

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

A For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

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 DAYTON CHILDREN'S HOSPITAL Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite ONE CHILDRENS PLAZA City or town, state or province, country, and ZIP or foreign postal code DAYTON, OH 45404-1815	D Employer identification number 31-0672132 E Telephone number 937-641-3000 G Gross receipts \$ 665,579,602. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.CHILDRENSDAYTON.ORG		
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: 1967 M State of legal domicile: OH

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: THE RELENTLESS PURSUIT OF OPTIMAL HEALTH FOR EVERY CHILD WITHIN OUR REACH.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	22	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	20	
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	3732	
	6	Total number of volunteers (estimate if necessary)	425	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.	
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
	Revenue	8	Contributions and grants (Part VIII, line 1h)	43,747,837.
9		Program service revenue (Part VIII, line 2g)	423,789,951.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	24,647,231.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,929,537.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	509,114,556.	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	189,032.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0.
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	234,788,535.
		16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.
		b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,174,122.	
		17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	183,925,916.
		18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	418,903,483.
	19	Revenue less expenses. Subtract line 18 from line 12	90,211,073.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1013973850.	
	21	Total liabilities (Part X, line 26)	255,194,190.	
	22	Net assets or fund balances. Subtract line 21 from line 20	758,779,660.	

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 6-15-22
	Type or print name and title CHRIS BERGMAN, VP FINANCE AND CFO	

Paid Preparer Use Only	Print/Type preparer's name KAREN O. CRIM	Preparer's signature KAREN O. CRIM	Date 05/15/22	Check if self-employed <input type="checkbox"/>	PTIN P00368385
	Firm's name ▶ RSM US LLP			Firm's EIN ▶ 42-0714325	
	Firm's address ▶ 6 S PATTERSON BLVD DAYTON, OH 45402			Phone no. 937-298-0201	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO IMPROVE THE HEALTH STATUS OF ALL CHILDREN THROUGH SERVICE, EDUCATION, RESEARCH AND ADVOCACY.

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 [X] No

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

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

4a (Code:) (Expenses \$ 344,400,478. including grants of \$ 202,446.) (Revenue \$ 498,335,803.) DAYTON CHILDREN'S HOSPITAL IS A PEDIATRIC HOSPITAL LOCATED IN DOWNTOWN DAYTON, OHIO. THE HOSPITAL AND ITS STAFF ARE COMMITTED TO SERVING AS AN ADVOCATE FOR THE CHILDREN AND THEIR FAMILIES IN THE MIAMI VALLEY THROUGH A VARIETY OF DIFFERENT PROGRAMS. IT OFFERS INPATIENT, OUTPATIENT AND ANCILLARY SERVICES TO THE CHILDREN IN THE SURROUNDING 20 COUNTIES. SERVICES ARE PROVIDED TO PATIENTS WITHOUT REGARD TO THEIR ABILITY TO PAY. FOR THE FISCAL YEAR ENDING JUNE 30, 2021, THE HOSPITAL'S MIX OF PATIENTS WAS 52.9% MEDICAID, 38.9% COMMERCIAL, 4.5% OTHER GOVERNMENT PROGRAMS AND 3.7% SELF PAY. THE HOSPITAL PROVIDES A LEVEL III NEONATAL NURSERY FOR PREMATURE NEWBORNS AS WELL AS CRITICAL CARE AND GENERAL PEDIATRIC INPATIENT BEDS. A 24 HOUR EMERGENCY DEPARTMENT IS AVAILABLE TO ALL CHILDREN IN THE AREA. SOME OF THE

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 344,400,478.

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> ?	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 Revenue Procedure 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>		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?	X	
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?		X
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?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
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 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 lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash 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>	X	
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 in 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 in 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?	X	

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		3732
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
b	If "Yes," enter the name of the foreign country ▶ BERMUDA See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.			

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.		
	1a	22	
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b	20	
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
b	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:		
a	The governing body?	X	
b	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
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c			
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?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	X	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	X	
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ OH**
- 18** Section 6104 requires an organization to make its 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 **▶**
CHRIS BERGMAN - 937-641-5819
ONE CHILDREN'S PLAZA, DAYTON, OH 45404

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ADAM MEZOFF, MD CMO	40.00 0.00	X					1,054,816.	0.	1291597.	
(2) DEBORAH FELDMAN CEO	40.00 1.00	X		X			901,408.	0.	951,523.	
(3) CINDY BURGER VP & CHIEF EXPERIENCE OFFICER	40.00 0.00					X	297,163.	0.	244,034.	
(4) CHRIS BERGMAN CFO	40.00 2.00			X			492,641.	0.	38,544.	
(5) CHARLES KIDWELL CHIEF LEGAL OFFICER	40.00 0.00					X	407,351.	0.	38,943.	
(6) BENJAMIN GOODSTEIN VP & CHIEF AMBULATORY OFFICER	40.00 0.00					X	354,643.	0.	40,289.	
(7) KELLY KAVANAUGH VP & CHIEF STRATEGY OFFICER	40.00 0.00					X	304,378.	0.	86,287.	
(8) JAYNE GMEINER VP & CHIEF NURSING OFFICER	40.00 0.00					X	324,243.	0.	24,548.	
(9) LINDA BLACK-KUREK CHAIR	1.00 0.00	X		X			0.	0.	0.	
(10) JAMES WHALEN VICE CHAIR	1.00 0.00	X		X			0.	0.	0.	
(11) MICHAEL MCQUISTON SECRETARY/TREASURER	1.00 0.00	X		X			0.	0.	0.	
(12) MARK CHILSON ASST. SECRETARY/TREASURER	1.00 0.00	X		X			0.	0.	0.	
(13) VIPUL PATEL, MD PRO STAFF CHAIR	1.00 0.00	X		X			0.	0.	0.	
(14) MAMLE ANIM, MD TRUSTEE	1.00 0.00	X					0.	0.	0.	
(15) CLINTON BROWN TRUSTEE	1.00 0.00	X					0.	0.	0.	
(16) ROB CONNELLY TRUSTEE	1.00 0.00	X					0.	0.	0.	
(17) JOHN DUBY, MD TRUSTEE	1.00 0.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JACQUELINE GAMBLIN TRUSTEE	1.00 0.00	X					0.	0.	0.	
(19) MATTHEW HARDWICK, MD TRUSTEE	1.00 0.00	X					0.	0.	0.	
(20) HELEN JONES-KELLEY TRUSTEE	1.00 0.00	X					0.	0.	0.	
(21) TIFFANY KELLNER TRUSTEE	1.00 0.00	X					0.	0.	0.	
(22) ANTHONY R. KENNEY TRUSTEE	1.00 0.00	X					0.	0.	0.	
(23) LAURENCE KLABEN TRUSTEE	1.00 0.00	X					0.	0.	0.	
(24) THOMAS KRZMARZICK, MD TRUSTEE (UNTIL 7/01/2020)	1.00 0.00	X					0.	0.	0.	
(25) JAMIE MCGREGOR TRUSTEE	1.00 0.00	X					0.	0.	0.	
(26) DAVID C. MELIN TRUSTEE	1.00 0.00	X					0.	0.	0.	
1b Subtotal							4,136,643.	0.	2715765.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							4,136,643.	0.	2715765.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **189**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
WRIGHT STATE PHYSICIANS 725 UNIVERSITY BLVD, FAIRBORN, OH 45324	PHYSICIAN SERVICES	809,397.
PORTER WRIGHT MORRIS & ARTHUR LLP 41 SOUTH HIGH ST., COLUMBUS, OH 43215	LEGAL SERVICES	533,583.
STERIS INSTRUMENT MANAGEMENT SERVICES PO BOX 531809, ATLANTA, GA 30353	SURGICAL DEVICE/INSTRUMENT RE	499,263.
CHILDREN'S EMERGENCY SERVICES, INC. 1 CHILDREN'S PLAZA, DAYTON, OH 45404	PHYSICIAN SERVICES	464,588.
OHLMANN GROUP INC. 1605 NORTH MAIN STREET, DAYTON, OH 45405	ADVERTISING SERVICES	403,894.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **36**

SEE PART VII, SECTION A CONTINUATION SHEETS

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	12,113,995.				
	e Government grants (contributions)	1e	13,572,384.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			25,686,379.			
Program Service Revenue	2 a PATIENT SERVICE REVENUE	Business Code	624100	274,195,022.	274,195,022.		
	b MEDICARE/MEDICAID		624100	190,542,304.	190,542,304.		
	c RELATED ORG RENT		532000	144,648.	144,648.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			464,881,974.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			7,679,401.		7,679,401.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	1,246,522.				
		(ii) Personal					
		6b Less: rental expenses	427,710.				
	6c Rental income or (loss)	818,812.					
	d Net rental income or (loss)			818,812.		818,812.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	130,147,887.				
		(ii) Other					
		7b Less: cost or other basis and sales expenses	111,000,061.				
	7c Gain or (loss)	19,147,826.					
	d Net gain or (loss)			19,147,826.		19,147,826.	
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18							
	8b Less: direct expenses						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19							
	9b Less: direct expenses						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances		454,600.					
	10b Less: cost of goods sold	418,669.					
	c Net income or (loss) from sales of inventory			35,931.		35,931.	
Miscellaneous Revenue	11 a PARTNERS FOR KINDS	Business Code	900099	10,191,195.	10,191,195.		
	b CONTRACT SPECIALTY PHARMACY		900099	9,986,717.	9,986,717.		
	c CAFETERIA		900099	2,029,010.		2,029,010.	
	d All other revenue		900099	13,275,917.	13,275,917.		
	e Total. Add lines 11a-11d			35,482,839.			
12 Total revenue. See instructions			553,733,162.	498,335,803.	0.	29,710,980.	

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 ...	202,446.	202,446.		
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	4,730,529.		4,730,529.	
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	170,991,852.	147,354,536.	22,173,148.	1,464,168.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	16,258,178.	13,633,529.	2,489,181.	135,468.
9 Other employee benefits	24,814,414.	20,808,484.	3,799,169.	206,761.
10 Payroll taxes	13,905,258.	11,660,455.	2,128,941.	115,862.
11 Fees for services (nonemployees):				
a Management				
b Legal	1,063,007.		1,063,007.	
c Accounting	430,650.		430,650.	
d Lobbying	117,714.	117,714.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,026,027.		1,026,027.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	17,110,257.	10,523,945.	5,984,100.	602,212.
12 Advertising and promotion	1,047,354.		1,047,354.	
13 Office expenses	15,222,408.	7,327,537.	7,634,070.	260,801.
14 Information technology	13,942,125.	10,059,888.	3,698,642.	183,595.
15 Royalties				
16 Occupancy	7,496,691.	3,428,905.	4,050,214.	17,572.
17 Travel	647,415.	251,806.	375,128.	20,481.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	1,329,352.		1,329,352.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	38,482,963.	35,849,734.	2,474,263.	158,966.
23 Insurance	460,956.		460,956.	
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 AND DR	68,879,139.	67,176,442.	1,695,982.	6,715.
b BAD DEBT EXPENSE	14,870,310.	14,870,310.		
c STATE HOSPITAL ASSESSME	13,582,261.		13,582,261.	
d REPAIRS AND MAINTENANCE	1,244,286.	1,134,747.	108,018.	1,521.
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	427,855,592.	344,400,478.	80,280,992.	3,174,122.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	35,571,650.	1	16,307,449.
	2 Savings and temporary cash investments	249,241.	2	199,366.
	3 Pledges and grants receivable, net	389,889.	3	240,337.
	4 Accounts receivable, net	134,568,186.	4	221,205,310.
	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	7,373,985.	8	9,346,217.
	9 Prepaid expenses and deferred charges	4,738,367.	9	15,429,114.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 646,985,015.		
	b Less: accumulated depreciation	10b 234,044,082.		
	11 Investments - publicly traded securities	405,447,213.	10c	412,940,933.
	12 Investments - other securities. See Part IV, line 11	269,679,069.	11	353,238,016.
	13 Investments - program-related. See Part IV, line 11	128,199,882.	12	185,520,902.
	14 Intangible assets	22,682,065.	13	22,044,366.
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	5,074,303.	15	36,034,060.	
	1013973850.	16	1272506070.	
Liabilities	17 Accounts payable and accrued expenses	23,711,420.	17	26,713,287.
	18 Grants payable		18	
	19 Deferred revenue	0.	19	1,272,152.
	20 Tax-exempt bond liabilities	151,957,454.	20	151,977,191.
	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	10,415,000.	23	10,415,000.
	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	69,110,316.	25	92,020,416.
	26 Total liabilities. Add lines 17 through 25	255,194,190.	26	282,398,046.
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	758,779,660.	27	990,108,024.
	28 Net assets with donor restrictions		28	
	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	758,779,660.	32	990,108,024.
	33 Total liabilities and net assets/fund balances	1013973850.	33	1272506070.

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	553,733,162.
2	Total expenses (must equal Part IX, column (A), line 25)	2	427,855,592.
3	Revenue less expenses. Subtract line 2 from line 1	3	125,877,570.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	758,779,660.
5	Net unrealized gains (losses) on investments	5	84,972,335.
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	20,478,459.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	990,108,024.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
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 Single Audit Act and OMB Circular A-133?
- 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

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
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 2020 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2020. 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 type="checkbox"/>
b 33 1/3% support test - 2019. 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 - 2020. 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 - 2019. 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part 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 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019. 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 in line 12 on 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 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</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 in 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 in 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 in lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described in line 11a above?		
11b		
c A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
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>		
1		
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>		
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?		
1		
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>		
2		
3 By reason of the relationship described in 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>		
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
2a		
b Did the activities described in 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>		
2b		
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>		
3a		
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>		
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 (<i>explain in detail in Part VI</i>):		
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 - provide details in Part VI)	5
6	Other distributions (describe in Part VI). 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 (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 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-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2021. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2020

Name of the organization

DAYTON CHILDREN ' S HOSPITAL

Employer identification number

31-0672132

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 or 990-EZ), 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

Name of organization DAYTON CHILDREN'S HOSPITAL	Employer identification number 31-0672132
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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	<hr/> <hr/> <hr/>	\$ <u>12,113,995.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>10,696,752.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization DAYTON CHILDREN'S HOSPITAL	Employer identification number 31-0672132
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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
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization DAYTON CHILDREN'S HOSPITAL	Employer identification number 31-0672132
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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 C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

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

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

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

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

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

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

Name of organization DAYTON CHILDREN'S HOSPITAL	Employer identification number 31-0672132
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?	X		87,714.
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		30,513.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		30,000.
j Total. Add lines 1c through 1i			148,227.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

PART II-B, LINE 1, LOBBYING ACTIVITIES:

LINE 1F:

OHIO HOSPITAL ASSOCIATION	\$5,067
OHIO CHILDREN'S HOSPITAL ASSOCIATION	\$47,574
CHILDREN'S HOSPITAL ASSOCIATION	\$22,451
DAYTON DEV COALITION	\$12,300

Part IV Supplemental Information (continued)

DAYTON AREA CHAMBER OF COMMERCE \$322

TOTAL \$87,714

LINE 1G:

MANAGEMENT TIME \$30,513

DAYTON CHILDREN'S HOSPITAL SPENDS TIME TRACKING SPECIFIC LEGISLATION THAT IS OF INTEREST TO PEDIATRIC HEALTH ISSUES. IT PROVIDES SUGGESTIONS AND FEEDBACK TO LOCAL, STATE AND FEDERAL LEGISLATURES. THE MAIN FOCUS CONCERNS MEDICAID, CHILDREN'S SPECIFIC HEALTH ISSUES AND MEDICAL EDUCATION FUNDING.

LINE 1H:

CONSULTING EXPENSE FOR GOVERNMENT ADVOCACY TO STATE AND FEDERAL AGENCIES TO BENEFIT CHILDREN'S HOSPITALS: \$30,000

TOTAL LINE 1J : \$148,227

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

2020

Open to Public Inspection

Name of the organization DAYTON CHILDREN'S HOSPITAL Employer identification number 31-0672132

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 regarding donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, structure). 2. Conservation contribution details (2a-2d table). 3-7. Monitoring and enforcement details. 8-9. Reporting requirements.

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.

Form with sections 1a-1b and 2. 1a: Reporting works of art for public service. 1b: Reporting works of art for public service with amounts. 2: Reporting works of art for financial gain with amounts.

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 on 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	144,603.	1,520,634.	1,601,373.	183,912,987.	167,616,099.
b Contributions				760,296.	106,014.
c Net investment earnings, gains, and losses			21.	640,717.	22,473,043.
d Grants or scholarships	72,231.	76,031.	80,760.	3,340,064.	6,271,797.
e Other expenditures for facilities and programs				180,372,563.	10,372.
f Administrative expenses					
g End of year balance	72,372.	1,444,603.	1,520,634.	1,601,373.	183,912,987.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 100 %
 - b Permanent endowment .0000 %
 - c Term endowment .0000 %
- 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 | | X |
| (ii) Related organizations | X | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | X | |
- 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		28,310,929.		28,310,929.
b Buildings		170,934,708.	55,261,391.	115,673,317.
c Leasehold improvements				
d Equipment		383,074,017.	148,998,892.	234,075,125.
e Other		64,665,361.	29,783,799.	34,881,562.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				412,940,933.

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) HEDGE FUNDS	44,326,930.	END-OF-YEAR MARKET VALUE
(B) LIMITED PARTNERSHIPS	92,754,894.	END-OF-YEAR MARKET VALUE
(C) PRIVATE EQUITY	48,439,078.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	185,520,902.	

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, col. (B) line 13.)		

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

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) DEFERRED COMP PAYABLE	26,986,997.
(3) PENSION LIABILITIES	31,511,836.
(4) OTHER LIABILITIES	1,652,265.
(5) CAPITAL LEASE PAYABLE	2,164,982.
(6) OPERATING LEASE LIABILITY	29,704,336.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	92,020,416.

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
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
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

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

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

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

Part XIII Supplemental Information.

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

PART V, LINE 4:

THE ENDOWMENTS ARE HELD BY DAYTON CHILDREN'S HOSPITAL FOUNDATION, A SUPPORTING ORGANIZATION OF DAYTON CHILDREN'S HOSPITAL. THE FUNDS ARE USED EXCLUSIVELY TO SUPPORT DAYTON CHILDREN'S HOSPITAL AND ITS SUBSIDIARIES. THE INTENDED USE OF THE FUNDS IS TO COVER EXPENSES FOR THE CARE AND COMFORT PROGRAM.

PART X, LINE 2:

ALL SUBSIDIARIES OF THE HOSPITAL, EXCEPT DAYTON CHILDREN'S SPECIALTY PHYSICIANS, AND SELECTED JOINT VENTURE ENTITIES, ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE WHOLLY OWNED FOR-PROFIT SUBSIDIARIES DAYTON CHILDREN'S SPECIALTY

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

Employer identification number

DAYTON CHILDREN'S HOSPITAL

31-0672132

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		99,076,718.
CENTRAL AMERICA AND THE CARIBBEAN	1	2	PROGRAM SERVICE	SELF INSURANCE	2,734,019.
EAST ASIA AND THE PACIFIC	0	0	INVESTMENTS		532,836.
NORTH AMERICA	0	0	INVESTMENTS		2,209,152.
SOUTH AMERICA	0	0	INVESTMENTS		5,269.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENTS		4,114,250.
3 a Subtotal	0	2			108,672,244.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	2			108,672,244.

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

Schedule F (Form 990) 2020

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, question 20.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization **DAYTON CHILDREN ' S HOSPITAL** Employer identification number **31-0672132**

Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	<input checked="" type="checkbox"/>	
b If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %		
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:	<input checked="" type="checkbox"/>	
<input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input checked="" type="checkbox"/> 400% <input type="checkbox"/> Other _____ %		
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	<input checked="" type="checkbox"/>	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	<input checked="" type="checkbox"/>	
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		<input checked="" type="checkbox"/>
6a Did the organization prepare a community benefit report during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization make it available to the public?	<input checked="" type="checkbox"/>	

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

7 Financial Assistance and Certain Other Community Benefits at Cost

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)			1354386.		1354386.	.32%
b Medicaid (from Worksheet 3, column a)			172881935	154953497	17928438.	4.19%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs			174236321	154953497	19282824.	4.51%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			2949637.		2949637.	.69%
f Health professions education (from Worksheet 5)			2776028.	2776028.		
g Subsidized health services (from Worksheet 6)			52152970.	16488274.	35664696.	8.34%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			343,542.		343,542.	.08%
j Total. Other Benefits			58222177.	19264302.	38957875.	9.11%
k Total. Add lines 7d and 7j			232458498	174217799	58240699.	13.62%

Part V Facility Information (continued)

Section B. Facility Policies and Practices

(complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group DAYTON CHILDREN'S HOSPITAL

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

	Yes	No
Community Health Needs Assessment		
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	X	
If "Yes," indicate what the CHNA report describes (check all that apply):		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>19</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C		X
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C		X
7 Did the hospital facility make its CHNA report widely available to the public?	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>SEE PART V, SECTION C</u>		
b <input checked="" type="checkbox"/> Other website (list url): <u>HTTP://WWW.HCNO.ORG/COMMUNITY-SERVICES/COMMUNIT</u>		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>20</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a If "Yes," (list url): <u>SEE PART V, SECTION C</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$		

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group DAYTON CHILDREN'S HOSPITAL

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:			
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>100</u> % and FPG family income limit for eligibility for discounted care of <u>400</u> %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input type="checkbox"/> Asset level		
d	<input type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input type="checkbox"/> Underinsurance status		
g	<input checked="" type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	X	
15	Explained the method for applying for financial assistance?	X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input checked="" type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j	<input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group DAYTON CHILDREN'S HOSPITAL

	Yes	No
17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	X	
18 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:		
a <input type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted		
19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?		X
If "Yes," check all actions in which the hospital facility or a third party engaged:		
a <input type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):		
a <input checked="" type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)		
b <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)		
c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)		
d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)		
e <input type="checkbox"/> Other (describe in Section C)		
f <input type="checkbox"/> None of these efforts were made		

Policy Relating to Emergency Medical Care

21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	X	
If "No," indicate why:		
a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b <input type="checkbox"/> The hospital facility's policy was not in writing		
c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
d <input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information *(continued)*

Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)

Name of hospital facility or letter of facility reporting group DAYTON CHILDREN'S HOSPITAL

		Yes	No
<p>22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.</p> <p>a <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period</p> <p>b <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period</p> <p>c <input checked="" type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period</p> <p>d <input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method</p>			
<p>23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?</p> <p>If "Yes," explain in Section C.</p>		23	X
<p>24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?</p> <p>If "Yes," explain in Section C.</p>		24	X

Part V Facility Information (continued)

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

DAYTON CHILDREN'S HOSPITAL:

PART V, SECTION B, LINE 5: PURSUING THE OPTIMAL HEALTH OF ALL CHILDREN IS THE MISSION OF DAYTON CHILDREN'S HOSPITAL. TO HELP DEVELOP MEANINGFUL AND IMPACTFUL COMMUNITY ENGAGEMENT AND CHILD HEALTH PROGRAMS, DAYTON CHILDREN'S EVALUATES THE STATUS OF OUR REGION'S PEDIATRIC HEALTH EVERY THREE YEARS THROUGH OUR COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA).

DAYTON CHILDREN'S SERVES 20 OHIO COUNTIES AND EASTERN INDIANA, HOWEVER FOR THE PURPOSES OF DETERMINING THE COMMUNITY COVERED BY THIS COMMUNITY HEALTH NEEDS ASSESSMENT THE HOSPITAL CHOSE TO INCLUDE OUR PRIMARY SERVICE AREA WHERE 75 PERCENT OF OUR PATIENT POPULATION COMES FROM. THIS PRIMARY SERVICE AREA COVERS ZIP CODES IN MONTGOMERY, MIAMI, GREENE, CLARK AND WARREN COUNTIES. THESE COUNTIES REPRESENT URBAN, RURAL AND SUBURBAN COMMUNITIES. OUR HEALTH ASSESSMENT FOCUSED ON THE PEDIATRIC POPULATION LIVING IN THESE COUNTIES. SPECIAL ATTENTION HAS BEEN GIVEN TO THE CITY OF DAYTON IN MONTGOMERY COUNTY WHERE DAYTON CHILDREN'S PHYSICALLY IS LOCATED AND HEALTH DISPARITIES FOR CHILDREN ARE MOST CHALLENGING.

APPROXIMATELY 29.4% OF DAYTON CITY RESIDENTS WERE BELOW THE POVERTY LINE, ACCORDING TO THE 2018 AMERICAN COMMUNITY SURVEY 1-YEAR ESTIMATES. FOR THIS REASON, DATA IS BROKEN DOWN BY INCOME (LESS THAN \$25,000 AND GREATER THAN \$25,000) THROUGHOUT THE REPORT TO SHOW DISPARITIES. WHERE POSSIBLE, DATA IS ALSO BROKEN DOWN BY RACE AND AGE TO BETTER UNDERSTAND WHERE HEALTH DISPARITIES EXIST.

THIS COMMUNITY HEALTH NEEDS ASSESSMENT PROCESS WAS COMMISSIONED BY DAYTON

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

CHILDREN'S HOSPITAL. MULTIPLE SECTORS, INCLUDING THE GENERAL PUBLIC, WERE ASKED TO PARTICIPATE IN THE VARIOUS PHASES OF THE PROJECT. OVER 25 COMMUNITY PARTNER AGENCIES INCLUDING HEALTH DEPARTMENTS PARTICIPATED IN CHOOSING QUESTIONS FOR THE SURVEY, REVIEWING INITIAL DATA, AND IDENTIFYING AND PRIORITIZING NEEDS. OVER 300 FAMILIES TOOK THE PARENT PERCEPTION SURVEY DURING JANUARY-MARCH 2020. THE FINDINGS ARE BASED ON SELF-ADMINISTERED SURVEYS USING A STRUCTURED QUESTIONNAIRE. THE QUESTIONS WERE MODELED AFTER THE SURVEY INSTRUMENTS USED BY THE NATIONAL SURVEY OF CHILDREN'S HEALTH (NSCH) DEVELOPED BY THE CHILD AND ADOLESCENT HEALTH MEASUREMENT INITIATIVE.

DAYTON CHILDREN'S HOSPITAL MET MULTIPLE TIMES TO COMPLETE THE 2020-2023 DAYTON CHILDREN'S IMPLEMENTATION PLAN (IP). DAYTON CHILDREN'S HOSPITAL USED THE MOBILIZING FOR ACTION THROUGH PLANNING AND PARTNERSHIPS (MAPP) PROCESS, WHICH IS A COMMUNITY-DRIVEN STRATEGIC PLANNING PROCESS FOR IMPROVING COMMUNITY HEALTH. THIS FRAMEWORK HELPS COMMUNITIES APPLY STRATEGIC THINKING TO PRIORITIZE HEALTH ISSUES AND IDENTIFY RESOURCES TO ADDRESS THEM. DAYTON CHILDREN'S CONTRACTED WITH THE HOSPITAL COUNCIL OF NORTHWEST OHIO, A NEUTRAL NON-PROFIT REGIONAL HOSPITAL ASSOCIATION, TO FACILITATE THE PROCESS. DAYTON CHILDREN'S THEN INVITED KEY COMMUNITY LEADERS TO PARTICIPATE IN AN ORGANIZED PROCESS OF STRATEGIC PLANNING TO IMPROVE THE HEALTH OF CHILDREN OF THE GREATER DAYTON AREA. THEN AN INTERNAL TEAM OF DAYTON CHILDREN'S LEADERS REFINED THE PRIORITIES TO ENSURE ALIGNMENT WITH HOSPITAL STRATEGY AND INVESTMENT.

DETAILS OF THIS PROCESS AND ITS RESULTS CAN BE FOUND ON THE DAYTON CHILDREN'S HOSPITAL WEBSITE. DAYTON CHILDREN'S HOSPITAL IS FOCUSED ON THE

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

FOLLOWING PRIORITY HEALTH OUTCOMES: MENTAL HEALTH AND ADDICTION, CHRONIC DISEASE, AND MATERNAL AND INFANT HEALTH. DAYTON CHILDREN'S HOSPITAL WILL ALSO FOCUS ON THE FOLLOWING PRIORITY FACTORS TO ADDRESS MOST, IF NOT ALL, PRIORITY AREAS: COMMUNITY CONDITIONS, AND ACCESS TO CARE.

AMID THE PLANNING PROCESS AND AFTER INITIAL CHNA DATA COLLECTION, THE GREATER DAYTON COMMUNITY WAS STRUCK BY COVID-19 ALONG WITH THE REST OF THE COUNTRY. IMMEDIATELY, ISSUES INCLUDING FOOD INSECURITY, UNSTABLE HOUSING, MENTAL HEALTH AND ACCESS TO CARE BECAME MORE PRONOUNCED. COMMUNITY LEADERS EXPRESSED GREAT CONCERN OVER THE IMPACT OF COVID-19 ON THE GREATER DAYTON COMMUNITY AND THEREFORE THIS IMPLEMENTATION PLAN CONSIDERS THE CHANGING AND UNKNOWN ENVIRONMENT BROUGHT ABOUT BY COVID-19.

THE HOSPITAL FACILITY ALSO CONSULTED WITH THE FOLLOWING COMMUNITY PARTNERS:

ADAMHS BOARD MONTGOMERY COUNTY

COMMUNITY DEVELOPMENT, CITY OF DAYTON

COMMUNITY HEALTH CENTERS OF GREATER DAYTON

DAYTON FOOD BANK

HEALTH SERVICES DAYTON PUBLIC SCHOOLS

ECHO (EMPOWERING CHILDREN WITH HOPE AND OPPORTUNITY)

FIVE RIVERS HEALTH CENTERS

FIVE RIVERS METROPARKS

GREATER DAYTON AREA HOSPITAL ASSOCIATION

GREENE COUNTY PUBLIC HEALTH

MIAMI COUNTY PUBLIC HEALTH

MIAMI VALLEY CHILD DEVELOPMENT CENTERS

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

MIAMI VALLEY REGIONAL PLANNING COMMISSION

MONTGOMERY COUNTY HUMAN SERVICES PLANNING AND DEVELOPMENT

MONTGOMERY COUNTY STRATEGIC INITIATIVES

MONTGOMERY COUNTY JOB & FAMILY SERVICES/CHILDREN SERVICES

MONTGOMERY COUNTY EDUCATIONAL SERVICES CENTER

PRESCHOOL PROMISE

PUBLIC HEALTH--DAYTON & MONTGOMERY COUNTY

UNITED REHABILITATION SERVICES

UNITED WAY OF GREATER DAYTON

WARREN COUNTY HEALTH DISTRICT

WRIGHT STATE UNIVERSITY DEPARTMENT OF PEDIATRICS

STATE UNIVERSITY DEPARTMENT OF POPULATION AND PUBLIC HEALTH SCIENCES

YMCA OF GREATER DAYTON

DAYTON CHILDREN'S HOSPITAL:

PART V, SECTION B, LINE 11: THE HOSPITAL'S 2020-2023 CHNA AND

CORRESPONDING IMPLEMENTATION STRATEGY WAS ADOPTED BY DAYTON CHILDREN'S

HOSPITAL BOARD OF TRUSTEES IN JUNE 2020.

IN RESPONSE TO THE 2020 COMMUNITY HEALTH NEEDS ASSESSMENT, THE HOSPITAL'S

IMPLEMENTATION STRATEGY PLAN OUTLINES HOW THE HOSPITAL WILL WORK TO

ADDRESS THE PRIORITIES IDENTIFIED. THE STRATEGIES WERE CHOSEN BASED ON

EVIDENCE-BASED GUIDELINES, THE ABILITY TO ADDRESS HEALTH DISPARITIES AND

ALIGNMENT WITH REGIONAL AND STATEWIDE AREAS OF FOCUS.

TO WORK TOWARD IMPROVING MENTAL HEALTH AND ADDICTION OUTCOMES, THE

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

FOLLOWING STRATEGIES ARE BEING EMPLOYED.

1. LAUNCH AND SPREAD THE ON OUR SLEEVE MOVEMENT THROUGHOUT THE DAYTON REGION

2. INTEGRATE BEHAVIORAL HEALTH THROUGHOUT PRIMARY CARE

3. DEVELOP A COMPREHENSIVE SCHOOL-BASED PROGRAM

4. ADOPT AND EMBED A COMPREHENSIVE APPROACH TO SUICIDE CARE (ZERO-SUICIDE)

5. DEVELOP AND LAUNCH PARTIAL HOSPITALIZATION AND INTENSIVE OUTPATIENT THERAPY SERVICES

6. IMPLEMENT THE OAAP STORE IT SAFE PROGRAM

7. IMPLEMENT THE ROADMAP PROJECT

TO WORK TOWARD IMPROVING CHRONIC DISEASE OUTCOMES, THE FOLLOWING STRATEGIES ARE BEING EMPLOYED.

1. IMPLEMENT HEALTHY FOOD INITIATIVES

2. IMPLEMENT SAFE ROUTES TO SCHOOL

3. ENHANCE THE DAYTON ASTHMA ALLIANCE

4. EXPAND THE FOOD INSECURITY AND REFERRAL PROGRAM

5. CONTINUE TO ENHANCE THE "FOOD PHARM" PROGRAM

6. INCREASE PHYSICAL ACTIVITY OPPORTUNITIES AMONG FAMILIES

7. IMPLEMENT LEAD PREVENTION QUALITY IMPROVEMENT PROJECT

TO WORK TOWARD IMPROVING MATERNAL AND INFANT HEALTH OUTCOMES, THE FOLLOWING STRATEGIES ARE BEING EMPLOYED.

1. INCREASE THE USE OF SAFE SLEEP PRACTICES

2. INCREASE BREASTFEEDING AND PROVIDE BREASTFEEDING SUPPORT

3. INCREASE PARENTING RESOURCES AND SUPPORT

Part V Facility Information (continued)

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

TO WORK TOWARD IMPROVING COMMUNITY CONDITIONS, THE FOLLOWING STRATEGIES ARE BEING EMPLOYED.

- 1. EXPAND SCREENINGS TO ADDRESS SOCIAL NEEDS
- 2. SUPPORT AND EXPAND STRATEGIES TO IMPROVE KINDERGARTEN READINESS

TO WORK TOWARD IMPROVING ACCESS TO CARE, THE FOLLOWING STRATEGIES ARE BEING EMPLOYED.

- 1. PROMOTE PREVENTIVE HEALTH CARE
- 2. FURTHER INTEGRATE COMMUNITY HEALTH WORKERS INTO CLINICAL SERVICES
- 3. PROVIDE CULTURAL COMPETENCY TRAINING FOR HEALTH CARE PROFESSIONALS

PART V, SECTION B, LINE 7A:

THE CHNA REPORT IS MADE WIDELY AVAILABLE TO THE PUBLIC AT THE FOLLOWING URL:

[HTTPS://WWW.CHILDRENSDAYTON.ORG/COMMUNITY/ADVOCACY-AND-OUTREACH/COMMUNITY-HEALTH-NEEDS-ASSESSMENT](https://www.childrensdayton.org/community/advocacy-and-outreach/community-health-needs-assessment)

PART V, SECTION B, LINES 16A-16C:

THE FAP, FAP APPLICATION, AND PLAIN LANGUAGE SUMMARY ARE AVAILABLE AT THE FOLLOWING URL:

[HTTPS://WWW.CHILDRENSDAYTON.ORG/PATIENTS-VISITORS/AFTER-YOUR-VISIT/BILLING/FINANCIAL-ASSISTANCE](https://www.childrensdayton.org/patients-visitors/after-your-visit/billing/financial-assistance)

PART V, SECTION B LINE 10A:

THE IMPLEMENTATION STRATEGY IS MADE WIDELY AVAILABLE TO THE PUBLIC AT THE FOLLOWING URL:

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

[HTTPS://WWW.CHILDRENSDAYTON.ORG/COMMUNITY/ADVOCACY-AND-OUTREACH/COMMUNIT](https://www.childrensdayton.org/community/advocacy-and-outreach/community-health-needs-assessment)

[Y-HEALTH-NEEDS-ASSESSMENT](https://www.childrensdayton.org/community/advocacy-and-outreach/community-health-needs-assessment)

Multiple horizontal lines for text entry.

Part V Facility Information (continued)**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? 19

Name and address	Type of Facility (describe)
1 SPRINGBORO SOUTH URGENT CARE & OP CAR 3333 WEST TECH ROAD MIAMISBURG, OH 45342	URGENT CARE CENTER AND OUTPATIENT DIAGNOSTIC CENTER
2 HUBER HEIGHTS OUTPATIENT TESTING CENT 8501 OLD TROY PIKE HUBER HEIGHTS, OH 45424	OUTPATIENT DIAGNOSTIC CENTER
3 SPRINGFIELD SPECIALTY CARE CENTER 30 W MCCREIGHT AVENUE SPRINGFIELD, OH 45504	OUTPATIENT DIAGNOSTIC CENTER
4 BEAVERCREEK OUTPATIENT TESTING CENTER 1425 NORTH FAIRFIELD ROAD BEAVERCREEK, OH 45432	OUTPATIENT DIAGNOSTIC CENTER
5 VANDALIA OUTPATIENT TESTING CENTER 810 FALLS CREEK DRIVE SUITE A VANDALIA, OH 45377	OUTPATIENT DIAGNOSTIC CENTER
6 WARREN COUNTY SPECIALTY CARE CENTER 100 CAMPUS LOOP ROAD SUITE A FRANKLIN, OH 45005	OUTPATIENT CARE CENTER AND OUTPATIENT DIAGNOSTIC CENTER
7 KETTERING OUTPATIENT TESTING CENTER 4475 FAR HILLS AVENUE KETTERING, OH 45429	OUTPATIENT DIAGNOSTIC CENTER
8 KIDS EXPRESS SPRINGBORO 662 N. MAIN STREET SPRINGBORO, OH 45066	EXPRESS CARE
9 TROY OUTPATIENT TESTING CENTER 865 W. MARKET STREET TROY, OH 45373	OUTPATIENT DIAGNOSTIC CENTER
10 CHILD HEALTH PAVILION 1010 VALLEY STREET DAYTON, OH 45404	PEDIATRIC CARE CLINICS AND COMMUNITY CONNECTIONS

Schedule H (Form 990) 2020

Part V Facility Information (continued)**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? 19

Name and address	Type of Facility (describe)
11 KIDS EXPRESS MASON 8809 WILKENS BOULEVARD MASON, OH 45040	EXPRESS CARE
12 KIDS EXPRESS WEST CHESTER 7787 COX LANE WEST CHESTER, OH 45069	EXPRESS CARE
13 COVID TETING LAB - SOUTH CAMPUS 3300 WEST TECH MIAMISBURG, OH 45432	OUTPATIENT DIAGNOSTIC CENTER
14 HOPE CENTER 212 CHESTNUT STREET MARYSVILLE, OH 43040	OUTPATIENT DIAGNOSTIC CENTER
15 KIDS EXPRESS BEAVERCREEK 3301 DAYTON-XENIA ROAD SUITE 200 BEAVERCREEK, OH 45432	EXPRESS CARE
16 BEHAVIORAL HEALTH CENTER SOUTH 76 REMICK BOULEVARD SPRINGBORO, OH 45066	BEHAVIORAL HEALTH CARE
17 BEHAVIORAL HEALTH CENTER DAYTON 700 E 1ST STREET DAYTON, OH 45402	BEHAVIORAL HEALTH CARE
18 MICHAELS HOUSE 1016 RAINBOW COURT FAIRBORN, OH 45324	CHILD ADVOCACY CENTER
19 LIMA CLINIC 730 WEST HIGH STREET LIMA, OH 45801	OUTPATIENT DIAGNOSTIC CENTER

Part VI Supplemental Information

Provide the following information.

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

PART I, LINE 3C:

IN ADDITION TO THE FEDERAL POVERTY GUIDELINES, THE HOSPITAL FACILITY USES INSURANCE STATUS AND RESIDENCY TO DETERMINE ELIGIBILITY FOR FINANCIAL ASSISTANCE.

PART I, LINE 7:

THE FOLLOWING COSTING METHODOLOGIES WERE USED IN PREPARATION OF SCHEDULE H, PART I, LINE 7:

- CHARITY CARE AT COST WAS CALCULATED USING THE COST TO CHARGE RATIO.
- UNREIMBURSED MEDICAID WAS CALCULATED USING THE COST TO CHARGE RATIO.
- COMMUNITY HEALTH IMPROVEMENT SERVICES WERE VALUED AT THE ACTUAL CASH COSTS, INCLUDING DIRECTLY ASSIGNABLE PAYROLL COSTS, RELATED TO THESE ACTIVITIES. NO OVERHEAD ALLOCATION WAS CHARGED TO ANY AMOUNT INCLUDED IN THIS COMPUTATION.
- HEALTH PROFESSIONS EDUCATION COSTS WERE DETERMINED USING THE FACILITY'S MEDICARE COST REPORTED, SUPPLEMENTED BY THE ACTUAL CASH COSTS, INCLUDING DIRECTLY ASSIGNABLE PAYROLL COSTS, RELATED TO THESE ACTIVITIES.
- SUBSIDIZED HEALTH SERVICES COSTS WERE DETERMINED USING THE FACILITY'S

Part VI Supplemental Information (Continuation)

INTERNAL COST ACCOUNTING SYSTEM. THE COST OF THESE SERVICES INCLUDES DIRECT COSTS ATTRIBUTABLE TO HEALTH SERVICES OPERATIONS, TOGETHER WITH AN ALLOCATION OF FACILITY DIRECT AND INDIRECT OVERHEAD USING A COST FINDING METHODOLOGY PATTERNED AFTER THE MEDICARE COST REPORT.

- CASH AND IN KIND CONTRIBUTIONS WERE VALUED AT THE ACTUAL CASH COSTS, INCLUDING DIRECTLY ASSIGNABLE PAYROLL COSTS, RELATED TO THESE ACTIVITIES. NO OVERHEAD ALLOCATION WAS CHARGED TO ANY AMOUNT INCLUDED IN THIS COMPUTATION.

PART I, LINE 7G:

DAYTON CHILDREN'S INCLUDED \$52,152,970 OF PHYSICIAN CLINIC COSTS IN THE SUBSIDIZED HEALTH SERVICES CATEGORY.

PART II, COMMUNITY BUILDING ACTIVITIES:

AS THE ONLY CHILDREN'S HOSPITAL IN THE REGION, WE TAKE OUR PEDIATRIC EXPERTISE INTO THE COMMUNITY TO SOLVE PROBLEMS AND CREATE A HEALTHY COMMUNITY FOR OUR CHILDREN. OUR COMMUNITY RELATIONSHIPS DEMONSTRATE OUR COMMITMENT TO DAYTON AND THE SURROUNDING COMMUNITY - A COMMUNITY WE HAVE CALLED HOME FOR OVER 50 YEARS. DAYTON CHILDREN'S IS COMMITTED TO WORKING WITH OUR MANY VALUED PARTNERS TO HELP ENSURE DAYTON REMAINS A GREAT CITY FOR CHILDREN TO LIVE, LEARN, GROW AND PLAY.

THE DAVINCI PROJECT

THE DAVINCI PROJECT IS A COMPREHENSIVE STRATEGY FOR NEIGHBORHOOD REVITALIZATION SUPPORTED IN THE OLD NORTH DAYTON AND MCCOOK FIELD NEIGHBORHOODS AND THE BUSINESS COMMUNITY AROUND IT INCLUDING DAYTON CHILDREN'S.

Part VI Supplemental Information (Continuation)

DAYTON CHILDREN'S LEADS THIS EFFORT AND IS JOINED BY PARTNERS INCLUDING THE CITY OF DAYTON, GREATER OLD NORTH DAYTON BUSINESS ASSOCIATION, THE SALVATION ARMY KROC CENTER, THE UNIVERSITY OF DAYTON FITZ CENTER OF LEADERSHIP IN COMMUNITY, ST. MARY'S COMMUNITY DEVELOPMENT CORP. AND CITYWIDE DEVELOPMENT. THE DAVINCI PROJECT IS WORKING ON EFFORTS TO DEMOLISH NUISANCE BUILDINGS, REALIGN STREETS, BUILD A CHILDREN'S GARDEN, REVITALIZE BUS STOPS, IMPROVE WAYFINDING, AND BEAUTIFY THE NEIGHBORHOOD SO IT CONTINUES TO BE ATTRACTIVE TO FAMILIES AND BUSINESSES.

THIS PROJECT IS IMPORTANT TO DAYTON CHILDREN'S, NOT ONLY BECAUSE WE WANT TO BE AN ACTIVE PARTICIPANT IN OUR COMMUNITY, WE WANT PATIENTS, STAFF, VOLUNTEERS AND VISITORS TO FEEL WELCOME WHEN THEY ENTER THE OLD NORTH DAYTON A NEIGHBORHOOD THAT WE ARE PROUD TO CALL HOME.

COMMUNITY LEADERSHIP

BEYOND PARTICIPATION IN ORGANIZATIONS THAT DIRECTLY IMPACT CHILDREN AND CHILDREN'S HEALTH, DAYTON CHILDREN'S STAFF AND LEADERSHIP SERVE ON VARIOUS COALITIONS TO IMPROVE THE ECONOMIC AND SOCIAL HEALTH OF OUR COMMUNITY INCLUDING THE PRESCHOOL PROMISE, THE FAMILY AND CHILDREN FIRST COUNCIL, DAYTON DEVELOPMENT COALITION, AND THE HOPE CENTER. THROUGH THESE ACTIVITIES, DAYTON CHILDREN'S STRIVES TO CREATE A COMMUNITY THAT IS A PLACE WHERE ALL CHILDREN AND FAMILIES GROW AND THRIVE. IN ADDITION, TO ADDRESS EFFORTS OF HEALTH EQUITY, DIVERSITY AND INCLUSION DAYTON CHILDREN'S SUPPORTS ORGANZATIONS INCLUDING THE NAACP AND THE NATIONAL CONFERENCE FOR COMMUNITY AND JUSTICE.

Part VI Supplemental Information (Continuation)

DAYTON CHILDREN'S IS AN INDISPENSABLE RESOURCE TO OUR COMMUNITY BECAUSE

WE:

-SERVE AS THE COMMUNITY'S SAFETY NET HOSPITAL BY CARING FOR ALL CHILDREN REGARDLESS OF THEIR ABILITY TO PAY, WHILE PROVIDING AND SUBSIDIZING HOSPITAL AND COMMUNITY-BASED SERVICES THAT ARE EITHER LIMITED OR UNAVAILABLE ELSEWHERE IN OUR COMMUNITY.

-SERVE AS A VOICE FOR CHILDREN THROUGH PUBLIC POLICY ADVOCACY TO CHANGE LAWS, POLICIES, OR SYSTEMS LEADING TO THE IMPROVEMENT OF HEALTH AND SAFETY FOR CHILDREN AND FAMILIES.

-JOIN WITH COMMUNITY PARTNERS AND LEND SUPPORT THROUGHOUT OUR REGION TO IMPROVE THE LIVES OF CHILDREN AND THEIR FAMILIES.

-TRAIN FUTURE DOCTORS AND HEALTH CARE PROVIDERS TO BECOME THE NEXT GENERATION OF HIGH QUALITY, PROFESSIONAL PEDIATRIC EXPERTS, OFTEN AT A FINANCIAL LOSS TO THE HOSPITAL.

AS A TEACHING HOSPITAL, DAYTON CHILDREN'S IS DEDICATED TO TRAINING THE NEXT GENERATION OF PEDIATRICIANS AND PEDIATRIC SPECIALISTS. EACH YEAR, DAYTON CHILDREN'S HOSTS MEDICAL RESIDENTS FROM THE WRIGHT STATE UNIVERSITY BOONSHOFT SCHOOL OF MEDICINE. IN ADDITION, DAYTON CHILDREN'S HOUSES THIS COUNTRY'S ONLY CIVILIAN/MILITARY INTEGRATED PEDIATRIC RESIDENCY PROGRAM WITH WRIGHT-PATTERSON AIR FORCE BASE. PHYSICIANS TRAINED AT DAYTON CHILDREN'S ARE CARING FOR CHILDREN IN OUR REGION AND THROUGHOUT THE WORLD. IN ADDITION, WE WORK WITH NUMEROUS COLLEGES AND UNIVERSITIES TO HELP TRAIN STUDENTS IN MULTIPLE DISCIPLINES INCLUDING NURSING, PUBLIC HEALTH, SOCIAL WORK, AND MANY MORE AREAS REQUIRED BY MODERN HEALTHCARE. TRAINING INVOLVES

Part VI Supplemental Information (Continuation)

SIGNIFICANT COSTS FAR BEYOND THOSE USUALLY ASSOCIATED WITH PATIENT CARE. HOWEVER, WE RECOGNIZE TRAINING THE NEXT GENERATION OF HEALTH CARE WORKERS IS ESSENTIAL TO THE OVERALL HEALTH OF OUR COMMUNITY.

DAYTON CHILDREN'S JOINS WITH OTHER CHILDREN'S HOSPITALS ACROSS THE COUNTRY TO ADDRESS ISSUES UNIQUE TO THE POPULATION WE SERVE. WE WORK WITH THE CHILDREN'S HOSPITAL ASSOCIATION, THE OHIO CHILDREN'S HOSPITAL ASSOCIATION AND THE OHIO HOSPITAL ASSOCIATION TO ENSURE CHILDREN HAVE A VOICE IN POLICY MATTERS.

DAYTON CHILDREN'S FURTHER SUPPORTS COMMUNITY EFFORTS TO IMPROVE THE HEALTH AND SAFETY OF CHILDREN THROUGHOUT THE REGION THROUGH DONATIONS AND SPONSORSHIPS MADE TO PROGRAMS THAT SUPPORT, HELP AND IMPROVE THE HEALTH STATUS OF CHILDREN AND IMPROVE THE QUALITY OF LIFE FOR CHILDREN AND THEIR FAMILIES.

PART III, LINE 2:

THE PROVISION FOR BAD DEBTS IS BASED UPON MANAGEMENT'S ASSESSMENT OF HISTORICAL AND EXPECTED NET COLLECTIONS CONSIDERING HISTORICAL BUSINESS AND ECONOMIC CONDITIONS, TRENDS IN HEALTH CARE COVERAGE AND OTHER COLLECTION INDICATORS. PERIODICALLY THROUGHOUT THE YEAR, MANAGEMENT ASSESSES THE ADEQUACY OF THE ALLOWANCE FOR BAD DEBTS BASED UPON HISTORICAL WRITE-OFF EXPERIENCE OF SELF-PAY ACCOUNTS RECEIVABLE INCLUDING THOSE BALANCES AFTER INSURANCE PAYMENTS AND NOT COVERED BY INSURANCE. THE RESULTS OF THIS REVIEW ARE THEN USED TO MAKE ANY MODIFICATIONS TO THE PROVISION FOR BAD DEBTS TO ESTABLISH AN APPROPRIATE ALLOWANCE FOR BAD DEBTS.

Part VI Supplemental Information (Continuation)

AFTER SATISFACTION OF AMOUNTS DUE FROM INSURANCE AND REASONABLE EFFORTS TO COLLECT FROM THE PATIENTS THEMSELVES HAVE BEEN EXHAUSTED, THE HOSPITAL MAY PLACE CERTAIN PAST-DUE PATIENT BALANCES WITH COLLECTION AGENCIES, SUBJECT TO THE TERMS OF CERTAIN RESTRICTIONS ON COLLECTION EFFORTS AS DETERMINED BY THE HOSPITAL. PATIENT ACCOUNTS RECEIVABLE ARE WRITTEN OFF AFTER COLLECTION EFFORTS HAVE BEEN FOLLOWED IN ACCORDANCE WITH THE HOSPITAL'S POLICIES.

PART III, LINE 4:

THE COSTING METHODOLOGY USED IN PREPARATION OF BAD DEBT ATTRIBUTABLE TO PATIENT ACCOUNTS IS THE COST TO CHARGE RATIO, RATIO OF PATIENT COST-TO-CHARGE. THE DAYTON CHILDREN'S AUDITED FINANCIAL STATEMENTS DO NOT INCLUDE A FOOTNOTE DISCUSSING BAD DEBT EXPENSE. A PROVISION FOR BAD DEBT EXPENSE IS SHOWN ON THE PROFIT AND LOSS STATEMENT. THE CALCULATION FOR BAD DEBT EXPENSE IS IN CONFORMITY WITH ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES REQUIRING MANAGEMENT TO MAKE ESTIMATES AND ASSUMPTIONS BASED ON HISTORICAL DATA THAT AFFECT THE REPORTED AMOUNTS OF REVENUE AND EXPENSES DURING THE REPORTED PERIOD. LIKEWISE, AN ALLOWANCE FOR BAD DEBT IS SHOWN ON THE BALANCE SHEET UNDER THE SAME PRINCIPLE AFFECTING THE REPORTED AMOUNTS OF ASSETS AND LIABILITIES DURING THE REPORTED PERIOD.

PART III, LINE 8:

THE COSTS REPORTED FOR SERVICES PROVIDED TO MEDICARE PATIENTS COME FROM SCHEDULE E OF THE FACILITY'S COST REPORT AS FILED. SINCE DAYTON CHILDREN'S IS REIMBURSED FOR MEDICARE SERVICES UNDER A TEFRA METHODOLOGY, THERE IS NORMALLY NO SHORTFALL, AS ALLOWED COSTS AND PAYMENTS DUE ARE EQUAL.

Part VI Supplemental Information (Continuation)

PART III, LINE 9B:

THE HOSPITAL'S POLICIES ON BILLING AND COLLECTIONS ARE POSTED ON OUR WEBSITE IN OUR FINANCIAL ASSISTANCE POLICY POSTED UNDER PATIENTS & VISITORS > AFTER YOU VISIT > BILLING > FINANCIAL ASSISTANCE. IT IS THE HOSPITAL'S POLICY TO PUBLICIZE THE AVAILABILITY OF FREE CARE, GOVERNMENT AND OTHER FINANCIAL ASSISTANCE PROGRAMS UP FRONT BEFORE SERVICES ARE PROVIDED THROUGH MEANS SUCH AS ONSITE FINANCIAL COUNSELORS AND BROCHURES PROVIDED IN THE REGISTRATION AREAS. EACH OF THESE AVENUES OF COMMUNICATION INCLUDES DETAILED INSTRUCTIONS ON HOW PATIENTS AND FAMILIES MAY APPLY FOR ASSISTANCE. THE HOSPITAL'S POLICIES ON BILLING AND COLLECTIONS SPECIFY WHEN COLLECTION ACTION MAY BE TAKEN AND MAKES IT CLEAR THAT THESE MEASURES WILL ONLY OCCUR AFTER DAYTON CHILDREN'S HAS MADE REASONABLE EFFORTS TO CONTACT A FAMILY ABOUT ITS BILL AND THE AVAILABILITY OF FINANCIAL ASSISTANCE PROGRAMS. THESE PRACTICES APPLY TO ALL PATIENTS IN GENERAL, NOT ONLY PATIENTS WHO MIGHT BE ELIGIBLE FOR FINANCIAL ASSISTANCE. IN ADDITION, PATIENTS ARE INFORMED OF THE AVAILABILITY OF FINANCIAL ASSISTANCE PROGRAMS THROUGH SIGNS DISPLAYED IN REGISTRATION AREAS AND THROUGH MESSAGES APPEARING ON BILLING STATEMENTS MAILED BY THE HOSPITAL. FINALLY, THE HOSPITAL EMPLOYS ON-SITE FINANCIAL COUNSELORS WHO CONTACT PATIENTS WITHOUT COVERAGE IN ORDER TO DISCUSS THEIR ELIGIBILITY FOR FINANCIAL ASSISTANCE PROGRAMS VIA PHONE OR THROUGH FACE-TO-FACE INTERVIEWS. THESE FINANCIAL ASSISTANCE COUNSELORS WILL ASSIST FAMILIES IN APPLYING FOR FINANCIAL ASSISTANCE PROGRAMS IF DESIRED.

PART VI, LINE 2:

IN ADDITION TO OUR CHNA, DAYTON CHILDREN'S ASSESSES THE NEEDS OF OUR COMMUNITY IN A VARIETY OF WAYS. WE SERVE AS A KEY COMMUNITY PARTNER ON MANY LOCAL INITIATIVES WHICH ALLOWS US TO BETTER UNDERSTAND COMMUNITY

Part VI Supplemental Information (Continuation)

NEEDS AND TRENDS. SPECIFICALLY, WE PARTNER WITH PUBLIC HEALTH DAYTON AND MONTGOMERY COUNTY ON THEIR COMMUNITY HEALTH NEEDS ASSESSMENT AND COMMUNITY HEALTH IMPROVEMENT PLAN. KEY AREAS WE WORK ON TOGETHER INCLUDE HEALTHY LIFESTYLES AND INFANT MORTALITY. WE ALSO HAVE SEVERAL OTHER COMMUNITY BASED PROGRAMS WHICH ALLOW FOR FEEDBACK ABOUT THE COMMUNITY.

CENTER FOR COMMUNITY HEALTH AND ADVOCACY

IN FALL 2017, DAYTON CHILDREN'S CREATED THE CENTER FOR COMMUNITY HEALTH AND ADVOCACY TO REALIGN AND ELEVATE CLINICAL PROGRAMS PROVIDING A GREATER FOCUS ON PRIMARY AND PREVENTATIVE CARE AND COMMUNITY ENGAGEMENT PROGRAMS AIMED AT IMPROVING THE HEALTH OF CHILDREN BEYOND THE WALLS OF THE HOSPITAL. THE CENTER FOR COMMUNITY HEALTH AND ADVOCACY INTEGRATED OUR PRIMARY CARE CLINIC, DAYTON CHILDREN'S PEDIATRICS, FOSTER/KINSHIP CARE PROGRAMS, COMPLEX CARE CLINIC AND HEALTHY ME CLINIC WITH PROGRAMS ADDRESSING THE SOCIAL DETERMINANTS OF HEALTH INCLUDING THE FAMILY RESOURCE CONNECTION, THE DAYTON ASTHMA ALLIANCE, INJURY PREVENTION PROGRAMS AND OTHER COMMUNITY BASED PROGRAMS TO ENSURE CHILDREN HAVE HEALTHY AND SAFE PLACES FOR ALL CHILDREN TO LIVE, LEARN AND PLAY. THE WORK OF THE CENTER IS DIRECTLY TIED TO THE NEEDS IDENTIFIED THROUGH OUR COMMUNITY HEALTH NEEDS ASSESSMENT. IN SPRING 2019, THE CENTER FOR COMMUNITY HEALTH AND ADVOCACY FOUND A NEW HOME IN THE NEWLY BUILT CHILD HEALTH PAVILION.

TO ENSURE THE CENTER FOR COMMUNITY HEALTH AND ADVOCACY CONTINUOUSLY OBTAINS FEEDBACK FROM THE COMMUNITY, A COMMUNITY ADVISORY BOARD OF COMMUNITY LEADERS REPRESENTING KEY CHILD SERVING AGENCIES WAS ASSEMBLED IN SPRING 2019 AND A PATIENT FAMILY ADVISORY BOARD BEGAN IN FALL 2019.

Part VI Supplemental Information (Continuation)

IN FISCAL YEAR 2020-2021, AS A STRATEGY IDENTIFIED THROUGH THE CEO'S TASK FORCE ON RACISM, WORK BEGAN TO REFOCUS THE WORK OF THE CENTER FOR COMMUNITY HEALTH AND ADVOCACY TO HAVE A GREATER FOCUS ON HEALTH EQUITY.

DAYTON ASTHMA ALLIANCE

THE DAYTON ASTHMA ALLIANCE AIMS TO POSITIVELY IMPACT THE HEALTH AND WELLNESS OF CHILDREN WITH ASTHMA IN THE DAYTON AREA, FOCUSING ON THE MOST AT-RISK POPULATIONS. USING THE COLLECTIVE IMPACT FRAMEWORK, THE ALLIANCE ENGAGES LOCAL PARTNER ORGANIZATIONS TO COLLABORATIVELY IMPLEMENT A VARIETY OF STRATEGIC ACTIONS TO IMPROVE OUTCOMES FOR CHILDREN WITH ASTHMA. TO HAVE THE GREATEST IMPACT AND TO ENSURE ALL CHILDREN WITH ASTHMA HAVE OPTIMAL HEALTH OUTCOMES, THE ALLIANCE IDENTIFIED THREE STRATEGIC FOCUS AREAS FOR THEIR WORK 1) ENSURE ASTHMA-FRIENDLY ENVIRONMENTS; 2) ENHANCE ACCESS TO HIGH QUALITY HEALTHCARE AND SUPPORTIVE SOCIAL SERVICES THROUGH CLINICAL-COMMUNITY LINKAGES; AND 3) EDUCATE AND EQUIP CHILDREN, FAMILIES AND THE COMMUNITY FOR ASTHMA WELLNESS. TO SUPPORT WORK IN THESE AREAS, DAYTON CHILDREN'S SERVES AS THE BACKBONE ORGANIZATION CONVENING THE GROUP OF COMMITTED STAKEHOLDERS AND SUPPORTING THE ALLIANCE WITH STAFF AND RESOURCES. THE ALLIANCE IS GOVERNED BY ENTITIES WITH A COMMON PURPOSE TO IMPROVE HEALTH OUTCOMES FOR CHILDREN WITH ASTHMA IN THE DAYTON REGION. THE ALLIANCE CONSULTS WITH ADDITIONAL ORGANIZATIONS TO GATHER DATA AND RESEARCH, ASCERTAIN BEST PRACTICES, AND TO IDENTIFY COMMUNITY RESOURCES TO SUPPORT CHILDREN WITH ASTHMA AND TO INFORM THE STRATEGIC FOCUS AREAS.

THIS WORK COULD NOT BE DONE WITHOUT ALIGNMENT WITH A VARIETY OF COMMUNITY STAKEHOLDERS. IN ADDITION TO STAFF AND PERSONNEL FROM DAYTON CHILDREN'S CENTER FOR CHILD HEALTH AND WELLNESS AND DAYTON CHILDREN'S PULMONARY

Part VI Supplemental Information (Continuation)

CLINIC, PARTNERS IN THE DAYTON ASTHMA ALLIANCE INCLUDE COMMUNITY PRIMARY CARE PHYSICIANS, COMMUNITY ALLERGISTS, CARESOURCE, COMMUNITY HEALTH CENTERS OF GREATER DAYTON, DAYTON PUBLIC SCHOOLS, GREATER DAYTON PREMIER MANAGEMENT, LEGAL AID OF WESTERN OHIO (MEDICAL-LEGAL PARTNERSHIP), PUBLIC HEALTH - DAYTON & MONTGOMERY COUNTY, MIAMI VALLEY CHILD DEVELOPMENT CENTERS, AND THINK TV. ADDITIONAL PARTNERS AND COLLABORATORS ARE CONTINUALLY INVITED TO JOIN THE ALLIANCE AS THE NEEDS OR INTEREST ARISE.

FAMILY RESOURCE CONNECTION

WHEN PATIENTS AND THEIR FAMILIES SEEK MEDICAL CARE, THEY ARE OFTEN FACING ADDITIONAL CRITICAL CHALLENGES IN THEIR LIVES - THEY MAY HAVE LITTLE FOOD, THEY MAY NOT HAVE A JOB, OR THEY STRUGGLE TO KEEP UP WITH BILLS FOR UTILITIES. UNFORTUNATELY, THESE CHALLENGES OFTEN AFFECT THEIR HEALTH. THE FAMILY RESOURCE CONNECTION USES A PATIENT'S VISIT TO THE DOCTOR AS AN OPPORTUNITY TO ADDRESS THE NON-MEDICAL ISSUES THAT HAVE AN IMPACT ON HEALTH. THIS PROGRAM SCREENS PATIENT FAMILIES FOR SOCIAL NEEDS. IDENTIFIED FAMILIES THEN ARE REFERRED TO AN ADVOCATE WORKING IN THE DAYTON CHILDREN'S HOSPITAL FAMILY RESOURCE CONNECTION FOR RESOURCE CONNECTION AND FOLLOW-UP. THE FAMILY RESOURCE CONNECTION IS MODELED AFTER THE WELL-KNOWN AND RESPECTED HEALTH LEADS PROGRAM.

IN FISCAL YEAR 2020-2021, THE FAMILY RESOURCE CONNECTION HAS PROVEN OUTCOMES IN CONNECTING PATIENT FAMILIES TO RESOURCES. IN THE PAST YEAR, 2,150 FAMILIES ENGAGED IN THE PROGRAM AND OVER 1,013 RESOURCE CONNECTIONS WERE MADE. THE GREATEST NEEDS IDENTIFIED IN THE FAMILY RESOURCE CONNECTION CONTINUE TO BE FOOD AND COMMODITIES INCLUDING DIAPERS, CRIBS AND BEDS, SCHOOL SUPPLIES AND CLOTHING.

Part VI Supplemental Information (Continuation)

IN ADDITION TO PROVIDING POSITIVE OUTCOMES FOR FAMILIES, THE FAMILY RESOURCE CONNECTION HELPS TO TRAIN THE NEXT GENERATION OF THE HEALTHCARE WORKFORCE. OVER THE LAST YEAR, 33 STUDENT ADVOCATES FROM MULTIPLE COLLEGES AND UNIVERSITIES IN A VARIETY OF PROGRAMS AND MAJORS ENGAGED WITH THE PROGRAM. THE STUDENTS HAVE RANGED FROM CERTIFICATE PROGRAMS, ASSOCIATE, BACHELOR TO MASTER'S DEGREES WITH A VARIETY OF PROGRAMS AND MAJORS WHICH HAVE INCLUDED PRE-MEDICAL, SOCIAL WORK, HEALTH CARE ADMINISTRATION, PUBLIC HEALTH, SOCIAL SERVICES AND HEALTH CARE NAVIGATOR.

IN THE SPRING OF 2021, DAYTON CHILDREN'S HOSPITAL PARTNERED WITH MONTGOMERY COUNTY TO PARTICIPATE IN THE EARNED INCOME TAX ASSISTANCE (EITC) PROGRAM TO HELP PATIENT FAMILIES AND STAFF PREPARE AND FILE THEIR 2020 TAXES. THIS PROGRAM, RUN THROUGH THE VOLUNTEER INCOME TAX ASSISTANCE (VITA) GRANT, IS AN IRS INITIATIVE DESIGNED TO SUPPORT FREE TAX PREPARATION SERVICES TO THE UNDERSERVED.

THE FAMILY RESOURCE CONNECTION STAFF AND STUDENTS WERE IRS TRAINED AND PREPARED 51 TAX RETURNS WITH 10 OF THEM RECEIVING THE EARNED INCOME TAX CREDIT TOTALING \$21,290.

RONALD MCDONALD HOUSE

AS MORE COMPLEX CARE MOVES TO AN OUTPATIENT SETTING, THE NEED FOR FAMILIES TO BE CLOSE TO THE HOSPITAL FOR TREATMENT CONTINUES TO GROW. THIS FISCAL YEAR, DAYTON CHILDRENS PROVIDED A SIGNIFICANT GIFT TO SUPPORT THE EXPANSION OF THE LOCAL RONALD MCDONALD HOUSE. THE EXPANDED RONALD MCDONALD HOUSE WILL PROVIDE LODGING FOR MORE PATIENTS AND THEIR FAMILIES DURING

Part VI Supplemental Information (Continuation)

MULTI-DAY TREATMENTS IN THE OUTPATIENT CLINIC AS WELL AS MORE CASES REQUIRING INPATIENT STAYS WITH SPECIALISTS AT DAYTON CHILDREN'S. THE RONALD MCDONALD HOUSE ALSO SERVES PATIENT FAMILIES FROM ALL LOCAL HOSPITALS.

KISER NEIGHBORHOOD SCHOOLS CENTER

DAYTON CHILDREN'S IS THE NONPROFIT COMMUNITY PARTNER TO KISER NEIGHBORHOOD SCHOOLS CENTER, AS PART OF THE DAYTON PUBLIC SCHOOL'S NEIGHBORHOOD SCHOOL CENTER PROGRAM. NEIGHBORHOOD SCHOOL CENTERS ARE DAYTON PUBLIC SCHOOLS THAT ARE CENTERED ON THEIR NEIGHBORHOODS, SERVING AS HEALTHY PLACES OF LEARNING FOR CHILDREN AND FAMILIES. THEY SEEK TO IMPROVE STUDENT PERFORMANCE, REALIGN COMMUNITY RESOURCES TO SUPPORT YOUTH ACHIEVEMENT AND IMPROVE QUALITY OF LIFE IN THE NEIGHBORHOOD. FOCUSED ON COMMUNITY LEADERSHIP, NEIGHBORHOOD SCHOOL CENTERS BRING TOGETHER PARTNERS TO OFFER A RANGE OF OPPORTUNITIES TO CHILDREN, FAMILIES, AND COMMUNITIES. TO AID IN THIS PARTNERSHIP, A GRANT-FUNDED DAYTON CHILDREN'S STAFF MEMBER SERVES AS A FAMILY RESOURCE COORDINATOR IN THE SCHOOL. IN ADDITION TO MANAGING THE DUTIES OF THE FAMILY RESOURCE COORDINATOR, DAYTON CHILDREN'S OFFERS VARIOUS SERVICES AND RESOURCES TO CHILDREN AT KISER INCLUDING TUTORS. THIS IS A KEY PARTNERSHIP AS KISER NEIGHBORHOOD SCHOOLS CENTER IS IN OUR BACKYARD, THE GREATER OLD NORTH DAYTON.

PART VI, LINE 3:

THE HOSPITAL'S POLICIES ON BILLING AND COLLECTIONS ARE POSTED ON OUR WEBSITE UNDER THE "BILLING" TAB. IT IS THE HOSPITAL'S POLICY TO PUBLICIZE THE AVAILABILITY OF FREE CARE, GOVERNMENT, AND OTHER FINANCIAL ASSISTANCE PROGRAMS BEFORE SERVICES ARE PROVIDED THROUGH MEANS SUCH AS ONSITE

Part VI Supplemental Information (Continuation)

FINANCIAL COUNSELORS AND BROCHURES PROVIDED IN THE REGISTRATION AREAS EACH OF THESE AVENUES OF COMMUNICATION INCLUDES DETAILED INSTRUCTIONS ON HOW PATIENTS AND FAMILIES MAY APPLY FOR ASSISTANCE. THE HOSPITAL'S POLICIES ON BILLING AND COLLECTIONS SPECIFY WHEN COLLECTION ACTION MAY BE TAKEN AND MAKES IT CLEAR THAT THESE MEASURES WILL ONLY OCCUR AFTER DAYTON CHILDREN'S HAS MADE REASONABLE EFFORTS TO CONTACT A FAMILY ABOUT ITS BILL AND THE AVAILABILITY OF FINANCIAL ASSISTANCE PROGRAMS. THESE PRACTICES APPLY TO ALL PATIENTS IN GENERAL, NOT ONLY PATIENTS WHO MIGHT BE ELIGIBLE FOR FINANCIAL ASSISTANCE. IN ADDITION, PATIENTS ARE INFORMED OF THE AVAILABILITY OF FINANCIAL ASSISTANCE PROGRAMS THROUGH SIGNS DISPLAYED IN REGISTRATION AREAS AND THROUGH MESSAGES APPEARING ON BILLING STATEMENTS MAILED BY THE HOSPITAL. FINALLY, THE HOSPITAL EMPLOYS ON-SITE FINANCIAL COUNSELORS WHO CONTACT PATIENTS WITHOUT COVERAGE IN ORDER TO DISCUSS THEIR ELIGIBILITY FOR FINANCIAL ASSISTANCE PROGRAMS VIA PHONE OR THROUGH FACE-TO-FACE INTERVIEWS. THESE FINANCIAL COUNSELORS WILL ASSIST FAMILIES IN APPLYING FOR FINANCIAL ASSISTANCE.

PART VI, LINE 4:

DAYTON CHILDREN'S HOSPITAL IS LOCATED IN OLD NORTH DAYTON, NORTHEAST OF DOWNTOWN DAYTON AND THE URBAN CORE, IN MONTGOMERY COUNTY IN SOUTHWESTERN OHIO. THE HOSPITAL'S ROOTS CAN BE TRACED BACK TO 1919, WHEN PHILANTHROPIST AND ACTIVIST ANNA BARNEY GORMAN PLANNED A NORTH DAYTON COMMUNITY CENTER TO OFFER HEALTH SERVICES, EDUCATION AND RECREATION. THE BARNEY COMMUNITY CENTER LATER DEVELOPED INTO THE BARNEY CONVALESCENT HOSPITAL, WHICH CARED FOR POLIO VICTIMS. IN 1967 A FULL-SERVICE CHILDREN'S HOSPITAL, THE BARNEY CHILDREN'S MEDICAL CENTER, OPENED. THE NAME WAS CHANGED IN 1970 TO THE CHILDREN'S MEDICAL CENTER OF DAYTON. IN SPRING 2013, THE HOSPITAL CHANGED ITS NAME ONCE AGAIN TO DAYTON CHILDREN'S HOSPITAL. THE HOSPITAL CELEBRATED

Part VI Supplemental Information (Continuation)

ITS 50-YEAR ANNIVERSARY IN 2017.

DAYTON CHILDREN'S NOW SERVES INFANTS, CHILDREN AND TEENS FROM 20 OHIO COUNTIES, WITH 75 PERCENT OF PATIENTS COMING FROM MONTGOMERY, GREENE, CLARK, MIAMI AND NORTHERN WARREN COUNTIES. THE SERVICE AREA SPANS 9,000 SQUARE MILES WITH A 2.1 MILLION PEDIATRIC POPULATION THAT INCLUDES POOR URBAN AND RURAL AREAS.

DAYTON CHILDREN'S IS THE ONLY PEDIATRIC HEALTH CARE PROVIDER AND THE LARGEST PROVIDER OF MEDICAL CARE TO LOW-INCOME CHILDREN IN THE REGION. CURRENTLY, THE HOSPITAL SERVES A DISPROPORTIONATE SHARE OF CHILDREN FROM LOW-INCOME FAMILIES. OVER 55 PERCENT OF THE PATIENTS AT DAYTON CHILDREN'S ARE COVERED BY MEDICAID. IN ADDITION, DAYTON CHILDREN'S SERVES AS THE PEDIATRIC RESOURCE FOR MILITARY FAMILIES STATIONED AT NEARBY WRIGHT-PATTERSON AIR FORCE BASE.

DAYTON CHILDREN'S HAS ALWAYS BELIEVED THAT INFANTS, CHILDREN AND TEENS NEED TO BE CARED FOR BY PEDIATRIC SPECIALISTS. WITH IMPROVED ACCESS TO PEDIATRIC SPECIALTY SERVICES, THE HOSPITAL PROVIDES EXPERT CARE TO 382,391 CHILDREN IN ITS 20-COUNTY REGION. OUTPATIENT AND ALTERNATIVE SERVICES INCLUDE PEDIATRIC LABORATORY AND IMAGING WHICH COMPLEMENT THE HOSPITAL'S INPATIENT SERVICES. MANY PROGRAMS HAVE RECEIVED CERTIFICATIONS AND ACCREDITATIONS FROM ORGANIZATIONS SETTING THE STANDARDS OF QUALITY CARE; THE HOSPITAL'S SCORES FROM THE JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS ARE CONSISTENTLY AMONG THE HIGHEST IN THE NATION: IN NOVEMBER 2019 THE AMERICAN COLLEGE OF SURGEONS NAMED DAYTON CHILDREN'S AS A LEVEL 1 PEDIATRIC TRAUMA CENTER. THE TRAUMA DEPARTMENT SAW OVER 1,000 PATIENTS IN 2019/2020.

Part VI Supplemental Information (Continuation)

IN JUNE 2019, DAYTON CHILDREN'S RANKED IN THE TOP 50 CHILDREN'S HOSPITALS
IN THE COUNTRY FOR CARE IN PULMONOLOGY IN U.S. NEWS AND WORLD REPORT.

PART VI, LINE 5:

IN AN EFFORT TO BETTER ALIGN AND FOCUS ON OUR COMMUNITY ENGAGEMENT AND
COMMUNITY HEALTH EFFORTS, IN FALL 2017, DAYTON CHILDREN'S FORMALLY
ESTABLISHED THE CENTER FOR COMMUNITY HEALTH AND ADVOCACY.

THE CENTER FOR COMMUNITY HEALTH AND ADVOCACY REALIGNS AND ELEVATES
CLINICAL PROGRAMS PROVIDING A GREATER FOCUS ON PRIMARY AND PREVENTATIVE
CARE AND COMMUNITY ENGAGEMENT PROGRAMS AIMED AT IMPROVING THE HEALTH OF
CHILDREN BEYOND THE WALLS OF THE HOSPITAL. THE CENTER FOR COMMUNITY HEALTH
AND ADVOCACY PUTS OUR CHILDREN'S HEALTH AGENDA IN FOCUS EMPHASIZING OUR
COMMITMENT TO IMPROVING THE HEALTH STATUS OF ALL CHILDREN AND UNDERSCORING
OUR COMMITMENT TO MOST VULNERABLE POPULATIONS AND HEALTH DISPARITIES.

HAVE YOU HEARD THE PHRASE "A PERSON'S HEALTH IS DETERMINED MORE BY ZIP
CODE THAN GENETIC CODE?" THAT PHRASE HAS BECOME POPULAR BECAUSE WE NOW
KNOW THAT AT THE MAJORITY OF WHAT CONTRIBUTES TO A CHILD'S WELLNESS IS
RELATED TO THE FAMILY WITH WHOM THEY LIVE AND THE ENVIRONMENT IN WHICH
THEY ARE RAISED. CONSIDER A CHILD WITH ASTHMA WHO MAY RECEIVE MEDICATION
AND EDUCATION FROM A PEDIATRICIAN HOWEVER LIVES IN A HOME WITH MOLD, PESTS
AND SECONDHAND SMOKE WHICH CAUSE HIS OR HER ASTHMA TO BE UNCONTROLLED.
THERE EXIST SOCIAL DETERMINANTS OF HEALTH SUCH AS POVERTY, LACK OF QUALITY
AFFORDABLE HOUSING, EXPOSURE TO VIOLENCE AND NEGLECT, AND FOOD INSECURITY
THAT ARE CRITICAL TO DETRACTING FROM A CHILD'S HEALTH AND WELLBEING. WE
KNOW CHILDREN LIVE IN THE CONTEXT OF THEIR FAMILY AND COMMUNITY AND

Part VI Supplemental Information (Continuation)

CLINICAL-COMMUNITY LINKAGES ARE ESSENTIAL TO IMPROVE CHILDREN'S HEALTH.

AT DAYTON CHILDREN'S WE ARE PART OF THE TRANSFORMATION OF HEALTH CARE.

JUST AS WE HAVE STATE-OF-THE-ART SERVICES FOR CHILDREN WHO ARE UNWELL DUE

TO MEDICAL ISSUES, SO TOO DO WE NEED A STATE-OF-THE-ART RESPONSE FOR

CHILDREN THAT ARE UNWELL BECAUSE OF THE ENVIRONMENT IN WHICH THEY ARE

RAISED AND THE SOCIAL DETERMINANTS OF HEALTH WHICH THEY EXPERIENCE. DAYTON

CHILDREN'S CENTER FOR COMMUNITY HEALTH AND ADVOCACY IS THE FIRST STEP IN

THAT RESPONSE AND WILL WORK TO INTEGRATE CLINICAL SERVICES AND

COMMUNITY-BASED PROGRAMS TO SUPPORT CHILDREN AND THEIR FAMILIES. THE

CENTER FOR COMMUNITY HEALTH AND ADVOCACY IS RESPONSIBLE FOR THE PLANNING

AND EXECUTION OF THE COMMUNITY HEALTH NEEDS ASSESSMENT AND IMPLEMENTATION

PLAN ALONG WITH MANY OTHER COMMUNITY BENEFIT PROGRAMS.

PROGRAMS AND SERVICES ALIGNED UNDER THE CENTER FOR COMMUNITY HEALTH AND

ADVOCACY

-DAYTON CHILDREN'S PEDIATRICS IS A PRIMARY CARE PATIENT-CENTERED MEDICAL

HOME PROVIDING COMPREHENSIVE WELL-CHILD SERVICES, TREATMENT FOR ILLNESSES

AND MEDICAL CONDITIONS, AND REFERRALS FOR SPECIALTY CARE. DAYTON

CHILDREN'S PEDIATRICS IS ALSO THE HOME OF PRIMARY CARE TRAINING FOR MANY

OF THE PEDIATRIC MEDICINE RESIDENTS AT THE WRIGHT STATE UNIVERSITY

BOONSHOFT SCHOOL OF MEDICINE.

-A SPECIALTY MEDICAL HOME TO SUPPORT CHILDREN WITH DISPARATE MEDICAL AND

BEHAVIORAL HEALTH CARE NEEDS, INCLUDING CHILDREN IN FOSTER/KINSHIP CARE

AND CHILDREN WITH MEDICAL COMPLEXITIES. PATIENTS IN THESE PROGRAMS BENEFIT

FROM DEDICATED CARE COORDINATION, SOCIAL WORK, AND COMMUNITY HEALTH WORKER

Part VI Supplemental Information (Continuation)

SUPPORT.

-THE DIVISION OF CHILD ADVOCACY INCLUDING THREE CHILD ADVOCACY CENTERS: CARE HOUSE, MICHAEL'S HOUSE, AND THE WARREN COUNTY CHILD ADVOCACY CENTER. THE DIVISION PROVIDES COMPREHENSIVE ASSESSMENTS FOR CHILDREN WHO ARE SUSPECTED VICTIMS OF ALL FORMS OF CHILD MALTREATMENT, INCLUDING PHYSICAL AND SEXUAL ABUSE.

-A CONSULTATIVE SERVICE TO SUPPORT CHILDREN DEALING WITH ISSUES RELATED TO WEIGHT MANAGEMENT AND HEALTHY LIFESTYLES. THIS PROGRAM PROVIDES MULTIDISCIPLINARY SUPPORT INCLUDING RECOMMENDATIONS ON HEALTHY EATING, EXERCISE, AND DIAGNOSIS AND MANAGEMENT OF COMPLICATIONS RELATED TO OBESITY.

-A COMMUNITY HEALTH WORKER PROGRAM WHEREBY NAVIGATORS INTEGRATE INTO CLINICS WHILE PROVIDING COMMUNITY SUPPORTS FOR CHILDREN AND FAMILIES.

-COMMUNITY ENGAGEMENT PROGRAMS OUTLINED WITHIN THE CHNA IMPLEMENTATION PLAN INCLUDING THE FAMILY RESOURCE CONNECTION, THE DAYTON ASTHMA ALLIANCE, WHICH AIMS TO POSITIVELY IMPACT THE HEALTH AND WELLNESS OF CHILDREN WITH ASTHMA IN THE DAYTON AREA, THE SAFE KIDS GREATER DAYTON COALITION AND OTHER INJURY PREVENTION PROGRAMMING.

WHILE THE CENTER EXTENDS WELL BEYOND THE WALLS OF THE HOSPITAL AND OUR CAMPUS ON VALLEY STREET, THE NEW HOME OF THE CENTER'S ADMINISTRATION WILL BE AT OUR NEW CHILD HEALTH PAVILION ON THE CORNER OF VALLEY AND STANLEY STREETS. CONSTRUCTION FOR THE CHILD HEALTH PAVILION BEGAN IN FISCAL YEAR 2017-2018 WITH A TENTATIVE OPENING IN SPRING 2019.

Part VI Supplemental Information (Continuation)

INJURY PREVENTION

DAYTON CHILDREN'S CONTINUES OUR WORK TO PREVENT CHILDHOOD INJURIES AS UNINTENTIONAL INJURY IS A LEADING CAUSE OF DEATH AND DISABILITY FOR CHILDREN ACROSS THE COUNTY AND REGIONALLY. DAYTON CHILDREN'S WORKS WITH PARTNERS SUCH AS THE OHIO INJURY PREVENTION PARTNERSHIP, OHIO OCCUPANT PROTECTION REGIONAL COORDINATOR PROGRAM, AND THE MONTGOMERY COUNTY CHILD FATALITY REVIEW BOARD TO ADDRESS SOME OF THE KEY UNINTENTIONAL INJURIES TO CHILDREN IN OUR COMMUNITY, SUCH AS MOTOR VEHICLE ACCIDENTS, PEDESTRIAN ACCIDENTS, AND UNSAFE SLEEP PRACTICES.

DAYTON CHILDREN'S IS THE LEAD AGENCY OF SAFE KIDS GREATER DAYTON, WHICH IS OUR REGION'S LEADER IN CHILDHOOD INJURY PREVENTION PROGRAMMING. THE SAFE KIDS GREATER DAYTON COALITION ADDRESSES KEY PEDIATRIC SAFETY ISSUES WITH COMMUNITY PROGRAMMING INCLUDING CHILD PASSENGER SAFETY, PEDESTRIAN SAFETY, HOME/FIRE SAFETY, MEDICATION POISONING PREVENTION, WATER SAFETY AND BICYCLE HELMET EDUCATION. DUE TO THE COVID-19 PANDEMIC ALL SAFE KIDS GREATER DAYTON PROGRAMMING WAS VIRTUAL THIS YEAR. PROGRAMMING INCLUDED VIRTUAL BIKE AND PEDESTRIAN SAFETY EDUCATION AND VIRTUAL HOME SAFETY EDUCATION TO SEVEN AREA SCHOOLS.

DAYTON CHILDREN'S RECEIVED FUNDING FROM THE OHIO DEPARTMENT OF TRANSPORTATION TO IMPLEMENT SAFE ROUTES TO SCHOOLS PROGRAMING FOR THE DAYTON PUBLIC SCHOOLS IN JULY 2020. SUCCESSES INCLUDED CREATING BLOGS, SOCIAL MEDIA POSTS AND BILLBOARD TO PROMOTE A PEDESTRIAN SAFETY CAMPAIGN. ADDITIONALLY, THE SAFE ROUTES TO SCHOOL PROGRAM COMPLETED A PARENT SURVEY AND PROVIDED A VIRTUAL BIKE SAFETY COURSE CALLED GIRLS IN GEAR WITH 11

Part VI Supplemental Information (Continuation)

GIRLS COMPLETING THE PROGRAM.

DAYTON CHILDREN'S RECEIVED FUNDING FROM THE OHIO CHILDREN'S TRUST FUND TO IMPLEMENT AN EARLY CHILDHOOD SAFETY INITIATIVE. THIS FUNDING ALLOWED DAYTON CHILDREN'S TO EDUCATE AND PROVIDE NEEDED SAFETY EQUIPMENT TO 81 ELIGIBLE FAMILIES. EDUCATION COVERED HOME SAFETY FOR CHILDREN AGES ZERO TO THREE AND EQUIPMENT RECEIVED BY FAMILIES INCLUDED CRIBS, TODDLER BEDS, STOLLERS, HIGHCHAIRS, SAFETY GATES AND CHILDPROOFING EQUIPMENT.

DAYTON CHILDREN'S HOSPITAL HAS ADDITIONAL OUTREACH PROGRAMS TO PREVENT INJURY THAT EDUCATE PROFESSIONALS TO UNDERSTAND THE UNIQUE PHYSIOLOGY OF CHILDREN. THESE PROGRAMS INCLUDE EMS OUTREACH AND EDUCATION, THE NURSING LIAISON PROGRAM AND SPORTS MEDICINE. DAYTON CHILDREN'S EMS OUTREACH COORDINATORS TRAINED THE STAFF AT 20 FIRE DEPARTMENTS ON SPECIFIC PEDIATRIC TRAUMA CASES AS WELL AS CHILDREN WITH SPECIFIC HEALTH CARE NEEDS. BY COVERING TOPICS RANGING FROM SEIZURES TO RESPIRATORY, TO HIDDEN HAZARDS (POISON), THE EMS OUTREACH COORDINATORS ENSURE EMTS ARE EDUCATED IN VARIOUS PEDIATRIC HEALTH ISSUES. THE EMS OUTREACH COORDINATORS ENSURE

DAYTON CHILDREN'S NURSE LIAISONS PROVIDE CONTINUING EDUCATION TO COMMUNITY AND SCHOOL NURSES IN MONTGOMERY AND CLARK COUNTIES. COMMUNITY AND SCHOOL NURSES RECEIVED TRAINING ON SEIZURES, SCHOOL AVOIDANCE, USE OF NARCAN, AND OTHER PERTINENT TOPICS. DAYTON CHILDREN'S SPORTS MEDICINE PROGRAM PROVIDED SERVICES AT SPORTING TOURNAMENTS AND PROVIDED FREE BASELINE CONCUSSION SCREENINGS TO CHILDREN AGES 11 AND OVER.

PART VI, LINE 7, LIST OF STATES RECEIVING COMMUNITY BENEFIT REPORT:

OH

Part VI Supplemental Information (Continuation)

PART VI, LINE 2 CONTINUED:

AMERICORPS CORPS FOR RURAL AND URBAN SUCCESS IN HEALTH (CRUSH)

THE AMERICORPS CORPS FOR RURAL AND URBAN SUCCESS IN HEALTH (CRUSH) IS A PROGRAM DAYTON CHILDREN'S SUPPORTS IN PARTNERSHIP WITH THE BOONSHOFT SCHOOL OF MEDICINE AND JOHN CARROLL UNIVERSITY. THROUGH THIS PROGRAM, HIGH SCHOOL AND COLLEGE STUDENT LOOK AT HEALTH DISPARITIES WITHIN THEIR COMMUNITY AND DESIGN GRASSROOTS PROJECTS CENTERED ON IMPACTING THOSE ISSUES. STUDENT GROUPS PARTICIPATING IN THIS PROGRAM HAVE COMPLETED PROJECTS ADDRESSING KEY ISSUES INCLUDING TEEN HOMELESSNESS, MENTAL HEALTH, DIABETES, NUTRITION, IMMIGRANT INCLUSION AND MORE. THE GOAL OF HPAC IS NOT ONLY TO GIVE THESE STUDENTS AN OPPORTUNITY TO MAKE A POSITIVE CHANGE IN THEIR COMMUNITY, BUT TO ENCOURAGE THEM TO THINK ABOUT CHOOSING A CAREER IN HEALTH CARE, WHICH IN TURN CREATES A MORE DIVERSE WORKFORCE.

MONTGOMERY COUNTY IMAGINATION LIBRARY

IN DECEMBER 2019, DAYTON CHILDREN'S HOSPITAL PARTNERED WITH MONTGOMERY COUNTY AND OTHER LOCAL ORGANIZATIONS TO LAUNCH THE OHIO GOVERNOR'S IMAGINATION LIBRARY INITIATIVE TO PROVIDE FREE BOOKS TO LOCAL CHILDREN FOUR YEARS OLD AND YOUNGER, THROUGH A PARTNERSHIP WITH DOLLY PARTON'S IMAGINATION LIBRARY. THE PROGRAM IS AIMED AT INCREASING LITERACY AND EARLY LEARNING OPPORTUNITIES FOR CHILDREN THROUGHOUT MONTGOMERY COUNTY, AND WILL BE PROVIDED FREE OF CHARGE TO LOCAL FAMILIES. THIS PROGRAM ADDRESSES A KEY NEED IN OUR COMMUNITY AROUND KINDERGARTEN READINESS A BUILDING BLOCK FOR A HEALTHY COMMUNITY AND STRONG WORKFORCE.

Part VI Supplemental Information (Continuation)

CENTRAL STATE SERVICE WORKS SCHOLARS PROGRAM

DAYTON CHILDREN'S PARTNERED WITH CENTRAL STATE UNIVERSITY THROUGH THE CENTRAL STATES SERVICE WORKS SCHOLAR PROGRAM, WHICH PROVIDES STUDENTS FROM THIS HISTORICALLY BLACK UNIVERSITY A PAID INTERNSHIP IN THEIR AREA OF STUDY. INTERNS RECEIVE RELEVANT WORK EXPERIENCE, NETWORKING OPPORTUNITIES, AND POTENTIAL EMPLOYMENT AFTER GRADUATION WHILE REDUCING PERSONAL DEBT. THIS ALIGNS WITH DAYTON CHILDREN'S MISSION TO PROMOTE OUR DIVERSITY AND INCLUSION INITIATIVES. IN THE 2020-2021 ONE (1) STUDENT SPENT 15 HOURS EACH WEEK IN THIS PAID INTERNSHIP FOR ONE SEMEMESTER. THE PROGRAM DID NOT RUN THE FULL YEAR BECAUSE CENTRAL STATE UNIVERSITY CONDUCTED ITS CLASSES VIRTUALLY DUE TO COVID-19.

IN FISCAL YEAR 2020, DAYTON CHILDREN'S CREATED A COMMUNITY CONTRIBUTION PROGRAM TO PROVIDE SUPPORT COMMUNITY PROGRAMS THAT FOCUS ON IMPROVING HEALTH OUTCOME FOR CHILDREN. ORGANIZATIONS ARE ASKED TO SUBMIT AN APPLICATION TO ENSURE FUNDING ALIGNS WITH COMMUNITY BENEFIT REQUIREMENTS AND STRATEGIES. THE HOSPITAL LOOKS AT THE FOLLOWING ITEMS WHEN FUNDING PROPOSALS.

- SOCIAL CORRELATES OF HEALTH THROUGH UPSTREAM APPROACHES: WE KNOW A CHILD'S HEALTH IS GREATLY RELATED TO THE ENVIRONMENT IN WHICH HE OR SHE LIVES. THE SOCIAL CORRELATES OF HEALTH ARE ALL THE ENVIRONMENTAL FACTORS THAT INFLUENCE HEALTH, INCLUDING EARLY CHILDHOOD DEVELOPMENT, EMPLOYMENT OPPORTUNITIES, FOOD INSECURITY, AIR AND WATER QUALITY, TRANSPORTATION, EDUCATIONAL ATTAINMENT, PUBLIC SAFETY, AND HOUSING.

- HEALTH EQUITY & DISPARITIES: HEALTH DISPARITIES ARE THE DIFFERENCES

Part VI Supplemental Information (Continuation)

IN HEALTH OUTCOMES BASED ON RACE, ETHNICITY, SEXUAL ORIENTATION, AND/OR SOCIO-ECONOMIC STATUS. HEALTH EQUITY IS ACHIEVED WHEN CHARACTERISTICS SUCH AS RACE, GENDER, SEXUAL IDENTITY, AND MORE ARE NOT CORRELATED TO HIGHER RATES OF ADVERSE HEALTH OUTCOMES.

- COLLABORATION AND PARTNERSHIP: PROGRAMS THAT VALUE PARTNERSHIPS AND ALIGN THE PRACTICES AND PERSPECTIVES OF COMMUNITIES, HEALTH SYSTEMS AND PUBLIC HEALTH UNDER A SHARED VISION HELP FACILITATE STRONG COLLABORATION AND PARTNERSHIPS. PROGRAMS THAT DRAW UPON THE STRENGTHS OF EACH PARTNER TO HAVE A GREATER COLLECTIVE IMPACT.

- COMMUNITY-INFORMED DECISION MAKING: PROGRAMS THAT ENGAGE NEIGHBORHOOD RESIDENTS AND COMMUNITY LEADERS AS KEY VOICES THROUGHOUT ALL STAGES OF PLANNING AND IMPLEMENTATION HONOR THE UNIQUE EXPERIENCE OF THOSE IMPACTED BY THE INTERVENTION.

- DATA-DRIVEN AND EVIDENCE-BASED INTERVENTIONS: PROGRAMS THAT USE DATA FROM BOTH CLINICAL AND COMMUNITY SOURCES AS A TOOL TO IDENTIFY KEY NEEDS, MEASURE MEANINGFUL CHANGE, AND CREATE TRANSPARENCY AMONGST STAKEHOLDERS. IDENTIFYING PROVEN STRATEGIES THAT HAVE TANGIBLE RESULTS.

- ALIGNED WITH REGIONAL, STATEWIDE AND NATIONAL STRATEGIES: PROGRAMS THAT ARE ALIGNED WITH THE AMERICAN ACADEMY OF PEDIATRICS, HEALTHY PEOPLE 2020, THE STATE HEALTH IMPROVEMENT PLAN AND OTHER REGIONAL HEALTH IMPROVEMENT PLANS TO CONTRIBUTE TO A GREATER IMPACT ON CHILDREN'S HEALTH.

THE FOLLOWING ORGANIZATIONS RECEIVED FUNDING IN FISCAL YEAR 2021:

GOODWILL EASTER SEALS, ARTEMIS CENTER, AMERICAN CANCER SOCIETY, BIG BROTHERS AND BIG SISTERS, GIRLS ON THE RUN, CHRIST CHILD SOCIETY, BOYS AND GIRLS CLUB OF DAYTON, DAYBREAK, DAYTON METRO LIBRARY, GEM CITY

Part VI Supplemental Information (Continuation)

MARKET, AND THE YWCA OF DAYTON.

IN ADDITION, THE HOSPITAL FINANCIALLY SUPPORTED VARIOUS COMMUNITY AGENCIES INCLUDING CULTUREWORKS, JUVENILE DIABETES RESEARCH FOUNDATION, MARCH OF DIMES, UNITED REHABILITATION SERVICES, THE UNITED WAY AND COMMUNITY YOUTH SPORTS TEAMS TO ENSURE LOCAL CHILDREN HAVE ACCESS TO HEALTHY ACTIVITIES.

THE HOSPITAL'S RESPONSE TO THE NEEDS OF THE COMMUNITY RELATED TO THE COVID-19 PANDEMIC, ALLOWS ADDITIONAL CONSIDERATIONS FOR COMMUNITY BENEFIT REPORTING OF PROGRAMS AND ACTIVITIES FOR FISCAL YEAR 2020. COMMUNITY BENEFIT ACTIVITIES OR PROGRAMS SEEK TO ACHIEVE A COMMUNITY BENEFIT OBJECTIVE INCLUDING IMPROVING ACCESS TO HEALTH SERVICES, ENHANCING PUBLIC HEALTH, ADVANCING INCREASED GENERAL KNOWLEDGE, AND RELIEF OF A GOVERNMENT BURDEN TO IMPROVE HEALTH. MANY OF THESE PRINCIPLES ALIGN WITH REPORTING COVID-19 RELATED EXPENSES THAT WERE INCURRED IN OUR RESPONSE TO THE PANDEMIC. IN FISCAL YEAR 2021, THE HOSPITAL INCIDENT COMMAND SYSTEM (HICS) WAS ENGAGED AND OUR STAFF WORKED WITH PROFESSIONALS FROM ACROSS THE COMMUNITY TO ADDRESS NEEDS AROUND PERSONAL PROTECTION EQUIPMENT (PPE), SUPPORTING FAMILIES WITH INJURY PREVENTION, MENTAL HEALTH AND PUBLIC HEALTH INFORMATION, PROVIDING A NURSE HOTLINE TO ANSWER QUESTIONS FROM THE PUBLIC, PROVIDING PPE FOR AREA FIRST RESPONDERS, AND PROVIDING CLINICAL EXPERTISE TO SUPPORT AREA MEDICAL PROFESSIONALS.

AT DAYTON CHILDREN'S, WE BELIEVE THAT ALL CHILDREN IN OUR REGION DESERVE A GREAT CHILDREN'S HOSPITAL CLOSE TO HOME. WE ARE DEDICATED TO ADDRESSING THE HEALTH AND WELLNESS NEEDS OF CHILDREN BOTH THROUGH

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization **DAYTON CHILDREN'S HOSPITAL** Employer identification number **31-0672132**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ADVOCATES FOR BASIC LEGAL EQUALITY, INC - 130 WEST SECOND STREET, SUITE 700 - DAYTON, OH 45402	23-7376131	501 (C) (3)	10,000.	0.			PROGRAM DONATION
AMERICAN CANCER SOCIETY, INC 4540 COOPER ROAD, SUITE 1000 CINCINNATI, OH 45242	13-1788491	501 (C) (3)	7,500.	0.			PROGRAM DONATION
ARTEMIS CENTER 310 W. MONUMENT AVE DAYTON, OH 45402	31-1120194	501 (C) (3)	7,500.	0.			PROGRAM DONATION
BIG BROTHERS BIG SISTERS MIAMI VALLEY - 22 SOUTH JEFFERSON STREET - DAYTON, OH 45402	31-0641306	501 (C) (3)	7,500.	0.			PROGRAM DONATION
BOYS AND GIRLS CLUB OF DAYTON 1828 W. STEWART STREET DAYTON, OH 45417	31-0536657	501 (C) (3)	15,000.	0.			PROGRAM DONATION
CHRIST CHILD SOCIETY OF DAYTON, INC - PO BOX 292058 - KETTERING, OH 45429	31-6043079	501 (C) (3)	7,500.	0.			PROGRAM DONATION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ **16.**

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

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

Schedule I (Form 990) 2020

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CULTURE WORKS 110 N. MAIN STREET, STE 165 DAYTON, OH 45402	23-7412338	501 (C) (3)	6,500.	0.			PROGRAM DONATION
DAYBREAK, INC 605 S. PATTERSON BOULEVARD DAYTON, OH 45402	31-0864474	501 (C) (3)	10,000.	0.			PROGRAM DONATION
DAYTON FOUNDATION DEPOSITORY, INC. - GEM CITY MARKET - 1401 S. MAIN STREET, SUITE 100 - DAYTON, OH 45409	31-1044298	501 (C) (3)	16,667.	0.			PROGRAM DONATION
DAYTON FOUNDATION DEPOSITORY, INC. - MONTGOMERY COUNTY IMAGINATION LIBRARY - 1401 S. MAIN STREET, SUITE 100 - DAYTON, OH 45409	31-1044298	501 (C) (3)	30,000.	0.			PROGRAM DONATION
DAYTON METRO LIBRARY FOUNDATION 215 E. THIRD STREET DAYTON, OH 45402	35-2511884	501 (C) (3)	15,000.	0.			PROGRAM DONATION
GIRLS ON THE RUN OF DAYTON, INC. PO BOX 752105 DAYTON, OH 45475	27-2528377	501 (C) (3)	7,500.	0.			PROGRAM DONATION
GOODWILL EASTER SEALS MIAMI VALLEY 660 SOUTH MAIN STREET DAYTON, OH 45402	31-0537112	501 (C) (3)	7,500.	0.			PROGRAM DONATION
JOHN CARROLL UNIVERSITY HEALTH PROFESSIONS AFFINITY COMMUNITY - 1 JOHN CARROLL BOULEVARD - UNIVERSITY HEIGHTS, OH 44118	34-0714681	501 (C) (3)	14,279.	0.			PROGRAM DONATION
LEUKEMIA AND LYMPHOMA SOCIETY 3085 WOODMAN DR. SUITE 211 DAYTON, OH 45420	13-5644916	501 (C) (3)	15,000.	0.			PROGRAM DONATION

Schedule I (Form 990)

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

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

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

PART I, LINE 2:

THE FINANCE COMMITTEE AND COMMUNITY RELATIONS MANAGER APPROVE ALL GRANTS AND CHARITABLE DONATIONS.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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.

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization: **DAYTON CHILDREN'S HOSPITAL**
 Employer identification number: **31-0672132**

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 **1b**

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? **2**

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 type="checkbox"/> Written employment contract |
| <input checked="" 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? **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- 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? **5a**
- b** Any related organization? **5b**
- 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? **6a**
- b** Any related organization? **6b**
- 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 **7**

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 **8**

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

	Yes	No
1b		
2		
4a	<input checked="" type="checkbox"/>	
4b	<input checked="" type="checkbox"/>	
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7	<input checked="" type="checkbox"/>	
8		<input checked="" type="checkbox"/>
9		

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

Schedule J (Form 990) 2020

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 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) ADAM MEZOFF, MD	(i)	625,112.	0.	429,704.	1,275,730.	15,867.	2,346,413.	400,000.
CMO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DEBORAH FELDMAN	(i)	861,151.	0.	40,257.	943,793.	7,730.	1,852,931.	0.
CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CINDY BURGER	(i)	246,269.	0.	50,894.	224,540.	19,494.	541,197.	0.
VP & CHIEF EXPERIENCE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) CHRIS BERGMAN	(i)	481,641.	0.	11,000.	16,120.	22,424.	531,185.	0.
CFO	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) CHARLES KIDWELL	(i)	399,287.	0.	8,064.	13,769.	25,174.	446,294.	0.
CHIEF LEGAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) BENJAMIN GOODSTEIN	(i)	323,006.	25,000.	6,637.	16,365.	23,924.	394,932.	0.
VP & CHIEF AMBULATORY OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) KELLY KAVANAUGH	(i)	295,117.	0.	9,261.	64,140.	22,147.	390,665.	0.
VP & CHIEF STRATEGY OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) JAYNE GMEINER	(i)	315,055.	0.	9,188.	15,312.	9,236.	348,791.	0.
VP & CHIEF NURSING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 4B:

THE FOLLOWING INDIVIDUALS PARTICIPATE IN A SUPPLEMENTAL NONQUALIFIED
RETIREMENT PLAN AND THE FOLLOWING ARE THE INCREASES IN THE ACTUARIAL VALUE
DURING THE YEAR:

DEBORAH FELDMAN - \$929,643
CINDY BURGER - \$213,140
KELLY KAVANAUGH - \$52,740
ADAM MEZOFF - \$1,258,730

THE FOLLOWING INDIVIDUALS RECEIVED PAYMENTS FROM A SUPPLEMENTAL
NONQUALIFIED RETIREMENT PLAN:

DEBORAH FELDMAN - \$23,193
CHRIS BERGMAN - \$2,936
CINDY BURGER - \$5,018
KELLY KAVANAUGH - \$1,767
BENJAMIN GOODSTEIN - \$3,305
ADAM MEZOFF - \$14,686

Part III Supplemental Information

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

PART I, LINE 7:

BONUSES ARE DISCRETIONARY AND ARE BASED ON AN INCENTIVE PROGRAM APPROVED BY SENIOR MANAGEMENT.

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
▶ **Attach to Form 990.** ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization **DAYTON CHILDREN'S HOSPITAL** Employer identification number **31-0672132**

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A COUNTY OF MONTGOMERY	31-6000172	000000000	10/13/16	30000000.	HOSPITAL RENOVATION		X		X		X
B COUNTY OF MONTGOMERY	31-6000172	000000000	11/20/15	12675000.	HOSPITAL RENOVATION		X		X		X
C COUNTY OF MONTGOMERY	31-6000172	000000000	08/19/14	117055000.	HOSPITAL RENOVATION		X		X		X
D											

Part II Proceeds										
	A		B		C		D			
1 Amount of bonds retired						7,247,196.				
2 Amount of bonds legally defeased										
3 Total proceeds of issue	30,000,000.		12,675,000.		117,055,000.					
4 Gross proceeds in reserve funds										
5 Capitalized interest from proceeds										
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds			40,000.		400,070.					
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds										
11 Other spent proceeds	30,000,000.		12,635,000.		116,654,930.					
12 Other unspent proceeds										
13 Year of substantial completion	2017		2017		2017					
	Yes	No	Yes	No	Yes	No	Yes	No		
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X		X		X				
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X		X				
16 Has the final allocation of proceeds been made?		X		X		X				
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X					

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

Part III Private Business Use								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test?		X		X		X		
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X		X		X		

Part IV Arbitrage								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X		X			X		
b Exception to rebate?		X		X		X		
c No rebate due?		X		X	X			
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X		X		X			

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

DAYTON CHILDREN'S HOSPITAL

Employer identification number

31-0672132

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SPECIALTIES OFFERED AT THE HOSPITAL ARE NEUROSURGERY,

HEMATOLOGY/ONCOLOGY, PULMONARY, GASTROENTEROLOGY,

NEUROLOGY, UROLOGY, DEVELOPMENTAL DISORDERS, PSYCHOLOGY, PSYCHIATRY,

ENDOCRINOLOGY, GENETICS, CARDIOLOGY, ORTHOPEDICS AND GENERAL SURGERY.

WITHOUT DAYTON CHILDREN'S HOSPITAL, MANY CHILDREN IN THE AREA WOULD

HAVE TO TRAVEL A GOOD DISTANCE TO RECEIVE THESE SERVICES. THE HOSPITAL

ALSO OFFERS A PEDIATRIC RESIDENCY PROGRAM THAT TRAINS NEW PEDIATRICIANS

WHO WILL CARE FOR THE NEXT GENERATION OF CHILDREN. DAYTON CHILDREN'S

ALSO SPONSORS MANY COMMUNITY EVENTS WHERE CHILDREN'S HEALTH AND SAFETY

ARE PROMOTED. SOME STATISTICS FOR THE FISCAL YEAR ENDING JUNE 30, 2021

ARE AS FOLLOWS # OF BEDS 181, INPATIENT DAYS 32,357, ADMISSIONS 6,148.

AVERAGE LENGTH OF STAY 5.26 DAYS. AVERAGE DAILY CENSUS 102.9, OCCUPANCY

RATE 57%, SURGERIES PERFORMED 11,116, X-RAY STUDIES 41,167, LAB TEST

573,034, RESPIRATORY THERAPY PROCEDURES 61,303, PHARMACY DOSES

DISPENSED 672,445 CARDIOLOGY PROCEDURES 21,612, NEUROLOGY PROCEDURES

4,894, URGENT CARE VISITS 22,157, EMERGENCY DEPARTMENT VISITS 66,227,

OUTPATIENT CLINICS 209,403.

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

THE CFO REVIEWS KEY DISCLOSURES WITH APPROPRIATE COMMITTEES OF THE BOARD OF

TRUSTEES. THEN PRIOR TO FILING, THE FORM 990 IS ELECTRONICALLY LOADED TO A

SECURE WEBSITE FOR THE ENTIRE BOARD OF TRUSTEES TO REVIEW. AN EMAIL IS SENT

TO ALL MEMBERS NOTIFYING THEM THAT THE FORM IS AVAILABLE FOR THEIR REVIEW

AND THAT IT WILL BE FILED ON OR BEFORE THE EXTENDED DUE DATE.

Name of the organization DAYTON CHILDREN'S HOSPITAL	Employer identification number 31-0672132
--	--

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

AT THE BEGINNING OF EACH MEETING, THE CHAIRMAN OF THE BOARD ASKS EACH MEMBER TO IDENTIFY AND DISCLOSE ANY POTENTIAL CONFLICTS OF INTEREST BASED ON THE AGENDA OR ANY CHANGES IN THEIR BUSINESS PRACTICE THAT MIGHT BE RELEVANT. IF THERE ARE ANY CONFLICTS, THE MEMBER(S) RECUSE THEMSELVES AND DO NOT PARTICIPATE IN THE DISCUSSION AND DO NOT VOTE ON THE ITEM. THIS THEN IS NOTED IN THE MINUTES OF THAT MEETING. BOARD MEMBERS ANNUALLY AGREE TO ABIDE BY WRITTEN CONFLICT OF INTEREST AND CONFIDENTIALITY POLICIES. BOARD MEMBERS ALSO WORK TO REPRESENT AND BALANCE THE INTERESTS OF DAYTON CHILDREN'S HOSPITAL'S MANY CONSTITUENTS. THE BOARD ANNUALLY EVALUATES ITS OWN PERFORMANCE.

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

THE COMMITTEE USED A TOTAL COMPENSATION PHILOSOPHY TO GUIDE ALL DECISIONS RELATED TO EXECUTIVE COMPENSATION AT DAYTON CHILDREN'S HOSPITAL (DCH), AND AS SUCH DETERMINES AND APPROVES ALL ASPECTS OF THE CEO'S TOTAL COMPENSATION PACKAGE, INCLUDING BENEFITS AND EXPENSE ALLOWANCES. THESE ARE DETAILED IN A WRITTEN EMPLOYMENT AGREEMENT FOR THE CEO. THE COMMITTEE USES AN OUTSIDE CONSULTANT TO CONDUCT PERIODIC REVIEWS OF THE EXECUTIVE COMPENSATION LEVELS OF THE ORGANIZATION VERSUS THOSE OF SIMILARLY SIZED AND SITUATED ORGANIZATIONS USING PUBLISHED SURVEYS. THESE SURVEY RESULTS ARE USED BY THE COMMITTEE IN SETTING EXECUTIVE LEVELS AND THE CEO'S COMPENSATION IN PARTICULAR. THE COMMITTEE FOLLOWS A FORMAL CALENDAR OF MEETINGS AND THE CHAIRMAN OF THE COMMITTEE REPORTS TO THE BOARD OF TRUSTEES AT LEAST ANNUALLY ON THE COMMITTEE'S ACTIVITIES AND ON DETAILS OF THE CEO'S COMPENSATION AND BENEFITS PACKAGE. THE COMMITTEE ALSO REVIEWS AND APPROVES DISCLOSURES RELATED TO EXECUTIVE COMPENSATION MADE AS PART OF IRS FORM 990. CONTEMPORANEOUS MINUTES WERE KEPT OF THE COMMITTEE PROCEEDINGS.

Name of the organization DAYTON CHILDREN'S HOSPITAL	Employer identification number 31-0672132
--	--

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

THE FINANCIAL STATEMENTS, ORGANIZING DOCUMENTS, AND CONFLICT OF INTEREST POLICY ARE AVAILABLE TO THE GENERAL PUBLIC UPON WRITTEN OR VERBAL REQUEST TO DAYTON CHILDREN'S HOSPITAL, FOR THE SAME PERIOD OF TIME AS SET FORTH IN THE INTERNAL REVENUE CODE SECTION 6104(D).

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

CHANGE IN PENSION BENEFIT OBLIGATION	20,478,459.
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**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization **DAYTON CHILDREN'S HOSPITAL** Employer identification number **31-0672132**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
CENTER FOR COMMUNITY HEALTH AND ADVOCACY - 82-4391789, ONE CHILDREN'S PLAZA, DAYTON, OH 45404	NEW MARKETS TAX CREDIT	OHIO	-42,802.	9,689,170.	DAYTON CHILDREN'S HOSPITAL

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
CHILDREN'S HOME CARE OF DAYTON - 31-1356037 18 CHILDREN'S PLAZA DAYTON, OH 45404	HOME CARE	OHIO	501(C)(3)	LINE 10	DAYTON CHILDREN'S HOSPITAL	X	
DAYTON CHILDREN'S HOSPITAL FOUNDATION - 31-1045247, ONE CHILDREN'S PLAZA, DAYTON, OH 45404	SUPPORT	OHIO	501(C)(3)	LINE 12A, I	DAYTON CHILDREN'S HOSPITAL	X	

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

Schedule R (Form 990) 2020

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
PEDIATRIC ASSURANCE COMPANY LTD - 98-0478183 BUTTERFIELD BANK BLDG 6TH FL 65 FRONT STREET HAMILTON HM12, BERMUDA	SELF-INSURANCE	BERMUDA	DAYTON CHILDREN'S HOSPITAL		4,228,169.	19,728,816.	100%	X	
DAYTON CHILDREN'S SPECIALTY PHYSICIANS - 31-1411364, ONE CHILDREN'S PLAZA, DAYTON, OH 45404	SPEC PHYS GRO	OH	DAYTON CHILDREN'S HOSPITAL	C CORP	18,540,036.	30,642,237.	100%	X	

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)	X	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CHILDREN'S HOME CARE OF DAYTON	B	76,840.	CASH
(2) DAYTON CHILDREN'S HOSPITAL FOUNDATION	O	138,969.	CASH
(3) DAYTON CHILDREN'S SPECIALTY PHYSICIANS	O	1,056,555.	CASH
(4) CHILDREN'S HOME CARE OF DAYTON	P	6,830,727.	CASH
(5) DAYTON CHILDREN'S SPECIALTY PHYSICIANS	Q	11,272,901.	CASH
(6) PEDIATRIC ASSURANCE COMPANY	Q	543,000.	CASH

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) DAYTON CHILDREN'S HOSPITAL FOUNDATION	R	3,084,383.	CASH
(8) DAYTON CHILDREN'S SPECIALTY PHYSICIANS	R	73,525,000.	CASH
(9) PEDIATRIC ASSURANCE COMPANY	R	543,000.	CASH
(10) CHILDREN'S HOME CARE OF DAYTON	S	14,000,000.	CASH
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

Form **990-T**

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No. 1545-0047

For calendar year 2020 or other tax year beginning JUL 1, 2020, and ending JUN 30, 2021

2020

Department of the Treasury
Internal Revenue Service

▶ **Go to www.irs.gov/Form990T for instructions and the latest information.**
▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) DAYTON CHILDREN'S HOSPITAL Number, street, and room or suite no. If a P.O. box, see instructions. ONE CHILDRENS PLAZA City or town, state or province, country, and ZIP or foreign postal code DAYTON, OH 45404-1815	D Employer identification number 31-0672132 E Group exemption number (see instructions) F <input type="checkbox"/> Check box if an amended return.
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3)) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529S		C Book value of all assets at end of year ▶ 1,272,506,070.	

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust Applicable reinsurance entity

H Check if filing only to ▶ Claim credit from Form 8941 Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶

J Enter the number of attached Schedules A (Form 990-T) ▶ **1**

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

L The books are in care of ▶ **CHRIS BERGMAN** Telephone number ▶ **937-641-5819**

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	- 8,282.
2 Reserved	2	
3 Add lines 1 and 2	3	- 8,282.
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	- 8,282.
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	- 8,282.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only)	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2020)

Part III Tax and Payments			
1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d		1e	
2 Subtract line 1e from Part II, line 7		2	0.
3 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)		3	
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here		4	0.
5 2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4		5	0.
6a Payments: A 2019 overpayment credited to 2020	6a		
b 2020 estimated tax payments. Check if section 643(g) election applies	6b		
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e Backup withholding (see instructions)	6e		
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439			
<input type="checkbox"/> Form 4136			
<input type="checkbox"/> Other			
Total	6g		
7 Total payments. Add lines 6a through 6g		7	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached		8	
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed		9	
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid		10	
11 Enter the amount of line 10 you want: Credited to 2021 estimated tax		11	
			Refunded

Part IV Statements Regarding Certain Activities and Other Information (see instructions)			
1 At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here			
		Yes	No
		X	
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?			X
If "Yes," see instructions for other forms the organization may have to file.			
3 Enter the amount of tax-exempt interest received or accrued during the tax year			
4a Did the organization change its method of accounting? (see instructions)			X
b If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V			

Part V Supplemental Information

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	VP FINANCE AND CFO	
			Title	
				May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	KAREN O. CRIM	KAREN O. CRIM	05/15/22	PTIN P00368385
	Firm's name ▶ RSM US LLP	Firm's address ▶ 6 S PATTERSON BLVD DAYTON, OH 45402		Firm's EIN ▶ 42-0714325
			Phone no. 937-298-0201	

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

ENTITY 1

OMB No. 1545-0047

2020

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization DAYTON CHILDREN 'S HOSPITAL	B Employer identification number 31-0672132
C Unrelated business activity code (see instructions) ▶ 900000	D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ **PARTNERSHIP INCOME**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance ▶	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)		4a 0.		
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement) STATEMENT 1		5 593.		593.
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 593.		593.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)		1		
2 Salaries and wages		2		
3 Repairs and maintenance		3		
4 Bad debts		4		
5 Interest (attach statement) (see instructions) SEE STATEMENT 2		5		209.
6 Taxes and licenses		6		93.
7 Depreciation (attach Form 4562) (see instructions)	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			8b
9 Depletion		9		
10 Contributions to deferred compensation plans		10		
11 Employee benefit programs		11		
12 Excess exempt expenses (Part VIII)		12		
13 Excess readership costs (Part IX)		13		
14 Other deductions (attach statement) SEE STATEMENT 3		14		8,573.
15 Total deductions. Add lines 1 through 14		15		8,875.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16		-8,282.
17 Deduction for net operating loss (see instructions)		17		0.
18 Unrelated business taxable income. Subtract line 17 from line 16		18		-8,282.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

A _____

B _____

C _____

D _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	0.			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	0.			

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)

A _____

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11 Total dividends-received deductions included in line 10	0.			

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
Totals			0.	0.		

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals		0.		0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) _____	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) _____	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 _____	4	
5	Gross income from activity that is not unrelated business income _____	5	
6	Expenses attributable to income entered on line 5 _____	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 _____	7	

FORM 990-T (A)	INCOME (LOSS) FROM PARTNERSHIPS	STATEMENT 1
----------------	---------------------------------	-------------

DESCRIPTION	NET INCOME OR (LOSS)
HIRTLE CALLAGHAN SELECT EQUITY FUND LP - INTEREST INCOME	493.
HIRTLE CALLAGHAN SELECT EQUITY FUND LP - DIVIDEND INCOME	744.
HIRTLE CALLAGHAN SELECT EQUITY FUND LP - OTHER PORTFOLIO INCOME (LOSS)	1.
HIRTLE CALLAGHAN SELECT EQUITY FUND LP - OTHER INCOME (LOSS)	-645.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5	593.

FORM 990-T (A)	INTEREST PAID	STATEMENT 2
----------------	---------------	-------------

DESCRIPTION	AMOUNT
INVESTMENT INTEREST EXPENSE	209.
TOTAL TO SCHEDULE A, PART II, LINE 5	209.

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 3
----------------	------------------	-------------

DESCRIPTION	AMOUNT
OTHER DEDUCTIONS	3,133.
TAX PREP FEES	5,440.
TOTAL TO SCHEDULE A, PART II, LINE 14	8,573.

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2020

Name DAYTON CHILDREN'S HOSPITAL	Employer identification number 31-0672132
---	---

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				-13,687.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	-13,687.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				3,473.
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	3,473.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	0.

Note: If losses exceed gains, see *Capital Losses* in the instructions.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

DAYTON CHILDREN'S HOSPITAL

31-0672132

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions.		(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	HIRTLE CALLAGHAN SELECT EQUITY FUND LP							3,473.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)								3,473.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2020

Name **DAYTON CHILDREN'S HOSPITAL** Employer identification number **31-0672132**

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				-13,687.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	-13,687.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				3,473.
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	3,473.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	0.

Note: If losses exceed gains, see *Capital Losses* in the instructions.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

DAYTON CHILDREN'S HOSPITAL

31-0672132

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions.		(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	HIRTLE CALLAGHAN SELECT EQUITY FUND LP							3,473.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)								3,473.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

Dayton Children's Hospital and Subsidiaries
Years Ended June 30, 2021 and 2020
With Report of Independent Auditors

Ernst & Young LLP



Dayton Children’s Hospital and Subsidiaries

Consolidated Financial Statements
and Supplementary Information

Years Ended June 30, 2021 and 2020

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Ernst & Young LLP
221 East 4th Street
Suite 2900
Cincinnati, OH 45202

Tel: +1 513 612 1400
ey.com

Report of Independent Auditors

The Board of Trustees
Dayton Children's Hospital

We have audited the accompanying consolidated financial statements of Dayton Children's Hospital and Subsidiaries, which comprise the consolidated balance sheets as of June 30, 2021 and 2020, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated balance sheets of Dayton Children's Hospital and Subsidiaries at June 30, 2021 and 2020, and the consolidated results of their operations, changes in net assets, and their cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

Changes in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, Dayton Children's Hospital and Subsidiaries changed their method of recognizing leases as a result of the adoption of Accounting Standards Update No. 2016-02, *Leases (Topic 842)*, effective July 1, 2020. Our opinion is not modified with respect to this matter.

Ernst + Young LLP

September 7, 2021

Dayton Children's Hospital and Subsidiaries

Consolidated Balance Sheets

(Dollars in Thousands)

	June 30	
	2021	2020
Assets		
Current assets:		
Cash and cash equivalents	\$ 24,496	\$ 55,426
Patient accounts and other receivables	93,942	64,566
Inventories	9,509	7,775
Prepaid expenses and other assets	15,445	4,698
Total current assets	<u>143,392</u>	132,465
Investments and assets whose use is limited:		
Board-designated investments	679,568	501,996
Assets whose use is limited:		
Restricted by donor	5,546	5,820
Funds for self-insurance reserves	18,081	14,158
Total board-designated investments and assets whose use is limited	<u>703,195</u>	521,974
Pledges receivable, net	4,785	6,169
Total investments and assets whose use is limited	<u>707,980</u>	528,143
Other assets	75,038	35,895
Property and equipment, net	415,501	408,183
Total assets	<u><u>\$ 1,341,911</u></u>	<u><u>\$ 1,104,686</u></u>

	June 30	
	2021	2020
Liabilities and net assets		
Current liabilities:		
Accounts payable and accrued expenses	\$ 27,266	\$ 22,991
Compensation and benefits	29,739	21,159
Total current liabilities	<u>57,005</u>	<u>44,150</u>
Long-term insurance reserves	5,894	5,815
Long-term debt	164,557	167,672
Pension liabilities	31,512	49,432
Other liabilities	66,470	25,576
Total liabilities	<u>325,438</u>	<u>292,645</u>
Net assets:		
Without donor restrictions	1,010,927	806,221
With donor restrictions	5,546	5,820
Total net assets	<u>1,016,473</u>	<u>812,041</u>
Total liabilities and net assets	<u><u>\$ 1,341,911</u></u>	<u><u>\$ 1,104,686</u></u>

See accompanying notes.

Dayton Children's Hospital and Subsidiaries

Consolidated Statements of Operations

(Dollars in Thousands)

	Year Ended June 30	
	2021	2020
Revenue:		
Patient service revenue	\$ 488,665	\$ 435,163
Other revenue	58,362	60,761
Total operating revenue	<u>547,027</u>	<u>495,924</u>
Expenses:		
Salaries and benefits	312,358	301,881
Supplies	80,653	63,346
Purchased services	18,333	16,383
Professional fees	2,591	3,291
State assessment	13,582	9,735
Depreciation	39,087	39,643
Other	47,226	43,706
Total expenses	<u>513,830</u>	<u>477,985</u>
Excess of revenue over expenses before other income (loss)	33,197	17,939
Other income (loss):		
Investment income	151,103	11,792
Other loss, net	(1,797)	(5,841)
Excess of revenue over expenses	<u>\$ 182,503</u>	<u>\$ 23,890</u>

See accompanying notes.

Dayton Children's Hospital and Subsidiaries

Consolidated Statements of Changes in Net Assets

(Dollars in Thousands)

	Year Ended June 30	
	2021	2020
Net assets without donor restrictions		
Excess of revenue over expenses	\$ 182,503	\$ 23,890
Change in pension plan obligation and plan assets	20,478	(8,100)
Settlement of new market tax credit	1,688	-
Net assets released from restrictions for purchase of property and equipment	37	154
Change in net assets without donor restrictions	<u>204,706</u>	<u>15,944</u>
Net assets with donor restrictions		
Contributions	772	5,078
Net assets released from restrictions	(1,046)	(779)
Change in net assets with donor restrictions	<u>(274)</u>	<u>4,299</u>
Total change in net assets	204,432	20,243
Net assets at beginning of year	812,041	791,798
Net assets at end of year	<u>\$ 1,016,473</u>	<u>\$ 812,041</u>

See accompanying notes.

Dayton Children's Hospital and Subsidiaries

Consolidated Statements of Cash Flows

(Dollars in Thousands)

	Year Ended June 30	
	2021	2020
Operating activities		
Change in net assets	\$ 204,432	\$ 20,243
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	39,087	39,643
Settlement of new market tax credit	(1,688)	-
Change in unrealized (gains) losses of investments and assets whose use is limited	(119,824)	19,366
Change in pension plan obligation and plan assets	(20,478)	8,100
Changes in operating assets and liabilities:		
Patient accounts and other receivables	(29,376)	(218)
Pledges receivable, net	1,384	(2,660)
Inventories and other current assets	(12,481)	(1,804)
Other assets	(17,021)	(895)
Accounts payable and other current liabilities	12,855	11,305
Other liabilities	19,196	8,849
Net cash provided by operating activities	<u>76,086</u>	101,929
Investing activities		
Additions to property and equipment	(46,405)	(39,569)
Change in investments and assets whose use is limited	(61,397)	(30,379)
Net cash used in investing activities	<u>(107,802)</u>	(69,948)
Financing activities		
Change in finance lease liability	786	-
Net cash provided by financing activities	<u>786</u>	-
(Decrease) increase in cash and cash equivalents	(30,930)	31,981
Cash and cash equivalents at beginning of year	55,426	23,445
Cash and cash equivalents at end of year	<u>\$ 24,496</u>	<u>\$ 55,426</u>

See accompanying notes.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements *(Dollars in Thousands)*

June 30, 2021

1. Organization and Significant Accounting Policies

Organization

The consolidated financial statements include the accounts of Dayton Children's Hospital; Dayton Children's Hospital Foundation; Pediatric Assurance Company, Ltd.; Dayton Children's Specialty Physicians (DCSP); Center for Community Health and Advocacy; Children's Home Care of Dayton, Ohio; and Children's Care House, LLC. These entities (collectively, the Hospital) provide service to patients who reside primarily in the local geographic region.

The accompanying consolidated financial statements include the accounts, after elimination of all significant intercompany transactions and balances, of the Hospital. The Hospital prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (GAAP).

COVID-19 Pandemic and Impact of CARES Act

On March 9, 2020, the Governor of Ohio declared a state of emergency related to the COVID-19 outbreak, followed by, among other administrative or executive orders, an order of the Ohio Director of Health on March 17, 2020, canceling all nonessential surgeries and procedures in Ohio for the purpose of preserving personal protective equipment (PPE) and critical hospital capacity for the anticipated surge of COVID-19 patients. As a result of the cancellation of elective procedures and other actions taken, the Hospital incurred a significant reduction in occupancy levels and operating revenue. Beginning on May 1, 2020, with Ohio's Responsible RestartOhio Plan, the Hospital began to resume medically necessary procedures, including regular physician visits, well-care checks, well-baby visits, outpatient surgeries, imaging procedures, and diagnostic tests.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020, and included, among other provisions, financial support to hospitals and health care providers. The CARES Act Provider Relief Funds provide funding from the U.S. Department of Health and Human Services to health care providers to support health-care-related expenses or lost revenue attributable to COVID-19. These distributions from the Provider Relief Funds are not subject to repayment, provided the Hospital is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for health-care-related expenses or lost revenue attributable to COVID-19. Based on an analysis

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

of the compliance and reporting requirements of the Provider Relief Funds and the impact of the COVID-19 pandemic on the Hospital's consolidated operating results, the Hospital recognized \$8,422 and \$26,974 for the years ended June 30, 2021 and 2020, respectively, related to Provider Relief Funds, and these payments are recorded as a component of other revenue. The Hospital will continue to monitor compliance with the terms and conditions of the Provider Relief Funds and the impact of the COVID-19 pandemic on operating revenue and expenses. If it is determined that the Hospital is unable to attest to or comply with current or future terms and conditions, the Hospital's ability to retain some or all of the distributions received may be impacted. Certain terms and conditions under the CARES Act are subject to further refinement and changes. Any changes in the amounts earned by the Hospital due to subsequent changes in the CARES Act terms and conditions will be recorded in the period in which the changes are enacted.

The Hospital has applied for the Employer Retention Credit (ERC) under the CARES Act. An entity is eligible for the ERC if it meets certain terms and conditions. Under this program, an eligible entity may take a credit against the employer portion of social security taxes withheld on qualified wages. For the years ended June 30, 2021 and 2020, the Hospital recognized \$2,837 and \$4,714, respectively, in other revenue on the consolidated statements of operations related to the ERC for payments received.

The CARES Act also permitted employers to defer the payment of the employer's portion of social security taxes incurred between March 27, 2020 and December 31, 2020, with half of the deferred payments required to be paid by the end of calendar 2021 and the other half to be paid by the end of calendar 2022. The Hospital had deferred payroll tax payments of \$2,808 as of June 30, 2020, which is included within other liabilities on the consolidated balance sheet. The Hospital has deferred payroll tax payments of \$8,565 as of June 30, 2021, of which \$4,282 is current and included within compensation and benefits and \$4,283 is included within other liabilities on the consolidated balance sheet.

Management believes the extent of the COVID-19 pandemic's adverse impact on consolidated operating results and financial condition has been and will continue to be driven by many factors, most of which are beyond management's control and ability to forecast. Such factors include, but are not limited to, the scope and duration of stay-at-home practices, business closures and restrictions, government-imposed or recommended suspensions of elective procedures, continued declines in patient volumes for an indeterminable length of time, increases in the number of

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

uninsured and underinsured patients as a result of higher sustained rates of unemployment, incremental expenses required for supplies and PPE, and changes in professional and general liability exposure. Because of these and other uncertainties, management cannot estimate the length or severity of the impact of the COVID-19 pandemic on consolidated operations. Decreases in cash flows and results of consolidated operations may have an impact on the inputs and assumptions used in significant accounting estimates, including estimated price concessions related to uninsured patient account receivables and insurance reserves.

Recent Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. (ASU) 2016-02, *Leases (Topic 842)*. The guidance in ASU 2016-02 supersedes the lease recognition requirements in Accounting Standards Codification (ASC) 840, *Leases*. ASU 2016-02 requires an entity to recognize assets and liabilities arising from a lease for both financing and operating leases, along with additional qualitative and quantitative disclosures. The Hospital adopted ASU 2016-02 on July 1, 2020, using a modified retrospective approach. The Hospital also elected the package of practical expedients permitted under ASU 2016-02 that allowed the Hospital to carry forward historical lease classification. The impact of adoption on the consolidated financial statements was an increase on July 1, 2020, in other assets of \$24,354 to record right-of-use assets and an increase in accounts payable and accrued expenses and other liabilities to record lease obligations for current operating leases of \$4,516 and \$19,838, respectively, representing the present value of remaining lease payments for operating leases. The impact of adopting ASU 2016-02 was not material to the Hospital's total revenue, excess of revenue over expenses, or total net assets.

In August 2018, the FASB issued ASU 2018-14, *Compensation – Retirement Benefits – Defined Benefit Plans – General (Subtopic 715-20): Disclosure Framework – Changes to the Disclosure Requirements for Defined Benefit Plans*. ASU 2018-14 clarifies specific requirements and adds disclosure requirements considered relevant to financial statement users of organizations that sponsor defined benefit pension plans. ASU 2018-14 is effective for fiscal years ending after December 15, 2021, with early adoption permitted. The Hospital is currently evaluating the impact ASU 2018-14 will have on its consolidated financial statements.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

Fair Value Measurements

The Hospital follows the provisions of ASC 820, *Fair Value Measurement*, which defines fair value as the price that would be reached to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and establishes a framework for measuring fair value. ASC 820 defines a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or a liability as of the measurement date.

ASC 820 emphasizes that fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing an asset or a liability. As a basis for considering market participant assumption in fair value measurements, and as noted above, ASC 820 defines a three-level fair value hierarchy that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity and the reporting entity's own assumptions about market participants.

The three levels are defined as follows:

- Level 1 – Inputs utilize quoted market prices in active markets for identical assets or liabilities that the Hospital has the ability to access.
- Level 2 – Inputs may include quoted prices for similar assets and liabilities in active markets, as well as inputs that are observable for the asset and liability (other than quoted prices), such as interest rates, foreign exchange rates, and yield curves that are observable at commonly quoted intervals.
- Level 3 – Inputs are unobservable inputs for the asset or liability, which is typically based on an entity's own assumptions, as there is little, if any, related market activity.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Hospital's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the asset or liability.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

In order to meet requirements of ASC 820, the Hospital utilizes three basic valuation approaches to determine the fair value of its assets and liabilities required to be recorded at fair value. The first approach is the cost approach. The cost approach is generally the value a market participant would expect to replace the respective asset or liability. The second approach is the market approach. The market approach looks at what a market participant would consider an exact or similar asset or liability to that of the Hospital, including those traded on exchanges, to be valued at. The third approach is the income approach. The income approach uses estimation techniques to determine the estimated future cash flows of the Hospital's respective asset or liability expected by a market participant and discounts those cash flows back to present value (more typically referred to as a discounted cash flow approach).

Any changes to the valuation methodology are reviewed by management to confirm the changes are justified. The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Hospital believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

Use of Estimates

The preparation of the consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue, and expenses. Actual results could vary from those estimates.

Cash and Cash Equivalents

The Hospital considers highly liquid investments with original maturities of three months or less at the date of purchase to be cash equivalents. Highly liquid investments with original short-term maturities of less than three months that are included as part of investments and assets whose use is limited are excluded from cash equivalents as they are commingled with longer-term investments.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

Board-Designated Investments and Assets Whose Use Is Limited

Assets whose use is limited primarily represent funds and pledges restricted by donors for charitable purposes and trustee-held funds for the retirement of insurance reserves.

Board-designated investments and assets whose use is limited consist of cash equivalents, marketable debt securities (consisting primarily of U.S. Government, mortgage-backed, and corporate debt securities), mutual funds, and alternative investments.

The Hospital has designated its investment portfolio as trading. Investment income or loss (including realized gains and losses on investments, changes in market value of investments, interest, and dividends) is included in excess of revenue over expenses on the consolidated statements of operations unless the income or loss is restricted by donor or by law. Board-designated investments are for future capital projects or operations of the Hospital.

Investments in cash equivalents, marketable debt securities, and mutual funds have been measured at fair value on the consolidated balance sheets. The Hospital accounts for alternative investments using the equity method of accounting based on net asset value (NAV) provided by the respective fund's administrator. The carrying values of the Hospital's alternative investments, including limited partnerships, hedge funds, and private equity funds, are based on valuations provided by the administrators of the financial instruments. The underlying investments in these financial instruments may include marketable debt and equity securities, commodities, foreign currencies, derivatives, and private equity investments.

Values of alternative investments may be based on historical cost, appraisals, or other estimates that require varying degrees of judgment. The alternative investments may indirectly expose the Hospital to securities lending, short sales of securities, and trading in futures and forwards contracts, options, swap contracts, and other derivative products. While these financial instruments may contain varying degrees of risk, the Hospital's risk with respect to such transactions is limited to its capital balance in each alternative investment. The financial statements of alternative investments are audited annually by independent auditors; however, nearly all have fiscal year-ends that are different from the Hospital. Hospital management believes the carrying amount of these financial instruments, \$238,068 and \$164,641 at June 30, 2021 and 2020, respectively, is reasonable based on the NAV of the respective funds. Management has utilized the best available

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

information for reporting alternative investment values, which in some instances are valuations as of an interim date. Because these alternative investments are not readily marketable, their estimated value is subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for such alternative investments existed. Such differences could be material.

Concentration of Credit Risk

The mix of patient accounts receivable from patients and third-party payors was as follows:

	June 30	
	2021	2020
Medicaid and Medicaid-related plans	31%	26%
Anthem	25	19
Commercial and other	34	45
Self-pay	10	10
	<u>100%</u>	<u>100%</u>

Inventories

Inventories, which consist primarily of medical supplies and pharmaceuticals, are stated at the lower of cost or net realizable value. The Hospital values its inventories using the first-in, first-out method.

Pledges Receivable, Net

The Hospital receives certain unconditional promises to pay, which are recorded on a discounted basis in the form of pledges receivable. The Hospital establishes an allowance for the valuation of the pledges to be collected in future years, as well as an allowance for doubtful pledges for those

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

pledges that the Hospital estimates to be uncollectible. Collections of pledges receivable are expected to be made over the following time frame:

	June 30	
	2021	2020
Gross pledges due:		
In less than one year	\$ 1,716	\$ 2,243
In one to five years	3,067	3,904
In more than five years	25	30
Total gross pledges receivable	4,808	6,177
Less present value discount and allowance for doubtful pledges	23	8
Total pledges receivable, net	\$ 4,785	\$ 6,169

Property and Equipment

Property and equipment are stated at historical cost or, if donated or impaired, at fair market value at the date of receipt or determination, respectively. Depreciation is provided over the estimated useful life of each class of depreciable asset, which ranges from 2 to 40 years and is computed using the straight-line method.

Costs incurred in the development and installation of internal-use software are expensed if they are incurred in the preliminary project stage or post-implementation stage, while certain costs are capitalized if incurred during the application development stage. Internal-use software is amortized over its expected useful life, generally between five and seven years, with amortization beginning when the project is completed and the software is placed in service.

The cost and related accumulated depreciation of property and equipment that is sold or retired are removed from the respective accounts, and the resulting gain or loss is recorded in other revenue on the consolidated statements of operations.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

The Hospital continually evaluates whether circumstances have occurred that would indicate the remaining useful life of long-lived assets may warrant revision or that the remaining balance of such assets may not be recoverable. When factors indicate that such assets should be evaluated for possible impairment, the Hospital uses an estimate of the undiscounted cash flows over the remaining life of the assets in measuring whether the asset is recoverable. There were no impairment losses recorded for the years ended June 30, 2021 or 2020.

Net Assets

Net assets without donor restrictions are those assets whose use has not been restricted by donors or for which restrictions have been met. Net assets with donor restrictions are those whose use by the Hospital has been limited by donors to a specific time period or purpose. Unconditional promises to receive cash and other assets are reported at fair value at the date the promise is received. Contributions are reported as net assets with donor restrictions if they are received with donor-imposed stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulation time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are released from restriction.

Net assets with donor restrictions of \$5,546 and \$5,820 at June 30, 2021 and 2020, respectively, are restricted for health care services and research.

Patient Service Revenue

The Hospital provides health care services through inpatient, outpatient, and ambulatory care facilities. Patient service revenue generally relates to contracts with patients in which the performance obligations are to provide health care services to the patients. Patient service revenue is reported at the estimated consideration that the Hospital expects to be entitled to receive from patients and third-party payors for providing patient care. These amounts are due from patients, third-party payors, and others and include variable consideration for retroactive revenue adjustments due to settlements of reviews and audits.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

Patient service revenue is recognized as the obligations to provide health care services are satisfied. The performance obligations for inpatient services are generally satisfied over time, and related patient service revenue is recognized based on actual charges incurred in relation to total expected charges. The Hospital believes that this method provides a reasonable depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. The Hospital measures the performance obligation from admission into the Hospital to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge. These services are considered to be a single performance obligation.

The performance obligations for outpatient services are generally satisfied at a point in time, generally less than one day. Patient service revenue for outpatient services is recognized when goods or services are provided, and the Hospital does not believe it is required to provide additional goods or services.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Hospital has elected to apply the optional exemption provided in ASC 606, *Revenue from Contracts with Customers*, ASC 606-10-50-14(a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially satisfied at the consolidated balance sheet date. The unsatisfied or partially unsatisfied performance obligations referred to above are primarily related to inpatient acute care services at the consolidated balance sheet date. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the consolidated balance sheet date.

The Hospital has elected to use the portfolio approach practical expedient in ASC 606 for contracts related to patient service revenue. The Hospital accounts for the contracts within each portfolio as a collective group, rather than recognizing patient service revenue on an individual contract basis, based on the payment pattern expected in each portfolio category and the similar nature and characteristics of the patients within each portfolio. The portfolios consist of major payor classes for inpatient patient service revenue and outpatient patient service revenue. Based on the historical collection trends and other analysis, the Hospital believes that patient service revenue recognized by utilizing the portfolio approach approximates the patient service revenue that would have been recognized if an individual contract approach were used.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

The contractual relationships with patients, in most cases, also involve a third-party payor, Medicaid, managed care health plans, and commercial insurance companies, including plans offered through the health insurance exchanges, and the transaction prices for the services provided are dependent upon the terms provided by Medicaid or negotiated with (managed care health plans and commercial insurance companies) the third-party payors. The payment arrangements with third-party payors for the services the Hospital provides to the related patients typically specify payments at amounts less than the Hospital's standard charges. Services provided to patients having Medicaid coverage are generally paid at prospectively determined rates per discharge, per identified service, or per covered member. Agreements with commercial insurance carriers, managed care, and preferred provider organizations generally provide for payments based upon predetermined rates per diagnosis, per diem rates, or discounted fee-for-service rates.

The Hospital determines the transaction price based on standard charges for services provided, reduced by explicit price concessions provided by third-party payors, discounts provided to uninsured and underinsured patients in accordance with the Hospital's policy, and/or implicit price concessions provided to uninsured and underinsured patients. Explicit price concessions are based upon the payment terms specified in the contractual agreements with third-party payors. Patient service revenue relates to uninsured patients, and uninsured co-payment and deductible amounts for patients who have health care coverage may have explicit price concessions applied (uninsured discounts and contractual discounts). Implicit price concessions are recorded on the estimated consideration the Hospital expects to receive from patients based primarily on historical collection experience.

Generally, patients who are covered by third-party payors are responsible for patient responsibility balances, including deductibles and coinsurance, which vary in amount. The Hospital estimates the transaction price for patients with deductibles and coinsurance based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any explicit price concessions, discounts, and/or 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 change.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

The Hospital has elected the practical expedient allowed under ASC 606 and does not adjust the promised amount of consideration from patients or third-party payors for the effects of a significant financing component due to the Hospital's expectation that the period between the time the service is provided to a patient and the time that the patient or third-party payor pays for that service will be one year or less. However, the Hospital does, in certain circumstances, 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.

In rare instances, the Hospital receives payment in advance of the services provided and considers these amounts to represent contract liabilities. Contract liabilities at June 30, 2021 and 2020, were not significant to the Hospital.

Other Revenue

Other revenue is recognized at an amount that reflects the consideration to which the Hospital expects to be entitled in exchange for providing goods and services in accordance with ASC 606. The amounts recognized reflect consideration due from customers, third-party payors, and others.

Effective September 1, 2020, the Hospital entered into a "Participating Provider Agreement" (the Agreement) with Physicians' Healthcare Network, an Ohio nonprofit corporation doing business as Partners for Kids (PFK). Pursuant to the Agreement, the Hospital became a participating provider in PFK's accountable care organization for the West Central Region (a ten-county region in West Central Ohio as defined in the Agreement). PFK accepts financial risk and receives capitation payments for certain pediatric populations within the West Central Region that provide Medicaid managed care to members within the West Central Region. Under this agreement, PFK is paid an amount per member per month for the covered population, regardless of the services provided and claims submitted. PFK provides the Hospital monthly payments related to members such that the Hospital will receive an amount equal to 100% of the current Medicaid allowable rate on an annual basis. There is also a provision for a net cash settlement (as defined in the Agreement) of any positive or negative net cash. The Hospital will receive 53% of net cash as defined in the Agreement. The Hospital has recorded \$9,626 as a settlement receivable and other revenue from PFK as of and for the year ended June 30, 2021, for the estimated net cash settlement through June 30, 2021.

Dayton Children’s Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

Charity Care

In support of its mission, the Hospital provides care to uninsured and underinsured patients. The Hospital provides charity care to patients who lack financial resources and are deemed to be medically indigent. Under its financial assistance policy, the Hospital provides medically necessary care to uninsured patients with inadequate financial resources at charitable discounts equivalent to the amounts generally billed, and it provides eligibility for full charity for emergent encounters for uninsured patients who earn less than 100% of the federal poverty level and who meet application criteria. Patients whose liability is deemed catastrophic relative to their annual household income are also eligible for reduced charges. Since the Hospital does not pursue collection of these amounts, the discounted amounts are not reported as patient service revenue. The Hospital uses presumptive eligibility screening procedures for free care and recognizes patient service revenue on services provided to self-pay patients at the discounted rate at the time services are rendered. The cost to the Hospital to provide charity care was determined through the application of the ratio of patient cost to charges consistent with Schedule H of Form 990 filed with the Internal Revenue Service (IRS).

To quantify the total impact of the trends related to uninsured accounts, it is beneficial to view total uncompensated care, which is comprised of charity care and uninsured discounts. A summary of the estimated cost of total uncompensated care follows:

	Year Ended June 30	
	2021	2020
Total uncompensated care	\$ 4,008	\$ 4,264
Cost-to-charge ratio	43.2%	42.7%
Estimated cost of total uncompensated care	\$ 1,730	\$ 1,820

Excess of Revenue Over Expenses

The consolidated statements of operations and consolidated statements of changes in net assets include the excess of revenue over expenses, which represents the performance indicator. Changes in net assets without donor restrictions for contributions of long-lived assets, donations, or net assets released from restriction, for this purpose, as well as changes in pension plan obligation and plan assets for the Hospital’s defined benefit plan, are excluded from the excess of revenue over expenses.

Dayton Children’s Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

1. Organization and Significant Accounting Policies (continued)

Tax-Exempt Status

All subsidiaries of the Hospital, except DCSP, are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The wholly owned for-profit subsidiary, DCSP, had no taxable income in 2021 or 2020. The provision for income taxes for the joint venture entities is not significant to the Hospital. The Hospital completed an analysis of its uncertain tax positions in accordance with applicable accounting guidance, and determined that no amounts were required to be recognized in the consolidated financial statements at June 30, 2021 or 2020.

Reclassifications

Certain amounts reported in the prior year consolidated financial statements have been reclassified to conform to the current year presentation.

2. Patient Service Revenue

Patient service revenue from third-party payors and others (including uninsured patients) is summarized in the following table:

	Year Ended June 30			
	2021		2020	
Medicaid and Medicaid-related plans	\$ 200,248	41%	\$ 175,973	40%
Anthem	129,293	26	113,849	26
Self-pay	18,196	4	24,331	6
Commercial and other	140,928	29	121,010	28
Patient service revenue	<u>\$ 488,665</u>	<u>100%</u>	<u>\$ 435,163</u>	<u>100%</u>

The Hospital’s practice is to assign a patient to the primary third-party payor and not reflect other uninsured balances (for example, co-pays and deductibles) as self-pay. Therefore, the third-party payors listed above contain patient responsibility components, such as co-pays and deductibles.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

2. Patient Service Revenue (continued)

The Hospital serves Medicaid patients and is subject to reimbursement under various programs. Under the Medicaid Hospital Assessment Fee program, the Office of Medicaid Policy and Planning collects a fee from eligible hospitals. The fee is used in part to increase reimbursement to eligible hospitals for services provided in both Medicaid fee-for-service and managed care programs, as well as the State of Ohio share of the Medicaid Disproportionate Share Hospital (DSH) payments. Separately, the upper payment limit reimbursement program, now known as the Physician Faculty Access to Care program, was established to pay qualifying providers the difference between what Medicare would have paid and what Medicaid actually paid.

The State of Ohio DSH program is dependent on regulatory approval by agencies of the federal and state governments and is determined by the level, extent, and cost of uncompensated care (as defined) and various other factors.

The Emergency Medical Treatment and Labor Act requires any hospital participating in the Medicare or Medicaid programs to conduct an appropriate medical screening examination of every person who presents to the hospital's emergency room for treatment and, if the individual is suffering from an emergency medical condition, to either stabilize the condition or make an appropriate transfer of the individual to a facility able to handle the condition. The obligation to screen and stabilize emergency medical conditions exists regardless of an individual's ability to pay for treatment. Federal and State of Ohio laws and regulations require, and the Hospital's commitment to providing quality patient care encourages, the Hospital to provide services to patients who are financially unable to pay for the health care services they receive. The federal poverty level is established by the federal government and is based on income and family size. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported in patient service revenue. The Hospital provides discounts to uninsured patients who do not qualify for Medicaid or charity care. In implementing the uninsured discount policy, the Hospital may first attempt to provide assistance to uninsured patients to help determine whether they may qualify for Medicaid, other federal or state assistance, or charity care. If an uninsured patient does not qualify for these programs, the uninsured discount is applied.

Settlements with third-party payors for retroactive adjustments due to reviews and audits are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care in the period the related services are provided. These settlements are estimated based on the agreement with the third-party payor and correspondence, which includes an assessment to ensure it is probable that a significant reversal in the amount of

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

2. Patient Service Revenue (continued)

cumulative revenue recognition will not occur when the uncertainty associated with the retroactive adjustments is subsequently resolved. There were no significant adjustments to estimated Medicaid reimbursement amounts and DSH funds that resulted in change in patient service revenue for the years ended June 30, 2021 or 2020.

Laws and regulations governing the Medicaid program are complex and subject to interpretation. The Hospital believes it is in compliance with applicable laws and regulations governing Medicaid and other governmental programs, as well as contracts that it has with commercial payors and for which adequate provisions have been recorded for any adjustments that may result from final settlements. The Hospital is not aware of any pending or threatened investigations involving allegations of potential wrongdoing.

The Hospital also has included \$34,809 and \$30,512 for the Hospital Care Assurance Program, \$2,972 and \$2,963 for Graduate Medical Education, and \$17,539 and \$3,157 for the Ohio Department of Medicaid Managed Care Plan in patient service revenue on the consolidated statements of operations for the years ended June 30, 2021 and 2020, respectively.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

3. Fair Value Measurements, Board-Designated Investments, and Assets Whose Use Is Limited

The following tables present the board-designated investments and assets whose use is limited by ASC 820 valuation hierarchy defined in Note 1:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
June 30, 2021			
Cash equivalents	\$ 804	\$ —	\$ 804
Money market funds	19,781	—	19,781
Equity mutual funds	302,121	—	302,121
Bond mutual funds	21,073	—	21,073
Marketable debt securities:			
Corporate bonds	—	88,995	88,995
U.S. Government securities	—	15,123	15,123
Mortgage-backed securities	—	17,230	17,230
Total board-designated investments and assets whose use is limited at fair value	<u>\$ 343,779</u>	<u>\$ 121,348</u>	465,127
Investments accounted for under the equity method:			
Hedge funds			53,809
Private equity funds			83,603
Limited partnerships			<u>100,656</u>
Total board-designated investments and assets whose use is limited			<u>\$ 703,195</u>

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

3. Fair Value Measurements, Board-Designated Investments, and Assets Whose Use Is Limited (continued)

	Level 1	Level 2	Total
June 30, 2020			
Cash equivalents	\$ 236	\$ —	\$ 236
Money market funds	11,948	—	11,948
Equity mutual funds	235,326	—	235,326
Bond mutual funds	34,852	—	34,852
Marketable debt securities:			
Corporate bonds	—	46,829	46,829
U.S. Government securities	—	11,957	11,957
Mortgage-backed securities	—	16,688	16,688
Total board-designated investments and assets whose use is limited at fair value	<u>\$ 282,362</u>	<u>\$ 75,474</u>	357,836
Investments accounted for under the equity method:			
Hedge funds			54,928
Private equity funds			46,843
Limited partnerships			<u>62,367</u>
Total board-designated investments and assets whose use is limited			<u>\$ 521,974</u>

The Hospital's cash equivalents, money market funds, and mutual funds are generally classified within Level 1 of the fair value hierarchy because they are valued using quoted market prices. The Hospital does not adjust the quoted market price for such financial instruments.

The types of financial instruments valued based on broker or dealer quotations or alternative pricing sources with reasonable levels of price transparency include corporate bonds and other marketable debt securities. Such financial instruments are generally classified within Level 2 of the fair market value hierarchy. Primarily all of the Hospital's marketable debt securities are actively traded and the recorded fair value reflects current market conditions. However, due to the inherent volatility in the investment market there is at least a possibility that recorded investment values may change by a material amount in the near term.

Dayton Children’s Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

3. Fair Value Measurements, Board-Designated Investments, and Assets Whose Use Is Limited (continued)

Following is the summary of the inputs and valuation techniques as of June 30, 2021 and 2020, used for valuing Level 2 securities in the portfolio:

Securities	Input	Valuation Technique
Corporate bonds	Broker/dealer	Market
U.S. Government securities	Broker/dealer	Market
Mortgage-backed securities	Broker/dealer	Market

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

At June 30, 2021 and 2020, the Hospital has committed capital of \$50,298 and \$42,243, respectively, yet to be called to private equity funds. Private equity funds are generally closed-end funds and have significant redemption restrictions that prohibit redemptions during the fund’s life, which are expected to range from 15 to 18 years. The Hospital has the ability to redeem its investments in hedge funds and limited partnerships at NAV on a quarterly basis.

Total investment income without donor restriction from cash and equivalents, board-designated investments, and assets whose use is limited is comprised of the following:

	Year Ended June 30	
	2021	2020
Interest and dividend income	\$ 7,965	\$ 9,469
Net realized gains	23,314	21,689
Change in unrealized gains (losses)	119,824	(19,366)
	<u>\$ 151,103</u>	<u>\$ 11,792</u>

Dayton Children’s Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

4. Property and Equipment

The following is a summary of property and equipment:

	June 30	
	2021	2020
Land and improvements	\$ 36,377	\$ 33,335
Building and improvements	431,818	416,354
Equipment	159,991	148,456
	628,186	598,145
Less accumulated depreciation	236,165	201,636
	392,021	396,509
Construction-in-progress	23,480	11,674
	\$ 415,501	\$ 408,183

The Hospital had computer software costs of \$27,862 and \$26,166 recorded at June 30, 2021 and 2020, respectively. Accumulated depreciation associated with computer software costs was \$23,038 and \$19,218 at June 30, 2021 and 2020, respectively. The Hospital recognized amortization expense related to computer software costs of \$3,908 and \$4,822 for the years ended June 30, 2021 and 2020, respectively, which is included in depreciation on the consolidated statements of operations.

As of June 30, 2021, the Hospital is contractually obligated for construction projects totaling approximately \$73,740 at current construction cost or vendor levels. It is expected that approximately \$49,710 of these costs will be incurred throughout the year ending June 30, 2022, with the remaining \$24,030 incurred throughout the year ending June 30, 2023. The Hospital will finance these construction projects through board-designated investments and other financing.

Dayton Children’s Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

5. Long-Term Debt

The following is a summary of long-term debt:

	June 30	
	2021	2020
Hospital Facilities Revenue Bonds:		
Series 2014 bonds	\$ 109,808	\$ 109,808
Series 2015 bonds	12,675	12,675
Series 2016 bonds	30,000	30,000
New Market Tax Credit Loans Payable:		
Children’s Care House	–	3,920
Center for Community Health & Advocacy	10,415	10,415
Long-term finance lease liability	2,165	1,379
	165,063	168,197
Less unamortized bond issuance costs	506	525
Total long-term debt	\$ 164,557	\$ 167,672

The Hospital is the lessee of certain facilities, consisting generally of a new patient tower and related equipment, the costs of which are being financed by certain Hospital Facilities Revenue Bonds that were issued by the County of Montgomery, Ohio (the Series 2014, 2015, and 2016 Bonds). The Series 2014, 2015, and 2016 Bonds are secured by a pledge of the gross receipts, including the patient accounts receivable and assignable general intangibles, of Dayton Children’s Hospital and Dayton Children’s Hospital Foundation (collectively, the DCH Obligated Group), as the obligated issuers under a Master Trust Indenture dated as of August 1, 2014, between the DCH Obligated Group and U.S. Bank National Association, as master trustee (the Master Trust Indenture). Under the terms of the Master Trust Indenture, the members of the DCH Obligated Group are jointly and severally liable for the payment of the Series 2014, 2015, and 2016 Bonds.

In connection with the purchase of the Series 2014, 2015, and 2016 Bonds by JPMorgan Chase Bank, N.A. (the Bond Purchaser), the Hospital entered into a Bond Purchase Agreement with the Bond Purchaser pursuant to which the Bond Purchaser agreed to purchase the entire principal amount of the Series 2014, 2015, and 2016 Bonds by making advances of principal to the Hospital from time to time at the request of the Hospital. The Bond Purchase Agreement expires on September 1, 2023.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

5. Long-Term Debt (continued)

The Series 2014 and 2015 Bonds will mature on August 1, 2044. The Series 2016 Bonds will mature on September 1, 2036. Payments of interest only are due on the Series 2014, 2015, and 2016 Bonds on each January 1, April 1, July 1, and October 1 (each, an Interest Payment Date) and payment of the outstanding principal amount is due in full on the maturity date of the bonds. The outstanding principal amount of the Series 2014 and 2015 Bonds bears interest at a floating rate, adjusted monthly, equal to the sum of (a) 67.00% of the one-month London Interbank Offered Rate (LIBOR), plus (b) a spread of 0.74% (0.80% and 0.86% at June 30, 2021 and 2020, respectively). The outstanding principal amount of the Series 2016 Bonds bears interest at a floating rate, adjusted monthly, equal to the sum of (a) 70.00% of the one-month LIBOR, plus (b) a spread of 0.65% (0.71% and 0.78% at June 30, 2021 and 2020, respectively). The interest rate and mode are set for an initial period through September 1, 2023, at which time the bonds are subject to mandatory tender by the Bond Purchaser.

The Series 2014, 2015, and 2016 Bonds are subject to optional redemption by the Hospital, in whole or in part, on any Interest Payment Date at a redemption price equal to the principal amount of the Series 2014, 2015, and 2016 Bonds to be redeemed plus accrued interest thereon to the redemption date. Interest paid for these bonds for the years ended June 30, 2021 and 2020, was \$1,199 and \$2,682, respectively.

The Master Trust Indenture and related Covenants Agreement between the DCH Obligated Group and the Bond Purchaser included certain financial covenants, which include, among other things, minimum requirements for leverage ratio, cash, and revenue available for debt service. The Hospital was in compliance with its financial covenants under these documents at June 30, 2021.

In November 2013, the Hospital entered into a financing arrangement, within the guidelines of the IRS's New Market Tax Program, to fund a capital project. As part of the arrangement, the Dayton Children's Hospital Foundation and a third-party investor were required to loan to a group of qualified community development entities (CDEs) through an investment fund in the amounts of \$2,232 and \$1,688, respectively. These CDEs subsequently loaned \$3,920 to Children's Care House for purposes of funding the capital project. In the current fiscal year, the Hospital received forgiveness of this financing arrangement from the CDEs. As such, the loan receivable of \$2,232 and the loan payable to the CDEs of \$3,920 were consolidated and forgiven, which resulted in an increase in net assets without donor restriction of \$1,688 for the year ended June 30, 2021.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

5. Long-Term Debt (continued)

In April 2018, the Hospital entered into a financing arrangement, within the guidelines of the IRS New Market Tax Program, to fund a capital project. The Hospital funded a note receivable of \$7,110 to effectively avail itself to the community development entities through the issuance of the loan payable. The loan payable is to a group of qualified community development entities, through an investment fund, bearing interest at 1% annually, and totaled \$10,415 as of June 30, 2021 and 2020. Principal payments are scheduled to begin in the fiscal year ending June 30, 2025.

6. Leases

The Hospital has operating and finance leases for medical offices and certain equipment. The Hospital determines whether an arrangement is a lease at the inception of a contract. Leases with an initial term of 12 months or less are not recorded on the consolidated balance sheets. The Hospital has lease agreements that require payments for lease and non-lease components and has elected to account for these leases as separate components. For leases that commenced before the effective date of ASU 2016-02, the Hospital elected the permitted practical expedients not to reassess the following: (i) whether any expired or existing contracts contain leases, (ii) the lease classification for any expired or existing leases, and (iii) initial direct costs for any existing leases.

Right-of-use assets represent the Hospital's right to use an underlying asset during the lease term, and lease liabilities represent the Hospital's obligation to make lease payments arising from the lease. Right-of-use assets and liabilities are recognized at the commencement date, based on net present value of fixed lease payments over the lease term. The Hospital's lease terms include options to extend or terminate the lease when it is reasonably certain that the option will be exercised. As most of the Hospital's leases do not provide an implicit rate, the Hospital uses a risk-free rate from the U.S. Treasury based on the period comparable with that of each lease term. Operating fixed lease expense and finance lease depreciation expense are recognized on a straight-line basis over the lease term.

Dayton Children’s Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

6. Leases (continued)

Operating and finance lease right-of-use assets and lease liabilities as of June 30, 2021, were as follows:

Operating leases

Right-of-use assets, net:	
Other assets	\$ 34,017
Lease liabilities:	
Accounts payable and accrued expenses	\$ 4,530
Other liabilities	29,704
Total operating lease liabilities	\$ 34,234

Finance leases

Right-of-use assets, net:	
Property and equipment, net	\$ 3,242
Lease liabilities:	
Accounts payable and accrued expenses	\$ 1,080
Long-term debt	2,165
Total finance lease liabilities	\$ 3,245

Operating expenses for the leasing activity of the Hospital as lessee for the year ended June 30, 2021, are as follows:

Lease Type	Classification	Amount
Operating lease costs	Other	\$ 5,285
Short-term lease costs	Other	14
Financing lease interest	Other	6
Financing lease amortization	Depreciation	1,052
Total lease cost		\$ 6,357

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

6. Leases (continued)

Cash paid for amounts included in the measurement of lease liabilities for the year ended June 30, 2021, is as follows:

Operating cash flows from operating leases	\$	5,030
Operating cash flows from finance leases		6
Financing cash flows from finance leases		1,055
	<u>\$</u>	<u>6,091</u>

There were \$18,608 of new right-of-use assets obtained in exchange for new lease obligations for the year ended June 30, 2021.

The aggregate future lease payments for operating and finance leases as of June 30, 2021, were as follows:

	<u>Operating</u>	<u>Finance</u>
2022	\$ 4,901	\$ 1,084
2023	3,884	1,084
2024	2,495	1,085
2025	1,828	–
2026	1,821	–
Thereafter	24,009	–
Total minimum future lease payments	<u>38,938</u>	<u>3,253</u>
Less amounts representing imputed interest	4,704	8
Total lease liabilities	<u>34,234</u>	<u>3,245</u>
Less current portion	4,530	1,080
Long-term lease liabilities	<u>\$ 29,704</u>	<u>\$ 2,165</u>

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

6. Leases (continued)

Average lease terms and discount rates at June 30, 2021, were as follows:

Weighted average remaining lease term (in years)	
Operating leases	17.88
Finance leases	2.40
Weighted average discount rate	
Operating leases ⁽¹⁾	1.14%
Finance leases	1.07

⁽¹⁾Upon adoption of ASU 2016-02, *Leases (Topic 842)*, on July 1, 2020, the discount rates used for existing operating leases were established on July 1, 2020.

At June 30, 2020, leases were classified as operating leases and not capitalized.

Rent expense was \$6,946 for the year ended June 30, 2020, and was included in other expense on the consolidated statement of operations.

7. Retirement Plans

The Hospital sponsors certain retirement plans as defined in the following paragraphs for the benefit of selected employees. Certain of these plans require the Hospital to record long-term assets and liabilities for the future benefit of these employees.

Dayton Children's Hospital 401(k) Plan

The Hospital sponsors a 401(k) plan that covers substantially all employees. The Hospital's contributions to the 401(k) plan are based on each participant's salary together with certain voluntary contributions made by participants. Expense for the years ended June 30, 2021 and 2020, related to the 401(k) plan was \$10,670 and \$10,127, respectively, and is recorded in salaries and benefits on the consolidated statements of operations.

Dayton Children’s Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued) (Dollars in Thousands)

7. Retirement Plans (continued)

Eligible Deferred Compensation Plans

The Hospital maintains eligible deferred compensation plans to enable eligible employees to enhance their retirement security by permitting them to enter into agreements with the Hospital to defer a portion of their compensation and receive benefits generally at retirement or death, or in the event of financial hardship due to unforeseeable emergencies. The Hospital recorded a long-term asset included in other assets and a corresponding liability included in other liabilities of \$31,211 and \$22,769 as of June 30, 2021 and 2020, respectively, related to these plans. The deferred compensation plans’ assets are comprised of annuities, marketable debt, and equity securities, which are measured as Level 1 under the fair value hierarchy.

Defined Benefit Plan

The Hospital has a defined benefit pension plan (the Plan) that covers the majority of all employees hired prior to 2011. Participants’ benefits are calculated based upon a percentage of each participant’s eligible earnings. The Hospital’s funding policy is to contribute amounts to the Plan sufficient to meet the minimum funding requirements set forth in the Employee Retirement Income Security Act of 1974. In fiscal year 2021, the Hospital amended the plan to freeze benefit accruals for all active participants on June 30, 2025.

Included in net assets without donor restrictions are the following amounts that have not yet been recognized in net periodic pension expense:

	June 30	
	2021	2020
Net actuarial loss	\$ 22,637	\$ 44,102
Net prior service credit	(183)	(1,675)
	<u>\$ 22,454</u>	<u>\$ 42,427</u>

Dayton Children’s Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

7. Retirement Plans (continued)

The following amounts related to Plan activity have been recognized as increases (decreases) in net assets without donor restrictions:

	Year Ended June 30	
	2021	2020
Amortization of net prior service credit	\$ (1,492)	\$ (1,121)
Net actuarial gain (loss)	11,447	(13,858)
Amortization of net actuarial loss	10,018	6,791
	<u>\$ 19,973</u>	<u>\$ (8,188)</u>

Net actuarial loss is amortized as a component of net periodic pension expense only if the losses exceed 10% of the greater of the projected benefit obligation or the fair value of the plan assets.

The actuarial loss and prior service credit expected to be recognized during the year ending June 30, 2022, are \$2,174 and \$319, respectively.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

7. Retirement Plans (continued)

The following chart summarizes the benefit obligation, plan assets, and funded status associated with the Plan:

	June 30	
	2021	2020
Projected benefit obligation		
Benefit obligation at beginning of year	\$ (119,912)	\$ (107,189)
Service cost	(4,625)	(4,409)
Interest cost	(3,674)	(4,061)
Actuarial gain (loss)	3,813	(14,667)
Benefits paid	7,352	10,414
Curtailment gain	6,626	—
Benefit obligation at end of year	<u>(110,420)</u>	<u>(119,912)</u>
Fair value of plan assets		
Fair value of plan assets at beginning of year	78,533	79,351
Actual gain on plan assets	12,212	5,595
Employer contributions	4,500	4,000
Benefits paid	(7,352)	(10,413)
Fair value of plan assets at end of year	<u>87,893</u>	<u>78,533</u>
Funded status of the plan	<u>\$ (22,527)</u>	<u>\$ (41,379)</u>

The accumulated benefit obligation was \$106,685 and \$108,578 at June 30, 2021 and 2020, respectively.

Dayton Children’s Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

7. Retirement Plans (continued)

Net periodic pension expense includes the following components:

	Year Ended June 30	
	2021	2020
Service cost	\$ 4,625	\$ 4,409
Interest cost	3,674	4,061
Expected return on plan assets	(4,577)	(4,787)
Amortization of prior service cost	(1,121)	(1,121)
Amortization of net actuarial loss	3,391	3,228
Settlement (gain) loss	(371)	3,564
Total net periodic pension expense	<u>\$ 5,621</u>	<u>\$ 9,354</u>

Included as a component of net periodic pension expense for fiscal years 2021 and 2020 is a settlement gain of \$371 and a settlement loss of \$3,564, respectively. A settlement cost is required under applicable pension accounting guidance when the amount of the lump-sum benefit payments made during the fiscal year exceeds the sum of the service cost (excluding administrative expenses) and the interest cost. The settlement cost is determined by taking the ratio of the lump-sum benefit payments made to the projected benefit obligation before settlement, multiplied by the unrecognized loss in the Plan.

The service cost component of net periodic pension expense is recorded in salaries and wages on the consolidated statements of operations. All other components of net periodic pension expense are recorded in other loss, net on the consolidated statements of operations.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

7. Retirement Plans (continued)

Actuarial assumptions at or for the years ended June 30 were as follows:

	2021	2020
Weighted average assumptions used to determine benefit obligations at year-end:		
Discount rate	3.25%	3.21%
Rate of compensation increases:		
34 years old and younger	5.00	5.00
35 to 39 years old	4.50	4.50
40 to 49 years old	3.25	3.25
50 years old and older	2.50	2.50
Weighted average assumptions used to determine net periodic pension expense:		
Discount rate	3.21%	3.88%
Rate of compensation increase:		
34 years old and younger	5.00	4.50
35 to 39 years old	4.50	4.50
40 to 49 years old	3.25	3.25
50 years old and older	2.50	2.50
Expected long-term return on plan assets	6.47	6.55

In selecting the expected return on plan assets, the Hospital considered historical returns, as well as adherence to future asset allocations set forth in the Plan's investment policies. This basis is consistent with the prior year.

The Plan's assets are invested in a portfolio designed to preserve principal and obtain competitive investment returns with long-term growth, consistent with actuarial assumptions, while minimizing unnecessary investment risk. Diversification is achieved by allocating assets to various classes and investment styles.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)
(Dollars in Thousands)

7. Retirement Plans (continued)

The target allocation range of the Plan's assets as set forth in the Plan's investment policies, as well as the actual allocation of plan assets, is as follows:

	Targeted Allocation Range	Percentage of Plan Assets June 30	
		2021	2020
Equity strategy funds	50%–70%	53%	55%
Debt strategy funds	30%–50%	47	45
		100%	100%

The following table presents the Plan's assets carried at fair value under the fair value hierarchy:

	June 30		Level
	2021	2020	
Equity mutual funds	\$ 41,177	\$ 32,690	1
Money market funds	2,873	1,052	1
Total plan assets at fair value	44,050	33,742	
Common collective trusts	31,455	33,919	NAV
Limited partnership	6,585	4,948	NAV
Hedge fund	5,803	5,924	NAV
Total plan assets	\$ 87,893	\$ 78,533	

Fair value methodologies for money market funds and mutual funds included in Level 1 are consistent with the inputs described in Note 3. There are no financial instruments classified in Level 2 or Level 3 as of June 30, 2021 or 2020.

The Hospital's hedge fund, limited partnership, and common collective trusts are not readily marketable, and management has determined that the NAV is an appropriate estimate of the fair value of these investments at June 30, 2021 and 2020. The hedge fund, limited partnership, and common collective trusts are accounted for at fair value by the fund administrator. The Hospital

Dayton Children’s Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

7. Retirement Plans (continued)

has the ability to redeem its investment in the hedge fund, limited partnership, and common collective trusts at NAV with no significant restrictions on the redemption at the consolidated balance sheet date.

The Hospital is not required to make a contribution to the Plan during the year ending June 30, 2022.

The estimated future benefit payments, reflecting expected future service for the future fiscal years, expected to be paid are as follows:

Year ending June 30:	
2022	\$ 6,728
2023	7,240
2024	7,897
2025	7,980
2026	8,625
2027–2031	38,675

The Hospital also maintains an unfunded supplemental employee retirement plan for eligible employees. At June 30, 2021 and 2020, a liability of \$8,985 and \$8,053, respectively, was recorded as the estimated amounts due to eligible employees under this plan.

8. Self-Insurance Reserves

Effective July 30, 1992, the Hospital self-insured its professional and general liability risks for certain claims asserted after July 30, 1988. The Hospital retains reinsurance up to certain limits.

The self-insurance reserves reflect the estimated liability (undiscounted) for such claims based on an actuarial assessment of the data. Management believes that the self-insurance reserves, \$7,544 and \$6,874 at June 30, 2021 and 2020, respectively, including a receivable estimated for reinsurance recoveries, which is recorded in other assets on the consolidated balance sheets, of \$1,536 and \$2,006, respectively, are adequate to settle claims currently filed against the Hospital and claims that may be asserted based on the occurrence of events that are not known to management or legal counsel at this time.

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

9. Commitments and Contingencies

The Hospital is subject to legal proceedings and claims that arise in the ordinary course of providing medical services. Such legal proceedings and claims are either specifically covered by the insurance in Note 8 or are deemed to be immaterial. While the outcomes of the legal proceedings and claims cannot be determined at this time, management believes that any loss which may arise from these legal proceedings and claims will not materially affect the consolidated financial position of the Hospital.

10. Functional Expenses

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

	Health Care Services	Education and Research	Management and General	Fundraising	Total
Year ended June 30,					
2021					
Salaries and benefits	\$ 262,334	\$ 3,866	\$ 44,423	\$ 1,735	\$ 312,358
Supplies	79,197	113	1,122	221	80,653
Purchased services	9,781	164	7,715	673	18,333
Professional fees	2,153	103	335	-	2,591
State assessment	-	-	13,582	-	13,582
Depreciation	36,391	51	2,485	160	39,087
Other	24,190	341	22,394	301	47,226
	<u>\$ 414,046</u>	<u>\$ 4,638</u>	<u>\$ 92,056</u>	<u>\$ 3,090</u>	<u>\$ 513,830</u>
Year ended June 30,					
2020					
Salaries and benefits	\$ 253,027	\$ 3,206	\$ 43,857	\$ 1,791	\$ 301,881
Supplies	61,444	57	1,635	210	63,346
Purchased services	9,355	198	6,331	499	16,383
Professional fees	2,892	103	296	-	3,291
State assessment	-	-	9,735	-	9,735
Depreciation	38,627	27	788	201	39,643
Other	22,841	347	20,133	385	43,706
	<u>\$ 388,186</u>	<u>\$ 3,938</u>	<u>\$ 82,775</u>	<u>\$ 3,086</u>	<u>\$ 477,985</u>

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

10. Functional Expenses (continued)

The consolidated financial statements report certain categories of expenses that are attributable to more than one function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Benefits are allocated based on factors of salaries expense. Overhead costs that include things such as information technology, depreciation, building service expenses, and other similar expenses are allocated on a variety of factors, including salaries expense, property and equipment costs, and revenue.

11. Liquidity

As part of its liquidity management, the Hospital's strategy is to structure its financial assets to be available to satisfy general operating expenses, current liabilities, and other obligations as they come due. The Hospital invests cash in short-term investments to help manage unanticipated liquidity needs.

The Hospital's financial assets available for general expenditures within one year of June 30 are as follows:

	2021	2020
Financial assets:		
Cash and cash equivalents	\$ 24,496	\$ 55,426
Patient accounts receivable	93,942	64,566
Board-designated investments	703,195	521,974
	821,633	641,966
Less amounts not available within one year or not designated for general expenditure:		
Private equity funds <i>(Note 3)</i>	(83,603)	(46,843)
Funds for self-insurance reserves	(18,081)	(14,158)
Restricted by donor	(5,546)	(5,820)
	(107,230)	(66,821)
	\$ 714,403	\$ 575,145

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

12. Subsequent Events

The Hospital has evaluated and disclosed subsequent events through September 7, 2021, which is the date the accompanying consolidated financial statements were issued and made available. In October 2021, the Hospital plans to issue debt to repay the existing Hospital Revenue Bonds of \$150,000 plus provide funding for a new ambulatory building located on the Hospital main campus. To hedge against rising interest rates, on July 14, 2021, the Hospital entered into an interest-rate swap agreement with a notional amount of \$115,652 whereby the Hospital will pay a fixed rate and receive a variable rate in return. The swap will terminate at the issuance of the debt. Any settlement will be factored into the principal amount of debt to be issued.

Supplementary Information



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Report of Independent Auditors on Supplementary Information

The Board of Trustees
Dayton Children's Hospital

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating balance sheet, statement of operations, and statement of changes in net assets are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Ernst & Young LLP

September 7, 2021

Dayton Children's Hospital and Subsidiaries

Consolidating Balance Sheet (Dollars in Thousands)

June 30, 2021

	Dayton Children's Hospital	Dayton Children's Hospital Foundation	Eliminations	DCH Obligated Group	DCSP	Other	Eliminations	Consolidated
Assets								
Current assets:								
Cash and cash equivalents	\$ 16,307	\$ 3,085	\$ –	\$ 19,392	\$ 600	\$ 4,504	\$ –	\$ 24,496
Patient accounts and other receivables	86,480	–	–	86,480	–	7,462	–	93,942
Intercompany receivable	146,149	808	(3,893)	143,064	–	20,012	(163,076)	–
Inventories	9,346	–	–	9,346	–	163	–	9,509
Prepaid expenses and other assets	15,429	–	–	15,429	–	16	–	15,445
Total current assets	273,711	3,893	(3,893)	273,711	600	32,157	(163,076)	143,392
Investments and assets whose use is limited:								
Board-designated investments	538,759	140,809	–	679,568	–	–	–	679,568
Assets whose use is limited:								
Restricted by donor	–	5,546	–	5,546	–	–	–	5,546
Funds for self-insurance reserves	–	–	–	–	–	18,081	–	18,081
Total board-designated investments and assets whose use is limited	538,759	146,355	–	685,114	–	18,081	–	703,195
Pledges receivable, net	–	4,785	–	4,785	–	–	–	4,785
Total investments and assets whose use is limited	538,759	151,140	–	689,899	–	18,081	–	707,980
Other assets	58,079	9,342	–	67,421	30,043	1,844	(24,270)	75,038
Property and equipment, net	412,941	–	–	412,941	–	2,560	–	415,501
Total assets	\$ 1,283,490	\$ 164,375	\$ (3,893)	\$ 1,443,972	\$ 30,643	\$ 54,642	\$ (187,346)	\$ 1,341,911

Dayton Children's Hospital and Subsidiaries

Consolidating Balance Sheet (continued) (Dollars in Thousands)

June 30, 2021

	Dayton Children's Hospital	Dayton Children's Hospital Foundation	Eliminations	DCH Obligated Group	DCSP	Other	Eliminations	Consolidated
Liabilities and net assets (deficit)								
Current liabilities:								
Accounts payable and accrued expenses	\$ 26,713	\$ -	\$ -	\$ 26,713	\$ 492	\$ 61	\$ -	\$ 27,266
Intercompany payable	20,673	4,005	(3,893)	20,785	142,285	6	(163,076)	-
Compensation and benefits	23,359	-	-	23,359	6,198	182	-	29,739
Total current liabilities	70,745	4,005	(3,893)	70,857	148,975	249	(163,076)	57,005
Long-term insurance reserves	-	-	-	-	-	5,894	-	5,894
Long-term debt	154,511	-	-	154,511	-	10,046	-	164,557
Pension liabilities	31,512	-	-	31,512	-	-	-	31,512
Other liabilities	36,257	51	-	36,308	30,126	36	-	66,470
Total liabilities	293,025	4,056	(3,893)	293,188	179,101	16,225	(163,076)	325,438
Net assets (deficit):								
Without donor restrictions	990,465	154,773	-	1,145,238	(148,458)	38,417	(24,270)	1,010,927
With donor restrictions	-	5,546	-	5,546	-	-	-	5,546
Total net assets (deficit)	990,465	160,319	-	1,150,784	(148,458)	38,417	(24,270)	1,016,473
Total liabilities and net assets (deficit)								
	\$ 1,283,490	\$ 164,375	\$ (3,893)	\$ 1,443,972	\$ 30,643	\$ 54,642	\$ (187,346)	\$ 1,341,911

Dayton Children's Hospital and Subsidiaries

Consolidating Statement of Operations (Dollars in Thousands)

Year Ended June 30, 2021

	Dayton Children's Hospital	Dayton Children's Hospital Foundation	Eliminations	DCH Obligated Group	DCSP	Other	Eliminations	Consolidated
Revenue:								
Patient service revenue	\$ 449,867	\$ -	\$ -	\$ 449,867	\$ 17,536	\$ 21,262	\$ -	\$ 488,665
Other revenue	63,087	6,817	(12,533)	57,371	1,004	471	(484)	58,362
Total operating revenue	512,954	6,817	(12,533)	507,238	18,540	21,733	(484)	547,027
Expenses:								
Salaries and benefits	228,903	-	-	228,903	81,643	1,942	(130)	312,358
Supplies	68,026	-	-	68,026	12	12,615	-	80,653
Purchased services	17,353	1,541	(1,469)	17,425	657	323	(72)	18,333
Professional fees	1,125	-	-	1,125	1,466	-	-	2,591
State assessment	13,582	-	-	13,582	-	-	-	13,582
Depreciation	38,911	-	-	38,911	-	176	-	39,087
Other	42,961	11,204	(11,064)	43,101	2,657	1,750	(282)	47,226
Total expenses	410,861	12,745	(12,533)	411,073	86,435	16,806	(484)	513,830
Excess of revenue over expenses (expenses over revenue)								
before other income (loss)	102,093	(5,928)	-	96,165	(67,895)	4,927	-	33,197
Other income (loss):								
Investment income	110,595	36,410	-	147,005	-	4,098	-	151,103
Other loss, net	(1,797)	-	-	(1,797)	-	-	-	(1,797)
Excess of revenue over expenses (expenses over revenue)	\$ 210,891	\$ 30,482	\$ -	\$ 241,373	\$ (67,895)	\$ 9,025	\$ -	\$ 182,503

Dayton Children's Hospital and Subsidiaries

Consolidating Statement of Changes in Net Assets (Dollars in Thousands)

Year Ended June 30, 2021

	Dayton Children's Hospital	Dayton Children's Hospital Foundation	Eliminations	DCH Obligated Group	DCSP	Other	Eliminations	Consolidated
Net assets without donor restrictions								
Excess of revenue over expenses (expenses over revenue)	\$ 210,891	\$ 30,482	\$ -	\$ 241,373	\$ (67,895)	\$ 9,025	\$ -	\$ 182,503
Change in pension plan obligation and plan assets	20,478	-	-	20,478	-	-	-	20,478
Transfers	2	(2)	-	-	-	-	-	-
Settlement of new market tax credit	-	-	-	-	-	3,920	(2,232)	1,688
Net assets released from restrictions used for purchase of property and equipment and other	-	37	-	37	-	-	-	37
Change in net assets without donor restrictions	231,371	30,517	-	261,888	(67,895)	12,945	(2,232)	204,706
Net assets with donor restrictions								
Contributions	-	772	-	772	-	-	-	772
Net assets released from restrictions	-	(1,046)	-	(1,046)	-	-	-	(1,046)
Change in net assets with donor restrictions	-	(274)	-	(274)	-	-	-	(274)
Change in net assets	231,371	30,243	-	261,614	(67,895)	12,945	(2,232)	204,432
Net assets (deficit) at beginning of year	759,094	130,076	-	889,170	(80,563)	25,472	(22,038)	812,041
Net assets (deficit) at end of year	\$ 990,465	\$ 160,319	\$ -	\$ 1,150,784	\$ (148,458)	\$ 38,417	\$ (24,270)	\$ 1,016,473

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