue $ 233,112,132)

Adventist Health is a faith-based, not-for-profit integrated health care delivery system serving communities in California, Hawaii, Oregon and Washington Our workforce of 28,900 includes more than 20,500 employees, 4,500 medical staff physicians, and 3,600 volunteers Founded on Seventh-day Adventist health values, Adventist Health provides compassionate care in 19 hospitals, more than 220 clinics (hospital-based, rural health and physician clinics), 14 home care agencies, seven hospice agencies and four joint-venture retirement centers Adventist Health's vision is to be a recognized leader in mission focus, quality care and fiscal strength Our facilities do this by engaging their respective communities and patients in a partnership for personal and community health Mission-drivenOur mission, to share God's love by providing physical, mental and spiritual healing, compels us to provide quality health care regardless of age, sex, national origin, handicap or ability to pay Although reimbursement for services rendered is critical to the operation and stability of our system both now and in the future, not everyone is able to pay for the essential medical services provided by our facilities Instead of turning these people away, Adventist Health provides low or no cost services and a variety of programs to minister to their needs Adventist Health has combined its mission and vision with strong organizational structure and leadership Our facilities enjoy benefits by belonging to a larger system that continually seeks to enhance its ability to serve pooled services, a centralized cash management program, economies of scale and purchasing power to name a few The corporate office champions and directs a number of programs that are aimed at improving the organization as a whole A selection of our significant endeavors include strategic planning, delivery of care and care transformation, information technology, risk management, materiel management and financial analytical support Each of these functions benefits every facility in some way From time to time, extraordinary needs arise that require specialized attention and support Fortunately, pooling resources and expertise at the corporate level makes this possible and easily accessible Community Health DevelopmentWords like prevention, wellness and partnerships are more than the latest buzzwords at Adventist Health Since St Helena Sanitarium opened its doors 136 years ago in Californias picturesque Napa Valley, the heritage of the Seventh-day Adventist Church has been about wholeperson health Adventist Health not only strives to promote individual health as well as healthy families and communities a natural fit in todays population health environment With health care reform in full-swing, Adventist Health has dedicated a team to develop and deploy our Mission Model The Adventist Health Way The Mission Model embodies the three core care elements contained in Adventist Healths mission - sharing Gods love through physical, mental and spiritual healing and seeks to empower our populations to live healthier lives In 2013, each of our hospitals completed a comprehensive triennial community health needs assessment Through the analysis of these results, each hospital has chosen priority areas unique to the communities they serve Adventist Health believes where and how we live is vital to our health Building healthy communities requires working together with a common purpose and belief Communities, schools, work places and health care systems working together makes healthy choices the easy choice Adventist Health partnered with 30 community churches across the system to integrate population health programs in their congregations, with the intent for these congregations to be recognized as wellness centers in their communities Population HealthPopulation health is a whole-person, outcomes-based approach that works to improve the health of entire communities It requires collaboration among researchers, providers, public health entities and policy makers Population health aligns with Adventist Healths philosophy of care and, as overall health declines in North America, provides unprecedented opportunities Adventist Health believes that improving the health status of entire populations begins at home In 2013, Adventist Health introduced two health plans for employees and their families Engaged! and Base Both plans offer wellness-focused programs and tools, including a wellness website, fitness activities, nutrition guidance, smoking cessation workshops, and more As an incentive for employees and their families to take a more active role in their wellbeing, the Engaged! Plan offers lower contributions and deductibles Participants complete a biometric screening and wellness assessment And those with high-risk conditions take part in a free care-management program that provides support and education Nearly 97 percent of employees signed up for the Engaged! Plan The health plans empower employees, their families and, by extension, the larger community to take an active role in managing their health so they may live vibrant and productive lives In addition to the two health plans, Adventist Health launched a population health initiative and create a core of seven projects for first five-year focus An interdisciplinary care team was established which included a medical director, care managers, a registered dietician, clinical pharmacist and other support personnel, to focus on specific population health metrics and improvement of care Care TransformationCare Transformation in Adventist Health reflects our promise to deliver and continually improve care and patient experience while extending our mission across all care settings The vision created by the Adventist Health Care Model focuses our transformation efforts by effectively blending people, processes, and technology It includes consistent design, delivery and evaluation of care performance Our caregivers are working hard every day to exceed top quartile regulatory and quality performance requirements In 2013, our hospitals as well as the hospital-based home care agencies and clinics were once again accredited through The Joint Commission to ensure the safest, highest quality health care we can provide

4b (Code) (Expenses $ including grants of $) (Revenue $)

QualityAdventist Health focuses not only on quality patient care, but also provides a quality work environment for its employees Maintaining a culture of teamwork and safety among its clinicians and staff is a crucial component to the Care Transformation Model For the past five years, we have participated in the "Safety Attitude Questionnaire " The survey provides Adventist Health with insight into focused areas where actions can be taken to improve the safety and teamwork climate in clinical departments This past year, Adventist Health presented its culture results at the Institute for Health Care Improvements annual conference A key piece to the culture results is the strong and continued increase in the spirituality culture which is consistent with our faith-based mission Physician AlignmentAmbulatory care clinics throughout Adventist Health provide general medical care as well as specialized care for patients of all ages in an outpatient setting Adventist Health PhysicianServices (AHPS) operates within a variety of clinic models, including direct employment, hospital-based clinics, rural health clinics and a medical foundation Adventist Health Physician Services provides comprehensive management services for all physician models operated across our four-state system The AHPS management team provides key leadership and business functions such as administrative, operational, financial and clinical services, recruitment, acquisitions, and information and application technology Our physician practices are characterized by clinical excellence and have a reputation for quality service, high physician satisfaction with the working environment, high patient satisfaction, and a physician-driven culture that continually works on improvements and is accountable for results Active partnerships with our physicians are critical for building clinically integrated networks that can meet the demands of health care reform By developing new partnerships, we can reach beyond the doors of our clinics to maintain a healthier population in our communities Our delivery of highly coordinated care and involvement of patients and their families with healthcare decisions is integral to our goal of providing whole person care, the core of our mission and values Rural Health Clinics As an extension of our mission, high quality services are provided to small communities where access to care is often significantly less available than more urbanized areas People living in rural or underserved communities are often at a disadvantage when accessing health care The Rural Health Services Department provides consultation and support services to Rural Health Clinics (RHCs) affiliated with Adventist Health hospitals At the end of 2013, we had more than 50 clinics providing health care to underserved populations throughout Northern and Central California, Oregon and Washington Our system of rural health continue to be the largest network of clinics in the state of California (more than 10 percent of the RHCs in the state are part of Adventist Health) Our RHC network is also one of the largest, representing almost one percent of the nations RHCs Services of this corporate department include financial monitoring, program audits, operational support, professional development, advocacy and education regarding new regulations But the real evidences of success are the patients served858,500 visits in 2013 (50,000 more than in 2012) Thanks to the RHCs, many of the communitys most disenfranchised now have access to primary care, dentistry, womens and childrens services and health education A variety of specialty care is also available at many RHC locations, including four behavioral health programs

4c (Code) (Expenses $ including grants of $) (Revenue $)

Home Care ServicesAdventist Health/Home Care Services offers advanced, quality health care in an at-home setting by operating 14 home health agencies and seven hospices In 2013, care, compassion and quality services were provided with 234,688 home health visits and 80,386 hospice days Many of the agencies provide specialized programs and treatment plans, such as pediatric, diabetes and palliative care Through home care, Adventist Health offers personal care in 13 counties throughout the network, which helps patients stay at home and maintain as much independence as possible To further assist with the needs of our patients four home medical equipment agencies supply oxygen, mobility aids, respiratory service and even Lifeline In 2013, Home Care Services acquired a hospice license bringing quality Christian end of life care to the Southern California Region Hospice also implemented a new medication management program reducing costs while ensuring patient comfort Continued programs are also being developed to meet the nations priorities to reduce re-hospitalization and to improve the health of those with chronic conditions Developing a TeleHealth Network The Adventist Health TeleHealth Network allows health care professionals to evaluate, diagnose and treat patients in both remote and urban locations using telecommunications technology Telehealth is the umbrella term for the group of services and functions that include Telemedicine, Telepharmacy, TeleICU, Teleradiology, and Telepathology, but which also includes and can support regional health information sharing, patient education and provider networking In 2013, Adventist Health began a collaboration with Blue Shield of California to bring needed specialty care to rural communities throughout Central and Northern California through the use of Telemedicine The TeleHealth Network installed interactive video technology in nine rural health clinics and expects to expand to more than 25 rural communities by the end of 2014 Telemedicine provides patients with access to high-quality, affordable specialty care when and where they need it, aiding in rapid diagnosis, treatment and improved patient outcomes This collaboration supports Adventist Healths mission of bringing high quality health and healing to the communities it serves, and is consistent with the organizations focus on innovation, strategic growth, and population health Building for Tomorrow Through strategic planning and oversight of capital allocation as well as financing, the Adventist Health board has authorized major building projects and campus improvements to enhance the delivery of care in the communities we serve These improvements range from retrofitting existing structures to new patient towers, establishing convenient clinics and enlarging emergency departments outfitted with the latest technology and equipment Adventist Health is also building a new facility to replace the existing Frank R Howard Memorial Hospital in Willits, Calif , which will increase beds and improve community care, while meeting all seismic safety requirements

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ▶ 331,534,180

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		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	26	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	7,576			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1,311			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	0			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		No
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		No
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		No
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		No
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		No
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		No
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

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

Section A. Governing Body and Management

					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . .	**1a**	13			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O					
b	Enter the number of voting members included in line 1a, above, who are independent . . .	**1b**	8			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .			**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .			**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .			**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .			**5**		No
6	Did the organization have members or stockholders? . . .			**6**	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .			**7a**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .			**7b**	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following					
a	The governing body? . . .			**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body? . . .			**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . .			**9**		No

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

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

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

▶Jack Wagner 2100 Douglas Blvd
Roseville, CA 95661 (916) 781-2000

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

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

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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

1b	**Sub-Total** . . . . ▶			
c	**Total from continuation sheets to Part VII, Section A** . . . . ▶			
d	**Total (add lines 1b and 1c)** . . . . ▶	20,891,482	178,570	3,414,528

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶339

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3	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? *If "Yes," complete Schedule J for such individual*	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
Cerner Corporation 2800 Rockcreek Parkway Kansas City MO 64117	IT Solutions Mgmt	54,497,887
Huron Consulting Group Inc 12230 El Camino Real San Diego CA 92130	Hlthcare Consulting	35,644,524
Morgan Hunter Healthcare 7600 W 110th St Overland Pk KS 66210	IT Consulting	4,108,099
GE Healthcare 3000 N Grandview Blvd Wawkesha WI 53188	Hlthcare Consulting	4,334,783
Envision Pharmaceutical Serv 2181 E Aurora Rd Twinsburg OH 44087	Pharmacy Benefit Mgt	1,896,875

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 ▶86

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . ▶		0			
Program Service Revenue			Business Code				
	2a	Management Fees	900099	198,383,644	198,383,644		
	b	Prtnrshp Inc Rltd Prgm Sr	541900	18,136,894	17,739,058	397,836	
	c	Insurance Trust Reimburse	900099	14,669,074	14,669,074		
	d	Other Program Service Rev	900099	1,536,450	1,536,450		
	e	Admin Fees - Health/Flex	561000	103,311	103,311		
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . ▶		232,829,373			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . ▶		42,623,204		43,265	42,579,939
	4	Income from investment of tax-exempt bond proceeds . . ▶		2,002,136			2,002,136
	5	Royalties . . . . ▶		0			

	(i) Real	(ii) Personal
6a Gross rents	72,500	
b Less rental expenses		
c Rental income or (loss)	72,500	

		(A)	(B)	(C)	(D)
d	Net rental income or (loss) . . . . ▶	72,500			72,500

	(i) Securities	(ii) Other
7a Gross amount from sales of assets other than inventory	16,379,979	740,205
b Less cost or other basis and sales expenses	14,578,117	808,599
c Gain or (loss)	1,801,862	-68,394

			(A)	(B)	(C)	(D)
d	Net gain or (loss) . . . . ▶		1,733,468			1,733,468
8a	Gross income from fundraising events (not including $ ____ of contributions reported on line 1c) See Part IV, line 18 . .	a				
b	Less direct expenses . . .	b				
c	Net income or (loss) from fundraising events . . ▶		0			
9a	Gross income from gaming activities See Part IV, line 19 . . .	a				
b	Less direct expenses . . .	b				
c	Net income or (loss) from gaming activities . . ▶		0			
10a	Gross sales of inventory, less returns and allowances .	a				
b	Less cost of goods sold . .	b				
c	Net income or (loss) from sales of inventory . . ▶		0			
	Miscellaneous Revenue	Business Code				
11a	Clinical Engineering	811000	1,308,137		1,308,137	
b	Other Misc Revenue	900099	282,759	282,759		
c	Gain on Debt Refinancing	900099	262,002			262,002
d	All other revenue					
e	**Total.** Add lines 11a–11d . . . . ▶		1,852,898			
12	**Total revenue.** See Instructions . . . . . ▶		281,113,579	232,714,296	1,749,238	46,650,045

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	519,575	519,575		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	5,000	5,000		
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	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	109,811,119	109,296,358	514,761	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	7,708,133	7,708,133		
9 Other employee benefits	20,162,712	20,034,234	128,478	
10 Payroll taxes	7,384,244	7,384,244		
11 Fees for services (non-employees)				
a Management	0			
b Legal	2,832,137		2,832,137	
c Accounting	1,046,800		1,046,800	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	52,624,737	52,590,959	33,778	
12 Advertising and promotion	194,620	194,620		
13 Office expenses	-518,670	-543,706	25,036	
14 Information technology	36,720,748	36,712,644	8,104	
15 Royalties . .	0			
16 Occupancy	4,329,593	4,329,593		
17 Travel	3,727,987	3,704,916	23,071	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	590,301	590,301		
20 Interest	48,902,811	48,902,811		
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	18,088,965	18,078,702	10,263	
23 Insurance	137,983	137,983		
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 Purchased Services	17,105,948	16,896,773	209,175	
b CHCI Legislative Initative	3,020,143	3,020,143		
c Year End Expense Accrual	898,017	898,017		
d Incentive/Innovation Prg	468,475	468,475		
e All other expenses	604,405	604,405		
25 **Total functional expenses.** Add lines 1 through 24e	336,365,783	331,534,180	4,831,603	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		21,700	1	21,700
	2	Savings and temporary cash investments		164,934,784	2	205,733,299
	3	Pledges and grants receivable, net			3	0
	4	Accounts receivable, net		1,263,719	4	11,605,025
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		1,746,922	5	2,094,848
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	0
	7	Notes and loans receivable, net		15,213,850	7	16,077,800
	8	Inventories for sale or use			8	0
	9	Prepaid expenses and deferred charges		20,463,985	9	19,345,150
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 238,996,092			
	b	Less accumulated depreciation	10b 99,740,624	120,944,679	10c	139,255,468
	11	Investments—publicly traded securities		141,605,772	11	158,399,025
	12	Investments—other securities See Part IV, line 11		1,356,000	12	9,559,377
	13	Investments—program-related See Part IV, line 11		14,171,244	13	3,110,977
	14	Intangible assets			14	0
	15	Other assets See Part IV, line 11		934,181,145	15	972,017,495
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		1,415,903,800	16	1,537,220,164
Liabilities	17	Accounts payable and accrued expenses		58,977,893	17	102,946,975
	18	Grants payable			18	
	19	Deferred revenue		26,548	19	7,353
	20	Tax-exempt bond liabilities		962,530,000	20	1,009,570,000
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties		42,548,295	24	97,262,119
	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		286,303,857	25	317,168,714
	26	**Total liabilities.** Add lines 17 through 25		1,350,386,593	26	1,526,955,161
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		65,517,207	27	10,265,003
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		65,517,207	33	10,265,003
	34	Total liabilities and net assets/fund balances		1,415,903,800	34	1,537,220,164

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	281,113,579
2	Total expenses (must equal Part IX, column (A), line 25)	2	336,365,783
3	Revenue less expenses Subtract line 2 from line 1	3	-55,252,204
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	65,517,207
5	Net unrealized gains (losses) on investments	5	
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	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	10,265,003

Part XII Financial Statements and Reporting

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

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

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SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Adventist Health SystemWest
DBA Adventist Health

Employer identification number
95-3484589

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

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

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

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

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

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

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

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

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

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

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

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

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

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

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

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

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

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11g(i)**		
(ii) A family member of a person described in (i) above?	**11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

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

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (see instructions) | 12 |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | 14 |

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

16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

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

19a **33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

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

Facts And Circumstances Test

Return Reference	Explanation

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SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

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

OMB No 1545-0047

2013

Open to Public Inspection

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

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

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

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

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

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

Name of the organization	Employer identification number
Adventist Health SystemWest DBA Adventist Health	95-3484589

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

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

2 Political expenditures ▶ $

3 Volunteer hours

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

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

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

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

4a Was a correction made? ☐ Yes ☑ No

b If "Yes," describe in Part IV

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

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

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

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

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

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

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

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

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

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

	Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b	Total lobbying expenditures to influence a legislative body (direct lobbying)		
c	Total lobbying expenditures (add lines 1a and 1b)		
d	Other exempt purpose expenditures		
e	Total exempt purpose expenditures (add lines 1c and 1d)		
f	Lobbying nontaxable amount Enter the amount from the following table in both columns		

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

		(a)	(b)
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?	☐ **Yes**	☐ **No**

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

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2010	**(b)** 2011	**(c)** 2012	**(d)** 2013	**(e)** Total
2a	Lobbying nontaxable amount					
b	Lobbying ceiling amount (150% of line 2a, column(e))					
c	Total lobbying expenditures					
d	Grassroots nontaxable amount					
e	Grassroots ceiling amount (150% of line 2d, column (e))					
f	Grassroots lobbying expenditures					

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

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		10,156
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		1,808,763
j	Total Add lines 1c through 1i			1,818,919
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?		No	

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 1i - Other Activities Description	Adventist Health engages lobbyists and belongs to industry and professional associations for which a portion of the membership dues is used for lobbying activities

Part IV Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Adventist Health SystemWest
DBA Adventist Health

Employer identification number
95-3484589

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

- ☐ Preservation of land for public use (e g , recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶________

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

(ii) Assets included in Form 990, Part X ▶ $ ________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

b Assets included in Form 990, Part X ▶ $ ________

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

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

a ☐ Public exhibition
d ☐ Loan or exchange programs
b ☐ Scholarly research
e ☐ Other
c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

			Amount
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . ☐

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

		(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a	Beginning of year balance	1,116,920	1,119,409	1,140,318	1,132,335	1,143,266
b	Contributions					
c	Net investment earnings, gains, and losses	28,777	40,580	37,987	49,092	42,727
d	Grants or scholarships	42,615	43,069	58,896	41,109	53,658
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance	1,103,082	1,116,920	1,119,409	1,140,318	1,132,335

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

a Board designated or quasi-endowment ▶ 100 000 %

b Permanent endowment ▶

c Temporarily restricted endowment ▶

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

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

			Yes	No
	(i) unrelated organizations	3a(i)		No
	(ii) related organizations	3a(ii)		No
b	If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		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		6,567,459		6,567,459
b Buildings	593,400	7,148,627	6,133,777	1,608,250
c Leasehold improvements		1,206,944	1,077,759	129,185
d Equipment		198,632,130	92,529,088	106,103,042
e Other		24,847,532		24,847,532
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . . . ▶				139,255,468

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

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

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Adhealth, Ltd	150,000	C
(2) AmHS Heritage LLC	4,082	C
(3) The Equitable	1,087,785	F
(4) Aurora Policies (Split Dollar Life Ins)	214,510	C
(5) Granite Bay Golf Club	54,600	C
(6) Adventist Plan Health, Inc	1,600,000	C
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) Receivables from Related Organizations	855,538,538
(2) Malpractice Trust Funds	105,494,746
(3) Other Receivables	3,067,439
(4) Deferred Financing Costs	7,916,772
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	972,017,495

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

1 (a) Description of liability	(b) Book value
Federal income taxes	
Payables to Related Organizations	141,739,841
Professional Liability	104,801,193
Due to Trust Funds	35,757,389
Deferred Compensation Payable	18,169,753
Bond Interest Payable	13,925,738
Other Liabilities	97,257
Workers Compensation Liability	2,677,543
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	317,168,714

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

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

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

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

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

Part XIII Supplemental Information

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

Return Reference	Explanation
Part V, Line 4 Intended uses of the endowment fund	A $1M board-designated fund was established to honor a former AH president The earnings are used to provide funding for paying college student interns and graduate student residents as they participate in tracks such as accounting/finance, human resources, communications and management with the goal of introducing the participants to career options in the integrated health care field Individuals who participate in the program frequently become employed within the AH system upon completion of their academic studies

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

▶ Attach to Form 990. ▶ See separate instructions.

▶ 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	Employer identification number
Adventist Health SystemWest DBA Adventist Health	95-3484589

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

	(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1)	Central Amer & Caribbean	0	0	Passive Investments	Progr rel investment	150,000
(2)	Central Amer & Caribbean	0	0	Program Service	Reinsurance	1,407,900
(3)	Central Amer & Caribbean	0	0	Program Service	Meetings	4,000
(4)	Central Amer & Caribbean	0	0	Program Service	Admin Fees	82,000
(5)						
3a	Sub-total					1,643,900
b	Total from continuation sheets to Part I					
c	**Totals** (add lines 3a and 3b)					1,643,900

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

Additional Data

Software ID: 13000170
Software Version: 2013v3.1
EIN: 95-3484589
Name: Adventist Health SystemWest
DBA Adventist Health

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).

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990
▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Adventist Health SystemWest
DBA Adventist Health

Employer identification number
95-3484589

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) ADRA 12501 Old Columbia Pike Silver Spring, MD 20904	52-1314847	501(c)(3)	10,000	0			Typhoon Haiyan
(2) Maranatha Volunteers Intntl 990 Reserve Drive Roseville, CA 95678	38-1945104	501(c)(3)	85,000	0			School building project
(3) Orangevale SDA School 5810 Pecan Avenue Orangevale, CA 95662	68-0178156	501(c)(3)	10,000	0			Education related
(4) Pacific Union College 1 Angwin Avenue Angwin, CA 94508	94-1279798	501(c)(3)	85,000	0			Nursing education
(5) Pine Hills Adventist Academy 13500 Richards Lane Auburn, CA 95603	68-0260457	501(c)(3)	20,000	0			Building project
(6) Sacramento Adventist Academy 5601 Winding Way Carmichael, CA 95608	94-1431179	501(c)(3)	10,000	0			Improvements
(7) St Helena Hosp Foundation 10 Woodland Road St Helena, CA 94574	20-1384250	501(c)(3)	200,000	0			Hospital improvements
(8) Walla Walla University 204 S College Avenue College Place, WA 99324	91-0617727	501(c)(3)	58,000	0			Education - Health Care Related

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 8

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

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

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

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

Return Reference	Explanation
Grantmaker's Description of How Grants are Used	The scholarships are paid directly to the colleges the recipients are attending, and are applied directly to the students' tuition Funding provided to other organizations is provided to recipients with the understanding that the funds are being used only for the designated purposes No monitoring is conducted by AH

Additional Data

Software ID: 13000170
Software Version: 2013v3.1
EIN: 95-3484589
Name: Adventist Health SystemWest
DBA Adventist Health

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
ADRA 12501 Old Columbia Pike Silver Spring, MD 20904	52-1314847	501(c)(3)	10,000	0			Typhoon Haiyan

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Maranatha Volunteers Intntl 990 Reserve Drive Roseville,CA 95678	38-1945104	501(c)(3)	85,000	0			School building project

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Orangevale SDA School 5810 Pecan Avenue Orangevale,CA 95662	68-0178156	501(c)(3)	10,000	0			Education related

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Pacific Union College 1 Angwin Avenue Angwin, CA 94508	94-1279798	501(c)(3)	85,000	0			Nursing education

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Pine Hills Adventist Academy 13500 Richards Lane Auburn,CA 95603	68-0260457	501(c)(3)	20,000	0			Building project

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Sacramento Adventist Academy 5601 Winding Way Carmichael, CA 95608	94-1431179	501(c)(3)	10,000	0			Improvements

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
St Helena Hosp Foundation 10 Woodland Road St Helena, CA 94574	20-1384250	501(c)(3)	200,000	0			Hospital improvements

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Walla Walla University 204 S College Avenue College Place, WA 99324	91-0617727	501(c)(3)	58,000	0			Education - Health Care Related

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
Adventist Health SystemWest
DBA Adventist Health

Employer identification number
95-3484589

Part I Questions Regarding Compensation

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

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 Relevant information in regards to selections on 1a	All items checked on this line are reported as taxable income to the employee, except first class or charter travel, which is only approved for business purposes on an exception basis

Additional Data

Software ID: 13000170
Software Version: 2013v3.1
EIN: 95-3484589
Name: Adventist Health SystemWest
DBA Adventist Health

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				
Dodds Larry Former Dir/V Chair/Sec	(i) (ii)			216,120		3,969	220,089	216,120
Brewster James Former VP Finance	(i) (ii)	39,375		72,598		4,330	116,303	72,562
Janke Harry Former Asst CIO/Asst VP	(i) (ii)			664,207			664,207	664,207
Heiser Pamela VP PAMC	(i) (ii)	201,914		811,850	38,948	22,292	1,075,004	799,214
Eller Jeff President SCH	(i) (ii)	377,598	67,801	109,030	86,006	26,286	666,721	67,790
Roberts Kevin President GAMC	(i) (ii)	437,406		92,570	101,520	22,109	653,605	73,977
Russell Thomas President PAMC	(i) (ii)	419,723		91,172	95,464	25,250	631,609	73,850
Raethel Kathryn President CMC	(i) (ii)	314,136	65,000	74,290	70,788	26,240	550,454	26,629
Carmen Robert Dir/Pres/CEO	(i) (ii)	989,976	126,046	352,983	17,787	27,048	1,513,840	
Reiner Scott Dir/Sec/ExecVP	(i) (ii)	688,994	84,288	302,585	169,989	28,391	1,274,247	277,913
Rebok Douglas AsstSec/CFO/SVP	(i) (ii)	572,416	72,192	142,757	137,764	24,601	949,730	121,472
Wehtje Rodney AsstSec/VP	(i) (ii)	369,816	37,102	101,441	83,680	22,183	614,222	65,921
Wing Bill AsstSec/Sr VP	(i) (ii)	593,788	71,552	116,785	144,195	28,699	955,019	63,725
Ashlock Mark Sr VP Physician Strategy	(i) (ii)	551,656	65,920	158,935	137,236	22,109	935,856	110,960
Bancarz Gloria VP/CNO	(i) (ii)	301,114	26,979	86,419	64,661	12,922	492,095	42,411
Beaman John VP Finance/SFO	(i) (ii)	326,432	31,059	70,463	65,323	34,933	528,210	35,860
Berry Stanley VP	(i) (ii)	251,864	5,885	144,106	15,799	16,508	434,162	124,621
Church Lowell VP Materiel Mgmt	(i) (ii)	263,567	24,837	42,696	54,019	21,755	406,874	34,924
Conklin Jeffrey VP/Pres Managed Care	(i) (ii)	419,122	42,585	41,679	98,171	35,032	636,589	
Doram Keith MD VP Clin Effectiveness/CMO	(i) (ii)	511,074	51,612	155,620	122,422	28,811	869,539	105,542

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				
Ferch Wayne VP/Pres CVN	(i) (ii)	422,694		87,189	98,353	28,391	636,627	71,433
Jakobsen Dag VP	(i) (ii)	328,194	35,829	34,697	71,887	13,358	483,965	
Jobe Meredith Esq VP/General Counsel	(i) (ii)	313,832	27,069	12,313	63,324	19,065	435,603	
Marchuk Robert VP Ancillary Svcs	(i) (ii)	232,178	50,000	55,310	46,314	28,714	412,516	29,794
McKague Kirby VP	(i) (ii)	320,801	29,911	65,042	70,423	22,169	508,346	45,285
Nakamura Peggy Esq VP Risk Mgmt	(i) (ii)	290,175	29,172	55,783	62,230	12,604	449,964	46,588
Newmyer Terrance VP/Pres NCN	(i) (ii)	458,880		179,998	107,750	25,670	772,298	82,326
Olson JoAline Sr VP/CHRO/Innovation	(i) (ii)	373,877	34,961	1,112,106	76,818	25,229	1,622,991	1,073,661
Ormerod David MD VP	(i) (ii)	347,104	34,756	44,420	77,148	15,026	518,454	
Rhodes Daniel VP Phys/Home Hlth Cont	(i) (ii)	201,532	14,899	9,059	13,309	19,265	258,064	
Soderblom Alan VP/CIO	(i) (ii)	406,824	39,984	108,047	94,123	28,510	677,488	71,856
Zachary Beth VP/Pres SCN	(i) (ii)	449,508	113,133	245,287	104,703	16,121	928,752	200,158
Beehler Robert VP Mkt Dev, M&A	(i) (ii)	380,197		566,521	89,935	22,517	1,059,170	545,407
Gordon Daniel VP Rev Mgmt	(i) (ii)	254,160	26,235	64,581	54,576	22,227	421,779	29,534
Gustin John VP Facilities	(i) (ii)	171,242	15,000	12,998	9,790	13,576	222,606	
Leyba Susan VP Managed Care	(i) (ii)	210,821	16,516	7,313	43,431	33,779	311,860	
Wilson Kathleen VP Benefits Admin	(i) (ii)	223,353	14,784	24,553	28,475	12,870	304,035	

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶Information about Schedule K (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Adventist Health SystemWest
DBA Adventist Health

Employer identification number
95-3484589

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pool financing Yes	(i) Pool financing No
A	California Statewide Communities Development Authority	68-0164610	130911V49	10-18-2005	178,288,037	See Schedule O		X		X		X
B	California Statewide Communities Development Authority	68-0164610	130795UF2	05-08-2007	115,000,000	See Schedule O		X		X		X
C	California Health Facilities Financing Authority Series A	52-1643828	13033LBE6	05-20-2009	89,352,000	See Schedule O		X		X		X
D	California Health Facilities Financing Authority Series B	52-1643828	13033LBCO	05-20-2009	30,000,000	See Schedule O		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	178,288,037	115,000,000	89,352,000	30,000,000
4	Gross proceeds in reserve funds	16,378,303	9,803,503	9,000,000	
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	1,336,913	912,500	899,751	299,917
8	Credit enhancement from proceeds	2,818,355	2,818,355		
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	161,506,002	101,933,233	79,452,375	29,699,958
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2007	2010	2012	2009

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

Part III Private Business Use *(Continued)*

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		X
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 020 %							
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5	0 020 %							
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?								
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 Yes	A No	B Yes	B No	C Yes	C No	D Yes	D 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?	X				X		X	
b	Exception to rebate?								
c	No rebate due?	X		X					
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?								
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								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X		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

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

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

Return Reference	Explanation
Part VI	Part IV,2(c)-Bond issued on 5/08/2007 - rebate calculation performed on July 9,2012

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶Information about Schedule K (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Adventist Health SystemWest
DBA Adventist Health

Employer identification number
95-3484589

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pool financing Yes	(i) Pool financing No
A	California Health Facilities Financing Authority Series C	52-1643828	13033F8B9	05-20-2009	56,309,648	See Schedule O		X		X		X
B	The Hospital Facilities Authority of Multnomah County OR	93-1266280	62551PBS5	09-30-2009	66,147,216	See Schedule O		X		X		X
C	California Health Facilit	52-1643828		06-09-2011	130,000,000	See Schedule O		X		X		X
D	California Health Facilit	52-1643828	13033LS65	02-14-2013	208,420,907	See Schedule O		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	56,309,648	66,147,216	130,000,000	208,420,907
4	Gross proceeds in reserve funds	5,815,653	6,161,391		
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	559,042	886,660	478,200	990,810
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	100,177,331		100,177,331	
11	Other spent proceeds	50,119,642	59,011,989		207,415,417
12	Other unspent proceeds	29,778,154		29,778,154	
13	Year of substantial completion	2009	2009		

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
14	Were the bonds issued as part of a current refunding issue?	X		X			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 Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		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		X
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 022 %						0 022 %	
6	Total of lines 4 and 5	0 022 %						0 022 %	
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?								
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?	X		X		X		X	
b	Exception to rebate?								
c	No rebate due?								
	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?								
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								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

Part IV Arbitrage *(Continued)*

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X		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

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

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

Return Reference	Explanation

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶Information about Schedule K (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Adventist Health SystemWest
DBA Adventist Health

Employer identification number
95-3484589

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pool financing Yes	(i) Pool financing No
A	California Health Facilit	52-1643828	13033LS50	02-14-2013	100,741,934	See Schedule O		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	100,741,934			
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	731,101			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	52,465,849			
11	Other spent proceeds				
12	Other unspent proceeds	64,156,716			
13	Year of substantial completion				

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5								
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X							

Part IV Arbitrage

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

Part IV Arbitrage *(Continued)*

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation

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

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Adventist Health SystemWest
DBA Adventist Health

Employer identification number
95-3484589

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

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

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

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

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
See Additional Data Table												
Total		▶ $				2,094,848						

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 V Supplemental Information	Melody Gabriel, an AH director, and her husband are owners and officers of businesses that engage in joint ventures with AH and member hospitals Other family members with ownership and officer positions in these businesses include her parents, her brother and his wife, and trusts established on behalf of her children The ventures are organized as LLCs At the end of 2013, AH had provided $11 55M in the form of secured and unsecured market rate interest bearing loans to PVHR, LLC, which is 50% controlled by another LLC of which Ms Gabriel and her family have a controlling interest Interest is accruing on these loans and at the end of 2013 was about $2 1M In addition, AH had an outstanding loan of $2 75M to another LLC in which Ms Gabriel and her family have a 90% interest

Additional Data

Software ID: 13000170
Software Version: 2013v3.1
EIN: 95-3484589
Name: Adventist Health SystemWest
DBA Adventist Health

Form 990, Schedule L, Part II - Loans to and from Interested Persons

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
(1) ReinerS	Officer	Relocate		X	139,500	129,000		No	Yes		Yes	
(2) SoderblomA	Key Emp	Relocate		X	100,000	81,400		No	Yes		Yes	
(3) DoramK	Key Emp	Relocate		X	100,000	79,800		No	Yes		Yes	
(4) AshlockM	Key Emp	Relocate		X	150,000	140,400		No	Yes		Yes	
(5) OlsonJ	Key Emp	Relocate		X	150,000	94,500		No	Yes		Yes	
(6) OlsonJ	Key Emp	Relocate		X	50,000	35,000		No	Yes		Yes	
(7) ConklinJ	Key Emp	Relocate		X	125,000	99,692		No	Yes		Yes	
(8) BeamanJ	Key Emp	Relocate		X	125,000	119,800		No	Yes		Yes	
(9) BeamanJ	Key Emp	Relocate		X	35,500	32,000		No	Yes		Yes	
(10) BeamanJ	Key Emp	Relocate		X	11,300	6,106		No	Yes		Yes	
(11) McKagueK	Key Emp	Relocate		X	100,000	95,400		No	Yes		Yes	
(12) EllerJ	HPdEmp	Relocate		X	150,000	141,000		No	Yes		Yes	
(13) RobertsK	HPdEmp	Relocate		X	400,000	397,000		No	Yes		Yes	
(14) FerchW	Key Emp	Relocate		X	150,000	147,300		No	Yes		Yes	
(15) GordonD	Key Emp	Relocate		X	100,000	99,300		No	Yes		Yes	
(16) WingB	Officer	Relocate		X	150,000	149,800		No	Yes		Yes	
(17) BeehlerB	Key Emp	Relocate		X	100,000	99,800		No	Yes		Yes	
(18) MarchukR	Key Emp	Relocate		X	100,000	99,500		No	Yes		Yes	
(19) RaethelK	HPdEmp	Relocate		X	100,000	48,050		No	Yes		Yes	

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) WGW-CA LLC	Gabriel JV	11,550,000	LLC JV Loan		No
(2) Sim Darran	WehtjeSonLaw	57,427	Employment		No
(3) Mantz Lynne	Rebok Sister	115,185	Employment		No
(4) Ashlock Ryan	Ashlock Son	100,954	Employment		No
(5) Wehtje-Sim Cambria	WehtjeDaught	59,818	Employment		No
(6) Wing Jennifer	Wing Sister	269,490	Indep Contractor		No
(7) Eller Eric	Eller Son	44,016	Employment		No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

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Adventist Health SystemWest
DBA Adventist Health

Employer identification number
95-3484589

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 6 Explanation of Classes of Members or Shareholder	
Form 990, Part VI, Line 7a How Members or Shareholders Elect Governing Body	Annually the members meet for the purpose of conducting the business of the membership Ac tions are taken as required to enable Adventist Health System/West to continue operating i n concert with its Articles and Bylaws
Form 990, Part VI, Line 7b Describe Decisions of Governing Body Approval by Members or Shareholders	Board appointments are approved by the membership
Form 990, Part VI, Line 11b Form 990 Review Process	The completed Form 990 is shared with members of the corporation's board of directors by e lectronic communication for their review prior to filing A special board meeting is sched uled to answer questions and receive input from the board after their review but prior to filing
Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	During the first quarter of each year, the annual conflict of interest questionnaire is se nt to board members, corporate officers, key employees, and department directors for compl etion and signature The questionnaire is accompanied by a letter of explanation to illust rate examples of a conflict and remind the recipient that if any perceived conflict should arise before the next annual questionnaire, he/she is to notify the CEO immediately The internal audit staff reviews these questionnaires and disclosures each year during the aud it process
Form 990, Part VI, Line 15a Compensation Review & Approval Process - CEO, Top Management	See explanation of process for setting CEO compensation on the below Form 990, Part VI, Line 15b explanation
Form 990, Part VI, Line 15b Compensation Review and Approval Process for Officers and Key Employees	The Adventist Health System/West board of directors has established a Compensation Committ ee to oversee the executive compensation program This committee is composed of independen t directors with no conflicts of interest The committee performs the following functions recommends a total compensation philosophy to the board, assures compliance with the boar d-approved philosophy, meets annually to review comparability data from outside consultant s, recommends any adjustments to current executive compensation that would be indicated by the data, including salary ranges for the organization's CEO and CFO, evaluates executive performance against annual goals, recommends appropriate incentive awards to the board fo r approval, follows a diligent process that meets regulatory requirements for a rebuttable presumption of reasonableness, records committee deliberations and decisions in timely mi nutes, selects, engages and supervises any consultant hired to advise and provide comparab ility data The board-approved executive compensation philosophy specifies that salary rang es will be established for executives with midpoints aligned with the 50th percentile of c omparable system hospital data and having a 24 percent spread from minimum to maximum (ind ustry norm is an approximately 50 percent spread) The CEO and Sr Vice Presidents have a m aximum potential incentive of 30 percent of base salary (This incentive potential is less than the industry norm) Other executives have a maximum potential incentive of 25 percen t of base salary
Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	The corporation does not make its governing documents publicly available beyond required f ilings of articles of incorporation with the secretary of state The corporation does not make its conflict of interest policy available upon request
Schedule K, Part 1, Column (f), Line A	Construct, equip and remodel the following health care facilities Glendale Adventist Medic al Center, Glendale, CASan Joaquin Community Hospital, Bakersfield, CASimi Valley Hospital and Health Care Services, Simi Valley, CAWhite Memorial Medical Center, Los Angeles, CAAc quire and install a clinical information system Adventist Health System/West, Roseville, C A
Schedule K, Part 1, Column (f), Line B	Construct, equip and remodel the following health care facilities Feather River Hospital, Paradise, CAHanford Community Hospital, Hanford, CASimi Valley Hospital and Health Care Se rvices, Simi Valley, CA
Schedule K, Part 1, Column (f), Line C	Acquire, construct and equip the following health care facilities Adventist Health Clearla ke Hospital Inc, Clearlake, CAFeather River Hospital, Paradise, CAGlendale Adventist Medic al Center, Glendale, CAHanford Community Hospital, Hanford, CASt Helena Hospital, St Hel ena, CASimi Valley Hospital and Health Care Services, Simi Valley, CA
Schedule K, Part 1, Column(f), Line D	Acquire, construct and equip the following health care facilities Adventist Health Clearla ke Hospital Inc, Clearlake, CAFeather River Hospital, Paradise, CAGlendale Adventist Medic al Center, Glendale, CAHanford Community Hospital, Hanford, CASt Helena Hospital, St Hel ena, CASimi Valley Hospital and Health Care Services, Simi Valley, CA
Sch K (2nd), Part 1, Column (f), Line A	Refund outstanding balance of the following bond issues 1991 California Health Facilities Financing Authority (AHS/West Series A) bonds issued July 23, 19911991 California Health F acilities Financing Authority (AHS/West Series B) bonds issued September 25, 19911991 City of Glendale (AHS/West Series A) bonds issued July 23, 1991
Sch K (2nd), Part 1, Column (f), Line B	Refinance a bank loan used to construct, equip and improve Adventist Medical Center - Portland, Portland, OR
Sch K (2nd), Part 1, Column (f), Line C	Acquire, construct and equip the following health care facilities Adventist Health Clearla ke Hospital Inc, Clearlake, CAFeather River Hospital, Paradise, CAGlendale Adventist Medic al Center, Glendale, CASt Helena Hospital, St Helena, CASimi Valley Hospital and Health Care Services, Simi Valley, CAAcquire and install a clinical information system Adventist Health System/West, Roseville, CA
Schedule K (2nd), Part 1, Column (f), Line D	Refund outstanding balance of the following bond issues 2002 California Health Facilities Financing Authority (AHS/West Series A) bonds issued March 20, 20022002 California Health Facilities Financing Authority (AHS/West Series B) bonds issued March 20, 20022003 Califor nia Health Facilities Financing Authority (AHS/West Series A) bonds issued July 1, 2003
Schedule K (3rd), Part 1, Column (f), Line A	Acquire, construct, and equip the following health care facilities Central Valley General Hospital, Hanford, CAFeather River Hospital, Paradise, CAWillits Hospital, Inc, Willits, C AHanford Community Hospital, Hanford, CASan Joaquin Community Hospital, Bakersfield, CAUki ah Valley Hospital, Ukiah, CAAcquire and install a clinical information system Adventist H ealth System/West, Roseville, CA

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Adventist Health SystemWest
DBA Adventist Health

Employer identification number

95-3484589

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

Part II Identification of Related Tax-Exempt Organizations

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

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

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) South Coast Medical Center 2100 Douglas Blvd Roseville, CA 95661 95-2037291	Wind down after sale of hospital	CA	N/A	C corp					No
(2) Adventist Health Plan Inc 2100 Douglas Blvd Roseville, CA 95661 46-3833261	Medicare Advantage HMO	CA	AHSW	C corp	1,000	1,601,000	100 000 %	Yes	

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

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

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V?UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

Software ID: 13000170
Software Version: 2013v3.1
EIN: 95-3484589
Name: Adventist Health SystemWest
DBA Adventist Health

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1) Adventist Health Clearlake Hospital Inc 15630 18th Ave Clearlake, CA 95422 68-0395149	Hospital	CA	501(c)(3)	3	Adventist Health SystemWest		No
(1) Castle Medical Center 640 Ulukahiki St Kailua, HI 96734 99-0107330	Hospital	HI	501(c)(3)	1	Adventist Health SystemWest		No
(2) Central Valley General Hospital 1025 N Douty St Hanford, CA 93230 77-0324630	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(3) Feather River Hospital 5974 Pentz Rd Paradise, CA 95969 94-1101228	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(4) Glendale Adventist Medical Center 1509 Wilson Ter Glendale, CA 91206 95-1816017	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(5) Hanford Community Hospital 115 Mall Dr Hanford, CA 93230 94-0535360	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(6) Northwest Med Fnd of Tillamook 1000 Third St Tillamook, OR 97141 93-0622075	Hospital	OR	501(c)(3)	1	Adventist Health SystemWest		No
(7) Paradise Valley Hospital 2100 Douglas Blvd Roseville, CA 95661 95-1816034	Discontinued Operations	CA	501(c)(3)	1	Adventist Health SystemWest		No
(8) Portland Adventist Medical Center 10123 SE Market St Portland, OR 97216 93-0429015	Hospital	OR	501(c)(3)	1	Adventist Health SystemWest		No
(9) St Helena Hospital 10 Woodland Rd St Helena, CA 94574 94-1279779	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(10) Simi Valley Hospital & Health Care Serv 2975 N Sycamore Dr Simi Valley, CA 93065 95-6064971	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(11) Sonora Community Hospital 1000 Greenley Rd Sonora, CA 95370 94-1415069	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(12) Ukiah Adventist Hospital 275 Hospital Dr Ukiah, CA 95482 94-1639901	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(13) Walla Walla General Hospital 1025 S Second Ave Walla Walla, WA 99362 91-0617726	Hospital	WA	501(c)(3)	1	Adventist Health SystemWest		No
(14) White Memorial Medical Center 1720 Cesar E Chavez Ave Los Angeles, CA 90033 95-2282647	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(15) Willits Hospital Inc 1 Madrone St Willits, CA 95490 68-0108919	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(16) Adventist Health Physicians Network 2100 Douglas Blvd Roseville, CA 95661 68-0357690	Medical Foundation	CA	501(c)(3)	11b, II	Adventist Health SystemWest		No
(17) Adv Hlth So California Med Fnd 2100 Douglas Blvd Roseville, CA 95661 95-4424391	Discontinued Operations	CA	501(c)(3)	11c, III-FI	Adventist Health SystemWest		No
(18) San Joaquin Community Hospital 2615 Chester Avenue Bakersfield, CA 93301 95-2294234	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No
(19) Reedley Community Hospital 372 W Cypress Ave Reedley, CA 93654 45-3220509	Hospital	CA	501(c)(3)	1	Adventist Health SystemWest		No

TY 2013 Earnings and Profits Other Adjustments Statement

Name: Adventist Health SystemWest
DBA Adventist Health

EIN: 95-3484589

Software ID: 13000170

Software Version: 2013v3.1

Description	Amount
Net losses recovered	543,898
Net contributions	-340,127

Adventist Health

Consolidated Financial Statements

Adventist Health System/West

Year Ended December 31, 2013
with Report of Independent Auditors

Audited Consolidated Financial Statements

ADVENTIST HEALTH

December 31, 2013

Audited Consolidated Financial Statements

Report of Independent Auditors 1
Consolidated Balance Sheets 2
Consolidated Statements of Operations and Changes in Net Assets 4
Consolidated Statements of Cash Flows 6
Notes to Consolidated Financial Statements 7

REPORT OF INDEPENDENT AUDITORS

The Board of Directors
Adventist Health

We have audited the accompanying consolidated financial statements of Adventist Health (the "System"), which comprise the consolidated balance sheets as of December 31, 2013 and 2012, and the related consolidated statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

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

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

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

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

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

Ernst + Young LLP

March 31, 2014

CONSOLIDATED BALANCE SHEETS
(In thousands of dollars)

ADVENTIST HEALTH

	December 31 2013	December 31 2012
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 356,370	$ 311,257
Marketable securities	26,914	27,489
Assets whose use is limited:		
Board-designated	81	107
Held by trustees	22,504	35,698
Donor-restricted	520	9
Patient accounts receivable, net of allowance for uncollectible accounts of approximately $114,000 and $107,000 at December 31, 2013 and 2012, respectively	384,931	362,346
Receivables from third-party payors	33,481	31,977
Other receivables	28,229	30,893
Inventories	46,205	43,743
Prepaid expenses and other current assets	31,227	32,653
TOTAL CURRENT ASSETS	930,462	876,172
OTHER ASSETS		
Notes receivable	24,143	18,242
Marketable securities	456,245	448,804
Assets whose use is limited:		
Board-designated	115,368	117,666
Held by trustees	263,651	217,000
Donor-restricted	20,251	19,824
Long-term investments	13,199	23,022
Deferred financing costs	7,917	7,001
Other long-term assets	58,422	56,881
TOTAL OTHER ASSETS	959,196	908,440
PROPERTY AND EQUIPMENT, net	1,586,309	1,484,213
TOTAL ASSETS	$ 3,475,967	$ 3,268,825

	December 31	
	2013	2012
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 132,960	$ 97,764
Accrued compensation and related payables	163,135	155,165
Accrued interest	12,513	10,945
Liabilities to third-party payors	28,528	54,509
Other current liabilities	39,056	39,849
Short-term financing	16,498	64
Current maturities of long-term debt	20,457	19,270
TOTAL CURRENT LIABILITIES	413,147	377,566
LONG-TERM DEBT, net of current maturities	1,169,178	1,064,531
OTHER NONCURRENT LIABILITIES	311,932	298,585
TOTAL LIABILITIES	1,894,257	1,740,682
NET ASSETS		
Unrestricted	1,519,488	1,467,978
Temporarily restricted	56,400	54,329
Permanently restricted	5,822	5,836
TOTAL NET ASSETS	1,581,710	1,528,143
TOTAL LIABILITIES AND NET ASSETS	$ 3,475,967	$ 3,268,825

See notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS
(In thousands of dollars)

ADVENTIST HEALTH

	Year Ended December 31	
	2013	2012
UNRESTRICTED REVENUES, GAINS, AND SUPPORT		
Net patient service revenue	$ 2,932,268	$ 2,859,781
Less provision for bad debts	137,890	155,664
Net patient service revenue less provision for bad debts	2,794,378	2,704,117
Premium revenue	51,322	32,990
Other revenue	198,341	179,993
Net assets released from restrictions for operations	8,058	8,448
TOTAL UNRESTRICTED REVENUES, GAINS, AND SUPPORT	3,052,099	2,925,548
EXPENSES		
Employee compensation	1,468,668	1,443,834
Professional fees	331,214	261,505
Supplies	419,304	410,777
Purchased services and other	602,278	511,407
Interest	34,588	35,734
Depreciation	140,993	129,204
TOTAL EXPENSES	2,997,045	2,792,461
EXCESS OF REVENUES OVER EXPENSES FROM CONTINUING OPERATIONS	$ 55,054	$ 133,087

	Year Ended December 31 2013	2012
UNRESTRICTED NET ASSETS		
Excess of revenues over expenses from continuing operations (from page 4)	$ 55,054	$ 133,087
Change in net unrealized gains and losses on other-than-trading securities	(11,411)	6,330
Donated property and equipment	950	38
Net assets released from restrictions for capital additions	7,532	5,737
INCREASE IN UNRESTRICTED NET ASSETS BEFORE DISCONTINUED OPERATIONS	52,125	145,192
Net (loss) gain from discontinued operations	(615)	752
INCREASE IN UNRESTRICTED NET ASSETS	51,510	145,944
TEMPORARILY RESTRICTED NET ASSETS		
Restricted gifts and grants	17,323	16,715
Net realized and unrealized gains on investments	211	175
Change in value of split-interest agreements	127	212
Net assets released from restrictions	(15,590)	(14,185)
INCREASE IN TEMPORARILY RESTRICTED NET ASSETS	2,071	2,917
PERMANENTLY RESTRICTED NET ASSETS		
Restricted gifts and grants	1	2
Net realized and unrealized losses on investments	(15)	(128)
DECREASE IN PERMANENTLY RESTRICTED NET ASSETS	(14)	(126)
INCREASE IN NET ASSETS	53,567	148,735
NET ASSETS, BEGINNING OF YEAR	1,528,143	1,379,408
NET ASSETS, END OF YEAR	$ 1,581,710	$ 1,528,143

See notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In thousands of dollars)

ADVENTIST HEALTH

	Year Ended December 31 2013	2012
OPERATING ACTIVITIES		
Change in net assets	$ 53,567	$ 148,735
Adjustments to reconcile increase in net assets to net cash provided by operating activities of continuing operations:		
Loss (gain) from discontinued operations	615	(752)
Depreciation	140,993	129,204
Amortization	2,681	4,783
Provision for bad debts	137,890	155,664
Provision for loss on notes receivable	3,182	3,171
Net gain on investments	(11,115)	(28,763)
Net loss on sale of property and equipment	363	6,440
Net changes in operating assets and liabilities:		
Increase in net patient accounts receivable	(160,475)	(160,372)
Increase in other assets	(3,530)	(30,487)
Decrease in net liabilities to third-party payors	(27,485)	(27,662)
Increase in other liabilities	57,425	19,366
NET CASH PROVIDED BY OPERATING ACTIVITIES OF CONTINUING OPERATIONS	194,111	219,327
INVESTING ACTIVITIES		
Purchases of property and equipment	(243,237)	(217,223)
Proceeds from sale of property and equipment	113	1,295
Issuance of notes receivable	(11,722)	(7,332)
Collections on notes receivable	2,592	2,983
(Purchases) sales of investments, net	(17,999)	54,219
NET CASH USED IN INVESTING ACTIVITIES OF CONTINUING OPERATIONS	(270,253)	(166,058)
FINANCING ACTIVITIES		
Proceeds from issuance of short-term financing	94,486	118,850
Payments on short-term financing	(105,767)	(86,688)
Proceeds from issuance of long-term debt	385,031	4,673
Payments on long-term debt	(248,871)	(27,553)
Expenditures for deferred financing costs	(2,553)	(136)
NET CASH PROVIDED BY FINANCING ACTIVITIES OF CONTINUING OPERATIONS	122,326	9,146
CASH USED IN DISCONTINUED OPERATIONS	(1,071)	(1,277)
INCREASE IN CASH AND CASH EQUIVALENTS	45,113	61,138
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	311,257	250,119
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 356,370	$ 311,257

See notes to consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(In thousands of dollars)

ADVENTIST HEALTH

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity and Principles of Consolidation – Adventist Health System/West (Adventist Health or the "System") is a California not-for-profit religious corporation that controls and operates hospitals and other health care facilities in the Western United States. Many of the hospitals now controlled and operated by Adventist Health were formerly operated by various conferences of the Seventh-day Adventist Church (the "Church"). The obligations and liabilities of Adventist Health and its hospitals and other health care facilities are neither obligations nor liabilities of the Church or any of its other affiliated organizations.

The consolidated financial statements include the accounts of the following entities, which operate or previously operated under the business name of Adventist Health:

Adventist Health (Corporate Office) - Roseville, California
Adventist Health Physicians Network - Roseville, California
Adventist Health Plan - Roseville, California
Adventist Medical Center - Hanford, California
Adventist Medical Center - Portland, Oregon
Adventist Medical Center - Reedley, California
Castle Medical Center - Kailua, Hawaii
Central Valley General Hospital - Hanford, California
Feather River Hospital - Paradise, California
Glendale Adventist Medical Center - Glendale, California
Howard Memorial Hospital - Willits, California
St. Helena Hospital Clear Lake - Clearlake, California
St. Helena Hospital Napa Valley - St. Helena, California
San Joaquin Community Hospital - Bakersfield, California
Simi Valley Hospital - Simi Valley, California
Sonora Regional Medical Center - Sonora, California
South Coast Medical Center - Roseville, California
Southern California Medical Foundation - Roseville, California
Tillamook Regional Medical Center - Tillamook, Oregon
Ukiah Valley Medical Center - Ukiah, California
Walla Walla General Hospital - Walla Walla, Washington
Western Health Resources - Roseville, California
White Memorial Medical Center - Los Angeles, California

The entities that are included in the consolidated financial statements are organized as not-for-profit corporations under the laws of the state in which they operate and most are tax-exempt organizations under §501(c)(3) of the Internal Revenue Code. The Board of Directors (the "Board") of Adventist Health and/or Adventist Health management constitutes the membership and/or serves as the legal board of the individual hospital corporations. All material inter-company transactions have been eliminated in consolidation.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Cash and Cash Equivalents – Cash and cash equivalents consist primarily of unrestricted readily marketable securities with original maturities not in excess of three months when purchased and net deposits in demand accounts. Cash deposits are federally insured in limited amounts.

Inventories – Inventories are stated at the lower of cost or market as determined on a first-in, first-out basis.

Marketable Securities – Marketable securities, stated at fair value, consist primarily of United States (US) government treasury and agency securities and corporate notes, which are readily marketable and are designated as other-than-trading. Investment income or loss (including interest, dividends, and realized gains and losses on investments) is included in the excess of revenues over expenses from continuing operations unless the income or loss is restricted by donor or law. Unrealized gains and losses, calculated using the specific identification method, are excluded from the excess of revenues over expenses. Securities with remaining maturity dates of one year or less as of the balance sheet date are classified as current.

Assets Whose Use Is Limited – Certain System investments are limited as to use through Board resolution, provisions of contractual arrangements with third parties, terms of indentures, self-insurance trust arrangements, or donors who restrict the use of specific assets. The Board and certain hospital boards have resolved to fund the replacement and expansion of depreciable capital assets but may, at their discretion, use these funds for other purposes. Assets that are expected to be expended within one year are classified as current, including board-designated assets that are available and periodically borrowed for working capital needs.

Split-interest Agreements – The System is the trustee and beneficiary of various split-interest agreements. The carrying amounts of the System's split-interest assets are included with investments held by trustee and donor-restricted investments and include marketable securities and real estate. Trust assets are carried at fair value. Assets under split-interest agreements were $24,855 and $24,150 at December 31, 2013 and 2012, respectively. Trust obligations are reported in other noncurrent liabilities at their discounted estimated present value using actuarially-determined life expectancy tables. Discount rates range between approximately 6% to 10%. Liabilities under split-interest agreements were $5,348 and $6,388 at December 31, 2013 and 2012, respectively.

Goodwill – The System recorded goodwill of $16,884 and $16,246 at December 31, 2013 and 2012, respectively, which is included in other long-term assets with additions of $638 and $10,441 in 2013 and 2012, respectively.

Deferred Financing Costs – Direct financing costs are deferred and amortized over the life of the financings using the effective-interest method.

Property and Equipment – Property and equipment are reported on the basis of cost, except for donated items, which are recorded as an increase in unrestricted net assets based on fair market value at the date of the donation. During the period of construction, the System capitalizes expenditures that materially increase values, change capacities, extend useful lives, and interest costs net of earnings on invested bond proceeds. The System accrued obligations for property and equipment of $13,851 and $13,532 at December 31, 2013 and 2012, respectively.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Management periodically evaluates the carrying amounts of long-lived assets for possible impairment. The System estimates that it will recover the carrying value of its long-lived assets from future operations; however, considering the regulatory environment, competition, and other factors affecting the industry, there is at least a reasonable possibility this estimate might change in the near term. The effect of any change could be material.

Depreciation is computed using the straight-line method over the expected useful lives of the assets, which range from 3 to 40 years. Amortization of equipment under capital leases is included in depreciation expense.

Bond Discounts/Premiums – Bonds payable are included in long-term debt, net of unamortized original issue discounts or premiums. Such discounts or premiums are amortized using the effective interest method based on outstanding principal over the life of the bonds.

Other Noncurrent Liabilities – Other noncurrent liabilities are comprised primarily of accruals for workers' compensation claims, professional and general liability claims, deferred revenue, and long-term charitable gift annuity obligations.

Net Assets – All resources not restricted by donors are included in unrestricted net assets. Resources temporarily restricted by donors for specific operating purposes, or for a period of time greater than one year, are reported as temporarily restricted net assets. When the restrictions have been met, the temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statements of operations and changes in net assets under unrestricted revenues, gains, and support. Resources restricted by donors for additions to property and equipment are initially reported as temporarily restricted net assets and are transferred to unrestricted net assets when expended. Resources restricted by donors for nonexpendable endowments are reported as permanently restricted net assets. Investment income from restricted net assets is classified as unrestricted, temporarily restricted, or permanently restricted based on the intent of the donor. Gifts of future interests are reported as temporarily restricted net assets. Gifts, grants, and bequests not restricted by donors are reported as other revenue.

Net Patient Service Revenue – Net patient service revenue is recognized when services are provided and reported at the estimated net realizable amounts from patients, third-party payors, and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered.

Charity Care – The System provides care without charge or at amounts less than its established rates to patients who meet certain criteria under its charity care policy. In assessing a patient's ability to pay, the System uses federal poverty income levels and evaluates the relationship between the charges and the patient's income. The System did not materially change its charity care policy during 2013. The estimated cost of charity care was $47,922 and $51,894 in 2013 and 2012, respectively. The costs were determined using cost-to-charge ratios.

Premium Revenue – The System has agreements with various Health Maintenance Organizations (HMOs) to provide medical services to subscribing participants. Under these agreements, the System receives monthly capitation payments based on the number of each HMO's covered participants, regardless of the services actually performed by the System.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Electronic Health Record Revenue – The American Recovery and Reinvestment Act of 2009 included provisions for implementing health information technology under the Health Information Technology for Economic and Clinical Health Act (HITECH). The provisions were designed to increase the use of electronic health record (EHR) technology and establish the requirements for a Medicare and Medicaid incentive payment program beginning in 2011 for eligible providers that adopt and demonstrate meaningful use of certified EHR technology.

The System accounts for Medicare and Medicaid EHR incentive payments using the gain contingency method. Upon demonstration of compliance with the meaningful use criteria, the System recorded incentive revenues, included in other revenue, from Medicare of $17,996 and $17,093, and from Medicaid of $13,263 and $14,448 for the years ended December 31, 2013 and 2012, respectively. A portion of the income from Medicare incentive payments is subject to retrospective adjustment as the incentive payments are calculated using Medicare cost report data that is subject to audit. Additionally, System compliance with meaningful use criteria is subject to audit by the federal government, which could result in changes to amounts previously recorded.

Functional Expenses – Approximately 87% and 86% of total expenses reported in the accompanying consolidated financial statements relate to the provision of health care services in 2013 and 2012, respectively. The remaining expenses represent general and administrative support.

Advertising – The System expenses advertising costs as incurred. Advertising expense, included in purchased services and other expenses, was $10,309 and $10,339 in 2013 and 2012, respectively.

Intangible Assets – The System amortizes certain definite-lived intangible assets over their useful life. Amortization expense, included in purchased services and other expenses, was $3,664 and $3,840 in 2013 and 2012, respectively.

Excess of Revenues Over Expenses – The consolidated statements of operations and changes in net assets include excess of revenues over expenses from continuing operations as a performance indicator. Changes in unrestricted net assets that are excluded from excess of revenues over expenses from continuing operations include unrealized gains and losses on investments in other-than-trading securities, contributions of long-lived assets, use of restricted funds for capital additions, and gains and losses from discontinued operations.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the US requires management to make estimates and assumptions that affect the reported amounts in the consolidated financial statements and the accompanying notes. Actual results could differ from these estimates.

(In thousands of dollars)

NOTE B – FAIR VALUE OF FINANCIAL INSTRUMENTS

The System accounts for certain assets at fair value. A fair value hierarchy for valuation inputs has been established to prioritize the valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels determined by the lowest level input considered significant to the fair value measurement in its entirety. These levels are defined as:

Level 1: Quoted prices are available in active markets for identical assets as of the measurement date. Financial assets in Level 1 include US treasury securities, domestic and foreign equities, and exchange-traded mutual funds.

Level 2: Pricing inputs are based on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets. Financial assets in this category generally include government agencies and municipal bonds, asset-backed securities, and corporate bonds.

Level 3: Pricing inputs are generally unobservable for the assets and include situations where there is little, if any, market activity for the investment. The System had no Level 3 investments at December 31, 2013 and 2012.

The fair value of the System's financial assets, measured on a recurring basis at December 31, 2013, consists of the following:

	Quoted Prices in Active Markets for Identical Instruments (Level 1)	Significant Observable Inputs (Level 2)	Fair Value at December 31 2013
Cash and cash equivalents	$ 473,097	$ -	$ 473,097
US government treasury obligations	29,988	-	29,988
US corporation and agency debentures	-	36,057	36,057
US agency mortgage-backed securities	-	58,284	58,284
Corporate debt securities	-	290,144	290,144
Municipal bonds	-	70,980	70,980
Mutual funds	256,227	-	256,227
	$ 759,312	$ 455,465	$ 1,214,777

The Mutual funds listed above are comprised of fixed income (40%), stock (36%), and cash and other (24%).

(In thousands of dollars)

NOTE B – FAIR VALUE OF FINANCIAL INSTRUMENTS – Continued

The fair value of the System's financial assets, measured on a recurring basis at December 31, 2012, consists of the following:

	Quoted Prices in Active Markets for Identical Instruments (Level 1) *(Revised)*	Significant Observable Inputs (Level 2) *(Revised)*	Fair Value at December 31 2012 *(Revised)*
Cash and cash equivalents	$ 421,626	$ -	$ 421,626
US government treasury obligations	23,936	-	23,936
US corporation and agency debentures	-	79,170	79,170
US agency mortgage-backed securities	-	76,777	76,777
Corporate debt securities	-	268,513	268,513
Municipal bonds	-	75,623	75,623
Mutual funds	200,369	-	200,369
	$ 645,931	$ 500,083	$ 1,146,014

As a result of further analysis of the characteristics of certain financial instruments during the preparation of its 2013 financial statement disclosures, the System has reclassified financial assets of $134,607, which were previously reported as Level 2 Corporate debt securities at December 31, 2012, to Level 1 Mutual funds of $128,416, and Level 1 Cash and cash equivalents of $6,191. The System has also reclassified financial assets of $71,953, which were previously reported as Level 1 Equities to Level 1 Mutual funds, and $17,113, which were previously reported as Level 2 US agency mortgage-backed securities to Level 2 US corporation and agency debentures. These revisions, as disclosed in the previous fair value table, had no effect on the reported fair values of these instruments.

(In thousands of dollars)

NOTE C – PATIENT ACCOUNTS RECEIVABLE

The System's primary concentration of credit risk is patient accounts receivable, which consists of amounts owed by various governmental agencies, insurance companies and self-pay patients. The System manages its receivables by regularly reviewing its patient accounts and contracts and by providing appropriate allowance for contractual reimbursement, policy discounts, charity, and uncollectible amounts. These allowances are estimated based upon an evaluation of governmental reimbursements, negotiated contracts, and historical payments. The System's reserve for self-pay patients, including allowance for uncollectible accounts, charity care, and self-pay discounts, was approximately 94% of self-pay accounts receivable at December 31, 2013 and 2012, respectively.

The following is a summary of significant concentrations of gross patient accounts receivable:

	December 31	
	2013	2012
Medicare	31%	29%
Medicaid	27	33
Other third-party payors	32	30
Self-pay	10	8
	100%	100%

NOTE D – ASSETS WHOSE USE IS LIMITED

The following is a summary of assets whose use is limited:

	December 31	
	2013	2012
Assets designated by the Board, primarily for property and equipment	$ 115,449	$ 117,773
Less portion reported as current	(81)	(107)
	$ 115,368	$ 117,666
Investments held by trustees for		
Debt service	$ 49,695	$ 71,873
Future capital projects	93,944	56,698
Self-insurance programs	136,960	119,906
Charitable annuities and other	5,556	4,221
Total investments held by trustees	286,155	252,698
Less portion reported as current	(22,504)	(35,698)
	$ 263,651	$ 217,000
Donor-restricted investments for		
Charitable trusts and life estate tenancies	$ 17,157	$ 17,042
Other purposes	3,614	2,791
Total donor-restricted investments	20,771	19,833
Less portion reported as current	(520)	(9)
	$ 20,251	$ 19,824

(In thousands of dollars)

NOTE E – INVESTMENTS

The following is a summary of investments classified by major type, which are included in the balance sheet under marketable securities, assets whose use is limited, and investments:

	December 31 2013	December 31 2012 *(Revised)*
Investments reported at fair value as determined by quoted market prices:		
Trustee-held cash and cash equivalents	$ 116,727	$ 110,369
US government treasury obligations	29,988	23,936
US corporation and agency debentures	36,057	79,170
US agency mortgage-backed securities	58,284	76,777
Corporate debt securities	290,144	268,513
Municipal bonds	70,980	75,623
Mutual funds	256,227	200,369
	858,407	834,757
Commercial real estate	40,067	28,858
Other investments	20,259	26,004
	$ 918,733	$ 889,619

The Mutual funds listed above are comprised of fixed income (40%), stock (36%), and cash and other (24%) at December 31, 2013.

As a result of further analysis of the characteristics of certain financial instruments during the preparation of its 2013 financial statement disclosures, the System has reclassified financial assets of $134,607, which were previously reported as Corporate debt securities at December 31, 2012, to Mutual funds of $128,416, and Cash and cash equivalents of $6,191. The System has also reclassified financial assets of $71,953, which were previously reported as Equities at December 31, 2012, to Mutual funds, and $17,113, which were previously reported as US agency mortgage-backed securities at December 31, 2012, to US corporation and agency debentures. These revisions, as disclosed in the previous table, had no effect on the reported fair values of these instruments.

Commercial real estate investments are recorded at cost or fair market value if donated. These investments are periodically reviewed for impairment and written down if necessary. Other investments include joint ventures and partnerships and are recorded using the equity method of accounting.

(In thousands of dollars)

NOTE E – INVESTMENTS – Continued

Net realized investment income, including capital gains, interest, and dividend income, is reported as a component of other revenue and includes the following:

	Year Ended December 31 2013	2012
Investment earnings:		
Unrestricted and board-designated funds	$ 20,487	$ 27,663
Trustee-held funds:		
Bonds	2,002	2,844
Self-insurance programs	1,667	12,223
	$ 24,156	$ 42,730

For purposes of performance evaluation, management considers investment earnings on bond and self-insurance trustee-held funds to be components of operating income. These earnings are used to pay the operating expenses of interest and insurance.

Changes in net unrealized gains and losses on other-than-trading securities, reported at fair value, are separately disclosed in the consolidated statements of operations and changes in net assets. Unrealized gains and losses associated with these securities relate principally to market changes in interest rates for similar types of securities. Since the System has the intent and ability to hold these securities for the foreseeable future, and it is more likely than not that the System will not be required to sell the investments before their recovery, the declines are not reported as realized unless they are deemed to be other-than-temporary. In determining whether the losses are other-than-temporary, the System considers the length of time and extent to which the fair value has been less than cost or carrying value, the financial strength of the issuer, and the intent and ability of the System to retain the security for a period of time sufficient to allow for anticipated recovery or maturity.

(In thousands of dollars)

NOTE F – PROPERTY AND EQUIPMENT

The following is a summary of property and equipment:

	December 31 2013	December 31 2012
Land and improvements	$ 148,276	$ 141,787
Buildings and improvements	1,772,936	1,670,980
Equipment	854,722	781,881
	2,775,934	2,594,648
Less accumulated depreciation	(1,405,908)	(1,282,861)
	1,370,026	1,311,787
Construction in progress	216,283	172,426
	$ 1,586,309	$ 1,484,213

The System has commitments to complete certain construction in progress projects in the amount of $78,322 at December 31, 2013.

The System is in the process of developing internal use software for clinical operations. Depreciation expense for the software totaled $11,746 and $10,137 in 2013 and 2012, respectively. Amounts capitalized are included in property and equipment as follows:

	December 31 2013	December 31 2012
Equipment	$ 155,198	$ 132,416
Less accumulated depreciation	(68,323)	(56,577)
	86,875	75,839
Construction in progress	22,420	19,646
	$ 109,295	$ 95,485

NOTE G – LONG-TERM DEBT

A master note under the master bond indenture provides security for substantially all long-term debt. Under the terms of the master bond indenture, substantially all System consolidated entities are jointly and severally obligated for the payments to be made under the master note. In addition, security is provided by a combination of bond insurance, funds held in trust of $49,695, and bank letters of credit aggregating to $88,324 at December 31, 2013. Bonds are not secured by any property of the System.

The System is obligated under variable rate demand instruments, which are subject to certain market risks. The letters of credit, which the System intends to renew on a long-term basis, expire between 2015 and 2019 with the arrangements converting any unpaid amounts to term loans due within three years after conversion. The term loans would bear interest based on prime or the London Interbank Offered Rate (LIBOR). Long-term debt has been issued primarily on a tax-exempt basis.

The fair value of the System's long-term debt, including current maturities, is estimated based on quoted market prices for the same or similar issues or on the current rates offered to the System for debt of the same remaining maturities. The carrying amount and fair value of long-term debt at December 31, 2013, was $1,189,635 and $1,142,143, respectively. At December 31, 2012, the carrying amount and fair value of long-term debt was $1,083,801 and $1,115,965, respectively. Based on the inputs and valuation techniques, the fair value of long-term debt is classified as Level 2 within the fair value hierarchy.

Certain lenders impose limitations on the issuance of new debt by the System and require it to maintain specified financial ratios.

Interest paid, net of amounts capitalized, totaled $33,020 and $36,193 in 2013 and 2012, respectively. Interest capitalized totaled $4,673 and $3,169 in 2013 and 2012, respectively.

The System recorded operating lease expense amounting to $40,356 and $38,219 in 2013 and 2012, respectively.

(In thousands of dollars)

NOTE G – LONG-TERM DEBT – Continued

The following is a summary of long-term debt and capital lease obligations:

	December 31 2013	December 31 2012
Long-term bonds payable, with fixed rates currently ranging from 3.00% to 5.75%, payable in installments through 2043	$ 788,555	$ 628,205
Long-term bonds payable, with rates that vary with market conditions, payable in installments through 2041	271,015	334,325
Long-term notes payable, with rates that vary with market conditions, payable in installments through 2027	110,287	117,516
Net unamortized original issue premium	19,429	3,100
	1,189,286	1,083,146
Capital lease obligations	349	655
	1,189,635	1,083,801
Less current maturities	(20,457)	(19,270)
	$ 1,169,178	$ 1,064,531

Scheduled maturities of long-term debt, capital lease obligations, and minimum lease payments on noncancelable operating leases with initial terms in excess of one year are as follows for the year ended December 31, 2013:

	Long-term Debt and Capital Leases	Operating Leases
2014	$ 20,457	$ 21,518
2015	19,860	17,192
2016	41,141	13,068
2017	20,927	9,336
2018	21,810	5,894
Thereafter	1,046,011	35,840
	$ 1,170,206	$ 102,848

(In thousands of dollars)

NOTE H – RESTRICTED NET ASSETS

Net assets are restricted for the following purposes:

	December 31 2013	December 31 2012
Temporarily restricted		
Equipment and buildings	$ 30,547	$ 32,310
Patient care, education, research, and other	18,043	15,567
Time-restricted trusts held for unrestricted purposes	7,810	6,452
	$ 56,400	$ 54,329
Permanently restricted - Endowments	$ 5,822	$ 5,836

NOTE I – PATIENT SERVICE REVENUE

Patient service revenue after contractual allowances and discounts and before provisions for bad debts, by major payor sources, was as follows:

	Year Ended December 31 2013	Year Ended December 31 2012
Medicare	$ 1,099,254	$ 1,035,251
Medicaid	587,436	615,865
Others	1,245,578	1,208,665
Net patient service revenue	$ 2,932,268	$ 2,859,781

The System has agreements with third-party payors that provide for payments to the System at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, fee schedules, and per diem payments. The health care industry is subject to complex laws and regulations of federal, state and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government health care program participation requirements, reimbursement laws and regulations, anti-kickback and anti-referral laws and false claims prohibitions, and in the case of tax-exempt hospitals, the requirements of tax-exemption. In recent years, government activity has increased with respect to investigations and allegations concerning possible violations of reimbursement, false claims, anti-kickback and anti-referral statutes and regulations by health care providers. The System operates a compliance program, which reviews compliance with government health care program requirements and investigates allegations of non-compliance received from internal and external sources. From time to time findings may result in repayment of monies previously received from government payors and/or commercial payors, and payment of penalties. As a result, there is at least a reasonable possibility that the recorded estimates may change by a material amount in the near term.

NOTE I – PATIENT SERVICE REVENUE – Continued

Differences between original estimates and subsequent revisions are recognized in the period in which the revisions are made. Subsequent revisions compared favorably to original estimates by approximately $32,275 and $35,499 for the years ended December 31, 2013 and 2012, respectively.

The System recorded revenue from state programs for serving a disproportionate share of Medicaid and low-income patients in the amount of $38,775 and $36,418 in 2013 and 2012, respectively, including final settlements on prior years.

In September 2011, the state of California enacted a 30-month quality assurance fee program (the "Program") for the period of July 1, 2011 through December 31, 2013. In 2013, the System recorded $211,594 in patient service revenue and $129,248 in other expenses related to the Program with an increase to the excess of revenues over expenses from continuing operations of $82,346. Of the total revenue recorded, $203,959 had been received as of December 31, 2013, and the remaining $7,635 is included in receivables from third-party payors. Expenses consist of $122,236 in quality assurance fees paid or payable to the state and $7,012 in payments to the California Health Foundation Trust for redistribution to hospitals that would otherwise incur a net loss from the Program.

In 2012, the System recorded $196,005 in patient service revenue and $110,762 in other expenses related to the Program with an increase to the excess of revenues over expenses from continuing operations of $85,243. Of the total revenue recorded, $168,147 had been received as of December 31, 2012, and the remaining $27,858 is included in receivables from third-party payors. Expenses consist of $103,340 in quality assurance fees paid or payable to the state and $7,422 in payments to the California Health Foundation Trust for redistribution to hospitals that would otherwise incur a net loss from the Program.

NOTE J – RETIREMENT PLAN

Most of the System's operating entities participate in a single defined contribution plan (the "Plan"). The Plan is exempt from the Employee Retirement Income Security Act of 1974. The Plan provides, among other things, that the employer will contribute 3% of wages plus additional amounts for employees earning more than the Social Security wage base capped by the IRS compensation limit for the Plan year. Additionally, the Plan provides that the employer will match 50% of the employee's contributions up to 4% of the contributing employee's wages. Substantially all full-time employees who are at least 18 years of age are eligible for coverage in the Plan. The cost to the System for the Plan is included in employee compensation in the amount of $35,671 and $34,004 for the years ended December 31, 2013 and 2012, respectively.

NOTE K – SELF-INSURANCE LIABILITY PROGRAMS

The System has established a separate self-insured revocable trust (the "System Trust") that covers the System's facilities for professional and general liability claims up to $7,500 per occurrence and $22,500 in aggregate. The System contracts with Adhealth, Limited (Adhealth), a Bermuda company, to provide excess coverage for professional and general liability claims that exceed the self-insured revocable trust limits. Adhealth provided excess coverage with aggregate and per claim limits of $107,500 for professional and general liability claims, and additional limits of $25,000 for general liability claims for the years ended December 31, 2013 and 2012. Adhealth has purchased reinsurance through commercial insurers for 100% of the excess limits of coverage.

Claim liabilities (reserves) for future losses and related loss adjustment expenses for professional liability claims have been determined by an actuary at the present value of future claim payments using a 3% discount rate for program years 2013 and 2012. Such claim reserves are based on the best data available to the System; however, these estimates are subject to a significant degree of inherent variability. Accordingly, there is at least a reasonable possibility that a material change to the estimated reserves will occur in the near term. The System Trust's accrued liability for professional and general liability claims is included in the consolidated balance sheets in the amount of $127,185 and $118,192 at December 31, 2013 and 2012, respectively.

The System has a 50% ownership position in Adhealth at December 31, 2013 and 2012, and accounts for its investment using the equity method of accounting. The System provides funding to Adhealth based on Adhealth's cost of acquiring commercial insurance. The funding contributions are reflected as an expense in the consolidated statements of operations and changes in net assets.

The System maintains a self-insured workers' compensation plan to pay for the cost of workers' compensation claims. The System has entered into an excess insurance agreement with an insurance company to limit its losses on claims. The cost of workers' compensation claims is accrued using actuarially determined estimates that are based on historical factors. Such claim reserves are based on the best data available to the System; however, these estimates are subject to a significant degree of inherent variability. Accordingly, there is at least a reasonable possibility that a material change to the estimated reserves will occur in the near term.

Workers' compensation claim liabilities have been determined by an actuary at the present value of future claim payments using a 3% discount rate for 2013 and 2012. The System's accrued liability for workers' compensation claims is recorded in the consolidated balance sheets in the amount of $71,270 and $66,395 at December 31, 2013 and 2012, respectively.

NOTE L – RELATED-PARTY TRANSACTIONS

The System had transactions with organizations that are considered related parties. The amounts receivable from related parties are reported in the accompanying consolidated financial statements as other receivables of $5,019 and $3,070 and notes receivable of $15,423 and $13,868 at December 31, 2013 and 2012, respectively.

NOTE M – COMMITMENTS AND CONTINGENCIES

Certain member organizations are involved in litigation and investigations arising in the ordinary course of business. In addition, the Department of Health and Human Services' OIG is investigating whether certain member organizations have submitted false claims to the Medicare and Medicaid programs or have violated other laws. Submission of false claims or violation of other laws can result in substantial civil and/or criminal penalties and fines, including treble damages and/or possible debarment from future participation in such programs. The System is cooperating in these investigations. Although management does not believe these matters will have a material adverse effect on the System's consolidated financial position, there can be no assurance that this will be the case.

A member organization received a subpoena on November 17, 2011, in relation to a hospital initiative that was implemented in 2009 with the goal of improving patient access to inpatient care. The scope of the information requested applied in some cases to documents from 2008 to 2012. The government has recently focused its investigation solely upon claims made by the hospitals and related physicians pertaining to services provided to hospital patients. The government has not at this time made any specific claim for payment from the hospital or physicians.

The System extended lines of credit primarily to physicians totaling $2,483 and $3,737 at December 31, 2013 and 2012, respectively.

NOTE N – FEMA FINANCIAL GRANTS

Several of the System's hospitals are located in areas of frequent earthquake activity and have sustained damage from earthquakes in the past. Three System hospitals received $156,150 of grant funds from the Federal Emergency Management Agency (FEMA) for repair of damage and seismic structural upgrades and all of these funds were recorded in the accompanying financial statements in years prior to 2013. FEMA reserves the right to recover funds from the System for a period of eight years from completion of the final phase of construction if the facilities do not continue to be used by a tax-exempt organization for the provision of acute care patient services.

FEMA grant funds received for capitalized expenditures are accounted for as an exchange transaction and are reported as deferred revenue. Deferred revenue of $104,095 and $109,848 at December 31, 2013 and 2012, respectively, is recorded as other noncurrent liabilities. After completion of a project, the related deferred revenue is amortized over the expected useful life of the asset and recorded as other revenue. Amortization of deferred revenue totaled $5,753 and $5,715 for the years ended December 31, 2013 and 2012, respectively.

NOTE O – NEW ACCOUNTING PRONOUNCEMENTS

In February 2013, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2013-04, *Liabilities (Topic 405), Obligations Resulting from Joint and Several Liability Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting Date*, which requires an entity to measure obligations resulting from joint and several liability arrangements for which the total amount of the obligation within the scope of the guidance is fixed at the reporting date. The ASU also requires that the nature of the obligation be disclosed. Management is currently evaluating the potential impact of this guidance, which will be effective January 1, 2014, and does not expect it to have a material impact on the System's consolidated financial statements.

In October 2012, the FASB issued ASU No. 2012-05, *Statement of Cash Flows*, amending Accounting Standards Codification (ASC) 230, *Not-for-Profit Entities: Classification of the Sale Proceeds of Donated Financial Assets in the Statement of Cash Flows*, to clarify the statement of cash flow presentation of cash received from the sale of donated assets and to eliminate the diversity of presentation that currently occurs in practice. This guidance, became effective on June 15, 2013, and did not have a material impact on the System's consolidated financial statements.

In July 2012, the FASB issued ASU No. 2012-02, *Testing Indefinite-Lived Intangible Assets for Impairment*, which will allow an entity to first assess qualitative factors to determine whether it is necessary to perform a quantitative impairment test. Under these amendments, an entity would not be required to calculate the fair value of an indefinite-lived intangible asset unless the entity determines, based on a qualitative assessment, that it is not more likely than not that the indefinite-lived intangible asset is impaired. The System adopted ASU 2012-02 effective January 1, 2012, and the adoption did not have a material impact on the System's consolidated financial statements.

NOTE P – SUBSEQUENT EVENTS

The System has evaluated subsequent events through March 31, 2014, the issuance date of the consolidated financial statements.

Additional Data

Software ID: 13000170
Software Version: 2013v3.1
EIN: 95-3484589
Name: Adventist Health SystemWest
DBA Adventist Health

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Caviness Larry Director	2 00 0 00	X						2,263	0	0
Dickinson Charles Director	2 00 0 00	X						5,021	0	0
Fike Ruthita Director	2 00 0 00	X						576	0	0
Friestad Christine Director	2 00 0 00	X						1,783	0	0
Gabriel Melody Director	2 00 0 00	X						1,443	0	0
Graham Ricardo Dir/Chair	2 00 0 00	X		X				3,020	0	0
Innocent Larry Director	2 00 0 00	X						1,410	0	0
Jones Helmuth Director	2 00 0 00	X						2,260	83,200	0
Reimche Allan Director	2 00 0 00	X						2,070	0	0
Rippey Wesley Director	2 00 0 00	X						1,559	95,370	0
Torkelsen Max Dir/V Chair	2 00 0 00	X		X				2,799	0	0
Carmen Robert Dir/Pres/CEO	50 00 0 00	X		X				1,469,005	0	44,835
Reiner Scott Dir/Sec/ExecVP	50 00 0 00	X		X				1,075,867	0	198,380
Rebok Douglas AsstSec/CFO/SVP	50 00 0 00			X				787,365	0	162,365
Wehtje Rodney AsstSec/VP	50 00 0 00			X				508,359	0	105,863
Wing Bill AsstSec/Sr VP	50 00 0 00			X				782,125	0	172,894
Ashlock Mark Sr VP Physician Strategy	50 00 0 00				X			776,511	0	159,345
Bancarz Gloria VP/CNO	50 00 0 00				X			414,512	0	77,583
Beaman John VP Finance/SFO	50 00 0 00				X			427,954	0	100,256
Berry Stanley VP	50 00 0 00				X			401,855	0	32,307
Church Lowell VP Materiel Mgmt	50 00 0 00				X			331,100	0	75,774
Conklin Jeffrey VP/Pres Managed Care	50 00 0 00				X			503,386	0	133,203
Doram Keith MD VP Clin Effectiveness/CMO	50 00 0 00				X			718,306	0	151,233
Ferch Wayne VP/Pres CVN	50 00 0 00				X			509,883	0	126,744
Jakobsen Dag VP	50 00 0 00				X			398,720	0	85,245

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Jobe Meredith Esq VP/General Counsel	50 00 0 00				X			353,214	0	82,389
Marchuk Robert VP Ancillary Svcs	50 00 0 00				X			337,488	0	75,028
McKague Kirby VP	50 00 0 00				X			415,754	0	92,592
Nakamura Peggy Esq VP Risk Mgmt	50 00 0 00				X			375,130	0	74,834
Newmyer Terrance VP/Pres NCN	50 00 0 00				X			638,878	0	133,420
Olson JoAline Sr VP/CHRO/Innovation	50 00 0 00				X			1,520,944	0	102,047
Ormerod David MD VP	50 00 0 00				X			426,280	0	92,174
Rhodes Daniel VP Phys/Home Hlth Cont	50 00 0 00				X			225,490	0	32,574
Soderblom Alan VP/CIO	50 00 0 00				X			554,855	0	122,633
Zachary Beth VP/Pres SCN	50 00 0 00				X			807,928	0	120,824
Beehler Robert VP Mkt Dev, M&A	50 00 0 00				X			946,718	0	112,452
Gordon Daniel VP Rev Mgmt	50 00 0 00				X			344,976	0	76,803
Gustin John VP Facilities	50 00 0 00				X			199,240	0	23,366
Leyba Susan VP Managed Care	50 00 0 00				X			234,650	0	77,210
Patterson Leeanne VP Risk Mgmt	50 00 0 00				X			63,305	0	5,608
Wilson Kathleen VP Benefits Admin	50 00 0 00				X			262,690	0	41,345
Heiser Pamela VP PAMC	50 00 0 00					X		1,013,764	0	61,240
Eller Jeff President SCH	50 00 0 00					X		554,429	0	112,292
Roberts Kevin President GAMC	50 00 0 00					X		529,976	0	123,629
Russell Thomas President PAMC	50 00 0 00					X		510,895	0	120,714
Raethel Kathryn President CMC	50 00 0 00					X		453,426	0	97,028
Dodds Larry Former Dir/V Chair/Sec	0 00 0 00						X	216,120	0	3,969
Brewster James Former VP Finance	0 00 0 00						X	111,973	0	4,330
Janke Harry Former Asst CIO/Asst VP	0 00 0 00						X	664,207	0	0