

Organization Information

Legal Name

Community Health Systems, Inc.

DBA (if Applicable)

Fallbrook Family Health Center

Program Name/Title

Smiles 360

Is this a new initiative/service or established program within your organization?

New Initiative/Service

Program Information - Type

Ongoing

Funding Amount Being Requested

75000

Organization's Mission Statement

Community Health Systems, Inc. improves and strengthens the health of our diverse communities by providing compassionate and comprehensive health services.

Organization's Vision Statement

Community Health Systems, Inc. will be the provider of choice and trusted community partner in improving the health of the people we serve.

Organization History & Accomplishments

Community Health Systems, Inc. (CHSI) is a nonprofit, 501(c)(3), Federally Qualified Health Center (FQHC) that began as a single clinic in 1984 by a group of concerned citizens and volunteer physicians in the unincorporated area of Bloomington, in San Bernardino County. Since its inception, CHSI has provided uninterrupted primary and preventative health care services and has grown from an average of 1,900 patients to more than 25,000 patients in 2024. CHSI operates six stand-alone community health centers, one pharmacy, one School Based Health Center, and two mobile medical units offering services in the tri-county areas of San Bernardino, Riverside, and North Inland San Diego. Most recently, CHSI has upgraded one of its medical mobile units to include capacity for dental services. The medical mobile unit is equipped with two dental chairs for dental services offered in addition to a medical exam room for select medical services. This unit further enables CHSI to reach underserved community members in need of primary and preventive health care. Furthermore, the Fallbrook Family Health Center's dental department offer essential services including dental screenings, fluoride varnishes, sealant, cleanings, cavity fillings, crowns, diagnostic x-rays, and oral hygiene health education.

Organization Collaborations

CHSI, in partnership with Health Center Partners of Southern California (HCP), runs the Oral Health Initiative (OHI) program at the Fallbrook Family Health Center, funded by the First 5 Commission of San Diego. The program offers oral health screenings, education, referrals, and treatment to pregnant women and children under five at Fallbrook Family Health Center. Services include educational materials on infant oral hygiene, nutrition, fluoride, along with dental treatments like cleanings, x-rays, fluoride sealants, caries risk assessments, fillings, and extractions. Care coordination includes appointment scheduling, reminder calls, case management, and insurance support.

Additionally, CHSI is a collaborating partner to HCP funded by Delta Dental for the development of a Senior Oral Health Coalition with the County of San Diego and other member health centers to address barriers to senior oral health care. The coalition focuses on outreach, utilizing mobile units in underserved areas, and recruiting a diverse workforce. It also aims to integrate dental services into patient-centered care, expand oral health provider education, and advocate for policy changes to improve infrastructure and access to care for seniors.

CHSI also actively collaborates with Fallbrook Regional Health District on a monthly basis during the Wellness Wednesdays. Our Oral Health Integration Coordinator is stationed to provide outreach to the senior community and the general population while health screenings are provided by our Fallbrook Family Health Center staff.

Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)	22	550
Young Adults (13-17)	9	225
Adults (18-60)	54	1350
Seniors (60+)	15	375
We do not collect this data (indicate with 100%)*		

Target Population not collected - Age

N/A

Target Population - Gender

	Percent of program participants
Female	53
Male	47
Non-binary	
Unknown*	

***Target Population - Gender**

N/A

Target Population - Income Level

	Percent of program participants
Extremely Low-Income Limits, ceiling of \$32,100	35

	Percent of program participants
Very Low (50%) Income Limits, ceiling of \$53,500	40
Low (80%) Income Limits, ceiling of \$85,600	20
Higher Than Listed Limits	5
We do not collect this data (indicate with 100%)*	

***Target Population - Income Level**

N/A

Projected number of residents that will directly benefit (participant/client) from this program.

2500

Social Determinants of Health (SDOH)

Program/Services Description - Social Determinants of Health

Healthcare Access & Quality (Access to Health Care, Access to Primary Care, Health Literacy)

How are other organizations addressing this need in the community?

While standard dental offices offer dental care in Fallbrook, CHSI is not aware of providers offering visits/treatment at no-cost. Additionally, no other Federally Qualified Health Centers (FQHCs) in the area provides dental services. FQHCs are a vital source of care for underserved and uninsured patients, including dental treatments, which can be financially burdensome. Even after sliding fee discounts applied to uninsured patients' visits costs, some individuals still struggle to afford necessary dental services. This is where the Smiles360 program plays a crucial role. Offering free dental visits to the uninsured directly addresses significant gaps in care, allowing patients who might otherwise delay/forgo treatment to access dental care. The program ensures even underserved community members receive timely and necessary treatment to maintain their oral health, preventing issues from worsening due to lack of affordable care. The Smiles360 initiative is essential in promoting overall health and well-being in the Fallbrook area.

Program/Services Description - Program Entry & Follow Up

Currently, patients are referred to CHSI for oral health services through verbal referrals from medical staff and external community partners who are familiar with CHSI's inclusive and comprehensive dental services. CHSI's Community Relations Team also plays a crucial role in outreach, helping to establish new patients in need of dental care. Additionally, dedicated staff members, such as the Oral Health Initiative (OHI) Coordinator and the Senior Oral Health Integration Coordinator, focus on outreach to specific populations, including prenatal and postpartum mothers with children ages 0-5, as well as seniors aged 60 and older. After receiving dental services at Fallbrook Family Health Center, patients are contacted through CHSI's patient portal and messaging system, Luma Health, for follow-up. This platform is used to assess patient satisfaction with their care and provides an opportunity for patients to share their feedback in a convenient and secure manner.

Program/Services Description - Program Activities

The Smiles360 Program is a vital initiative focused on improving both oral and overall physical health within the community. Regular dental care reduces the risk of tooth decay, tooth loss, gum disease, and can even help prevent chronic conditions like stroke, heart disease, and diabetes. This program incorporates the use of panoramic radiographs, which provide a comprehensive view of the entire mouth, including the upper and lower jaws, teeth, temporomandibular (TMJ) joints, nasal area, and sinuses. These advanced imaging tools enhance patient education by visually explaining oral health, while also allowing for early detection of dental issues, ultimately improving diagnosis and treatment outcomes. In addition, with utilization of the

panoramic radiograph, exposure to radiation is reduced as only one panoramic image of the mouth is captured. This eliminates the need for multiple traditional x-rays of different areas of the mouth, which can be time consuming and uncomfortable, making it especially beneficial for elderly patients and children. The Smiles360 Program also features the use of a heavy-duty Cavitron system, which allows for the efficient removal of plaque and tartar buildup and aids in the management of periodontal disease—issues commonly found in older adults. Reconfiguring workstations to be located on the cabinet areas rather than attached to the chairs will create a more accessible and comfortable environment for elderly and disabled patients using wheelchairs or walkers. This layout change ensures greater mobility and ease of access, enhancing the overall patient experience. To ensure that all community members have access to essential dental services, the program will offer 100 free visits for uninsured patients, helping to bridge gaps in healthcare access. This program significantly contributes to enhancing the well-being of the community by providing essential oral health care to those who need it most.

Program Goal

By June 30, 2026, the Smiles360 Program will utilize newly acquired dental equipment to provide 100 free dental visits for uninsured patients, improving access to essential oral health care, reducing dental-related health risks, and utilizing advanced tools to enhance diagnosis and treatment.

Specific: The Smiles360 Program aims to provide 100 free dental visits to uninsured individuals in the community, offering comprehensive oral health care, including the use of panoramic radiographs and Cavitron systems for improved diagnosis and treatment.

Measurable: 100 free visits for uninsured patients will be provided.

Achievable: With the additional workstations and equipment, the program is well-equipped to meet the needs of more patients per day.

Relevant: This goal supports the Smiles360 Program's mission of improving oral and overall health by increasing access to dental care, especially for vulnerable populations.

Time-bound: Complete 100 free visits by the end of the program year.

Anticipated Acknowledgment

Anticipated Acknowledgment

Signage at Service Sites

Anticipated Acknowledgment

CHSI will prominently feature the Fallbrook Regional Health District’s name and/or logo on signage at the Fallbrook Family Health Center to highlight the expanded dental services made possible by the district, with newly acquired equipment and the availability of no-cost treatments for patients in need.

Terms and Conditions

Accepted

Authorized Signature



Eligibility Check

Tax Exempt Status

YES

You are ineligible to apply per the District's Grant Policy & Procedures, please contact District staff to if you have questions.

Service Area

Fallbrook

Will no less than 80% of the program recipients live within the communities of Fallbrook, Rainbow, Bonsall or De Luz?

YES

Collaborative/Joint Application

NO

Organization Information

Contact Information

Contact Name

Naureen Khan

Title

Director of Grants Management

Primary Contact Phone

(949) 697-8814

Email Address

n.khan@chsica.org

Organization Physical Address

1328 South Mission Road
Fallbrook, CA, 92028

Board of Directors



CHSI Board Of Directors Roster_Upda... .pdf

Financial Documents - Audit



CHSI 2023 Audited Financials.pdf

Financial Documents - P&L and Balance Sheet



CHSI -P&L 2024.pdf



CHSI - Balance Sheet 2024.pdf

Financial Documents - 990



2023 Community Health Systems For... .pdf

Writing Instructions:

Program Information

Brief Program Description

The Smiles360 Program, implemented at CHSI's Fallbrook Family Health Center, will enhance early diagnosis and prevention of dental disease, expand dental service capacity, and provides no-cost dental visits for uninsured patients who meet eligibility criteria, ensuring comprehensive care and improved oral health outcomes for underserved communities.

What language(s) can this program

accommodate:

English

Spanish

What demographic group does this program predominately serve:

Older Adults

Youth - other setting

Community - Health & Fitness

Social Determinants of Health - Healthcare Access and Quality

Providing no-cost visits for dental services, upgrading to a panoramic x-ray, purchasing a heavy-duty Cavitron system, and offering oral health hygiene kits all work together to improve healthcare access and quality by addressing several key barriers. No-cost visits eliminate financial obstacles that might prevent individuals from seeking dental care, ensuring that everyone, regardless of income, has access to necessary treatments and preventive services. Upgrading to a panoramic x-ray allows for a more comprehensive view of oral health, enabling early detection of issues that might otherwise go unnoticed, which leads to better diagnosis and more effective treatments. The purchase of a heavy-duty Cavitron system enhances the efficiency and quality of dental cleanings, ensuring that oral health problems like gum disease are prevented and treated effectively. With additional workstations, dental services will be more accessible to elderly and disabled patients, further increasing access to quality care. Additionally, providing oral health hygiene kits empowers individuals to take care of their oral health between visits, helping to prevent diseases and reduce the need for more invasive treatments. Together, these efforts make dental care more affordable, accessible, and effective, improving health outcomes, especially for underserved populations.

Statement of Need/Problem

Oral health is essential in preventing a range of serious health issues, including oral cancer, tooth decay and loss, as well as heart disease and stroke. Beyond physical health, proper oral care enhances quality of life, boosts self-esteem, improves school

performance in children, and alleviates pain. In fact, 2022 data from San Diego County reveals that nearly one in three children entering public school had untreated dental decay. Furthermore, according to the California Health Interview Survey (CHIS), 372,000 children in the county missed at least one day of school in 2022 due to a dental related problem.

In Fallbrook and the surrounding North Inland San Diego County, significant barriers to dental care persist, affecting the overall health and well-being of the community. In 2022, nearly 30% of the population in Fallbrook lived below 200% of the federal poverty level according to the County of San Diego. This financial strain limits access to essential dental services, further compounded by the fact that 22.6% of adults in North Inland San Diego lack dental insurance. The impact of these disparities is evident in the fact that approximately 25% of adults in the region have not visited a dentist in over 1 to 5 years and 16.6% of children reportedly had never been to a dentist, leading to untreated oral health conditions that can negatively affect overall health (CHIS, 2023).

Additionally, the Fallbrook Family Health Center (FFHC) operates within a federally designated Health Professional Shortage Area (HPSA) for dental services, highlighting the urgent need for increased access to care. In 2024, CHSI provided dental care to 2,521 unique patients, in which 633 were self-pay, indicating that they are uninsured. To address these critical gaps, there is a compelling need for increased access to dental care at no cost for low-income residents and the upgrading of dental equipment to provide high-quality, timely services. The Smiles 360 Program will improve oral health outcomes, reduce health disparities, and ensure that those most in need receive the quality care they deserve. With visits provided at no cost, uninsured patients can get the treatment they need without worry of financial burden, something especially prevalent with dental care. Access to quality dental care for all FFHC patients will also be increased given the upgraded equipment that will provide dentists and clinical support staff with the capacity to deliver quality and comprehensive care, ultimately improving early prevention, diagnosis and treatment of oral health

concerns.

Program Objectives & Measurable Outcomes

Objective 1: CHSI's Dental Services Manager and Site Manager for Fallbrook Family Health Center will work with CHSI's Procurement Team to purchase and utilize advanced dental technologies to enhance diagnosis and treatment.

Measurable Outcomes 1.1: Successfully order and receive all necessary new dental equipment, including panoramic x-ray, heavy duty cavitron systems, and three workstations, by September 30, 2025.

Measurement Method 1.1: Track the procurement process from order placement to delivery, ensuring all equipment is delivered on time and fully operational for use in patient care within one month of delivery.

Measurable Outcome 1.2: Ensure 100% of free visits incorporate the use of panoramic radiographs and/or Cavitron systems for diagnosis and treatment, improving the quality and effectiveness of care.

Measurement Method 1.2: Track and report on the usage of panoramic radiographs and Cavitron systems for each free visit, ensuring the technology is implemented consistently for all patients.

Objective 2: Increase access to dental services for uninsured patients.

Measurable Outcome 2: Provide 100 free dental visits to uninsured patients by June 30, 2026, tracking the number of visits per month to ensure steady progress (approximately 17 visits per quarter).

Measurement Method 2: Quarterly reporting on the number of free visits provided, with data on patient demographics, treatment type, and any follow-up care needed.

Objective 3: Improve patient oral health outcomes by addressing overdue dental care.

Measurable Outcome 3: Achieve a 90% satisfaction rate from all patients who report on receiving dental treatment at Fallbrook Family Health Center, with a focus on improving oral health outcomes such as reducing plaque buildup, treating cavities, and managing periodontal disease.

Measurement Method 3: Conduct post-treatment surveys to gather patient feedback on their experience, oral health improvement, and the effectiveness of care received. Track health indicators like reduced plaque, gum health, and follow-up treatments required during the program year.

Financial Reporting & Budget

Funding History

NO

Program Budget



25_26 FRHD CHC Program Budget F... .xlsx

2025 Board of Directors Roster

Name of Board Member	Elective Position	Occupation	Patient?
Amir Sadeghian	Chairperson	Legal Consultant	Yes
Jonnathan Barajas	Treasurer	Logistics Warehouse Manager	No
Oscar Ulric Jones	Member	Retired (Background in Finance)	Yes
Kimberly Ramos	Secretary	Teacher Military	Yes
Allison Monterrosa	Member	Professor	No
Draymond Crawford	Member	Retired (Background in Finance)	No
Jennifer Dobrowolsky	Vice Chairperson	Military	Yes
Veronica Kennedy	Member	Outreach Manager	No

Community Health Systems, Inc.

Financial Statements and Supplementary
Information

Year Ended December 31, 2023



WIPFLI

Community Health System's Inc.

Year Ended December 31, 2023

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Independent Auditor's Report

Board of Directors
Community Health System's Inc.
Moreno Valley, CA

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Health System's Inc. (the "Organization"), which comprise the statements of financial position as of December 31, 2023, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Community Health System's Inc. as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Health System's Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Health System's Inc.'s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Community Health System's Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Health System's Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Health System's Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Community Health System's Inc.'s internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP
Oakland, California

April 24, 2024

Community Health System's Inc.

Statement of Financial Position

<i>As of December 31,</i>	2023
ASSETS	
Current assets:	
Cash	\$ 4,603,078
Patient accounts receivable - Net	1,621,936
Grants receivable	10,663
Other receivables	596,480
Investments	1,440
Due from third-party payor	1,932,661
Supplies inventory	84,393
Prepaid expenses	385,493
Total current assets	9,236,144
Property and equipment, net	20,067,675
Security deposits	231,876
Right-of-use asset - Operating leases	13,144,368
Right-of-use asset - Finance lease	11,635
TOTAL ASSETS	\$ 42,691,698
LIABILITIES AND NET ASSETS	
Current liabilities:	
Accounts payable and accrued expenses	\$ 3,036,768
Due to third-party payor	1,045,887
Current portion - Related party note payable	20,004
Current portion - Notes payable	187,617
Current portion - Operating lease obligations	1,187,221
Current portion - Finance lease obligation	12,415
Total current liabilities	5,489,912
Related party note payable - Less current portion	121,651
Notes payable - Less current portion	7,028,762
Operating lease obligations - Less current portion	12,365,689
Total liabilities	25,006,014
Net assets:	
Without donor restrictions	17,646,934
With donor restrictions	38,750
Total net assets	17,685,684
TOTAL LIABILITIES AND NET ASSETS	\$ 42,691,698

See accompanying notes to financial statements.

Community Health System's Inc.

Statement of Activities

<i>Year Ended December 31,</i>	2023
Operating revenues:	
Patient service	\$ 36,637,204
340B Pharmacy	2,812,101
Incentive	2,927,192
Grant	7,209,309
Other	4,618
Total operating revenues	49,590,424
Operating expenses:	
Salaries and wages	27,653,612
Employee benefits	4,412,250
Medical supplies and clinic	7,534,563
Purchased services and professional fees	1,122,721
Rent	2,111,888
Depreciation and amortization	779,715
Interest	239,992
Total operating expenses	43,854,741
Income from operations	5,735,683
Other income:	
Investment income	51,788
Contributions	963,545
Other nonoperating income	2,203,043
Total other income	3,218,376
Revenue in excess of expenses and change in net assets without donor restrictions	8,954,059
Change in net assets with donor restrictions:	
Contributions	48,750
Net assets released from restrictions	(18,334)
Change in net assets with donor restrictions	30,416
Change in net assets	8,984,475
Net assets, beginning, as previously stated	11,676,627
Change in accounting method (see footnote 2)	(2,975,418)
Net assets, beginning, restated	8,701,209
Net assets, end	\$ 17,685,684

See accompanying notes to financial statements.

Community Health System's Inc.

Statement of Cash Flows

<i>Year Ended December 31,</i>	2023
Change in cash:	
Cash flows from operating activities:	
Change in net assets	\$ 8,984,475
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Adjustments to reconcile net assets to net cash provided by operating activities:	
Depreciation and amortization	779,715
Amortization of debt issuance costs	23,903
Realized gain on investments	(51,788)
Changes in operating assets and liabilities:	
Patient accounts receivable	(195,845)
Grants receivable	338,288
Other receivable	(285,063)
Due to/from third-party payor	(630,364)
Supplies inventory	(84,393)
Prepaid expenses	67,164
Security deposits	133,836
Accounts payable and accrued expenses	572,570
Right-of-use asset and liability - Operating leases	279,221
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Total adjustments	947,244
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Net cash from operating activities	9,931,719
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Cash flows from investing activities:	
Purchases of property and equipment	(10,357,207)
Proceeds from sale of investments	1,251,884
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Net cash from investing activities	(9,105,323)
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Cash flows from financing activities:	
Principal payments on note payable - Related party	(20,004)
Proceeds from issuance of note payable	2,145,000
Principal payments on notes payable	(152,695)
Payment of debt issuance costs	(85,082)
Payments on finance lease obligation	(39,401)
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Net cash from financing activities	1,847,818
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Net change in cash	2,674,214
Cash at beginning of year	1,928,864
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Cash at end of year	\$ 4,603,078
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Supplemental cash flow information:	
Cash paid during the year for interest	\$ 228,815

See accompanying notes to financial statements.

Community Health System's Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

Community Health Systems, Inc. (the Organization) is a Federally Qualified Health Center (FQHC) that works to improve, promote and maintain the physical and emotional health in the communities it serves. The Organization primarily earns revenues by providing physician and related health care services to patients in San Bernardino, Riverside, and San Diego counties in California.

Financial Statement Presentation

The Organization follows accounting standards set by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). The ASC is the single source of authoritative accounting principles generally accepted in the United States (GAAP) to be applied to nongovernmental entities in the preparation of financial statements in conformity with GAAP.

Use of Estimates in Preparation of Financial Statements

The preparation of the accompanying financial statements in conformity with GAAP requires management to make certain estimates and assumptions that directly affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results may differ from these estimates.

Patient Accounts Receivables and Credit Policy

Patient accounts receivable are recorded at the amount that reflects the consideration to which the Organization expects to be entitled, in exchange for providing patient care services. Patient accounts receivable are recorded in the accompanying statements of financial position net of contractual adjustments and implicit price concessions, which reflects management's best estimate of the transaction price. The Organization estimates the transaction price based on negotiated contractual agreements, historical experience, and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions and is recorded through a reduction of gross revenue and a credit to patient accounts receivable. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. The Organization does not have a policy to charge interest on past due accounts.

Investments and Investment Income

The Organization records investments at fair value in the accompanying statements of financial position.

Investment income or loss (including unrealized gains or losses, interest, and dividends) is reported as other income and is included in revenue in excess of expenses unless the income is restricted by donor or law.

Community Health System's Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Investments and Investment Income (Continued)

The Organization monitors the difference between the cost and fair value of its investments. A decline in market value of an individual investment security below cost that is deemed to be other than temporary results in an impairment, and the Organization reduces the investment's carrying value to fair value. A new cost basis is established for the investment, and the loss is recorded as a realized loss in investment income.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as observable inputs such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Property, Equipment, and Depreciation

Property and equipment acquisitions are recorded at cost or, if donated, at fair value at the date of donation. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method. Property and equipment under capital leases are amortized on the straight-line method over the shorter period of the lease term or the estimated economic life. Such amortization is included with depreciation expense. Leasehold improvements are amortized over the shorter period of the estimated useful life or the remaining term of the lease. Estimated useful lives range from 5 - 10 years for furniture and equipment, including software, 39 years for building and improvements, and 7 years for motor vehicles.

Interest costs incurred on borrowed funds during the period of construction of capital assets are capitalized as a component of the cost of acquiring those assets, net of any earnings on these funds. No interest costs were capitalized in 2023.

Gifts of long-lived assets, such as land, buildings, or equipment are reported as net assets without donor restrictions, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations regarding the length of time long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed into service.

Community Health System's Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Impairment of Long-lived Assets

The Organization reviews its property and equipment and other assets periodically to determine potential impairment by comparing the carrying value with the estimated future net discounted cash flows expected to result from the use of the assets, including cash flows from disposition. Should the sum of the expected future net cash flows be less than the carrying value, the Organization would recognize an impairment loss at that time. No impairment loss was recognized during the year ended December 31, 2023.

ASC 842 Lease Accounting

The Organization is a lessee in multiple noncancelable operating and financing leases. If the contract provides the Organization the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The Organization has elected to use a risk-free rate for a term similar to the underlying lease as the discount rate if the implicit rate in the lease contract is not readily determinable.

The ROU asset for operating leases is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. The ROU asset for finance leases is amortized on a straight-line basis over the lease term. For operating leases with lease payments that fluctuate over the lease term, the total lease costs are recognized on a straight-line basis over the lease term.

For all underlying classes of assets, the Organization has elected to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the Organization is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. The Organization recognizes short-term lease cost on a straight-line basis over the lease term.

The Organization made an accounting policy election for its assets to not separate the lease components of a contract and its associated non-lease components.

Community Health System's Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories

Supplies are valued at the lower of cost, determined on the first-in, first-out (FIFO) method, or market.

Debt Issuance Costs

Debt issuance costs incurred in connection with the Organization's loans are offset against the related notes payable and amortized to interest expense over the life of the related debt agreement using the effective interest method.

Net Assets

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net assets with donor restrictions: Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Patient Service Revenue

Patient service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs), and others and include variable consideration for retroactive revenue adjustments resulting from settlement of audits, reviews, and investigations. Generally, the Organization bills the patients and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided. For revenue from medical, dental, behavioral health, pediatrics, optometry, and lab services provided to patients of the Organization, the performance obligation is satisfied as the patient simultaneously receives and consumes the benefits provided as the patient care services are performed. In the case of these services, recognition of the obligation over time yields the same result as recognizing the obligation at a point in time. The Organization believes this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation.

Community Health System's Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Patient Service Revenue (Continued)

The Organization determines the transaction price, which involves significant estimates and judgment, based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Organization's policy, and implicit price concessions provided to patients. The Organization determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policy, and historical experience. The Organization determines its estimate of implicit price concessions based on its historical collection experience for each patient portfolio based on payor class and service type.

The Organization has agreements with third-party payors that provide for reimbursement at amounts, which vary from its established rates. A summary of the basis of payment arrangements with major third-party payors follows:

Medicare

The Organization qualifies for the Medicare Federally Qualified Health Center (FQHC) program and is reimbursed using a prospectively based payment system (PPS) under which FQHCs are paid 80% of the lesser of charges based on FQHC payment codes or the PPS rate, a national encounter-based rate with geographic and other adjustments. The FQHC PPS base rate is updated annually based on a FQHC market basket index.

Medi-Cal

Under State of California Department of Health Care Services (DHCS) Medi-Cal, the Organization is reimbursed at a PPS rate for Medi-Cal visits and on an interim basis for certain visits insured under Medi-Cal managed care plans, with a final reconciliation taking into account total visits, the approved reimbursement rate, and interim payments received.

Other

The Organization also has entered into payment agreements with certain commercial insurance carriers, HMOs, and preferred provider organizations. The basis for payment to the Organization under these agreements includes prospectively determined rates per procedure and percentage discounts from established charges.

Capitation

The Organization receives payments under capitation contracts on a per-member, per-month basis. Payments are made at the end of the month once the performance obligations have been satisfied. Accordingly, the Organization recognizes capitation revenue at the end of each month in which performance obligations have been satisfied. In some instances, capitation payments are received in advance of performance obligations. In these situations, the payments are recorded as deferred revenue. Once the performance obligations related to the per-member, per-month contract have been satisfied, the Organization will recognize the per-member, per-month rate as stated in the contracts.

Community Health System's Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Patient Service Revenue (Continued)

Laws and Regulations

Laws and regulations concerning government programs, including Medicare and Medi-Cal, are complex and subject to varying interpretation. Because of investigations by governmental agencies, various healthcare organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which in some instances have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Organization's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Organization.

The Centers for Medicare and Medicaid Services (CMS) uses recovery audit contractors (RACs) to search for potentially inaccurate Medicare payments that may have been made to health care providers and that were not detected through existing CMS program integrity efforts. Once the RAC identifies a claim it believes is inaccurate, the RAC makes a deduction from or addition to the provider's Medicare reimbursement in an amount estimated to equal the overpayment or underpayment. The Organization has not been notified by the RAC of any potential significant reimbursement adjustments. In addition, the contracts the Organization has with commercial payors also provide for retroactive audit and review of claims.

Accounting for Contractual Arrangements

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Organization also provides services to uninsured patients and offers those uninsured patients a discount, either by policy or law, from standard charges. The Organization estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense. Bad debt expense for the year ended December 31, 2023, was not significant.

Consistent with the Organization's mission, care is provided to patients regardless of their ability to pay. Therefore, the Organization has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances (for example, copays and deductibles). The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Organization expects to collect based on its collection history with those patients.

Community Health System's Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Patient Service Revenue (Continued)

Accounting for Contractual Arrangements (Continued)

The promised amount of consideration from patients and third-party payors have not been adjusted for the effects of a significant financing component due to the Organization's expectation that the period between the time the service is provided to a patient and the time that the patient or a third-party payor pays for that service will be one year or less. However, the Organization does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

All incremental customer contract acquisition costs are expensed as they are incurred, as the amortization period of the asset that the Organization otherwise would have recognized is one year or less in duration.

Pharmacy Revenue

Section 340B of the Public Health Service Act requires pharmaceutical manufacturers participating in the Medicaid program to sell outpatient drugs at discounted prices to healthcare organizations that care for many uninsured and low-income patients. The Organization participates in the 340B program, and pharmacy charges related to 340B drugs are reported in revenues in the accompanying statement of activities at the point in time when the pharmaceuticals are provided to patients. Related costs are included in supplies in the statement of activities.

Performance Incentives

The Organization receives performance-based incentive payments based on a clinical quality score which will determine the payment calculation. Payments are made on a quarterly or annual basis. Performance obligations are satisfied as soon as patients receive and consume services. Given the nature of these contracts, management has determined that it cannot accurately estimate these payments ahead of collections; therefore the Organization recognizes revenue when received.

Grant Revenue

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

Grant Awards That Are Contributions - Grants awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

Grant Awards That Are Exchange Transactions - Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability.

Community Health System's Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Contribution Revenue

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Charity Care

The Organization provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because collection is not pursued on amounts determined to qualify as charity care, these amounts are not included in patient service revenue in the accompanying statement of activities.

Functional Allocation of Expenses

The costs of program and supporting activities have been summarized on a functional basis in the footnotes. This presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among health care and other services, and general and administrative functions benefited.

Revenue in Excess of Expenses

The accompanying statements of activities include revenue in excess of expenses, which is considered the operating indicator. Changes in unrestricted net assets which are excluded from the operating indicator include contributions of long-lived assets and net assets released from restrictions.

Community Health System's Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Income Taxes

The Organization is a tax-exempt entity as described in Section 501(c)(3) of the Internal Revenue Code (the "Code") and is exempt from federal income taxes on related income pursuant to Section 501(a)(1) of the Code. The Organization is also exempt from state income taxes on related income.

Accounting Pronouncements Adopted

In June 2016, the FASB issued ASU No. 2016-13, Financial Instruments - Credit Losses. The standard requires financial assets (including accounts receivable) to be recorded at the net amounts expected to be collected over their remaining contractual lives. Estimated credit losses are based on relevant information about historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amounts. Thus, the statements of activities will reflect the measurement of credit losses for newly recognized financial assets, as well as the expected increases or decreases of expected credit losses for newly recognized financial assets, as well as the expected increases or decreases of expected credit losses that have taken place during the period. The Organization adopted this guidance beginning January 1, 2023. The adoption of the ASU did not materially impact the financial statements.

Subsequent Events

The Organization has evaluated subsequent events through April 24, 2024, which is the date the financial statements were available to be issued.

Note 2: Change in Accounting Method [Principle]

In 2023, the Organization changed its accounting policy regarding the recognition of grant revenue. The change in policy more accurately reflects the allowable uses of primarily federal, state, and other local governmental grants within designated periods of availability are conditions that must be met before revenue is recognized rather than being donor restrictions that must be satisfied after revenue has been recognized. The change in accounting policy reduced beginning net assets with donor restrictions by \$2,975,419.

Community Health System's Inc.

Notes to Financial Statements

Note 3: Patient Accounts Receivable

Patient accounts receivable consisted of the following at December 31, 2023:

Patient accounts receivable	\$ 1,797,570
Less - Contractual adjustments and implicit price concessions	175,634
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Patient accounts receivable - Net	\$ 1,621,936
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The patient accounts receivable balance was \$1,426,091 as of January 1, 2023.

Note 4: Property and Equipment

Property and equipment consisted of the following at December 31, 2023:

Land	\$ 230,000
Buildings and improvements	13,284,720
Leasehold improvements	10,638,649
Furniture and equipment, including software	4,439,379
Motor vehicles	1,011,573
<hr/>	
Total property and equipment	29,604,321
Less - Accumulated depreciation	9,536,646
<hr/>	
Totals	\$ 20,067,675
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Note 5: Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses consisted of the following at December 31, 2023:

Accounts payable	\$ 495,367
Accrued vacation	836,215
Accrued payroll and payroll-related expenses	1,096,355
Other accrued expenses	608,831
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Total	\$ 3,036,768
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Community Health System's Inc.

Notes to Financial Statements

Note 6: Notes Payable

Long-term debt consisted of the following at December 31, 2023:

Note payable - secured by a building. Payable in monthly payments of principal plus interest of \$19,968, with interest at 3.36% per annum. The note matures in April 2032	\$ 3,800,379
Note payable - secured by a building. Payable in monthly payments of principal plus interest of \$8,061, with interest at 3.46% per annum. The note matures in April 2032.	1,539,341
Note payable - secured by land. Payable in monthly payments of principal plus interest of \$14,339.55, with interest at 6.3907% per annum. The note matures in October 2033.	2,139,265
Total notes payable	7,478,985
Less - Current maturities	187,617
Less - Debt issuance costs	262,606
Notes payable, net of current portion and debt issuance costs	\$ 7,028,762

Scheduled payments of principal on long-term debt at December 31, 2023, including current maturities, are summarized as follows:

2024	\$ 187,617
2025	196,186
2026	204,233
2027	212,641
2028	220,612
Thereafter	6,457,696
Total	\$ 7,478,985

Note 7: Leases

The Organization leases certain office space and equipment under cancelable and non-cancelable leases that expire at varying dates through December 2042. The majority of the leases include one or more options to renew. The exercise of lease renewal options is at the Organization's sole discretion. Renewal option periods are included in the measurement of the ROU asset and lease liability when the exercise is reasonably certain to occur.

The depreciable life of assets and leasehold improvements are limited by the expected lease term, unless there is a transfer of title or purchase option reasonably certain of exercise.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under the lease contracts include fixed payments.

Community Health System's Inc.

Notes to Financial Statements

Note 7: Leases (Continued)

Components of lease expense were as follows for the year ended December 31, 2023:

Lease cost		
Finance lease cost:		
Interest	\$	258
Amortization of right-of-use asset		28,216
Operating lease cost		1,573,165
Short-term lease cost		510,249
<hr/>		
Total lease cost	\$	2,111,888

Supplemental cash flow information related to leases is as follows for the year ended December 31, 2023:

Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from finance leases	\$	28,475
Operating cash flows from operating leases	\$	1,573,165

Supplemental statement of financial position information related to leases is as follows as of December 31, 2023:

Weighted-average remaining lease term - Finance leases (in years)	.42
Weighted-average remaining lease term - Operating leases (in years)	5.81
Weighted-average discount rate - Finance leases	1.04 %
Weighted-average discount rate - Operating leases	1.51 %

Maturities of lease liabilities are as follows as of December 31, 2023:

	Operating	Finance
2024	\$ 1,431,975	\$ 12,436
2025	1,470,096	-
2026	1,508,952	-
2027	1,366,261	-
2028	1,174,641	-
Thereafter	7,979,974	-
<hr/>		
Total lease payments	14,931,899	12,436
Less imputed interest	(1,378,989)	(21)
<hr/>		
Total	\$ 13,552,910	\$ 12,415

Community Health System's Inc.

Notes to Financial Statements

Note 8: Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods as of December 31, 2023:

Adult dental	\$	2,500
Equipment purchase		20,000
Uncompensated care		16,250
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Total assets with donor restrictions	\$	38,750

Note 9: Patient Service Revenue

Patient service revenue by payor consisted of the following for the year ended December 31, 2023:

Medi-Cal	\$	31,914,792
Medicare		2,821,279
Self-pay		620,124
Other		1,281,009
<hr/>		
Patient service revenue	\$	36,637,204

The composition of patient service revenue by type is as follows for the year ended December 31, 2023:

Fee for service	\$	31,676,120
Capitation		4,961,084
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Patient service revenue	\$	36,637,204

Note 10: Functional Expenses

The Organization provides general health care services to residents within its geographic location. Expenses related to providing these services were as follows for the year ended December 31, 2023:

	Health Care Services	General and Administrative	Total
Salaries and wages	\$ 20,006,981	\$ 7,646,631	\$ 27,653,612
Employee Benefits	3,267,826	1,144,424	4,412,250
Medical supplies and clinic expenses	5,084,157	2,450,406	7,534,563
Purchased services and professional fees	673,088	449,633	1,122,721
Rent	1,478,902	632,986	2,111,888
Depreciation and amortization	566,254	213,461	779,715
Interest	-	239,992	239,992
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Total	\$ 31,077,208	\$ 12,777,533	\$ 43,854,741

Community Health System's Inc.

Notes to Financial Statements

Note 11: Retirement Plan

The Organization sponsors a 403(b) retirement plan, which covers substantially all employees. Organization contributions to the 403(b) retirement plan are at the discretion of management and the Board of Directors. There were no contributions for the year ended December 31, 2023.

In addition, the Organization sponsors an Executive Bonus Plan under Section 162 of the Internal Revenue Code. Total expense under the program was approximately \$1,790,000 for the year ended December 31, 2023.

Note 12: Related Parties

The Organization holds a note payable due to SRMV LLC, a related party, related to building and leasehold improvements. Balances due to related parties are as follows at December 31, 2023:

Note payable - secured by a building for building improvements. Payable in monthly installments of \$1,667. The full principal is due on maturity in January 2031.	\$	141,655
Less - Current portion		20,004
		20,004
Total	\$	121,651

Scheduled payments of principal on related party notes payable, including current portion, are summarized as follows for the year ended December 31, 2023:

2024	\$	20,004
2025		20,000
2026		20,000
2027		20,000
2028		20,000
Thereafter		41,651
		41,651
Total	\$	141,655

Note 13: Contributed Nonfinancial Assets

The Organization received in-kind contributions of approximately \$697,000 in vaccines for the year ended December 31, 2023. Donated vaccines are utilized in the Organization's programs and are valued based on the purchase prices of similar items. The donated vaccines are reported within both contribution revenue and medical supplies in the accompanying statement of activities. The contributed nonfinancial assets do not contain donor restrictions.

Community Health System's Inc.

Notes to Financial Statements

Note 14: Professional Liability Insurance

For professional liability insurance, the Organization is deemed to be an employee of the federal government in accordance with Section 224(h) of the Public Health Service Act as amended by the Federally Supported Health Centers Act of 1995. Liability protection is provided under the Federal Tort Claims Act (FTCA) for the Organization and its employees when they are providing services within the scope of employment included under FQHC activities.

In addition, the Organization has general liability and malpractice insurance for claims incurred and reported within the policy year ("claims made coverage"). Losses in excess of policy limits of \$1,000,000 per claim and \$2,000,000 aggregate per year.

Note 15: Concentration of Credit Risk

Receivables

The Organization grants credit without collateral to its patients, the majority of whom are local residents and are insured under third-party payer agreements. The mix of receivables from patients and third-party payors is as follows at December 31, 2023:

Medi-Cal	74 %
Medicare	17
Other third-party payors	9
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Totals	100 %

Program Funding

A large part of the Organization's annual funding, \$7,209,309 or 15% for the year ended December 31, 2023, of total operating revenue is derived from grant agreements with federal agencies. The Organization has no reason to believe that relationships with these agencies will be discontinued in the foreseeable future. However, any interruption of these relationships (i.e., the failure to renew grant agreements or withholding of funds) would adversely affect the Organization's ability to finance ongoing operations.

Cash

The Organization maintains depository relationships with area financial institutions that are Federal Deposit Insurance Corporation (FDIC) insured institutions. The Organization maintains cash in accounts at these institutions which are insured by the FDIC up to \$250,000. At December 31, 2023, the Organization's deposits exceeded the insured limits by approximately \$1,016,000. In addition, other investments held by financial institutions are uninsured.

Community Health System's Inc.

Notes to Financial Statements

Note 16: Employee Retention Tax Credit (ERTC)

In March 2020, the Coronavirus Aid, Relief and Economic Security (CARES) Act created and funded the Employee Retention Tax Credit (ERTC) to aid employers that were negatively impacted by the COVID-19 pandemic. The ERTC was designed to provide an incentive to retain employees during the pandemic. The Organization applied for and received a credit in the amount of \$2,087,529 during 2023. The proceeds are including in other nonoperating income in the accompanying statement of activities.

Laws and regulations concerning government programs, including the ERTC, are complex and subject to varying interpretations. Claims made under the CARES Act may also be subject to retroactive audit and review. There can be no assurance that regulatory authorities will not challenge the Organization's claim to the ERTC, and it is not possible to determine the impact (if any) this would have upon the Organization.

Note 17: Liquidity

As of December 31, 2023, financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled debt service payments, and capital items, were as follows:

Cash	\$ 4,603,078
Patient accounts receivable - Net	1,621,936
Grants receivable	10,663
Other receivables	596,480
Investments	1,440
Due from third-party payors	1,932,661
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Total	\$ 8,766,258
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Supplementary Information

Community Health System's Inc.

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2023

Federal Grantor/Cluster Title	Contract Number	Assistance Listing Number	Pass-Through Grantor	Federal Expenditures
U.S. Department of Health and Human Services:				
Health Center Cluster:				
Health Center Program	H80CS00222	93.224	Direct	\$ 2,040,927
American Rescue Plan Act Funding for Health Centers	H8FCS40462	93.224	Direct	1,695,678
FY 2023 Expanding COVID-19 Vaccination	H8GCS48192	93.527	Direct	242,468
FY 2021 Ending the HIV Epidemic - Primary Care HIV Prevention	H8HCS45007	93.527	Direct	330,715
Grant for New and Expanded Services Under the Health Center Program	H8GCS48074	93.527	Direct	2,377,849
Total Health Center Cluster				6,687,637
COVID-19 Claims Reimbursement for Uninsured program and the COVID-19 Coverage Assistance Funds				
	Not identified	93.461	Direct	10,000
Total Department of Health and Human Services				6,697,637
Total expenditures of federal awards				\$ 6,697,637

See Independent Auditor's Report.

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

Community Health System's Inc.

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2023

Note 1: General

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Community Health System's Inc. under programs of the federal government for the year ended December 31, 2023. The information in the Schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of Community Health System's Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Community Health System's Inc.

Note 2: Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3: Indirect Cost Rate

Community Health System's Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4: Sub-Recipients

Community Health System's Inc. does not have any sub-recipients of federal or state awards.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Community Health System's Inc.
Moreno Valley, CA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Community Health System's Inc., as of and for the year ended December 31, 2023 and the related notes to the financial statements, which collectively comprise the Community Health System's Inc.'s basic financial statements, and have issued our report thereon dated April 24, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Health System's Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Health System's Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Health System's Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of Community Health System's Inc.'s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Health System's Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Health System's Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Health System's Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP
Oakland, California

April 24, 2024

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Board of Directors
Community Health System's Inc.
Moreno Valley, CA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Health System's Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023. Community Health System's Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Health System's Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Health System's Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Health System's Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Community Health System's Inc.'s federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Health System's Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Health System's Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Health System's Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Health System's Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Health System's Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over-compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP
Oakland, California

April 24, 2024

Community Health System's Inc.

Schedule of Findings and Questioned Costs

Year Ended December 31, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes x no

Significant deficiency(ies) identified? ___ yes x no

Noncompliance material to financial statements noted? ___ yes x no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes x no

Significant deficiency(ies) identified? ___ yes x no

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]? ___ yes x no

Identification of major federal programs:

Assistance Listing Number
93.224 / 93.527

Name of Federal Program or Cluster
Health Center Program Cluster

Dollar threshold used to distinguish between Type A and Type B programs: 750,000

Auditee qualified as low-risk auditee? Yes

Community Health System's Inc.
Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2023

Section II - Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Community Health System's Inc.

Schedule of Prior Year Findings and Questioned Costs

Year Ended December 31, 2023

Section II - Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

Finding 2022-001

Program Income

Condition:

A patient was given an inappropriate sliding fee adjustment under the Organization's policy. Out of the total number of patients (11,268) who received a sliding fee adjustment, a sample of 30 was tested. One patient received an inappropriate adjustment based on their eligibility. As a result, improper sliding fee adjustments were given.

Status:

Resolved.

Community Health Systems, Inc.

Balance Sheet

As of Date:

12/31/2024

Year To Date

12/31/2024

Current Year Balance

Assets

Current Assets

Cash and Cash Equivalents

Cash on Hand-Petty Cash	2,165.41
Cash on Hand-Cash Boxes	1,610.00
Cash in Bank-Chase Oper #0683	45,974.42
Cash in Bank - CNB OP #9266	92,097.96
Cash in Bank - CNB Sweep Account	11,145,254.02
Cash in Bank - CNB Mer #9800	3,999.89
Cash in Bank - CNB PR #9789	1,715,931.24

Total Cash and Cash Equivalents	<u>13,007,032.94</u>
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Accounts Receivable

Patient Account Receivable	2,972,411.87
Pharmacy Account Receivable	126,062.02
340B Program AR	129,038.84
Grant AR	1,310,213.31
AR-Miscellaneous	113,533.30
Allowable For Doubtful	(297,560.70)

Total Accounts Receivable	<u>4,353,698.64</u>
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Other Current Assets

Other Current Assets

Investment - CNB	0.00
Deposits	450,412.44
HRA - Health Reimbursement Arrangement	91,934.06
Prepaid Expenses	555,414.97

Total Other Current Assets	<u>1,097,761.47</u>
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Inventory

BLM 2 Pharmacy Inventory	<u>105,231.37</u>
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Total Inventory	<u>105,231.37</u>
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Total Other Current Assets	<u>1,202,992.84</u>
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Total Current Assets	<u>18,563,724.42</u>
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Long-term Assets

Property & Equipment

Land	230,000.00
Building FLB	3,600,000.00
Building BLM	1,949,720.09
Building MAG	5,500,000.00
Building APV	2,235,000.00
Building MV3	4,500,000.00
Computer Equipment	2,730,370.54
Motor Vehicles	1,011,572.67
Leasehold Improvements	11,255,174.94
Furniture & Equipment	1,986,443.93
Accumulated Depreciation	(10,610,618.75)

Total Property & Equipment	<u>24,387,663.42</u>
Other Long-term Assets	
Other Assets	
Debt Issuance Costs	258,286.71
Operating ROU Asset	18,069,758.19
Finance ROU Asset	<u>0.00</u>
Total Other Assets	<u>18,328,044.90</u>
Total Other Long-term Assets	<u>18,328,044.90</u>
Total Long-term Assets	<u>42,715,708.32</u>
Total Assets	<u>61,279,432.74</u>

Liabilities and Net Assets

Liabilities

Short-term Liabilities

Accounts Payable	
Accounts Payable	<u>1,095,727.05</u>
Total Accounts Payable	1,095,727.05
Accrued Liabilities	
Accrued Payroll	1,454,176.75
Flexible Spending Account (FSA)	13,329.26
Health Saving Account (HSA)	858.15
Accrued Vacation	<u>995,454.84</u>
Total Accrued Liabilities	2,463,819.00

Other Short-term Liabilities

Short-term Liabilities

Bank Overdraft	0.00
Other Accrued Liabilities	1,376,910.18
Tenants Deposit	28,444.80
Current Liability Operating Lease	1,690,575.75
Payroll Liabilities	<u>197,346.08</u>
Total Short-term Liabilities	3,293,276.81

Loans Payable - Current

Current Mortgage Payable-CNB	231,363.34
Current Portion of TI	<u>20,004.00</u>
Total Loans Payable - Current	251,367.34

Capital Lease Obligation

Current Liability-Capital Lease	<u>0.00</u>
Total Capital Lease Obligation	0.00

Total Other Short-term Liabilities	<u>3,544,644.15</u>
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Total Short-term Liabilities	<u>7,104,190.20</u>
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Long Term Liabilities

Other Long-term Liabilities

Loans Payable - Long Term

Long Term Mortgage Payable-CNB	9,240,820.98
Tenant Improvement Payable	<u>101,646.99</u>
Total Loans Payable - Long Term	9,342,467.97

Other Liabilities

Long Term Operating Lease	<u>16,962,837.56</u>
Total Other Liabilities	16,962,837.56

Total Other Long-term Liabilities	<u>26,305,305.53</u>
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Total Long Term Liabilities	<u>26,305,305.53</u>
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Total Liabilities	<u>33,409,495.73</u>
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Net Assets

Net Assets	
2010 Rel Restrict Satisf Prgm	463,430.86
Unrestricted Net Assets	<u>17,646,885.51</u>
Total Net Assets	<u>18,110,316.37</u>
Change In Net Assets	<u>9,759,620.64</u>
Total Net Assets	<u>27,869,937.01</u>
Total Liabilities and Net Assets	<u><u>61,279,432.74</u></u>

Created on : 02/20/2025 5:05 PM PST

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2023

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the **2023** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization COMMUNITY HEALTH SYSTEM INC		D Employer identification number 33-0056551
	Doing business as		E Telephone number 951-571-2300
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	21801 ALESSANDRO BLVD		G Gross receipts \$ 54,173,439.
	City or town, state or province, country, and ZIP or foreign postal code MORENO VALLEY, CA 92553		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Name and address of principal officer: LORI HOLEMAN SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. See instructions	
J Website: WWW.CHSICA.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1984	M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO IMPROVE AND STRENGTHEN THE HEALTH OF OUR DIVERSE COMMUNITIES BY PROVIDING COMPASSIONATE AND		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	475
	6 Total number of volunteers (estimate if necessary)	6	9
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 6,308,263.	Current Year 10,290,799.
	9 Program service revenue (Part VIII, line 2g)	25,950,476.	42,510,624.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,700.	140,461.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,206.	31,459.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	32,270,645.	52,973,343.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		26,103,010.	32,065,858.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)		0.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		8,790,966.	11,923,010.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	34,893,976.	43,988,868.	
19 Revenue less expenses. Subtract line 18 from line 12	-2,623,331.	8,984,475.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 34,129,628.	End of Year 42,691,698.
	21 Total liabilities (Part X, line 26)	22,453,001.	25,006,014.
	22 Net assets or fund balances. Subtract line 21 from line 20	11,676,627.	17,685,684.

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	Signature of officer		Date		
	LORI HOLEMAN, CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	MICHAEL J PETERSON, CPA	MICHAEL J PETERSON,	11/19/24	<input type="checkbox"/>	P01833529
Preparer Use Only	Firm's name	Firm's EIN		Phone no.	
	WIPFLI LLP	39-0758449		218.722.4705	
Firm's address					
1502 LONDON ROAD, SUITE 200					
DULUTH, MN 55812					

May the IRS discuss this return with the preparer shown above? See instructions Yes No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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 IMPROVE AND STRENGTHEN THE HEALTH OF OUR DIVERSE COMMUNITIES BY PROVIDING COMPASSIONATE AND COMPREHENSIVE HEALTH SERVICES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 31,211,335. including grants of \$ 0.) (Revenue \$ 42,510,624.) COMMUNITY HEALTH SYSTEMS PROVIDED 134,520 MEDICAL, DENTAL, VISION, MENTAL HEALTH, AND OTHER PRIMARY CARE SERVICES, INCLUDING VIRTUAL VISITS, TO INDIVIDUALS IN THE TRI-COUNTY AREA OF SOUTHERN CALIFORNIA. APPROXIMATELY 25,214 PATIENTS WERE SERVED. A MAJORITY OF THOSE PATIENTS WERE LOW-INCOME AND UNDERINSURED WITH LIMITED MEANS FOR PAYMENT.

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

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

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 31,211,335.

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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
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? <i>If "Yes," complete Schedule C, Part II</i>		X
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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
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? <i>If "Yes," complete Schedule D, Part VI</i>	X	
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? <i>If "Yes," complete Schedule D, Part VII</i>		X
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? <i>If "Yes," complete Schedule D, Part VIII</i>		X
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? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
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? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

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		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
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 on Schedule O		X

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?		X
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe on 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	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on 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?		X
16b	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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 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 on Schedule O)
- 19** Describe on 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, address, and telephone number of the person who possesses the organization's books and records
ANNIE NGUYEN - 951-571-2300
21801 ALESSANDRO BLVD, MORENO VALLEY, CA 92553

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and 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.
- See the instructions for the order in which to list the persons above.

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 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LORI HOLEMAN CEO	40.00			X			484,559.	0.	31,518.	
(2) DR. SANJEEV PURI CMO	40.00					X	425,029.	0.	9,868.	
(3) ANNIE NGUYEN CFO	40.00			X			371,785.	0.	31,456.	
(4) DR. GORAN CVIJANOVIC INTERNAL MED. PHYS. TEAM LEAD	40.00					X	350,491.	0.	16,493.	
(5) DR. GEORGE SOLIMAN FAMILY PRACTICE PHYSICIAN	40.00					X	321,508.	0.	27,132.	
(6) DENIS VEGA TAPIA CSO	40.00					X	336,168.	0.	8,827.	
(7) DR. CALVIN LAMBERT HALL FAMILY PRACTICE PHYSICIAN	40.00					X	299,505.	0.	28,764.	
(8) JONNATHAN BARAJAS CHAIR	1.50	X		X			0.	0.	0.	
(9) KIMBERLY JIMENEZ VICE CHAIR	1.00	X		X			0.	0.	0.	
(10) OSCAR ULRIC JONES TREASURER	1.00	X		X			0.	0.	0.	
(11) JENNIFER DOBROWOLSKY SECRETARY	1.00	X		X			0.	0.	0.	
(12) DRAYMOND CRAWFORD BOARD MEMBER	0.75	X					0.	0.	0.	
(13) VERONICA HERNANDEZ BOARD MEMBER	0.50	X					0.	0.	0.	
(14) MAYRA JACKSON BOARD MEMBER (FROM SEP 2023)	0.50	X					0.	0.	0.	
(15) ALLISON MONTERROSA BOARD MEMBER	0.50	X					0.	0.	0.	
(16) AMIR SADEGHIAN BOARD MEMBER	0.75	X					0.	0.	0.	

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	9,296,838.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	993,961.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 697,000.			
	h	Total. Add lines 1a-1f		10,290,799.			
Program Service Revenue	2 a	PATIENT SERVICE REVENUE	Business Code 621990	38,162,857.	38162857.		
	b	340B PHARMACY REVENUE	456110	2,821,533.	2,821,533.		
	c	INCENTIVE REVENUE	621990	1,526,234.	1,526,234.		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		42,510,624.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		88,673.		88,673.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	4,618.			
			(ii) Personal				
	6 b	Less: rental expenses		0.			
	6 c	Rental income or (loss)		4,618.			
	d	Net rental income or (loss)		4,618.		4,618.	
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	1,251,884.			
			(ii) Other				
	7 b	Less: cost or other basis and sales expenses		1,200,096.			
7 c	Gain or (loss)		51,788.				
d	Net gain or (loss)		51,788.		51,788.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER INCOME	Business Code 900999	26,841.		26,841.	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		26,841.			
12	Total revenue. See instructions		52,973,343.	42510624.	0.	171,920.	

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 domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	919,318.	390,792.	528,526.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	25,007,225.	19,058,537.	5,948,688.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,790,039.	604,096.	1,185,943.	
9 Other employee benefits	2,321,793.	1,712,360.	609,433.	
10 Payroll taxes	2,027,483.	1,509,021.	518,462.	
11 Fees for services (nonemployees):				
a Management				
b Legal	3,015.		3,015.	
c Accounting	82,947.		82,947.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,281,044.	877,583.	403,461.	
12 Advertising and promotion				
13 Office expenses	998,918.	641,414.	357,504.	
14 Information technology	954,437.	67,163.	887,274.	
15 Royalties				
16 Occupancy	3,530,674.	2,726,731.	803,943.	
17 Travel	154,587.	50,629.	103,958.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	152,381.	5,286.	147,095.	
20 Interest	239,992.		239,992.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	779,715.	566,254.	213,461.	
23 Insurance	622,897.	281,657.	341,240.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MEDICAL SUPPLIES	2,287,379.	2,287,379.		
b STAFF RECRUITMENT	221,920.	1,360.	220,560.	
c DUES & SUBSCRIPTIONS	176,301.	60,843.	115,458.	
d BAD DEBT EXPENSE	134,127.	134,127.		
e All other expenses	302,676.	236,103.	66,573.	
25 Total functional expenses. Add lines 1 through 24e	43,988,868.	31,211,335.	12,777,533.	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,928,864.	1	4,603,078.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	3,565,324.	3	10,663.
	4 Accounts receivable, net	1,426,091.	4	4,151,077.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	0.	8	84,393.
	9 Prepaid expenses and deferred charges	893,680.	9	385,493.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 29,604,321.		
	b Less: accumulated depreciation	10b 9,536,646.	10c	20,067,675.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	1,201,536.	12	1,440.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	14,685,031.	15	13,387,879.
16 Total assets. Add lines 1 through 15 (must equal line 33)	34,129,628.	16	42,691,698.	
Liabilities	17 Accounts payable and accrued expenses	2,578,349.	17	4,082,655.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	5,446,912.	23	7,216,379.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	14,427,740.	25	13,706,980.
	26 Total liabilities. Add lines 17 through 25	22,453,001.	26	25,006,014.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	8,692,875.	27	17,646,934.
	28 Net assets with donor restrictions	2,983,752.	28	38,750.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	11,676,627.	32	17,685,684.
	33 Total liabilities and net assets/fund balances	34,129,628.	33	42,691,698.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	52,973,343.
2	Total expenses (must equal Part IX, column (A), line 25)	2	43,988,868.
3	Revenue less expenses. Subtract line 2 from line 1	3	8,984,475.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,676,627.
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 on Schedule O)	9	-2,975,418.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	17,685,684.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
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 on Schedule O and describe any steps taken to undergo such audits	X	

SCHEDULE A
(Form 990)

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization COMMUNITY HEALTH SYSTEM INC	Employer identification number 33-0056551
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6828716.	9002113.	17507114.	6308263.	10260383.	49906589.
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	6828716.	9002113.	17507114.	6308263.	10260383.	49906589.
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)						892,325.
6 Public support. Subtract line 5 from line 4.						49014264.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	6828716.	9002113.	17507114.	6308263.	10260383.	49906589.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,819.	107.	373.	1,700.	93,291.	100,290.
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 VI.)	39,464.	73,253.	227,128.	10,206.	26,841.	376,892.
11 Total support. Add lines 7 through 10						50383771.
12 Gross receipts from related activities, etc. (see instructions)					12	125,837,265.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	97.28	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.13	%
16a 33 1/3% support test - 2023. 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			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. 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			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
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			<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 on 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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

COMMUNITY HEALTH SYSTEM INC

Employer identification number

33-0056551

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization COMMUNITY HEALTH SYSTEM INC	Employer identification number 33-0056551
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ <u>6,697,637.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>2,087,529.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ <u>238,803.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization COMMUNITY HEALTH SYSTEM INC	Employer identification number 33-0056551
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	VACCINE DONATIONS _____ _____ _____	\$ 697,000.	12/31/23
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization COMMUNITY HEALTH SYSTEM INC	Employer identification number 33-0056551
--	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: COMMUNITY HEALTH SYSTEM INC; Employer identification number: 33-0056551

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include whether art collections are reported and amounts of revenue and assets.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

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 make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on 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, for escrow or custodial account liability? 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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on 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		230,000.		230,000.
b Buildings		13,284,720.	1,630,039.	11,654,681.
c Leasehold improvements		10,638,649.	4,107,192.	6,531,457.
d Equipment		4,439,379.	2,173,644.	2,265,735.
e Other		1,011,573.	1,625,771.	-614,198.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				20,067,675.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on 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)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RIGHT-OF-USE ASSETS	13,156,003.
(2) SECURITY DEPOSITS	231,876.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	13,387,879.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) RIGHT-OF-USE LIABILITIES	13,565,325.
(3) RELATED PARTY NOTE PAYABLE	141,655.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	13,706,980.

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 FASB 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" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	52,839,216.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) 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	0.
3	Subtract line 2e from line 1		3	52,839,216.
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	134,127.	
c	Add lines 4a and 4b		4c	134,127.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	52,973,343.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	43,854,741.
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	0.
3	Subtract line 2e from line 1		3	43,854,741.
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	134,127.	
c	Add lines 4a and 4b		4c	134,127.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	43,988,868.

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.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

BAD DEBT EXPENSE 134,127.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

BAD DEBT EXPENSE 134,127.

**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" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

COMMUNITY HEALTH SYSTEM INC

Employer identification number

33-0056551

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on 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

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the 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.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on 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?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- 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.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on 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?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2023

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 on 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 aren't 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 and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) LORI HOLEMAN CEO	(i)	316,231.	168,328.	0.	0.	31,518.	516,077.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DR. SANJEEV PURI CMO	(i)	338,905.	86,124.	0.	0.	9,868.	434,897.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ANNIE NGUYEN CFO	(i)	245,440.	126,345.	0.	0.	31,456.	403,241.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DR. GORAN CVIJANOVIC INTERNAL MED. PHYS. TEAM LEAD	(i)	331,792.	18,699.	0.	0.	16,493.	366,984.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) DR. GEORGE SOLIMAN FAMILY PRACTICE PHYSICIAN	(i)	306,759.	14,749.	0.	0.	27,132.	348,640.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DENIS VEGA TAPIA CSO	(i)	222,332.	113,836.	0.	0.	8,827.	344,995.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DR. CALVIN LAMBERT HALL FAMILY PRACTICE PHYSICIAN	(i)	293,525.	5,980.	0.	0.	28,764.	328,269.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

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

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization: **COMMUNITY HEALTH SYSTEM INC**
Employer identification number: **33-0056551**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (MEDICATION)	X	1	697,000.	FAIR MARKET VALUE
26	Other ()				
27	Other ()				
28	Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2023

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

SCHEDULE M, PART I, COLUMN (B):

THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTIONS IN PART I,
COLUMN (B).

**SCHEDULE O
(Form 990)**

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 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

COMMUNITY HEALTH SYSTEM INC

Employer identification number

33-0056551

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COMPREHENSIVE HEALTH SERVICES.

FORM 990, PART VI, SECTION B, LINE 11B:

A DRAFT COPY OF FORM 990 (INCLUDING ALL PERTINENT SCHEDULES) WAS PROVIDED TO THE ORGANIZATION'S FINANCE COMMITTEE TO REVIEW AND APPROVE BEFORE IT WAS FILED WITH THE INTERNAL REVENUE SERVICE. A COPY WAS ALSO PROVIDED TO THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION HAS A REPORTING CHAIN FOR ADMINISTRATION AND CLINICAL POLICIES. POLICIES ARE ADDRESSED AT THE LOWEST LEVEL POSSIBLE AND ISSUES ARE RAISED UP THROUGH THE REPORTING CHAIN AS NEEDED.

FORM 990, PART VI, SECTION B, LINE 15:

TO DETERMINE THE COMPENSATION OF THE ORGANIZATION'S CHIEF EXECUTIVE OFFICER, THE HUMAN RESOURCES DEPARTMENT RESEARCH COMPARABILITY DATA FOR THE SALARY ANALYSIS; THE HUMAN RESOURCES DIRECTOR MAKES A RECOMMENDATION TO THE BOARD OF DIRECTORS AND THE BOARD VOTES ON THAT RECOMMENDATION. THIS PROCESS IS DOCUMENTED IN THE MEETING MINUTES.

FORM 990, PART VI, SECTION C, LINE 18:

THE ORGANIZATION MAKES ITS FORM 1023 AND 990 AVAILABLE TO THE PUBLIC UPON REQUEST IN THE CORPORATE OFFICE IN MORENO VALLEY AND ON GUIDESTAR.ORG.

FORM 990, PART VI, SECTION C, LINE 19:

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization COMMUNITY HEALTH SYSTEM INC	Employer identification number 33-0056551
---	--

THE ORGANIZATION MAKES THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST FOR VIEWING IN THE CORPORATE OFFICE IN MORENO VALLEY. IN ADDITION, UPON REQUEST, THE FINANCIAL STATEMENTS ARE PROVIDED TO VARIOUS FUNDING AGENCIES AS REQUIRED.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN ACCOUNTING METHOD (PRINCIPLE)	-2,975,418.
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FORM 990, PART XII, LINE 1:

IN 2023, THE ORGANIZATION CHANGED ITS ACCOUNTING POLICY REGARDING THE RECOGNITION OF GRANT REVENUE. THE CHANGE IN POLICY MORE ACCURATELY REFLECTS THE ALLOWABLE USES OF PRIMARILY FEDERAL, STATE, AND OTHER LOCAL GOVERNMENTAL GRANTS WITHIN DESIGNATED PERIODS OF AVAILABILITY ARE CONDITIONS THAT MUST BE MET BEFORE REVENUE IS RECOGNIZED RATHER THAN BEING DONOR RESTRICTIONS THAT MUST BE SATISFIED AFTER REVENUE HAS BEEN RECOGNIZED. THE CHANGE IN ACCOUNTING POLICY REDUCED BEGINNING NET ASSETS WITH DONOR RESTRICTIONS BY \$2,975,419

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION HAS A FINANCE COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT. THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. COMMUNITY HEALTH SYSTEM INC	Taxpayer identification number (TIN) 33-0056551
	Number, street, and room or suite no. If a P.O. box, see instructions. 21801 ALESSANDRO BLVD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MORENO VALLEY, CA 92553	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **ANNIE NGUYEN**
21801 ALESSANDRO BLVD - MORENO VALLEY, CA 92553

Telephone No. **951-571-2300** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 **23** or
 tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

FRHD CHC GRANT BUDGET FORM

Agency Name:	Community Health Systems, Inc.	PROGRAM NAME:	Smiles 360 Program
--------------	---------------------------------------	---------------	---------------------------

Not all line items will correspond with your program budget. If the item does not fully align either leave it blank or group it in the best category possible. However, be sure your program budget is fully itemized.

1)	A	INDIRECT EXPENSES:	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
A1		Administrative Support	1,051,288.13	1,051,288.13	-	-
A2		General Insurance (not program specific)	11,258.77	11,258.77	-	-
A3		Accounting & audit expenses	-	-	-	-
A4		Contractual (Janitor, Infectious Waste, etc.)	29,175.51	29,175.51	-	-
A5		Physical Assets (Rent, Facility Costs)	11,284.92	11,284.92	-	-
A6		Utilities	14,918.94	14,918.94	-	-
A7		IT & Internet	10,116.95	10,116.95	-	-
A8		Marketing & Communications	621.42	621.42	-	-
A9		Office Supplies	2,404.36	2,404.36	-	-
A10		Training & Education	485.75	485.75	-	-
A11		Other: Depreciation, Interest	48,653.27	48,653.27	-	-
TOTAL INDIRECT EXPENSE			1,180,208.02	1,180,208.02	-	-
B		PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1		Integration Coordinator	4,992.00	-	4,992.00	-
B2		Site Manager	49,800.00	-	49,800.00	-
B3		Dentist	16,322.60	16,322.60	-	-
B4		Informatics Analyst	19,200.00	-	19,200.00	-
B5		Payroll Expenses (WC, taxes)	20,772.36	20,772.36	-	-
B6		Benefits	17,159.77	7,436.77	9,723.00	-
B7						
TOTAL PERSONNEL EXPENSE			128,246.73	44,531.73	83,715.00	-
C		DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1		Dental Chair Headrest	45.00	-	45.00	-
C2		Dental Supplies	500.00	-	500.00	-
C3		Printing/Duplicating	300.00	-	300.00	-
C4		Travel/Mileage	90.00	-	90.00	-
C5		Panoramic Xray	23,012.00	-	-	23,012.00
C6		Oral Hygiene Kits	1,117.00	-	-	1,117.00
C7		Cavitron	3,100.00	-	-	3,100.00
C8		(3) Workstations	17,271.00	-	-	17,271.00
C9		Cost of 100 Visits @ \$305 per vsit	30,500.00	-	-	30,500.00
C10						
C11						
C12						
C13						
C14						
C15						
TOTAL OTHER EXPENSES			75,935.00	-	935.00	75,000.00

D	TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD
		\$ 1,384,389.75	5%

2) FUNDING SOURCES

E FUNDS FOR PROGRAM		
E1	APPLYING ORGANIZATION	X 1,224,739.75
E2	OTHER FUNDERS	Y 84,650.00
E3	REQUESTED FROM FRHD	Z 75,000.00
TOTAL FUNDING SOURCES		\$ 1,384,389.75

NOTE: THIS AMOUNT SHOULD BE EQUAL TO YOUR PROJECT COST.

3) % OF AGENCY BUDGET

F	CALCULATE % of Total Agency budget that this Program represents.	\$ 61,027,847.15	\$ 1,384,389.75	2%
		AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

** Agency budget is your agency's entire budget for the year. Fill in the amount.

FRHD CHC GRANT BUDGET REPORTING FORM

 Agency Name: **Community Health Systems, Inc.** PROGRAM NAME: **Smiles 360 Program**

The main categories align with the budget submitted with your application. Aggregate totals are all that should be reported under each heading.

1)	A	INDIRECT EXPENSES:	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL INDIRECT EXPENSE	\$1,180,208.02	\$0.00				
	B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL PERSONNEL EXPENSE	\$128,246.73	\$0.00				
	C	DIRECT PROGRAM EXPENSES	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL OTHER EXPENSES	\$75,935.00	\$75,000.00				
	D	TOTALS	PROGRAM COST	FRHD Funds Awarded	Total Amount Q1	Total Amount Q2	Total Amount Q3	Total Amount Q4
			\$1,384,389.75	\$0.05	\$0.00	\$0.00	\$0.00	\$0.00

 Total funds expended to date: **\$0.00**