

Public Disclosure Copy

This public disclosure copy is being provided to the organization pursuant to Section 6104(e).

Tax-exempt organizations are required to make a copy of the annual information return, e.g., Forms 990, 990-EZ, 990-PF, as well as Forms 990-T and 4720, if applicable, available for public inspection and to provide copies of such forms to individuals or organizations that request copies. The public inspection requirement applies to all required schedules and attachments of the annual information return. Most commonly, the public inspection copy redacts contributor information such as name and address from public record. The public inspection rules apply to annual information returns filed for the last three years. Failure to comply with disclosure requirements can result in an enforcement action by the IRS.

Where Must Information Be Provided?

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there. As an alternative to providing copies, an organization may provide access to these forms through the organization's website. The website must provide instructions for downloading the document(s). The information on the website must be in such a format that it may be accessed, downloaded, viewed, or printed in the same format as the actual documents. An organization would need to make the web address available to the general public.

How Quickly Must Organizations Reply?

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent. Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

For more information about the IRS' public disclosure requirements, please visit:

<https://www.irs.gov/charities-non-profits/exempt-organization-public-disclosure-and-availability-requirements>

Please contact your Forvis Mazars advisor if you have questions about these rules.

PUBLIC DISCLOSURE COPY

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Department of the Treasury Internal Revenue Service

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

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

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

Open to Public Inspection

Form header section containing organization name (REID HOSPITAL & HEALTH CARE SERVICES, INC.), EIN (35-0892672), website (WWW.REIDHEALTH.ORG), and other identifying information.

Part I Summary

Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, employee counts, and financial data for 2023 and prior years.

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.

Signature block for Benjamin Wells, Vice President/Chief Financial Officer, including signature and date fields.

Paid Preparer Use Only section for Aaron Hershberger, Forvis Mazars, LLP, including firm name, address, and EIN.

May the IRS discuss this return with the preparer shown above? See instructions. [X] 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 Yes No

1 Briefly describe the organization's mission:

OUR MISSION: TO LEAD OUR COMMUNITIES TO WELL-BEING, ONE PERSON AT A TIME. THIS MISSION IS CARRIED OUT BY SERVING THE PEOPLE OF A MULTI-COUNTY SERVICE AREA IN REFERENCE TO THEIR CURRENT AND FUTURE NEEDS FOR HEALTH CARE SERVICES. OUR MAJOR FUNCTIONS ARE TO: 1.) PROVIDE A BROADLY (CONTINUED ON SCHEDULE O)

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 470,860,893 including grants of \$ 298,922) (Revenue \$ 516,641,970)

THE MISSION OF REID HOSPITAL & HEALTH CARE SERVICES, INC. IS TO SERVE THE PEOPLE OF A MULTI-COUNTY SERVICE AREA IN REFERENCE TO THEIR CURRENT AND FUTURE NEEDS FOR HEALTH CARE SERVICES. IN FURTHERANCE OF THIS MISSION, REID HOSPITAL & HEALTH CARE SERVICES, INC. PROVIDES QUALITY HEALTHCARE REGARDLESS OF RACE, CREED, SEX, NATIONAL ORIGIN, AGE, OR ABILITY TO PAY. DURING 2023, REID HOSPITAL & HEALTH CARE SERVICES, INC. ADMITTED APPROXIMATELY 11,829 PATIENTS FOR IN-PATIENT SERVICES REPRESENTING 48,362 PATIENT DAYS; 622 BIRTHS REPRESENTING 1,274 NEWBORN PATIENT DAYS AND PERFORMED APPROXIMATELY 1,755 IN-PATIENT SURGERIES. IN ADDITION, REID HOSPITAL & HEALTH CARE SERVICES, INC. RECEIVED 325,561 OUT-PATIENT ENCOUNTERS FOR NON-EMERGENCY DIAGNOSTIC AND TREATMENT SERVICES INCLUDING 10,717 AMBULATORY SURGERIES AND 19,877 HOME HEALTH ENCOUNTERS. REID HOSPITAL & HEALTH CARE SERVICES, INC. OFFERS EMERGENCY SERVICES 24 HOURS PER DAY, 365 DAYS EACH YEAR. IN 2023, 58,803 PATIENTS WERE TREATED THROUGH EMERGENCY SERVICES. IN (CONTINUED ON SCHEDULE O)

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 470,860,893

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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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. See instructions</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	284
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		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	2,957		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		✓	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b		✓	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			✓
b	If "Yes," enter the name of the foreign country _____ 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?	5a			✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			✓
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	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? If "Yes," see the instructions and file Form 4720, Schedule N.	15		✓	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			✓
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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 19		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 14		
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?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<input checked="" type="checkbox"/>	
b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>

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?		<input checked="" type="checkbox"/>
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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	<input checked="" type="checkbox"/>	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	<input checked="" type="checkbox"/>	
13	Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14	Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
b	Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<input checked="" type="checkbox"/>	
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?		<input checked="" type="checkbox"/>

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed IN
- 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.
 CRAIG KINYON, 1100 REID PARKWAY, RICHMOND, IN 47374, (765) 983-3000

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CRAIG KINYON PRESIDENT - CHIEF EXECUTIVE OFFICER	50.0 25.0	✓		✓				1,141,633	0	148,722
(2) ROY TENG, D.O. BOARD MEMBER	3.0 6.0	✓						0	1,039,009	54,355
(3) JENNIFER EHLERS VICE PRESIDENT - CHIEF QUALITY OFFICER (TERM ENDED)	50.0 0.0			✓				986,749	0	26,943
(4) JOHN MCGINTY, M.D. BOARD MEMBER	3.0 51.0	✓						0	751,123	51,082
(5) ANGELA DICKMAN VICE PRESIDENT (TERM ENDED)	50.0 0.0			✓				727,015	0	30,264
(6) VINAY BHOOMA, M.D. VICE PRESIDENT - CHIEF MEDICAL OFFICER	50.0 0.0			✓				565,477	0	42,519
(7) JORDAN RAYNOR, M.D. BOARD MEMBER	3.0 51.0	✓						0	488,748	53,515
(8) PAMELA JONES VICE PRESIDENT - GENERAL COUNSEL	50.0 0.0			✓				477,842	0	50,214
(9) THOMAS HUTH, M.D. VICE PRESIDENT - MEDICAL AFFAIRS (TERM ENDED)	50.0 0.0			✓				518,139	0	1,974
(10) CHRISTOPHER KNIGHT VICE PRESIDENT - CHIEF FINANCIAL OFFICER (TERM ENDED)	50.0 0.0			✓				433,889	0	58,039
(11) DAVID DESANTIS PHYSICIAN	50.0 0.0					✓		438,835	0	49,736
(12) MISTI FOUST-COFIELD VICE PRESIDENT - CHIEF NURSING OFFICER	50.0 0.0			✓				405,996	0	73,592
(13) MUHAMMAD SIDDIQUI VICE PRESIDENT - CHIEF INFORMATION OFFICER	50.0 0.0			✓				392,920	0	61,542
(14) BILLIE KESTER VICE PRESIDENT - AMBULATORY CARE AND SERVICE LINES	50.0 0.0			✓				393,204	0	57,472

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) WILLIAM BLACK, M.D. BOARD MEMBER (TERM ENDED)	3.0 51.0	<input checked="" type="checkbox"/>						0	371,786	42,257
(16) JANET MECKLEY, M.D. BOARD MEMBER	3.0 51.0	<input checked="" type="checkbox"/>						0	382,426	26,615
(17) MICHELLE MCCLURG VICE PRESIDENT - ANCILLARY AND SUPPORT SERVICES	50.0 0.0			<input checked="" type="checkbox"/>				301,584	0	52,953
(18) CARRIE KOLENTUS VICE PRESIDENT - CHIEF HUMAN RESOURCES OFFICER (TERM ENDED)	50.0 0.0			<input checked="" type="checkbox"/>				317,630	0	33,326
(19) JASON TROUTWINE VICE PRESIDENT - FOUNDATION PRESIDENT	50.0 0.0			<input checked="" type="checkbox"/>				268,558	0	62,913
(20) RANDALL BIERMAN CHIEF COMPLIANCE OFFICER AND DIRECTOR AUDIT SERVICES	50.0 0.0					<input checked="" type="checkbox"/>		244,879	0	54,683
(21) TIMOTHY LOVE DIRECTOR - INFORMATION TECHNOLOGY	50.0 0.0					<input checked="" type="checkbox"/>		221,661	0	40,074
(22) BRADLEY HESTER DIRECTOR - PHARMACY	50.0 0.0					<input checked="" type="checkbox"/>		221,565	0	36,015
(23) DEBORAH ECKHOFF DIRECTOR - CLINICAL INFORMATICS	50.0 0.0					<input checked="" type="checkbox"/>		194,804	0	24,486
(24) KAREN CLARK BOARD MEMBER	3.0 6.0	<input checked="" type="checkbox"/>						0	0	0
(25) (SEE STATEMENT)										
1b Subtotal								8,252,380	3,033,092	1,133,291
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								8,252,380	3,033,092	1,133,291

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 292

	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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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
AMERISOURCE RECEIVABLES, FINANCIAL CORPORATION, PO BOX 959, VALLEY FORGE, PA 19482	PHARMACY SUPPLIER	45,145,799
SIEMENS PUBLIC INC, 170 WOOD AVENUE, ISELIN, NJ 08830	MEDICAL TECHNOLOGY	10,388,194
CONCORDANCE HEALTHCARE SOLUTIONS LLC, 85 SHAFFER PARK DRIVE, TIFFIN, OH 44883	MEDICAL SUPPLIER	7,702,116
SIEMENS MEDICAL SOLUTIONS INC, 40 LIBERTY BLVD, MALVERN, PA 19355	MEDICAL TECHNOLOGY	6,955,527
KAUFMAN HALL & ASSOCIATES INC, 5202 OLD ORCHARD RD, SUITE N700, SKOKIE, IL 60077	CONSULTING	6,929,033
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	277	

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns					
	1b	Membership dues					
	1c	Fundraising events					
	1d	Related organizations	2,751,500				
	1e	Government grants (contributions)	362,024				
	1f	All other contributions, gifts, grants, and similar amounts not included above	257,549				
	1g	Noncash contributions included in lines 1a-1f	\$ 10,500				
	1h	Total. Add lines 1a-1f	3,371,073				
	Program Service Revenue	2a	NET PATIENT CARE REVENUE Business Code 621990	506,890,023	506,890,023		
2b		ANESTHESIA FEES Business Code 621990	9,751,947	9,751,947			
2c							
2d							
2e							
2f		All other program service revenue	0	0	0	0	
2g		Total. Add lines 2a-2f	516,641,970				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	18,300,696		142,981	18,157,715	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	9,475,700			
			(ii) Personal				
	6b	Less: rental expenses					
	6c	Rental income or (loss)	9,475,700	0			
	6d	Net rental income or (loss)	9,475,700			9,475,700	
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7b	Less: cost or other basis and sales expenses		1,240,305			
	7c	Gain or (loss)	0	(1,240,305)			
	7d	Net gain or (loss)	(1,240,305)			(1,240,305)	
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
8b	Less: direct expenses						
8c	Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19						
9b	Less: direct expenses						
9c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances						
10b	Less: cost of goods sold						
10c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	MISCELLANEOUS Business Code 621110	1,266,836		205,507	1,061,329	
	11b	CAFETERIA / VENDING Business Code 621110	3,503,993		43,576	3,460,417	
	11c						
	11d	All other revenue	0	0	0	0	
	11e	Total. Add lines 11a-11d	4,770,829				
12	Total revenue. See instructions	551,319,963	516,641,970	392,064	30,914,856		

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	298,922	298,922		
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	7,634,108	6,211,005	1,413,951	9,152
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	473,450	385,192	87,690	568
7 Other salaries and wages	165,075,752	134,303,352	30,574,498	197,902
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,119,946	4,979,103	1,133,506	7,337
9 Other employee benefits	21,633,245	17,600,509	4,006,801	25,935
10 Payroll taxes	11,162,436	9,081,604	2,067,450	13,382
11 Fees for services (nonemployees):				
a Management				
b Legal	612,719	500,896	110,267	1,556
c Accounting	331,277	270,818	59,618	841
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	95,637,838	78,183,660	17,211,304	242,874
12 Advertising and promotion	3,727,818	3,492,050	235,277	491
13 Office expenses	2,997,478	2,807,901	189,182	395
14 Information technology				
15 Royalties				
16 Occupancy	8,890,572	8,328,283	561,118	1,171
17 Travel	654,303	612,921	41,296	86
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	514,399	481,865	32,466	68
20 Interest	9,849,621	9,226,676	621,647	1,298
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	41,465,663	38,843,145	2,617,055	5,463
23 Insurance	4,380,800	4,103,734	276,489	577
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 <u>SUPPLIES</u>	96,991,217	90,856,956	6,121,482	12,779
b <u>BAD DEBTS</u>	17,835,770	17,835,770	0	0
c <u>MAINTENANCE CONTRACTS</u>	15,846,474	14,844,255	1,000,131	2,088
d <u>DUES, LICENSES, AND FEES</u>	27,020,798	25,311,853	1,705,385	3,560
e All other expenses	2,455,734	2,300,423	154,991	320
25 Total functional expenses. Add lines 1 through 24e	541,610,340	470,860,893	70,221,604	527,843
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	554	1	554
	2 Savings and temporary cash investments	39,993,775	2	37,689,339
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	701,703,136	4	741,706,602
	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	0
	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	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	8,995,504	8	9,129,609
	9 Prepaid expenses and deferred charges	15,646,632	9	11,468,192
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 718,472,618		
	b Less: accumulated depreciation	10b 466,352,064	262,711,040	10c 252,120,554
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	462,020,697	12	501,562,590
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	58,372,677	15	58,269,034
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,549,444,015	16	1,611,946,474	
Liabilities	17 Accounts payable and accrued expenses	50,838,763	17	48,182,893
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	285,659,073	20	274,467,500
	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	0
	23 Secured mortgages and notes payable to unrelated third parties	46,243,064	23	63,972,927
	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	7,099,881	25	10,185,997
	26 Total liabilities. Add lines 17 through 25	389,840,781	26	396,809,317
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	1,140,091,093	27	1,194,471,887
	28 Net assets with donor restrictions	19,509,141	28	20,665,270
	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	1,159,600,234	32	1,215,137,157	
33 Total liabilities and net assets/fund balances	1,549,441,015	33	1,611,946,474	

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	551,319,963
2	Total expenses (must equal Part IX, column (A), line 25)	2	541,610,340
3	Revenue less expenses. Subtract line 2 from line 1	3	9,709,623
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,159,600,234
5	Net unrealized gains (losses) on investments	5	42,100,846
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	3,726,454
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,215,137,157

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	✓	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	✓	
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 . . .	✓	

Part VII

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (Check all that apply)						(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			
(25) KATHY GIRTEN ----- BOARD MEMBER	3.0 ----- 6.0	✓						0	0	0
(26) BRETT GUILLEY ----- BOARD MEMBER	3.0 ----- 6.0	✓						0	0	0
(27) MARK HARRINGTON ----- BOARD MEMBER - TREASURER	3.0 ----- 6.0	✓		✓				0	0	0
(28) JOHN HENDERSON ----- BOARD MEMBER	3.0 ----- 6.0	✓						0	0	0
(29) ROBIN HENRY ----- BOARD MEMBER	3.0 ----- 6.0	✓						0	0	0
(30) TOM HILKERT ----- BOARD MEMBER - CHAIR	6.0 ----- 12.0	✓		✓				0	0	0
(31) MORGAN HOWARD ----- BOARD MEMBER	3.0 ----- 6.0	✓						0	0	0
(32) GARRY KLEER ----- BOARD MEMBER	3.0 ----- 6.0	✓						0	0	0
(33) PAUL LINGLE ----- BOARD MEMBER - 1ST VICE CHAIR	3.0 ----- 6.0	✓		✓				0	0	0
(34) DENISE RETZ ----- BOARD MEMBER	3.0 ----- 6.0	✓						0	0	0
(35) ALEASIA STEWART ----- BOARD MEMBER	3.0 ----- 6.0	✓						0	0	0
(36) JAMES TANNER ----- BOARD MEMBER - 2ND VICE CHAIR	3.0 ----- 6.0	✓		✓				0	0	0
(37) BONITA WASHINGTON-LACEY ----- BOARD MEMBER - SECRETARY	3.0 ----- 6.0	✓		✓				0	0	0

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization REID HOSPITAL & HEALTH CARE SERVICES, INC.	Employer identification number 35-0892672
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vii)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
3b	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>		
3c	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>		
4b	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>		
4c	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>		
5b	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?		
5c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

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? 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.		
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? 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.		

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)? 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).		

Section D. All Type III Supporting Organizations

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

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? 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.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.		
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? If "Yes" or "No," provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization REID HOSPITAL & HEALTH CARE SERVICES, INC.

Employer identification number 35-0892672

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ [x] 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

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

Special Rules

- [] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

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

Name of organization REID HOSPITAL & HEALTH CARE SERVICES, INC.	Employer identification number 35-0892672
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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	----- ----- -----	\$ ----- 78,558	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ ----- 168,291	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ ----- 115,175	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ ----- 2,751,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization
REID HOSPITAL & HEALTH CARE SERVICES, INC.

Employer identification number
35-0892672

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
-----	----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$-----	-----

Name of organization REID HOSPITAL & HEALTH CARE SERVICES, INC.	Employer identification number 35-0892672
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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 information once. See instructions.) \$ _____
 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)**

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

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 REID HOSPITAL & HEALTH CARE SERVICES, INC.	Employer identification number 35-0892672
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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. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions \$ _____
- 3 Volunteer hours for political campaign activities. See instructions _____

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-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">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?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(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?		✓	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	✓		
c Media advertisements?		✓	
d Mailings to members, legislators, or the public?		✓	
e Publications, or published or broadcast statements?		✓	
f Grants to other organizations for lobbying purposes?		✓	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	✓		1,000
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓	
i Other activities?	✓		20,000
j Total. Add lines 1c through 1i			21,000
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		✓	
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 expenditures 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.

SEE NEXT PAGE

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.

Return Reference - Identifier	Explanation
SCHEDULE C, PART II-B, LINE 1 - DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	REID HOSPITAL & HEALTH CARE SERVICES, INC. IS A MEMBER OF CERTAIN TRADE ORGANIZATIONS WHICH ENGAGE IN LOBBYING ACTIVITIES. THIS AMOUNT REFLECTS THE PORTION OF THE DUES USED FOR SUCH ACTIVITIES.
SCHEDULE C, PART II-B, LINE 1G - LOBBYING ACTIVITIES BY PAID STAFF	DURING THE YEAR, SEVERAL LETTERS WERE WRITTEN TO STATE REPRESENTATIVES EXPLAINING THE IMPACT OF SPECIFIC LEGISLATION TO REID HOSPITAL & HEALTH CARE SERVICES, INC. THE ESTIMATED AMOUNT EXPENDED BY THE ORGANIZATION WAS \$1,000. THIS AMOUNT REFLECTS AN ESTIMATE OF LABOR COST FOR THIS ACTIVITY.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: REID HOSPITAL & HEALTH CARE SERVICES, INC. Employer identification number: 35-0892672

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

Part II Conservation Easements

Form with multiple rows for questions about conservation easements, including a table for 'Held at the End of the Tax Year' with rows 2a-2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Form with rows for reporting revenue and assets related to art and historical treasures.

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 |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	165,793	165,793	165,793	165,793	165,793
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	165,793	165,793	165,793	165,793	165,793

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

- a** Board designated or quasi-endowment 0.00 %
- b** Permanent endowment 100.00 %
- c** Term endowment 0.00 %

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:

- (i)** Unrelated organizations?
- (ii)** Related organizations?

	Yes	No
3a(i)		✓
3a(ii)	✓	
3b	✓	

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

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		20,607,391		20,607,391
b Buildings		239,874,721	127,864,637	112,010,084
c Leasehold improvements		13,645,110	10,063,115	3,581,995
d Equipment		359,525,110	280,214,457	79,310,653
e Other		84,820,286	48,209,855	36,610,431
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				252,120,554

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) SAVILLE ROW	208,326	END OF YEAR MARKET VALUE
(B) ENTRUST CAPITAL DIVERSIFIED FUND	37,991	END OF YEAR MARKET VALUE
(C) PRIVATE ADVISORS	9,081,529	END OF YEAR MARKET VALUE
(D) WHITE OAK PINNACLE	3,402,221	END OF YEAR MARKET VALUE
(E) SCHRODER FOCUS	3,905,616	END OF YEAR MARKET VALUE
(F) VINTAGE	4,823,665	END OF YEAR MARKET VALUE
(G) NORTHERN TRUST CO OPP	5,604,067	END OF YEAR MARKET VALUE
(H) (SEE STATEMENT)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .	501,562,590	

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. (Column (b) must equal Form 990, Part X, line 13, col. (B)) . . .		

Part IX Other Assets

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

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) EST THIRD PARTY SETTLEMENTS	2,875,444
(3) LEASE LIABILITY	7,310,553
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	10,185,997

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 .

Schedule D Part VII

Investments-Other Securities

(a) Description of security or category(including name of security)	(b) Book values	(c) Method of valuation: Cost or end-of-year market value
VANGUARD INST ADVISORY	352,658,108	END OF YEAR MARKET VALUE
TIAA	466,722	END OF YEAR MARKET VALUE
US BANK SERIES 2022A PROJECT	106,732,565	END OF YEAR MARKET VALUE
CORE PROPERTY INDEX FUND	12,922,561	END OF YEAR MARKET VALUE
HARBOURVEST	1,719,219	END OF YEAR MARKET VALUE

Part XIII

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

Return Reference - Identifier	Explanation
<p>SCHEDULE D, PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUNDS</p>	<p>AT DECEMBER 31, 2023 AND 2022, THE REID HOSPITAL & HEALTH CARE SERVICES FOUNDATION HAD PERMANENTLY RESTRICTED NET ASSETS OF \$165,793 AND \$165,793, RESPECTIVELY. THE INCOME FROM THIS FUND IS EXPENDABLE TO SUPPORT THE ACUTE REHABILITATION UNIT AND THE SPEECH, OUTPATIENT, AND PHYSICAL THERAPY SERVICES FOR REID HOSPITAL & HEALTH CARE SERVICES, INC. THESE NET ASSETS HAVE BEEN CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OF DONOR-IMPOSED RESTRICTIONS IN ACCORDANCE WITH ACCOUNTING STANDARDS AND THE PROVISIONS OF THE STATE OF INDIANA ENACTED VERSION OF THE UNIFORM PRUDENT MANAGEMENT OF INSTITUTIONAL FUNDS ACT.</p>
<p>SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE</p>	<p>REID HOSPITAL & HEALTHCARE SERVICES (HOSPITAL), REID PHYSICIAN ASSOCIATES (RHPA), AND REID HEALTH AMBULANCE (RHA) HAVE BEEN RECOGNIZED AS EXEMPT FROM INCOME TAXES UNDER SECTION 501 OF THE INTERNAL REVENUE CODE AND A SIMILAR PROVISION OF STATE LAW. HOWEVER, THESE ENTITIES ARE SUBJECT TO FEDERAL INCOME TAX ON ANY UNRELATED BUSINESS TAXABLE INCOME. REID OUTPATIENT SURGERY AND ENDOSCOPY, LLC, REID ANESTHESIA, LLC, CONNERSVILLE PHARMACY, LLC, REID HEALTH PROPERTIES, LLC AND SOUTH 37TH STREET PROPERTIES, LLC ARE NOT DIRECTLY SUBJECT TO INCOME TAXES UNDER THE PROVISIONS OF THE INTERNAL REVENUE CODE AND APPLICABLE STATE LAWS. TAXABLE INCOME OR LOSS IS ALLOCATED TO ITS MEMBERS IN ACCORDANCE WITH THEIR RESPECTIVE PERCENTAGE OWNERSHIP FOR INCLUSION IN THEIR RESPECTIVE TAX RETURNS.</p> <p>THE HOSPITAL AND ITS CONTROLLED SUBSIDIARIES FILE TAX RETURNS IN THE U.S. FEDERAL JURISDICTION.</p>

**SCHEDULE H
(Form 990)**

Hospitals

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, question 20a.

Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization REID HOSPITAL & HEALTH CARE SERVICES, INC.	Employer identification number 35 0892672
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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.	✓	
1b If "Yes," was it a written policy?	✓	
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 type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input checked="" 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 free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	✓	
b Did the organization use FPG as a factor in determining eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: <input checked="" type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input 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"?	✓	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	✓	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	✓	
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?		✓
6a Did the organization prepare a community benefit report during the tax year?	✓	
b If "Yes," did the organization make it available to the public?	✓	

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)			28,763,683	0	28,763,683	5.49
b Medicaid (from Worksheet 3, column a)			89,357,379	88,890,056	467,323	0.09
c Costs of other means-tested government programs (from Worksheet 3, column b)			0	0	0	0.00
d Total. Financial Assistance and Means-Tested Government Programs	0	0	118,121,062	88,890,056	29,231,006	5.58
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			1,790,473	0	1,790,473	0.34
f Health professions education (from Worksheet 5)			234,413	0	234,413	0.04
g Subsidized health services (from Worksheet 6)					0	0.00
h Research (from Worksheet 7)					0	0.00
i Cash and in-kind contributions for community benefit (from Worksheet 8)			1,529,163	0	1,529,163	0.29
j Total. Other Benefits	0	0	3,554,049	0	3,554,049	0.68
k Total. Add lines 7d and 7j	0	0	121,675,111	88,890,056	32,785,055	6.26

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

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing					0	0.00
2 Economic development					0	0.00
3 Community support					0	0.00
4 Environmental improvements					0	0.00
5 Leadership development and training for community members					0	0.00
6 Coalition building					0	0.00
7 Community health improvement advocacy					0	0.00
8 Workforce development					0	0.00
9 Other					0	0.00
10 Total	0	0	0	0	0	0.00

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any,		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.		

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	104,029,011
6	Enter Medicare allowable costs of care relating to payments on line 5	6	335,239,070
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7	(231,210,059)
8	Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

Section C. Collection Practices

9a	Did the organization have a written debt collection policy during the tax year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part IV Management Companies and Joint Ventures (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1	ROSE, LLC	OUTPATIENT SURGICAL SERVICES	0.55	0.45	0.45
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

Part V Facility Information

Section A. Hospital Facilities

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

How many hospital facilities did the organization operate during the tax year? 1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility):

1 REID HOSPITAL & HEALTHCARE SERVICES
 1100 REID PARKWAY, RICHMOND, IN 47374
 WWW.REIDHEALTH.ORG STATE LICENSE NO. : 19-005044-1

2

3

4

5

6

7

8

9

10

Licensed hospital	General medical	Children's hospital	Teaching hospital	Critical access	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
✓	✓		✓			✓		OUTPATIENT SURGERY CENTER	

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: REID HOSPITAL & HEALTHCARE SERVICES

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?		✓
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		✓
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 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 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>22</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	✓	
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		✓
6b	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		✓
7	Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply):	✓	
a	<input checked="" type="checkbox"/> Hospital facility's website (list url): <u>WWW.REIDHEALTH.ORG/ABOUT/COMMUNITY-BENEFIT</u>		
b	<input type="checkbox"/> Other website (list url): _____		
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	✓	
9	Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>22</u>		
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?	✓	
a	If "Yes," (list url): <u>WWW.REIDHEALTH.ORG/ABOUT/COMMUNITY-BENEFIT</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)?		✓
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: REID HOSPITAL & HEALTHCARE SERVICES

		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? 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>2 0 0</u> % and FPG family income limit for eligibility for discounted care of <u>2 0 0</u> %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input checked="" type="checkbox"/> Asset level		
d	<input checked="" type="checkbox"/> Medical indigency		
e	<input type="checkbox"/> Insurance status		
f	<input checked="" 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?	✓	
15	Explained the method for applying for financial assistance?	✓	
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?	✓	
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 STATEMENT)</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>(SEE STATEMENT)</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>(SEE STATEMENT)</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: REID HOSPITAL & HEALTHCARE SERVICES

		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?	✓	
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? 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? 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: REID HOSPITAL & HEALTHCARE SERVICES

		Yes	No
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:		
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		
b	<input checked="" 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		
c	<input 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		
d	<input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method		
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? If "Yes," explain in Section C.	23	✓
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? If "Yes," explain in Section C.	24	✓

Supplemental Information. 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.

Return Reference - Identifier	Explanation
<p>SCHEDULE H, PART V, SECTION B, LINE 5 - INPUT FROM PERSONS WHO REPRESENT BROAD INTERESTS OF COMMUNITY SERVED</p>	<p>FACILITY NAME: REID HOSPITAL & HEALTHCARE SERVICES</p> <p>DESCRIPTION: CHNA COMMUNITY INPUT TO ENSURE THE PERSPECTIVES OF COMMUNITY MEMBERS WERE CONSIDERED, INPUT WAS COLLECTED FROM RESIDENTS OF THE COMMUNITY SERVED BY REID HEALTH. PRIMARY DATA USED IN THIS ASSESSMENT CONSISTED OF KEY INFORMANT INTERVIEWS, FOCUS GROUP DISCUSSIONS, AND AN ONLINE COMMUNITY SURVEY.</p> <p>COMMUNITY SURVEY REID HEALTH GATHERED COMMUNITY INPUT FROM AN ONLINE SURVEY TO INFORM ITS COMMUNITY HEALTH NEEDS ASSESSMENT. THE SURVEY WAS PROMOTED ACROSS THE EIGHT PRIMARY COUNTIES SERVED BY REID HEALTH: WAYNE, RANDOLPH, FAYETTE, UNION, FRANKLIN, AND HENRY COUNTIES IN INDIANA, AND PREBLE AND DARKE COUNTIES IN OHIO. RESPONSES WERE COLLECTED FROM APRIL 11, 2022, TO MAY 13, 2022. BOTH AN ENGLISH AND SPANISH VERSION OF THE SURVEY WERE MADE AVAILABLE. A PAPER SURVEY WAS ALSO DEVELOPED AND DISTRIBUTED. THE SURVEY CONSISTED OF 42 QUESTIONS RELATED TO TOP HEALTH NEEDS IN THE COMMUNITY, INDIVIDUALS' PERCEPTION OF THEIR OVERALL HEALTH, INDIVIDUALS' ACCESS TO HEALTH CARE SERVICES, AS WELL AS SOCIAL AND ECONOMIC DETERMINANTS OF HEALTH.</p> <p>SURVEY MARKETING AND OUTREACH EFFORTS INCLUDED DISTRIBUTION OF FLYERS AT COMMUNITY EVENTS AND COALITIONS, EMAIL INVITATIONS, SOCIAL MEDIA AND OTHER MARKETING EFFORTS THROUGH REID HEALTH AND ITS PARTNER ORGANIZATIONS. A TOTAL OF 1,051 RESPONSES WERE COLLECTED FOR THE ENTIRE SURVEY TARGET AREA, WHICH INCLUDED ALL EIGHT COUNTIES: WAYNE, RANDOLPH, FAYETTE, UNION, FRANKLIN, AND HENRY COUNTIES IN INDIANA, AND PREBLE AND DARKE COUNTIES IN OHIO.</p> <p>QUALITATIVE DATA: KEY INFORMANT INTERVIEWS & FOCUS GROUP DISCUSSIONS TWENTY- FIVE KEY INFORMANT INTERVIEWS AND FIVE FOCUS GROUP DISCUSSIONS WERE CONDUCTED TO GAIN A DEEPER UNDERSTANDING OF HEALTH ISSUES IMPACTING THE RESIDENTS OF THE COMMUNITY SERVED BY REID HEALTH. COMMUNITY MEMBERS INVITED TO PARTICIPATE WERE RECOGNIZED AS HAVING EXPERTISE IN PUBLIC HEALTH, SPECIAL KNOWLEDGE OF COMMUNITY HEALTH NEEDS, REPRESENTING THE BROAD INTERESTS OF THE COMMUNITY SERVED BY THE HOSPITAL, AND/OR BEING ABLE TO SPEAK TO THE NEEDS OF MEDICALLY UNDERSERVED OR VULNERABLE POPULATIONS.</p> <p>A TOTAL OF 17 DIFFERENT ORGANIZATIONS PARTICIPATED IN THE PROCESS, INCLUDING THE LOCAL HEALTH DEPARTMENT, SOCIAL SERVICE ORGANIZATIONS, LOCAL BUSINESSES, AND REPRESENTATIVES FROM THE EDUCATION SECTOR.</p> <p>THESE DISCUSSIONS TOOK PLACE BETWEEN APRIL 2022 AND MAY 2022. EACH OF 25 KEY INFORMANT INTERVIEW DISCUSSIONS WERE CONDUCTED VIRTUALLY BY PHONE. THERE WERE 5 FOCUS GROUPS. 1 FOR PREBLE AND DARKE COUNTY HELD IN PREBLE COUNTY, 1 FOR FAYETTE, UNION, AND FRANKLIN COUNTIES HELD IN FAYETTE COUNTY, 1 FOR RANDOLPH COUNTY HELD IN RANDOLPH COUNTY, 1 FOR WAYNE COUNTY HELD IN WAYNE COUNTY, AND 1 FOR HENRY COUNTY AND ADDITIONAL WAYNE COUNTY REPRESENTATION THAT WAS HELD IN WAYNE COUNTY, AND 1 FOR HENRY COUNTY AND ADDITIONAL WAYNE COUNTY REPRESENTATION THAT WAS HELD IN WAYNE COUNTY. A QUESTIONNAIRE WAS DEVELOPED TO GUIDE EACH INTERVIEW AND FOCUS GROUP DISCUSSIONS. DISCUSSIONS ON TOPICS INCLUDED THE (1) BIGGEST PERCEIVED HEALTH NEEDS IN THE COMMUNITY, (2) BARRIERS OF CONCERN, AND (3) THE IMPACT OF HEALTH ISSUES ON VULNERABLE POPULATIONS. INTERVIEWEES WERE ALSO ASKED ABOUT THEIR KNOWLEDGE AROUND HEALTH TOPICS WHERE THERE WERE DATA GAPS IN THE SECONDARY DATA. ADDITIONALLY, QUESTIONS WERE INCLUDED TO GET FEEDBACK ABOUT THE IMPACT OF COVID-19 ON THE COMMUNITY.</p>

Return Reference - Identifier	Explanation
<p>SCHEDULE H, PART V, SECTION B, LINE 11 - HOW HOSPITAL FACILITY IS ADDRESSING NEEDS IDENTIFIED IN CHNA</p>	<p>FACILITY NAME: REID HOSPITAL & HEALTHCARE SERVICES</p> <p>DESCRIPTION: COMMUNITY HEALTH NEEDS THE FOLLOWING COMMUNITY HEALTH NEEDS, IDENTIFIED IN REID HOSPITAL & HEALTH CARE SERVICES, INC.'S MOST RECENTLY CONDUCTED COMMUNITY HEALTH NEEDS ASSESSMENT, WERE ADDRESSED IN AN IMPLEMENTATION STRATEGY TO ADDRESS EACH COMMUNITY HEALTH NEED IDENTIFIED AND EXECUTING THE STRATEGY. A COMMUNITY BENEFIT SECTION IS INCLUDED WITHIN OPERATIONAL PLANS AND MONITORED BY THE CONTINUUM OF CARE COMMITTEE. PROVISIONS ARE BUDGETED EACH YEAR FOR SERVICES THAT ADDRESS THE IDENTIFIED NEEDS.</p> <p>THROUGH AN ANALYSIS OF THE PRIMARY AND SECONDARY DATA THE FOLLOWING PRIORITIZED HEALTH NEEDS WERE DETERMINED: 1. MENTAL HEALTH & MENTAL DISORDERS 2. CHILDREN'S HEALTH 3. SUBSTANCE MISUSE 4. MATERNAL, FETAL & INFANT HEALTH 5. WEIGHT STATUS/PHYSICAL ACTIVITY/NUTRITION 6. EDUCATION 7. HEALTH CARE ACCESS & QUALITY, INCLUDING TRANSPORTATION 8. SUPPORT FOR FAMILIES WITH CHILDREN 9. DIABETES 10. OLDER ADULTS 11. HEART DISEASE & STROKE</p> <p>AN INVITATION TO PARTICIPATE IN THE REID HEALTH CHNA DATA SYNTHESIS PRESENTATION AND IN-PERSON PRIORITIZATION ACTIVITY WAS SENT OUT IN THE WEEKS PRECEDING THE MEETING HELD ON JULY 21ST, 2022. A TOTAL OF 22 INDIVIDUALS REPRESENTING LOCAL LAW ENFORCEMENT, EDUCATION, VETERAN SERVICES, HEALTH AND FITNESS ORGANIZATIONS, SENIOR SERVICES, HEALTH CLINICS, AND COMMUNITY MENTAL HEALTH CENTERS ATTENDED THIS IN PERSON PRESENTATION AND OF THOSE FIFTEEN COMPLETED THE ONLINE PRIORITIZATION ACTIVITY.</p> <p>DURING THE JULY 21ST MEETING, THE GROUP REVIEWED AND DISCUSSED THE RESULTS OF HCI'S PRIMARY AND SECONDARY DATA ANALYSES LEADING TO THE SIGNIFICANT HEALTH NEEDS SHOWN IN FIGURE 1. A ONE-PAGE HANDOUT CALLED A "PRIORITIZATION CHEAT SHEET" (SEE APPENDIX F) WAS PROVIDED TO PARTICIPANTS TO SUPPORT THE PRIORITIZATION ACTIVITY. FROM THERE, PARTICIPANTS WERE GIVEN TIME TO ACCESS AN ONLINE LINK AND ASSIGN A SCORE TO EACH OF THE SIGNIFICANT HEALTH NEEDS BASED ON HOW WELL THEY MET THE CRITERIA SET FORTH BY THE HOSPITAL. THE GROUP ALSO AGREED THAT ROOT CAUSES, DISPARITIES, AND SOCIAL DETERMINANTS OF HEALTH WOULD BE CONSIDERED FOR ALL PRIORITIZED HEALTH TOPICS RESULTING FROM THE ONLINE PRIORITIZATION ACTIVITY.</p> <p>THE CRITERIA FOR PRIORITIZATION INCLUDED: 1. MAGNITUDE OF THE ISSUE 2. ABILITY TO IMPACT</p> <p>PARTICIPANTS ASSIGNED A SCORE OF 1-3 TO EACH HEALTH TOPIC AND CRITERION, WITH A HIGHER SCORE INDICATING A GREATER NEED FOR THAT TOPIC TO BE PRIORITIZED. FOR EXAMPLE, PARTICIPANTS ASSIGNED A SCORE OF 1-3 TO EACH TOPIC BASED ON WHETHER THE MAGNITUDE WAS (1) LEAST CONCERNING, (2) SOMEWHAT CONCERNING OR (3) MOST CONCERNING. ALONG A SIMILAR LINE, PARTICIPANTS ASSIGNED A SCORE OF 1-3 TO EACH TOPIC BASED ON (1) LEAST ABILITY TO IMPACT (2) SOME ABILITY TO IMPACT OR (3) MOST ABILITY TO IMPACT. IN ADDITION TO CONSIDERING THE DATA PRESENTED BY HCI IN THE PRESENTATION AND ON THE PRIORITIZATION CHEAT SHEET, PARTICIPANTS WERE ENCOURAGED TO USE THEIR OWN JUDGMENT AND KNOWLEDGE OF THE COMMUNITY IN CONSIDERING HOW WELL A HEALTH TOPIC MET THE CRITERIA.</p> <p>COMPLETION OF THE ONLINE EXERCISE RESULTED IN A NUMERICAL SCORE FOR EACH HEALTH TOPIC AND CRITERION. NUMERICAL SCORES FOR THE TWO CRITERIA WERE EQUALLY WEIGHTED AND AVERAGED TO PRODUCE AN AGGREGATE SCORE AND OVERALL RANKING FOR EACH HEALTH TOPIC.</p> <p>THE RANKED ORDER OF SIGNIFICANT HEALTH NEEDS THAT RESULTED FROM THE PRIORITIZATION PROCESS WERE PRESENTED TO REID HEALTH COMMUNITY WELL-BEING COMMITTEE. THE COMMITTEE REVIEWED THE SCORING RESULTS OF THE ONLINE PRIORITIZATION ACTIVITY FOR REID HEALTH. WHILE WEIGHT STATUS, PHYSICAL ACTIVITY & NUTRITION DID NOT SCORE AS HIGH AS ALCOHOL & DRUG USE AND MENTAL HEALTH & MENTAL DISORDERS IN THE ONLINE PRIORITIZATION ACTIVITY FOR REID HEALTH, THE COMMITTEE ULTIMATELY DECIDED TO PRIORITIZE THE THREE HEALTH NEEDS THAT WERE IDENTIFIED AS SIGNIFICANT: MENTAL HEALTH & SUBSTANCE MISUSE, PHYSICAL ACTIVITY, NUTRITION & WEIGHT STATUS AND MATERNAL-FETAL & CHILDREN'S HEALTH.</p> <p>A DECISION WAS MADE TO COMBINE THE PRIORITIZED HEALTH AREAS OF SUBSTANCE MISUSE WITH MENTAL HEALTH & MENTAL DISORDERS AND CHILDREN'S HEALTH WITH MATERNAL-FETAL & INFANT HEALTH RESULTING IN A FINAL SELECTION OF THREE PRIORITY HEALTH AREAS THAT WILL BE CONSIDERED FOR SUBSEQUENT IMPLEMENTATION PLANNING. 1. MENTAL HEALTH & SUBSTANCE MISUSE 2. PHYSICAL ACTIVITY, NUTRITION & WEIGHT 3. MATERNAL, FETAL & CHILDREN'S HEALTH</p> <p>MENTAL HEALTH & SUBSTANCE MISUSE GOAL PROMOTE MENTAL, EMOTIONAL, AND BEHAVIORAL WELL-BEING WITHIN THE COMMUNITIES WE SERVE BY IMPROVING MENTAL HEALTH AND REDUCING SUBSTANCE MISUSE.</p> <p>OBJECTIVES 1. IMPROVE OVERALL MENTAL HEALTH WITHIN THE COMMUNITY 2. REDUCE THE INCIDENCE AND COMPLICATIONS OF SUBSTANCE MISUSE INDICATORS 1. AVERAGE NUMBER OF POOR MENTAL HEALTH DAYS 2. AGE-ADJUSTED DEATH RATE DUE TO SUICIDE</p>

Return Reference - Identifier	Explanation
	<p>3. DEPRESSION AMONG MEMBERS OF THE MEDICARE POPULATION 4. DEATH RATE DUE TO DRUG POISONING 5. ADULTS WHO SMOKE 6. AGE ADJUSTED DRUG & OPIOID OVERDOSE RATES</p> <p>STRATEGIES</p> <p>INITIATIVES</p> <ol style="list-style-type: none"> 1. REDUCE STIGMA ASSOCIATED WITH MENTAL HEALTH AND SUBSTANCE MISUSE 2. INCREASE ACCESS TO MENTAL HEALTH AND ADDICTION SERVICES 3. INCREASE PREVENTION OF OVERDOSE 4. BUILD STRONGER PARTNERSHIPS TO IMPROVE MENTAL HEALTH AND SUBSTANCE MISUSE <p>NEW TACTICS</p> <ol style="list-style-type: none"> 1. CREATE CAMPAIGN TO HIGHLIGHT REAL STORIES OF PEOPLE LIVING IN RECOVERY 2. IDENTIFY WAYS TO ATTRACT PROVIDERS AND REDUCE BURNOUT 3. INCREASE ACCESS TO SUPPORT GROUPS 4. INCREASE COLLABORATION BETWEEN REID HEALTH, CENTERSTONE, MERIDIAN SERVICES AND THE SCHOOLS 5. EXPAND PROGRAMS, SUCH AS CONNECTION CAFE, INTO OTHER COUNTIES AND COMMUNITIES 6. EXPLORE OPPORTUNITIES TO INCREASE MENTAL HEALTH SERVICES AT SENIOR CENTERS 5. STRENGTHEN PARTNERSHIPS BETWEEN SCHOOLS, WORKPLACES, COMMUNITY ORGANIZATIONS, AND COMMUNITY HEALTH CENTERS <p>CONTINUING TACTICS</p> <ol style="list-style-type: none"> 1. CONTINUE MINDWISE MENTAL HEALTH AND SUBSTANCE MISUSE SCREENINGS 2. PROGRAM FUNDING FOR SUPPORT GROUPS 3. PROMOTE CURRENT SERVICES AVAILABLE 4. CONTINUE DEPRESSION SCREENINGS 5. PROVIDE ADULT PSYCHIATRIC CARE 6. CONTINUE MEDICATION ASSISTED TREATMENT SUPPORT 7. CONTINUE SUPPORT FOR DRUG FREE COALITIONS AND SIMILAR GROUPS 8. PROGRAM FUNDING FOR SUPPORT GROUPS 9. CONTINUE NARCAN PROGRAM 10. CONTINUE DISPOSE OF RX PROGRAM 11. PROGRAM FUNDING FOR SUPPORT GROUPS AND GRIEF GROUPS 12. CONTINUE SUPPORT FOR SYSTEMS OF CARE AND PROGRAMS THAT ENCOURAGE COLLABORATION 13. CONTINUE TO SHARE BEST PRACTICES AMONG COUNTIES SERVED IN THE REGION <p>MATERNAL, INFANT & CHILDREN'S HEALTH</p> <p>GOAL</p> <p>IMPROVE THE HEALTH OF CHILDREN IN OUR COMMUNITY BY EXPANDING SUPPORT FOR FAMILIES AND REDUCING DISPARITIES RELATED TO CHILDREN'S HEALTH.</p> <p>OBJECTIVES</p> <ol style="list-style-type: none"> 1. PROMOTE HEALTH AND RESILIENCY IN CHILDREN AND FAMILIES. 2. IMPROVE ACCESS TO CARE AND REDUCE DISPARITIES RELATED TO CHILDREN'S HEALTH. <p>INDICATORS</p> <ol style="list-style-type: none"> 1. CHILD ABUSE RATE 2. NUMBER OF SINGLE PARENT HOUSEHOLDS 3. PERCENTAGE OF FAMILIES LIVING BELOW POVERTY LEVEL 4. NUMBER OF MOTHERS WHO SMOKE DURING PREGNANCY 5. NUMBER OF MOTHERS WHO RECEIVE EARLY PRENATAL CARE 6. TEEN PREGNANCY RATE <p>STRATEGIES</p> <p>INITIATIVES</p> <ol style="list-style-type: none"> 1. PROVIDE MORE EDUCATION FOR FAMILIES ON AVAILABLE RESOURCES 2. INCREASE ENGAGEMENT AMONG PREGNANT MOTHERS THROUGH COLLABORATIVE PROGRAMS 3. STRENGTHEN CHILDREN'S PROGRAMMING AND FAMILY ENGAGEMENT 4. EXPAND EXISTING PROGRAMS THAT SUPPORT FAMILY RESILIENCY <p>NEW TACTICS</p> <ol style="list-style-type: none"> 1. INVESTIGATE A ONE STOP WEBSITE/APP FOR LOCAL RESOURCES MATERIAL 2. EXPLORE OPTIONS TO OFFER CHILDBIRTH CLASSES, BABY CARE BASICS PROGRAMMING REMOTELY OR IN RURAL COMMUNITIES 3. INCREASE ACCESS TO SMOKING CESSATION EFFORTS FOR PREGNANT MOTHERS 4. EXPAND PARENT CAFES TO ADDITIONAL COMMUNITIES 5. WORK COLLABORATIVELY TO PROVIDE SUPPORT FOR PARENT EDUCATION 6. DEVELOP AN MOU FOR SCHOOLS TO FOLLOW UP AFTER CHALLENGE DAY 7. EXPAND ACCESS TO BILINGUAL MATERIAL THAT SUPPORT FAMILIES 8. EXPLORE A COMMUNITY WIDE 529 PROGRAM FOR FAMILIES <p>CONTINUING TACTICS</p> <ol style="list-style-type: none"> 1. CONTINUE SUPPORT FOR COMMUNITY PROGRAMS THAT SUPPORT MATERNAL, INFANT, AND CHILDREN'S HEALTH 2. CONTINUE SUPPORT OF COMMUNITY BABY SHOWER PROGRAM 3. CONTINUE SUPPORT AND COLLABORATION WITH MERIDIAN SERVICES TO PROVIDE THE NEST 4. CONTINUE TO PROVIDE CHILDBIRTH CLASSES, PRENATAL CLASSES AND BABY CARE BASICS 5. CONTINUE SUPPORT OF JACY HOUSE, CHILD ADVOCACY CENTER OF RANDOLPH COUNTY AND SIMILAR PROGRAMS 6. CONTINUE SUPPORT OF PREVENT CHILD ABUSE COALITION 7. CONTINUE SUPPORT PROGRAMS AND EXPAND MENTORING PROGRAMS 8. CONTINUE PARTNERSHIPS WITH AREA NON-PROFITS THAT SUPPORT FAMILY RESILIENCY

Return Reference - Identifier	Explanation
<p>SCHEDULE H, PART V, SECTION B, LINE 11 - HOW HOSPITAL FACILITY IS ADDRESSING NEEDS IDENTIFIED IN CHNA</p>	<p>FACILITY NAME: REID HOSPITAL & HEALTHCARE SERVICES (CONTINUED)</p> <p>DESCRIPTION: PHYSICAL ACTIVITY, NUTRITION WEIGHT GOAL IMPROVE THE HEALTH OF THE COMMUNITY BY ENCOURAGING HEALTHY CHOICES AND REDUCING THE DISPARITIES RELATED TO ACTIVITY AND NUTRITION.</p> <p>OBJECTIVES 1. INCREASE PHYSICAL ACTIVITY AND REDUCE OBESITY 2. INCREASE THE AVAILABILITY OF HEALTHY FOODS WITHIN THE COMMUNITY</p> <p>INDICATORS 1. ACCESS TO EXERCISE OPPORTUNITIES 2. ADULTS 20+ WHO ARE OBESE 3. ADULTS 20+ WHO ARE SEDENTARY 4. CHILD FOOD INSECURITY RATE 5. FOOD INSECURITY RATE 6. NUMBER OF ADULTS WHO FREQUENTLY COOK MEALS AT HOME</p> <p>STRATEGIES</p> <p>INITIATIVES 1. PROMOTE RESOURCES AND PROGRAMS THAT SUPPORT PHYSICAL ACTIVITY 2. INCREASE ACCESS TO FRESH AND NUTRITIOUS FOODS 3. ENCOURAGE HEALTHY EATING AND COOKING 4. ENCOURAGE ORGANIZATIONAL PARTNERSHIPS THAT SUPPORT PHYSICAL ACTIVITY, NUTRITION & WEIGHT</p> <p>NEW TACTICS 1. INCREASE MEMBERSHIP IN REID HEALTHIER CLUB 2. INVESTIGATE CREATING A REID HEALTHIER JUNIOR CLUB 3. EXPLORE ONLINE FITNESS ACTIVITIES WITH SUPPORT GROUPS 4. CREATE COMMUNITY GARDENS 5. CREATE MOBILE MARKETS 6. EXPLORE EXPANDING THE "HARVEST YOUR HEALTH" TYPE PROGRAM TO INCLUDE OTHERS 7. CREATE SCHOOL EDUCATION CAMPAIGN ABOUT HEALTHY EATING 8. PARTNER WITH ORGANIZATIONS TO PROVIDE NUTRITION COMMUNITY EDUCATION 9. INCENTIVIZE HEALTHY OPTIONS AMONG BUSINESSES 10. PARTNER WITH REID WELLNESS TO PROVIDE PHYSICAL ACTIVITY OPPORTUNITIES IN THE COMMUNITY 11. IMPROVED WALK ABILITY/BIKE ABILITY</p> <p>CONTINUING TACTICS 1. CONTINUE PARTNERSHIPS WITH AREA PARKS DEPARTMENTS AND NON-PROFITS 2. CONTINUE BABY BOOMERS FIGHT CLUB 3. SUPPORT OF HEALTHWORKS 4. LACTATION/BREASTFEEDING SUPPORT 5. SUPPORT OF FARMER'S MARKET 6. MEALS FOR PROVIDING MEALS FOR THIRD GRADE ACADEMY, HOLIDAY MEALS, ROCK SOLID MEALS 7. CONTINUE SUPPORT OF WAYNE COUNTY FOOD COUNCIL 8. CONTINUE ONLINE HEALTHY COOKING CLASSES 9. SUPPORT OF COOKING CLASSES 10. CONTINUE PARTNERSHIPS WITH NON-PROFITS, SCHOOLS AND FAITH-BASED COMMUNITIES 11. PARTNER WITH REID DEPTS ON COMMUNITY OUTREACH 12. CONTINUE WAYNE COUNTY FOOD COUNCIL 13. SUPPORT OF REID HEALTHIER CLUB 14. PARTICIPATION IN CITY FIT AND OTHER COMMUNITY EVENTS 15. CIRCLE U HOLIDAY MEAL SUPPORT</p> <p>SIGNIFICANT HEALTH NEEDS NOT ADDRESSED IN AN EFFORT TO MAKE IMPROVEMENTS IN THE PRIORITIZED AREAS OF COMMUNITY HEALTH NEEDS, THERE ARE OTHER SIGNIFICANT NEEDS WHICH REID HEALTH WILL NOT ADDRESS THROUGH THE IMPLEMENTATION PLAN DUE TO RESOURCE CONSTRAINTS OR SCOPE OF SERVICES. THOSE INCLUDE THE FOLLOWING:</p> <p>EDUCATION WHILE EDUCATION WILL BE IMPACTED THROUGH OUR EFFORTS TO IMPROVE MENTAL HEALTH AND PHYSICAL ACTIVITY, NUTRITION, AND WEIGHT, IT WILL NOT BE CONSIDERED AS A PRIORITIZED NEED. REID HEALTH WILL CONTINUE ITS ONGOING EFFORTS TO SUPPORT OUR YOUTH AND EDUCATIONAL PROVIDERS THROUGH THE FOLLOWING ACTIVITIES: - ONGOING INTERNSHIP AND SHADOWING OPPORTUNITIES - SUPPORT OF SCHOOL-BASED PROGRAMS AND ACTIVITIES - PROVIDING TRAINING TO FACULTY AND STAFF - SUPPORT OF THE ATHLETIC TRAINER PROGRAM - PROVIDING CHALLENGE DAY TO THE SCHOOLS - PROVIDING SUPPORT TO SCHOOL PARTNERS SUCH AS BOYS & GIRLS CLUB, YMCA, ETC. - PROVIDING MARKETING AND COMMUNICATIONS SUPPORT TO ALLOW SCHOOLS TO MORE EFFECTIVELY ENGAGE PARENTS AND PARTNERS. - PROVIDING OVERALL HEALTH EDUCATION THROUGH THRIVING THURSDAYS AND MEDICAL MONDAYS</p> <p>ECONOMY THIS IMPLEMENTATION PLAN WILL NOT INCLUDE A FOCUSED EFFORT ON THE ECONOMY IN THE COMMUNITIES SERVED. REID HEALTH, AS A HEALTHCARE ORGANIZATION, LACKS EXPERTISE OR</p>

Return Reference - Identifier	Explanation
	<p>COMPETENCY TO EFFECTIVELY ADDRESS THE ECONOMY AS A COMMUNITY HEALTH NEED. REID HEALTH WILL CONTINUE TO SUPPORT EFFORTS TO IMPROVE THE ECONOMY BY:</p> <ol style="list-style-type: none"> 1. SUPPORTING LOCAL ECONOMIC DEVELOPMENT EFFORTS 2. PROVIDING SPONSORSHIPS TO COMMUNITY ORGANIZATIONS 3. PROVIDING LOCAL STUDENTS WITH INTERNSHIP AND SHADOWING OPPORTUNITIES 4. SUPPORTING AND ACTIVELY PARTICIPATING IN AREA CHAMBERS AND ECONOMIC DEVELOPMENT ORGANIZATIONS <p>DIABETES THIS HEALTH NEED IS LARGELY IMPACTED BY INITIATIVES SUPPORTING PHYSICAL ACTIVITY, NUTRITION & WEIGHT. REID HEALTH WILL CONTINUE TO SUPPORT ONGOING INITIATIVES RELATED TO DIABETES WHICH INCLUDE THE FOLLOWING:</p> <ol style="list-style-type: none"> 1. DIABETES SUPPORT GROUP 2. COMMUNITY SCREENINGS 3. DIABETES AND NUTRITION EDUCATION <p>ACCESS TO CARE REID HEALTH WILL CONTINUE TO SUPPORT ONGOING INITIATIVES RELATED TO ACCESS TO CARE WHICH INCLUDE THE FOLLOWING:</p> <p>INSURANCE ENROLLMENT SERVICES</p> <ol style="list-style-type: none"> 1. CHARITY CARE 2. FINANCIAL ASSISTANCE 3. REID NURSE CALL LINE 4. TRANSITION COACHING PROGRAM 5. SUPPORT OF LAB PROCESSING FOR FREE CLINICS 6. ATHLETIC TRAINING SERVICES 7. THE RESIDENCY PROGRAM 8. HEALTH CARE SITE DEVELOPMENT IN RURAL COMMUNITIES <p>TRANSPORTATION THIS IMPLEMENTATION PLAN WILL NOT INCLUDE A FOCUSED EFFORT ON TRANSPORTATION IN THE COMMUNITIES SERVED. REID HEALTH, AS A HEALTHCARE ORGANIZATION, LACKS THE EXPERTISE OR COMPETENCY TO ADDRESS THE COMMUNITY'S NEED OF TRANSPORTATION. REID HEALTH WILL CONTINUE TO SUPPORT THE ON-GOING INITIATIVES RELATED TO TRANSPORTATION, WHICH INCLUDE THE FOLLOWING:</p> <ol style="list-style-type: none"> 1. TRANSPORTATION PROGRAM WITH LIFESTREAM 2. INCREASING TELEHEALTH OPTIONS 3. PATIENT ASSISTANCE FUND 4. REID EMS <p>HEART DISEASE AND STROKE THIS HEALTH NEED IS LARGELY IMPACTED BY INITIATIVES SUPPORTING PHYSICAL ACTIVITY, NUTRITION & WEIGHT. REID HEALTH WILL CONTINUE TO SUPPORT ONGOING INITIATIVES RELATED TO HEART DISEASE AND STROKE WHICH INCLUDE THE FOLLOWING:</p> <ol style="list-style-type: none"> 1. COMMUNITY BLOOD PRESSURE MACHINES 2. BLOOD PRESSURE SCREENINGS 3. LET'S COOK TOGETHER COOKING CLASSES CARDIOVASCULAR CARE 4. STROKE CARE 5. STROKE CERTIFICATION 6. STROKE SUPPORT GROUP <p>CANCER WHILE THIS IMPLEMENTATION PLAN WILL NOT INCLUDE A FOCUSED EFFORT ON CANCER IN THE COMMUNITIES SERVED. REID HEALTH WILL CONTINUE TO SUPPORT THE ONGOING INITIATIVES RELATED TO CANCER AS A COMMUNITY HEALTH NEED, WHICH WILL INCLUDE THE FOLLOWING:</p> <ol style="list-style-type: none"> 1. COMMUNITY BLOOD DRIVES 2. SUPPORT GROUPS 3. MAMMOGRAMS 4. COMMUNITY SCREENINGS (PSA, ORAL CANCER, ETC.) 5. ONCOLOGY CARE <p>LOW INCOME AND UNDERSERVED WHILE THE LOW INCOME AND UNDERSERVED POPULATION WILL BE IMPACTED BY OUR EFFORTS TO IMPROVE THE PRIORITIZED NEEDS, IT WILL NOT BE CONSIDERED INDEPENDENTLY AS A PRIORITIZED NEED. REID HEALTH WILL CONTINUE TO SUPPORT ONGOING EFFORTS TO SUPPORT LOW INCOME AND UNDERSERVED POPULATIONS THROUGH THE FOLLOWING ACTIVITIES:</p> <ol style="list-style-type: none"> 1. PATIENT ASSISTANCE PROGRAM 2. FARMER'S MARKET SUPPORT FOR SNAP 3. FINANCIAL ASSISTANCE PROGRAMS 4. CAR SEAT ASSISTANCE PROGRAM 5. MEAL ASSISTANCE PROGRAMS AT VARIOUS LOCATIONS 6. INSURANCE ENROLLMENT ASSISTANCE
SCHEDULE H, PART V, SECTION B, LINE 16A - FAP AVAILABLE WEBSITE	WWW.REIDHEALTH.ORG/FINANCIAL-ASSISTANCE
SCHEDULE H, PART V, SECTION B, LINE 16B - FAP APPLICATION FORM WEBSITE	WWW.REIDHEALTH.ORG/FINANCIAL-ASSISTANCE
SCHEDULE H, PART V, SECTION B, LINE 16C - PLAIN LANGUAGE FAP SUMMARY WEBSITE	WWW.REIDHEALTH.ORG/FINANCIAL-ASSISTANCE

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? 1

Name and address	Type of facility (describe)
1 REID HEALTH CONNSERSVILLE 1941 VIRGINIA AVE CONNSERSVILLE, IN 47331	ER & OP FACILITY
2	
3	
4	
5	
6	
7	
8	
9	
10	

Provide the following information.

- 1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II; 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 needs assessments 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.

Return Reference - Identifier	Explanation
SCHEDULE H, PART I, LINE 7, COL (F) - BAD DEBT EXPENSE EXCLUDED FROM FINANCIAL ASSISTANCE CALCULATION	17,835,770
SCHEDULE H, PART III, LINE 2 - METHODOLOGY USED TO ESTIMATE BAD DEBT	THE AMOUNT REPORTED ON PART III, LINE 2 IS CALCULATED BASED ON TOTAL BAD DEBT EXPENSE BASED ON CHARGES.
SCHEDULE H, PART III, LINE 3 - FAP ELIGIBLE PATIENT BAD DEBT CALCULATION METHODOLOGY	AN ALLOCATION PERCENTAGE WAS CALCULATED USING FY2023 BAD DEBT EXPENSE AND BAD DEBT ATTRIBUTED TO PATIENTS UNDER THE FINANCIAL ASSISTANCE POLICY. THIS PERCENTAGE WAS THEN APPLIED TO FY2023 BAD DEBT EXPENSE TO CALCULATE THE AMOUNT REPORTED ON LINE 3.
SCHEDULE H, PART III, LINE 4 - FOOTNOTE IN ORGANIZATION'S FINANCIAL STATEMENTS DESCRIBING BAD DEBT	<p>REID HOSPITAL & HEALTH CARE SERVICES, INC. ACCOUNTS RECEIVABLE ARE REDUCED BY AN ALLOWANCE FOR DOUBTFUL ACCOUNTS. IN EVALUATING THE COLLECTABILITY OF ACCOUNTS RECEIVABLE, REID HOSPITAL & HEALTH CARE SERVICES, INC. ANALYZES ITS PAST HISTORY AND IDENTIFIES TRENDS FOR EACH OF ITS MAJOR PAYER SOURCES OF REVENUE TO ESTIMATE THE APPROPRIATE ALLOWANCE FOR DOUBTFUL ACCOUNTS AND PROVISION FOR BAD DEBTS. MANAGEMENT REGULARLY REVIEWS DATA ABOUT THESE MAJOR PAYER SOURCES OF REVENUE IN EVALUATING THE SUFFICIENCY OF THE ALLOWANCE FOR DOUBTFUL ACCOUNTS. FOR RECEIVABLES ASSOCIATED WITH SERVICES PROVIDED TO PATIENTS WHO HAVE THIRD-PARTY COVERAGE, REID HOSPITAL & HEALTH CARE SERVICES, INC. ANALYZES CONTRACTUALLY DUE AMOUNTS AND PROVIDES AN ALLOWANCE FOR DOUBTFUL ACCOUNTS AND A PROVISION FOR BAD DEBTS, IF NECESSARY (FOR EXAMPLE FOR EXPECTED UNCOLLECTIBLE DEDUCTIBLES AND COPAYMENTS ON ACCOUNTS FOR WHICH THE THIRD-PARTY PAYER HAS NOT YET PAID, OR FOR PAYERS WHO ARE KNOWN TO BE HAVING FINANCIAL DIFFICULTIES THAT MAKE THE REALIZATION OF AMOUNTS DUE UNLIKELY).</p> <p>FOR RECEIVABLES ASSOCIATED WITH SELF-PAY PATIENTS (WHICH INCLUDES BOTH PATIENTS WITHOUT INSURANCE AND PATIENTS WITH DEDUCTIBLE AND COPAYMENT BALANCES DUE FOR WHICH THIRD-PARTY COVERAGE EXISTS FOR PART OF THE BILL), REID HOSPITAL & HEALTH CARE SERVICES, INC. RECORDS A SIGNIFICANT PROVISION FOR BAD DEBTS IN THE PERIOD OF SERVICE ON THE BASIS OF ITS PAST EXPERIENCE, WHICH INDICATES THAT MANY PATIENTS ARE UNABLE OR UNWILLING TO PAY THE PORTION OF THEIR BILL FOR WHICH THEY ARE FINANCIALLY RESPONSIBLE. THE DIFFERENCE BETWEEN THE STANDARD RATES (OR THE DISCOUNTED RATES IF NEGOTIATED OR PROVIDED BY POLICY) AND THE AMOUNTS ACTUALLY COLLECTED AFTER ALL REASONABLE COLLECTION EFFORTS HAVE BEEN EXHAUSTED IS CHARGED OFF AGAINST THE ALLOWANCE FOR DOUBTFUL ACCOUNTS.</p>
SCHEDULE H, PART III, LINE 8 - DESCRIBE EXTENT ANY SHORTFALL FROM LINE 7 TREATED AS COMMUNITY BENEFIT AND COSTING METHOD USED	REID HOSPITAL & HEALTH CARE SERVICES, INC. BELIEVES THAT ANY MEDICARE SHORTFALL SHOULD BE CONSIDERED A COMMUNITY BENEFIT BECAUSE OUR MISSION IS TO PROMOTE QUALITY HEALTHCARE AND HEALTH EDUCATION IN OUR SERVICE COMMUNITY REGARDLESS OF ONE'S ABILITY TO PAY. WE DO NOT LIMIT THE CARE AVAILABLE TO ANY PATIENTS, INCLUDING THOSE COVERED UNDER THE MEDICARE PROGRAM. WE ARE RELIEVING A GOVERNMENT BURDEN BY PROVIDING CARE TO MEDICARE PATIENTS BELOW COST. TAX-EXEMPT HOSPITALS ARE EXPECTED TO PARTICIPATE IN THE MEDICARE PROGRAM.
SCHEDULE H, PART III, LINE 9B - DID COLLECTION POLICY CONTAIN PROVISIONS ON COLLECTION PRACTICES FOR PATIENTS WHO ARE KNOWN TO QUALIFY FOR ASSISTANCE	ANY INDICATION OF A PATIENTS INABILITY TO PAY FOR SERVICES IS TREATED AS A REQUEST FOR CHARITY CARE. THIS REQUEST CAN BE MADE BY, OR ON BEHALF OF AN INDIVIDUAL SEEKING SERVICE. REID HOSPITAL & HEALTH CARE SERVICES, INC.'S COLLECTION POLICIES ARE THE SAME FOR ALL PATIENTS. PATIENTS ARE SCREENED FOR ELIGIBILITY FOR FINANCIAL ASSISTANCE BEFORE ANY COLLECTION PROCEDURES BEGIN. IF AT ANY POINT IN THE COLLECTION PROCESS DOCUMENTATION IS RECEIVED THAT INDICATES THE PATIENT IS POTENTIALLY ELIGIBLE FOR FINANCIAL ASSISTANCE BUT HAS NOT APPLIED FOR IT, THE ACCOUNT IS REFERRED BACK TO A COUNSELOR FOR ASSISTANCE AND REVIEW.

Return Reference - Identifier	Explanation
<p>SCHEDULE H, PART VI, LINE 2 - NEEDS ASSESSMENT</p>	<p>A NEEDS ASSESSMENT IS CONDUCTED EVERY 3 YEARS IN ACCORDANCE WITH STATE AND FEDERAL REQUIREMENTS. THE LAST NEEDS ASSESSMENT OF REID HOSPITAL & HEALTH CARE SERVICES, INC.'S SERVICE AREA WAS CONDUCTED IN 2022. THE RESULTS OF THE NEEDS ASSESSMENT ARE POSTED ON REID HOSPITAL & HEALTH CARE SERVICES, INC.'S WEBSITE SO THAT COMMUNITY MEMBERS AND ORGANIZATIONS MAY USE THE INFORMATION AS NEEDED. FORMAL AND INFORMAL MEETINGS ARE WITH COMMUNITY STAKEHOLDERS TO SEEK THEIR INPUT ON THE RESULTS. HEALTHY COMMUNITIES INSTITUTE CONDUCTED THE NEEDS ASSESSMENT AND PROVIDED A COMPARISON TO THE 2019 NEEDS ASSESSMENT RESULTS. THE NEXT NEEDS ASSESSMENT WILL BE CONDUCTED IN 2025 AND WILL COMPLY WITH ALL REQUIREMENTS FOR COMMUNITY HEALTH NEEDS ASSESSMENTS UNDER THE AFFORDABLE CARE ACT AND CORRESPONDING REGULATIONS.</p> <p>IN ADDITION, ALL INDEPENDENT AND NON-INDEPENDENT VOTING MEMBERS OF THE BOARD ARE REQUIRED TO RESIDE WITHIN REID HOSPITAL & HEALTH CARE SERVICES, INC.'S SERVICE AREA. THE DISTINCTION IS IMPORTANT BECAUSE THEY ARE INVOLVED AND BETTER AWARE OF THE HEALTH NEEDS OF THE COMMUNITY REID HOSPITAL & HEALTH CARE SERVICES, INC. SERVES.</p>
<p>SCHEDULE H, PART VI, LINE 3 - PATIENT EDUCATION</p>	<p>REID HOSPITAL & HEALTH CARE SERVICES, INC. STAFF INFORMS ALL PATIENTS, AS THEY ARE ADMITTED, OF THE VARIOUS ASSISTANCE PROGRAMS AVAILABLE TO HELP THEM PAY THEIR BILL. WE HAVE COMMUNITY EDUCATION INITIATIVES (THAT INCLUDE THE DISTRIBUTION OF FLYERS AND CARDS IN PUBLIC PLACES, INSERTS IN BILLS, AND FLYERS FOR CHURCHES THAT PROMOTE THE PATIENT ADVOCATE PROGRAM) ASKING PEOPLE TO CONTACT A PATIENT ADVOCATE IF THEY, OR A LOVED ONE, DOES NOT HAVE HEALTH COVERAGE. REID HOSPITAL & HEALTH CARE SERVICES, INC. USES TARGETED ADVERTISEMENTS IN AN EFFORT TO REACH PEOPLE BEFORE THEY ARE IN NEED OF CARE AND TO CONNECT THEM WITH OUR PATIENT ADVOCATES TO HELP DETERMINE ELIGIBILITY FOR INSURANCE COVERAGE. WE HAVE CONTRACTED WITH A THIRD PARTY VENDOR THAT SPECIALIZES IN HELPING PEOPLE WITH THE APPLICATION PROCESS FOR VARIOUS PROGRAMS. IN ADDITION, WE PROVIDE INFORMATION ABOUT FINANCIAL ASSISTANCE IN OUR MONTHLY STATEMENTS. WE CURRENTLY PROMOTE FREE SCREENING SERVICES DIRECTED TO SELF PAY PATIENTS. THOSE WHO RESPOND MAKE AN APPOINTMENT WITH OUR PATIENT ADVOCATES THEN RECEIVE THEIR FREE WELLNESS LAB TEST.</p>
<p>SCHEDULE H, PART VI, LINE 4 - COMMUNITY INFORMATION</p>	<p>REID HOSPITAL & HEALTH CARE SERVICES, INC. SERVES FIVE (5) COUNTIES IN INDIANA (WAYNE, UNION, RANDOLPH, HENRY, FRANKLIN AND FAYETTE) AND TWO (2) COUNTIES IN OHIO (PREBLE AND DARKE)(SERVICE AREA). THE DEMOGRAPHICS OF A COMMUNITY SIGNIFICANTLY IMPACT ITS HEALTH PROFILE. DIFFERENT RACE/ETHNIC, AGE, AND SOCIOECONOMIC GROUPS MAY HAVE UNIQUE NEEDS AND REQUIRE VARIED APPROACHES TO HEALTH IMPROVEMENT EFFORTS. ALL DEMOGRAPHIC ESTIMATES ARE SOURCED FROM THE U.S. CENSUS BUREAU'S 2013-2017 AMERICAN COMMUNITY SURVEY UNLESS OTHERWISE INDICATED.</p> <p>POPULATION ACCORDING TO THE 2019 U.S. CENSUS BUREAU POPULATION ESTIMATES, THE REID HEALTH SERVICE AREA HAS AN ESTIMATED POPULATION OF 283,430. THIS REPRESENTS A SLIGHT DECLINE FROM THE 285,267 ESTIMATED IN THE 2013-2017 AMERICAN COMMUNITY SURVEY.</p> <p>AGE MOST OF THE POPULATION IN REID HEALTH'S SERVICE AREA FALLS BETWEEN THE AGES OF 25-64 YEARS (3%). THE AREA HAS FEWER INDIVIDUALS WITHIN THE AGE GROUPS OF BIRTH TO 19 YEARS OF AGE (24.7%) AND 20 TO 44 (28.6%) YEARS OF AGE THAN BOTH THE INDIANA AND OHIO AVERAGES. REID'S SERVICE AREA DEMONSTRATED A HIGHER PERCENTAGE OF INDIVIDUALS OLDER THAN 45 YEARS (46.7%) THAN THE STATE AVERAGES.</p> <p>RACE AND ETHNICITY THE RACIAL MAKEUP OF THE REID HEALTH SERVICE AREA SHOWS 94.4% OF THE POPULATION IDENTIFY AS WHITE. NEARLY A 1% DECLINE SINCE THE LAST CHNA, THIS PERCENTAGE REMAINS SIGNIFICANTLY HIGHER THAN OVERALL AVERAGES IN INDIANA (84.8%) AND OHIO (81.7%). HISPANIC COMMUNITY MEMBERS REPRESENT 2.3% OF THE REID HEALTH SERVICE AREA, WHICH IS LOWER THAN THE PERCENT OF HISPANIC COMMUNITY MEMBERS IN THE STATES OF INDIANA (7.3%) AND OHIO (4%).</p> <p>INCOME WITHIN REID HEALTH'S SERVICE AREA, ONLY FRANKLIN COUNTY (\$68,180) MAINTAINS A MEDIAN HOUSEHOLD INCOME ABOVE THE NATIONAL VALUE (67,521). FAYETTE (\$47,465) AND WAYNE (4 COUNTIES OF INDIANA DEMONSTRATED THE LOWEST VALUES OF MEDIAN HOUSEHOLD INCOME ARE WELL BELOW THE STATE MEDIAN HOUSEHOLD INCOME OF \$58,235. PREBLE COUNTY (\$61,339) IS SLIGHTLY HIGHER THAN THE OHIO AVERAGE OF \$58,116, WHILE DARKE COUNTY FALLS SHORT AT \$54,799.</p> <p>POVERTY OVERALL, 9.5% OF FAMILIES IN THE REID HEALTH SERVICE AREA LIVE BELOW THE POVERTY LEVEL, WHICH IS HIGHER THAN THE INDIANA STATE VALUE OF 8.9% AND SLIGHTLY LOWER THAN THE OHIO STATE VALUE OF 9.6%. IN SEVERAL AREAS OF REID'S SERVICE REGION, THE POVERTY RATE IS WELL ABOVE THE STATE AVERAGE. FOR EXAMPLE, RICHMOND, INDIANA'S POVERTY LEVEL IS 14.9% AND CONNERSVILLE, INDIANA'S LEVEL IS 13.8%. WEST MANCHESTER, OHIO'S RATE IS 19.8%. THE HIGHEST POVERTY LEVEL IN THE REGION IS BATH, INDIANA WITH 100%.</p> <p>UNEMPLOYMENT OF THE COUNTIES IN REID'S SERVICE AREA, FRANKLIN COUNTY, INDIANA HAS THE HIGHEST WORKFORCE PARTICIPATION RATE AT 64.2%. IT'S THE ONLY COUNTY IN REID'S SERVICE AREA THAT EXCEEDS THE NATIONAL RATE OF 62.1%. THE LOWEST LABOR PARTICIPATION RATE IN THE SERVICE AREA BELONGS TO HENRY COUNTY, INDIANA AT 50.7% WHICH FOLLOWED BY FAYETTE COUNTY (55%) AND WAYNE COUNTY (57.6%). THE OVERALL PARTICIPATION RATE FOR REID'S SERVICE AREA IS 57.8%.</p> <p>EDUCATION THREE COUNTIES IN REID'S SERVICE AREA REPORTED AN AMOUNT LOWER THAN THE 88.5% NATIONAL AVERAGE FOR EARNING A HIGH SCHOOL DEGREE OR HIGHER, FOR THOSE AGE 25 YEARS AND OLDER. HENRY COUNTY, INDIANA WAS THE ONLY COUNTY IN REID'S SERVICE AREA TO REPORT A HIGHER PERCENTAGE THAN THE COUNTY'S RESPECTIVE STATE AVERAGE.</p>

Return Reference - Identifier	Explanation
<p>SCHEDULE H, PART VI, LINE 5 - PROMOTION OF COMMUNITY HEALTH</p>	<p>REID HOSPITAL & HEALTH CARE SERVICES, INC. SERVES AS A CORNERSTONE FOR THE COMMUNITY BY PROVIDING MANY AREAS OF OUTREACH AND COMMUNITY SERVICE. EXEMPT EMPLOYEES SERVE ON LOCAL BOARDS SUCH AS THE BOYS AND GIRLS CLUB, GIRLS, INC., UNITED WAY, ACHIEVA RESOURCES, THE CHAMBER OF COMMERCE, COMMUNITIES IN SCHOOLS, BIRTH TO FIVE, HEADSTART HEALTH AND EDUCATION ADVISORY COUNCIL AND MANY OTHER CIVIC ORGANIZATIONS. A COMMUNITY BENEFIT PAYROLL BUDGET IS ESTABLISHED EACH YEAR TO ALLOW HOURLY EMPLOYEES TO SERVE IN THE COMMUNITY (DURING WORKING HOURS) ON PROJECTS SUCH AS HABITAT FOR HUMANITY. AS OF 2023, A TOTAL OF 225 AED'S (AUTOMATED EXTERNAL DEFIBRILLATORS) WERE PLACED IN LOCAL SCHOOLS, NOT FOR PROFIT ORGANIZATIONS, FIRE AND POLICE, AND EMS SERVICES, TO SUPPORT THE HEALTH OF THE COMMUNITY. REID HOSPITAL & HEALTH CARE SERVICES, INC. ALSO PROVIDES ASSISTANCE TO THESE PUBLIC DEPARTMENTS WITH CERTIFICATION AND RENEWAL OF REQUIRED AMERICAN HEART ASSOCIATION COURSES SUCH AS BLS (BASIC LIFE SUPPORT), ACLS (ADVANCED CARDIAC LIFE SUPPORT), AND PALS (PEDIATRIC ADVANCED LIFE SUPPORT). SUSTAINING A WELL-EDUCATED HEALTH CARE WORK FORCE IS PART OF THE OUTREACH OF REID HOSPITAL & HEALTH CARE SERVICES, INC. MEDICAL GRAND ROUNDS ARE OFFERED WEEKLY AND ARE OPEN TO ALL PHYSICIANS IN THE COMMUNITY. EACH YEAR REID HOSPITAL & HEALTH CARE SERVICES, INC., IVY TECH COMMUNITY COLLEGE AND INDIANA UNIVERSITY-EAST CAMPUS COLLABORATE ON A HEALTH CAREER CAMP WHICH PROVIDES HIGH SCHOOL STUDENTS AN OPPORTUNITY TO PARTICIPATE IN NURSING AND ALLIED HEALTH ACTIVITIES. STUDENTS FROM THE 7-COUNTY SERVICE AREA ARE INVITED TO ATTEND. THERE ARE SOCIAL DETERMINANTS OF HEALTH AND READING IS ONE OF THOSE ELEMENTS REID HOSPITAL & HEALTH CARE SERVICES, INC. HAS CHOSEN TO SUPPORT. EACH YEAR THE THIRD GRADE READING ACADEMY WORKS WITH CHILDREN WHO ARE NOT READING AT GRADE LEVEL AND SPEND THE SUMMER IMPROVING THEIR READING SKILLS. REID HOSPITAL & HEALTH CARE SERVICES, INC. HAS SUPPORTED THIS NOT FOR PROFIT ORGANIZATION SINCE IT BEGAN. THE GOVERNING BOARD OF REID HOSPITAL & HEALTH CARE SERVICES, INC. AND ESPECIALLY THE COMMUNITY BENEFIT COMMITTEE OF THE BOARD GUIDE THE OUTREACH TO THE COMMUNITY TO MAKE CERTAIN THAT REID HOSPITAL & HEALTH CARE SERVICES, INC. SERVES THE PATIENTS AND THE COMMUNITY WITH EQUAL CARE.</p>
<p>SCHEDULE H, PART VI, LINE 7 - STATE FILING OF COMMUNITY BENEFIT REPORT</p>	<p>IN</p>

**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

2023

**Open to Public
Inspection**

Name of the organization

REID HOSPITAL & HEALTH CARE SERVICES, INC.

Employer identification number

35-0892672

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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) BOYS & GIRLS CLUBS OF WAYNE CO IN 1717 SOUTH L STREET, RICHMOND, IN 47374	35-1065715	501(C)(3)	16,000				(SEE STATEMENT)
(2) WHOLE FAMILY COMMUNITY INITIATIVE 322 SUMMIT AVENUE, CONNERSVILLE, IN 47331	20-4798593	501(C)(3)	10,000				(SEE STATEMENT)
(3) WAYNE COUNTY SHERIFFS OFFICE 200 EAST MAIN STREET, RICHMOND, IN 47374	35-6000212	GOVERNMENT	8,000				(SEE STATEMENT)
(4) BIRTH TO FIVE PO BOX 1815, RICHMOND, IN 47375	35-1843800	501(C)(3)	8,000				(SEE STATEMENT)
(5) HOPE CENTER 2004 INDIANA AVENUE, CONNERSVILLE, IN 47331	35-2029028	501(C)(3)	8,000				(SEE STATEMENT)
(6) IND LIVING CNTR OF EASTERN IN 1818 WEST MAIN STREET, RICHMOND, IN 47374	35-2054653	501(C)(3)	7,500				(SEE STATEMENT)
(7) RICHMOND HIGH SCHOOL 380 HUB ETCHISON PKWY, RICHMOND, IN 47374	35-1071211	501(C)(3)	7,500				SUPPORT FOR K-9 PROGRAM
(8) CIRCLE YOU HELP CENTER 19 NORTH 13TH STREET, RICHMOND, IN 47374	35-1611125	501(C)(3)	7,500				(SEE STATEMENT)
(9) BIRTH TO FIVE P.O. BOX 1815, RICHMOND, IN 47375	35-1843800	501(C)(3)	7,000				(SEE STATEMENT)
(10) FIREFLY CHILDREN & FAMILY ALLIANCE 1575 DR MLK JR ST, INDIANAPOLIS, IN 46202	35-1061264	501(C)(3)	7,000				(SEE STATEMENT)
(11) GIRLS INC OF WAYNE COUNTY 1407 SOUTH 8TH STREET, RICHMOND, IN 47374	23-7188644	501(C)(3)	7,000				(SEE STATEMENT)
(12) (SEE STATEMENT)							

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 20
- 3** Enter total number of other organizations listed in the line 1 table 0

Part II

Grants and Other Assistance to Governments and Organizations in the United States (continued)

(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
(12) JACY HOUSE P.O. BOX 2195, RICHMOND, IN 47375	16-1637581	501(C)(3)	7,000				FUNDING FOR STAFF TO RECEIVE "TRAIN THE TRAINER" MENTAL HEALTH FIRST AID TRAINING FOR YOUTH AND ADULTS
(13) NETTLE CREEK SCHOOL CORP 297 E NORTHMARKET STREET, HAGERSTOWN, IN 47346	35-1073322	GOVERNMENT	7,000				FUNDING FOR A 13-WEEK PILOT PROGRAM FOR SENIOR CAREGIVERS AND THEIR LOVED ONES
(14) THE ADVOCACY CENTER 218 WEST PEARL STREET, UNION CITY, IN 47390	85-0637963	501(C)(3)	7,000				FUNDING TO SUPPORT THE VETERAN'S OUTREACH TEAM IN LOCATING HOMELESS VETERANS AND PROVIDING THEM WITH SERVICES AND SUPPORT
(15) OAK PARK CHURCH 1920 CHESTER BOULEVARD, RICHMOND, IN 47374	35-2007732	501(C)(3)	6,000				FUNDING FOR ONGOING LEADER IN ME DEVELOPMENT FOR K-12 STUDENTS AND STAFF
(16) HAGERSTOWN POLICE DEPT 49 EAST COLLEGE STREET, HAGERSTOWN, IN 47346	35-6001052	GOVERNMENT	6,000				FUNDING TO PURCHASE TWO CARTS TO BE USED WITH THEIR "FATAL VISION" SUBSTANCE IMPAIRMENT GOGGLES
(17) CIRCLE YOU HELP CENTER 19 NORTH 13TH STREET, RICHMOND, IN 47374	35-1611125	501(C)(3)	6,000				FUNDING TO HELP SUPPORT THE HOMEMAKER PROGRAM FOR SENIORS
(18) DUBLIN COMMUNITY CLUB 1764 FOUNDRY STREET, CAMBRIDGE CITY, IN 47327	35-1879942	501(C)(3)	6,000				FUNDING TO PROVIDE WOODEN RAMPS AND SPECIALTY RAMPS IN REID'S SERVICE AREA
(19) AMIGOS THE RICHMOND LATINO CNTR 801 NATIONAL RD #17, RICHMOND, IN 47374	80-0636080	501(C)(3)	5,500				FUNDING FOR A PART-TIME CASE MANAGER AND THE PURCHASE OF CURRICULUM FOR WOMEN WITH HISTORY OF ADDICTION AND TRAUMA
(20) FAMILY FIRST 10421 W STATE ROUTE 32, PARKER CITY, IN 47368	59-3043408	501(C)(3)	5,300				SUPPORT FOR MONROE CENTRAL ELEMENTARY ALL PRO DADS AND ALL PRO MOMS

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	<p>THE COMMUNITY BENEFIT GRANT PROGRAM OF REID HOSPITAL & HEALTH CARE SERVICES, INC. DEMONSTRATES THE COMMITMENT OF THE ORGANIZATION TO COMMUNITY SERVICE THROUGH FUNDING ORGANIZATIONS WITHIN THE REID HOSPITAL & HEALTH CARE SERVICES, INC. SERVICE AREA WHICH FUNCTION TO MEET AN IDENTIFIED HEALTH NEED OR NEEDS AND/OR REDUCE A GOVERNMENT BURDEN THROUGH THEIR EFFORTS OR PROGRAMS. GRANT APPLICATIONS ARE ACCEPTED ELECTRONICALLY VIA WEB APPLICATION ON A QUARTERLY BASIS. UPON SUBMISSION OF A GRANT BY A COMMUNITY ORGANIZATION, A REPRESENTATIVE FROM REID HOSPITAL & HEALTH CARE SERVICES, INC.'S COMMUNITY BENEFIT DEPARTMENT MAY CONDUCT A SITE VISIT TO GAIN FURTHER KNOWLEDGE OF THE ORGANIZATION AND PROGRAM TO BE FUNDED. ALL GRANT APPLICATIONS ARE REVIEWED AND SCORED BY THE COMMUNITY BENEFIT DEPARTMENT MEMBERS. SCORING FACTORS INCLUDE THE ABILITY OF THE ORGANIZATION OR PROGRAM TO:</p> <ul style="list-style-type: none"> - IMPROVE COMMUNITY HEALTH - ADVANCE HEALTH KNOWLEDGE THROUGH EDUCATION - ADVANCE HEALTH KNOWLEDGE THROUGH RESEARCH - RELIEVE A GOVERNMENT BURDEN - FOCUS ON ONE OF THE TOP PRIORITIZED HEALTH NEEDS BASED ON THE COMMUNITY HEALTH NEEDS ASSESSMENT INCLUDING: - MENTAL HEALTH AND SUBSTANCE MISUSE - PHYSICAL ACTIVITY, NUTRITION AND WEIGHT - ADVERSE CHILDHOOD EXPERIENCES - FOCUS ON ANOTHER IDENTIFIED HEALTH NEED <p>THE SCORES ARE THEN DISCUSSED AND AVERAGED FOR AN OVERALL SCORE OF THE GRANT REQUEST. THESE REQUESTS AND SCORE SHEETS ARE THEN REVIEWED BY THE COMMUNITY BENEFIT COMMITTEE FOR APPROVAL AND MODIFICATIONS TO THE AWARDED AMOUNTS ARE DETERMINED. FOR AWARDS EXCEEDING \$15,000, THE GRANT REQUEST MUST BE SUBMITTED TO THE BOARD OF DIRECTORS FOR FINAL APPROVAL. ORGANIZATIONS THAT ARE AWARDED GRANT FUNDS ARE REQUIRED TO SUBMIT QUARTERLY REPORTS DETAILING:</p> <ul style="list-style-type: none"> - THE PROJECT FUNDED - THE NUMBER OF PEOPLE AND TARGET POPULATION SERVED - HOW THE FUNDS WERE UTILIZED - OUTCOMES OF THE ORGANIZATION/PROGRAM TO DATE <p>ATTEMPTS WILL BE MADE BY THE COMMUNITY BENEFIT TEAM MEMBERS TO CONTACT ORGANIZATIONS WHO FAIL TO SUBMIT REPORTS IN AN EFFORT TO RESOLVE THE DEFICIENCY. FAILURE TO SUBMIT QUARTERLY REPORTS BY AN ORGANIZATION MAY JEOPARDIZE THE OPPORTUNITY FOR FUTURE COMMUNITY BENEFIT GRANT FUNDING TO THAT ORGANIZATION. LIKEWISE, ORGANIZATIONS WHO FAIL TO DEMONSTRATE POSITIVE COMMUNITY IMPACT MAY FORFEIT FURTHER FUNDING OPPORTUNITY.</p>
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	BOYS & GIRLS CLUBS OF WAYNE CO IN: SUPPORT FOR RELAPSE PREVENTION CLASS
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	WHOLE FAMILY COMMUNITY INITIATIVE: FUNDING FOR BILLBOARDS TO PROMOTE THE 988 SUICIDE AND CRISIS HOTLINE
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	WAYNE COUNTY SHERIFFS OFFICE: SUPPORT FOR THE PREVENTION PLUS PROGRAMMING AT THE CLUBS AND IN THE SCHOOLS
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	BIRTH TO FIVE: FUNDING FOR TRAINING OF CERTIFIED PEER RECOVERY COACH FOR THEIR "RECOVER TOGETHER" PROGRAM
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	HOPE CENTER: SCHOLARSHIP SUPPORT FOR THEIR EQUINE THERAPY PROGRAM FOR CHILDREN AND ADULTS
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	IND LIVING CNTR OF EASTERN IN: FUNDING FOR STAFF TRAINING FOR SITE COORDINATORS
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	CIRCLE YOU HELP CENTER: FUNDING FOR PREFABRICATED, REUSABLE RAMPS IN REID'S SERVICE AREA
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	BIRTH TO FIVE: FUNDING FOR DRUG PREVENTION PROGRAMMING THROUGH THE SCHOOLS
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	FIREFLY CHILDREN & FAMILY ALLIANCE: SUPPORT FOR GROUP MEALS FOR PARTICIPANTS AND FAMILIES IN THE MATERNAL TREATMENT PROGRAM
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	GIRLS INC OF WAYNE COUNTY: FUNDING FOR PURCHASE OF VAPE DETECTORS FOR THE MIDDLE SCHOOL AND HIGH SCHOOL

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

REID HOSPITAL & HEALTH CARE SERVICES, INC.

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number

35-0892672

Part I Questions Regarding Compensation

	Yes	No
<p>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.</p> <p> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Housing allowance or residence for personal use <input checked="" type="checkbox"/> Travel for companions <input type="checkbox"/> Payments for business use of personal residence <input checked="" 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 checked="" type="checkbox"/> Personal services (such as maid, chauffeur, chef) </p>		
<p>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</p>	✓	
<p>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?</p>	✓	
<p>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.</p> <p> <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Compensation survey or study <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Approval by the board or compensation committee </p>		
<p>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:</p>		
<p>a Receive a severance payment or change-of-control payment?</p>	✓	
<p>b Participate in or receive payment from a supplemental nonqualified retirement plan?</p>	✓	
<p>c Participate in or receive payment from an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>		✓
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</p>		
<p>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:</p>		
<p>a The organization?</p>		✓
<p>b Any related organization?</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>		✓
<p>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:</p>		
<p>a The organization?</p>		✓
<p>b Any related organization?</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>		✓
<p>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</p>		✓
<p>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</p>		✓
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
1	CRAIG KINYON PRESIDENT - CHIEF EXECUTIVE OFFICER	(i)	970,421	1,563	169,649	116,476	32,246	1,290,355	0
		(ii)	0	0	0	0	0	0	0
2	ROY TENG, D.O. BOARD MEMBER	(i)	0	0	0	0	0	0	0
		(ii)	520,632	494,902	23,475	14,190	40,165	1,093,364	0
3	JENNIFER EHLERS VICE PRESIDENT - CHIEF QUALITY OFFICER (TERM ENDED)	(i)	360,731	0	626,018	22,303	4,640	1,013,692	0
		(ii)	0	0	0	0	0	0	0
4	JOHN MCGINTY, M.D. BOARD MEMBER	(i)	0	0	0	0	0	0	0
		(ii)	473,502	254,621	23,000	14,190	36,892	802,205	0
5	ANGELA DICKMAN VICE PRESIDENT (TERM ENDED)	(i)	128,244	0	598,771	21,552	8,712	757,279	0
		(ii)	0	0	0	0	0	0	0
6	VINAY BHOOMA, M.D. VICE PRESIDENT - CHIEF MEDICAL OFFICER	(i)	553,995	10,000	1,482	29,469	13,050	607,996	0
		(ii)	0	0	0	0	0	0	0
7	JORDAN RAYNOR, M.D. BOARD MEMBER	(i)	0	0	0	0	0	0	0
		(ii)	436,065	49,468	3,215	14,190	39,325	542,263	0
8	PAMELA JONES VICE PRESIDENT - GENERAL COUNSEL	(i)	469,812	5,000	3,030	36,556	13,658	528,056	0
		(ii)	0	0	0	0	0	0	0
9	THOMAS HUTH, M.D. VICE PRESIDENT - MEDICAL AFFAIRS (TERM ENDED)	(i)	45,897	0	472,242	1,974	0	520,113	0
		(ii)	0	0	0	0	0	0	0
10	CHRISTOPHER KNIGHT VICE PRESIDENT - CHIEF FINANCIAL OFFICER (TERM ENDED)	(i)	402,295	10,625	20,969	31,101	26,938	491,928	0
		(ii)	0	0	0	0	0	0	0
11	DAVID DESANTIS PHYSICIAN	(i)	381,529	33,639	23,667	14,190	35,546	488,571	0
		(ii)	0	0	0	0	0	0	0
12	MISTI FOUST-COFIELD VICE PRESIDENT - CHIEF NURSING OFFICER	(i)	377,881	5,938	22,177	33,427	40,165	479,588	0
		(ii)	0	0	0	0	0	0	0
13	MUHAMMAD SIDDIQUI VICE PRESIDENT - CHIEF INFORMATION OFFICER	(i)	385,827	5,000	2,093	25,087	36,455	454,462	0
		(ii)	0	0	0	0	0	0	0
14	BILLIE KESTER VICE PRESIDENT - AMBULATORY CARE AND SERVICE LINES	(i)	357,526	5,938	29,740	32,303	25,169	450,676	0
		(ii)	0	0	0	0	0	0	0
15	WILLIAM BLACK, M.D. BOARD MEMBER (TERM ENDED)	(i)	0	0	0	0	0	0	0
		(ii)	211,098	136,831	23,857	14,190	28,067	414,043	0
16	(SEE STATEMENT)	(i)							
		(ii)							

Part II

Officers, Directors, Trustees, Key Employees and Highest Compensated Employees (continued)

(a) Name	(b) Breakdown of W-2 and/or 1099-MISC compensation			(c) Retirement and other deferred compensation	(d) Nontaxable benefits	(e) Total of columns (b)(i)-(d)	(f) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(16) JANET MECKLEY, M.D. BOARD MEMBER	(i)	0	0	0	0	0	0
	(ii)	213,236	148,523	20,667	14,190	12,425	409,041
(17) MICHELLE MCCLURG VICE PRESIDENT - ANCILLARY AND SUPPORT SERVICES	(i)	294,022	1,563	5,999	26,508	26,445	354,537
	(ii)	0	0	0	0	0	0
(18) CARRIE KOLENTUS VICE PRESIDENT - CHIEF HUMAN RESOURCES OFFICER (TERM ENDED)	(i)	116,407	9,063	192,160	18,045	15,281	350,956
	(ii)	0	0	0	0	0	0
(19) JASON TROUTWINE VICE PRESIDENT - FOUNDATION PRESIDENT	(i)	262,696	5,000	862	22,712	40,201	331,471
	(ii)	0	0	0	0	0	0
(20) RANDALL BIERMAN CHIEF COMPLIANCE OFFICER AND DIRECTOR AUDIT SERVICES	(i)	223,722	4,000	17,157	10,938	43,745	299,562
	(ii)	0	0	0	0	0	0
(21) TIMOTHY LOVE DIRECTOR - INFORMATION TECHNOLOGY	(i)	205,260	1,563	14,838	9,757	30,317	261,735
	(ii)	0	0	0	0	0	0
(22) BRADLEY HESTER DIRECTOR - PHARMACY	(i)	206,956	1,563	13,046	9,660	26,355	257,580
	(ii)	0	0	0	0	0	0
(23) DEBORAH ECKHOFF DIRECTOR - CLINICAL INFORMATICS	(i)	188,298	1,563	4,943	8,260	16,226	219,290
	(ii)	0	0	0	0	0	0

Part III

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

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 1A - TRAVEL FOR COMPANIONS	DURING CALENDAR YEAR 2023 REID HOSPITAL & HEALTH CARE SERVICES, INC. PROVIDED TRAVEL FOR COMPANIONS IN THE AMOUNT OF \$1,333.53 TO CRAIG KINYON. THE BENEFIT WAS TREATED AS TAXABLE COMPENSATION.
SCHEDULE J, PART I, LINE 1A - TAX INDEMNIFICATION AND GROSS-UP PAYMENTS	DURING CALENDAR YEAR 2023 REID HOSPITAL & HEALTH CARE SERVICES, INC. PROVIDED GROSS-UP PAYMENTS TO CRAIG KINYON FOR TRAVEL FOR COMPANIONS IN THE AMOUNT OF \$716.48; FOR PERSONAL FINANCIAL SERVICES IN THE AMOUNT OF \$13,487.09; FOR UNIVERSAL LIFE INSURANCE IN THE AMOUNT OF \$12,120.97; AND FOR AICPA IN THE AMOUNT OF \$1,355.75. THE BENEFITS WERE TREATED AS TAXABLE COMPENSATION.
SCHEDULE J, PART I, LINE 1A - PERSONAL SERVICES	DURING CALENDAR YEAR 2023 REID HOSPITAL & HEALTH CARE SERVICES, INC. PROVIDED PERSONAL FINANCIAL SERVICES IN THE AMOUNT OF \$16,187.48 TO CRAIG KINYON. THE BENEFIT WAS TREATED AS TAXABLE COMPENSATION.
SCHEDULE J, PART I, LINE 4A - SEVERANCE OR CHANGE-OF-CONTROL PAYMENT	OFFICERS OF REID HOSPITAL & HEALTH CARE SERVICES, INC. RECEIVED SEVERANCE PAYMENTS. -CARRIE KOLENTUS \$120,000 -JENNIFER EHLERS \$193,744 -ANGELA DICKMAN \$190,613
SCHEDULE J, PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	OFFICERS OF REID HOSPITAL & HEALTH CARE SERVICES, INC. PARTICIPATE IN A 457F NONQUALIFIED RETIREMENT PLAN. THE FOLLOWING INDIVIDUALS PARTICIPATE IN THE PLAN. AMOUNTS PROVIDED REPRESENT CURRENT YEAR CONTRIBUTIONS TO THE PLAN. - CRAIG KINYON \$102,285 - ANGELA DICKMAN \$16,520 - JENNIFER EHLERS \$16,791 - MISTI FOUST-COFIELD \$19,237 - BILLIE KESTER \$19,031 - CHRISTOPHER KNIGHT \$20,473 - MICHELLE MCCLURG \$13,402 - JASON TROUTWINE \$11,925 - PAMELA JONES \$22,366 - MUHAMMAD SIDDIQUI \$19,610 - VINAY BHOOMA, M.D. \$27,825 - CARRIE KOLENTUS \$12,000 OFFICERS OF REID HOSPITAL & HEALTH CARE SERVICES, INC. RECEIVED PAYMENT FROM A 457F NONQUALIFIED RETIREMENT PLAN. AMOUNTS PROVIDED REPRESENT CURRENT YEAR PAYMENTS FROM THE PLAN. - CARRIE KOLENTUS \$12,945 - JENNIFER EHLERS \$397,154 - ANGELA DICKMAN \$332,955 - THOMAS HUTH M.D. \$444,531

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

REID HOSPITAL & HEALTH CARE SERVICES, INC.

Employer identification number

35-0892672

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 HOSPITAL AUTHORITY OF RICHMOND	35-1867077		02/04/2015	104,156,808	(SEE STATEMENT)		✓		✓		✓
B HOSPITAL AUTHORITY OF RICHMOND	35-1867077		01/27/2021	15,000,000	(SEE STATEMENT)		✓		✓		✓
C HOSPITAL AUTHORITY OF RICHMOND	35-1867077		11/05/2018	10,000,000	(SEE STATEMENT)		✓		✓		✓
D HOSPITAL AUTHORITY OF RICHMOND	35-1867077		06/26/2019	30,000,000	(SEE STATEMENT)		✓		✓		✓

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired		17,595,000		5,735,000		8,041,599		10,495,659
2 Amount of bonds legally defeased		0		0		0		0
3 Total proceeds of issue		108,763,515		15,000,533		10,128,686		30,099,947
4 Gross proceeds in reserve funds		0		0		0		0
5 Capitalized interest from proceeds		0		0		0		0
6 Proceeds in refunding escrows		0		0		0		0
7 Issuance costs from proceeds		952,946		98,024		92,450		154,529
8 Credit enhancement from proceeds		0		0		0		0
9 Working capital expenditures from proceeds		0		0		0		0
10 Capital expenditures from proceeds		0		15,000,533		10,128,686		30,099,947
11 Other spent proceeds		107,810,569		0		0		0
12 Other unspent proceeds		0		0		0		0
13 Year of substantial completion								
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)?	✓			✓		✓		✓
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		✓		✓		✓		✓
16 Has the final allocation of proceeds been made?	✓			✓		✓		✓
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	✓			✓		✓		✓

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?		✓		✓		✓		✓
2 Are there any lease arrangements that may result in private business use of bond-financed property?		✓		✓		✓		✓
3a Are there any management or service contracts that may result in private business use of bond-financed property?	✓		✓		✓		✓	
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?		✓		✓		✓		✓
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	21.00 %		0.00 %		0.00 %		0.00 %	
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	56.00 %		0.00 %		0.00 %		0.00 %	
6 Total of lines 4 and 5	77.00 %		0.00 %		0.00 %		0.00 %	
7 Does the bond issue meet the private security or payment test?		✓		✓		✓		✓
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		✓		✓		✓		✓
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?	✓		✓		✓		✓	

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?		✓		✓		✓		✓
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	✓		✓		✓		✓	
b Exception to rebate?		✓		✓		✓		✓
c No rebate due?		✓		✓		✓		✓
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?		✓		✓		✓		✓

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

REID HOSPITAL & HEALTH CARE SERVICES, INC.

Employer identification number

35-0892672

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	HOSPITAL AUTHORITY OF RICHMOND	35-1867077		11/09/2016	72,071,194	SEE PART VI		✓		✓		✓
B	HOSPITAL AUTHORITY OF RICHMOND	35-1867077		07/27/2022	100,000,000	CONNERSVILLE HOSPITAL		✓		✓		✓
C												
D												

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired	14,159,000		0					
2	Amount of bonds legally defeased	0		0					
3	Total proceeds of issue	72,071,194		103,943,693					
4	Gross proceeds in reserve funds	0		106,732,565					
5	Capitalized interest from proceeds	0		1,896,846					
6	Proceeds in refunding escrows	0		0					
7	Issuance costs from proceeds	214,662		1,187,223					
8	Credit enhancement from proceeds	0		0					
9	Working capital expenditures from proceeds	0		0					
10	Capital expenditures from proceeds	0		2,778,068					
11	Other spent proceeds	71,856,572		0					
12	Other unspent proceeds	0		0					
13	Year of substantial completion								
		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)?	✓			✓				
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		✓		✓				
16	Has the final allocation of proceeds been made?	✓			✓				
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	✓		✓					

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?		✓		✓				
2 Are there any lease arrangements that may result in private business use of bond-financed property?		✓		✓				
3a Are there any management or service contracts that may result in private business use of bond-financed property?	✓		✓					
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?		✓		✓				
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	18.00 %		0.00 %					
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	64.00 %		0.00 %					
6 Total of lines 4 and 5	82.00 %		0.00 %					
7 Does the bond issue meet the private security or payment test?		✓		✓				
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		✓		✓				
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?	✓		✓					

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?		✓		✓				
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	✓		✓					
b Exception to rebate?		✓		✓				
c No rebate due?		✓		✓				
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?		✓		✓				

**SCHEDULE L
(Form 990)**

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open To Public Inspection

Name of the organization

REID HOSPITAL & HEALTH CARE SERVICES, INC.

Employer identification number

35-0892672

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

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

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

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

Part II Loans to and/or From Interested Persons.

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						\$ _____						

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV**Business Transactions Involving Interested Persons** (continued)

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) GREGORY EHLERS	EMPLOYED FAMILY MEMBER	\$54,746	COMPENSATION		✓
(2) JACLYN SMITH	EMPLOYED FAMILY MEMBER	\$11,964	COMPENSATION		✓
(3) MORGHAN FOUST	EMPLOYED FAMILY MEMBER	\$82,998	COMPENSATION		✓
(4) RYLIE WATKINS	EMPLOYED FAMILY MEMBER	\$55,565	COMPENSATION		✓
(5) ASHLEY WERNER	EMPLOYED FAMILY MEMBER	\$72,457	COMPENSATION		✓
(6) JOSHUA WERNER	EMPLOYED FAMILY MEMBER	\$47,642	COMPENSATION		✓
(7) CARLA DRIVER	EMPLOYED FAMILY MEMBER	\$12,980	COMPENSATION		✓
(8) IAN DRIVER	EMPLOYED FAMILY MEMBER	\$24,814	COMPENSATION		✓
(9) KELSEE TROUTWINE	EMPLOYED FAMILY MEMBER	\$32,730	COMPENSATION		✓
(10) MUHAMMAD SIDDIQUI	EMPLOYED FAMILY MEMBER	\$11,530	COMPENSATION		✓
(11) TERESA HALL	EMPLOYED FAMILY MEMBER	\$20,106	COMPENSATION		✓
(12) TYLER STEWART	EMPLOYED FAMILY MEMBER	\$45,918	COMPENSATION		✓

Return Reference - Identifier	Explanation
<p>SCHEDULE L, PART IV, COLUMN (D) - TRANSACTIONS WITH INTERESTED PERSONS</p>	<p>GREG EHLERS, FAMILY MEMBER OF JENNIFER EHLERS, WHO IS AN OFFICER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. HE EARNED \$54,746 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>JACLYN SMITH, FAMILY MEMBER OF CRAIG KINYON, WHO IS A BOARD MEMBER AND OFFICER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. SHE EARNED \$11,964 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>MORGAN FOUST, FAMILY MEMBER OF MISTI FOUST-COFIELD, WHO IS AN OFFICER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. SHE EARNED \$82,998 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>RILEY WATKINS, FAMILY MEMBER OF BILLIE KESTER, WHO IS AN OFFICER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. SHE EARNED \$55,565 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>ASHLEY WERNER, FAMILY MEMBER OF MISTI FOUST-COFIELD, WHO IS AN OFFICER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. SHE EARNED \$72,457 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>JOSHUA WERNER, FAMILY MEMBER OF MISTI FOUST-COFIELD, WHO IS AN OFFICER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. HE EARNED \$47,642 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>CARLA DRIVER, FAMILY MEMBER OF MISTI FOUST-COFIELD, WHO IS AN OFFICER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. SHE EARNED \$12,980 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>IAN DRIVER, FAMILY MEMBER OF MISTI FOUST-COFIELD, WHO IS AN OFFICER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. HE EARNED \$24,814 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>KELSEE TROUTWINE, FAMILY MEMBER OF JASON TROUTWINE, WHO IS AN OFFICER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. SHE EARNED \$32,730 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>MUHAMMAD A SIDDIQUI, FAMILY MEMBER OF MUHAMMAD SIDDIQUI, WHO IS AN OFFICER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID PHYSICIAN ASSOCIATES, INC. HE EARNED \$11,530 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>TERESA HALL, FAMILY MEMBER OF ALEASIA STEWART, WHO IS AN BOARD MEMBER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. SHE EARNED \$20,106 IN COMPENSATION DURING CALENDAR YEAR 2023.</p> <p>TYLER STEWART, FAMILY MEMBER OF ALEASIA STEWART, WHO IS AN BOARD MEMBER OF REID HOSPITAL & HEALTH CARE SERVICES, INC., IS EMPLOYED BY REID HOSPITAL & HEALTH CARE SERVICES, INC. HE EARNED \$45,918 IN COMPENSATION DURING CALENDAR YEAR 2023.</p>

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization

REID HOSPITAL & HEALTH CARE SERVICES, INC.

Employer identification number

35-0892672

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	✓	1	10,500	MARKET VALUE
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				

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

	Yes	No
30a		✓
31	✓	
32a		✓
33		

Part II

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

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	REAL ESTATE - OTHER - THE AMOUNT REPORTED IN COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS.

**SCHEDULE O
(Form 990)**Department of 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

2023

Open to Public Inspection

Name of the Organization
REID HOSPITAL & HEALTH CARE SERVICES, INC.Employer Identification Number
35-0892672

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION	DEFINED RANGE OF HEALTH CARE SERVICES THAT: A.) ADDRESS COMMUNITY AND SERVICE AREA NEEDS, B.) CAN BE OFFERED IN A HIGH QUALITY MANNER, AND C.) PROVIDE COST-EFFECTIVE VALUE; 2.) SUPPORT, ALONE OR COLLABORATIVELY, EDUCATIONAL EFFORTS DIRECTED TOWARD: A.) ENTRY LEVEL PREPARATION OF HEALTH CARE WORKERS, B.) LIFE-LONG LEARNING FOR THOSE SERVING IN HEALTH CARE, AND C.) ENHANCE HEALTHY LIFESTYLES AND CHOICES IN THE PEOPLE WE SERVE; AND 3.) INITIATE, PARTICIPATE, OR COOPERATIVELY SUPPORT COMMUNITY EFFORTS THAT ENHANCE THE GENERAL HEALTH STATUS, WELL-BEING AND TOTAL QUALITY OF LIFE IN OUR COMMUNITY AND SERVICE AREA.
FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION	KEEPING WITH REID HOSPITAL & HEALTH CARE SERVICES, INC.'S COMMITMENT TO SERVE ALL MEMBERS OF OUR MULTI-COUNTY SERVICE AREA, REID HOSPITAL & HEALTH CARE SERVICES, INC. PROVIDES HEALTHCARE TO THE ELDERLY AND DISABLED COVERED UNDER MEDICARE AND MEDICAID PROGRAMS AT OR BELOW COST. IN ADDITION, REID HOSPITAL & HEALTH CARE SERVICES, INC. HAS ESTABLISHED A FINANCIAL ASSISTANCE POLICY FOR THE POOR WHO DO NOT HAVE THE MEANS TO PAY FOR SERVICES. FOR 2023, FINANCIAL ASSISTANCE FOR THE POOR WAS \$6.1 MILLION. TO ENSURE MEMBERS OF OUR SERVICE COMMUNITY HAVE ADEQUATE ACCESS AND RESOURCES AVAILABLE TO MEET THEIR HEALTHCARE NEEDS, REID HOSPITAL & HEALTH CARE SERVICES, INC. HAS UNDERTAKEN A DELIBERATE PHYSICIAN RECRUITMENT PROGRAM CONSISTENT WITH IRS GUIDANCE. THIS PROGRAM PROVIDES ASSURANCE THAT OUR SERVICE COMMUNITY HAS ADEQUATE AND QUALIFIED PHYSICIAN RESOURCES COVERING VARIETY OF SPECIALTY AREAS. THE COST OF FUNDING THIS RECRUITMENT EFFORT WAS \$1,543,933 FOR 2023. IN ADDITION, REID HOSPITAL & HEALTHCARE SERVICES, INC. IS COMMITTED TO INITIATING, PARTICIPATING IN, OR COOPERATIVELY SUPPORTING COMMUNITY EFFORTS THAT ENHANCE THE GENERAL HEALTH STATUS, WELL-BEING AND TOTAL QUALITY OF LIFE IN OUR SERVICE COMMUNITY.
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	THIS FORM 990 WAS PREPARED AND REVIEWED BY AN OUTSIDE ACCOUNTING FIRM AND LEGAL COUNSEL BEFORE BEING PRESENTED TO MANAGEMENT FOR REVIEW. FOLLOWING MANAGEMENT'S REVIEW, THE FORM 990 WAS PRESENTED TO THE BOARD FOR FINAL REVIEW AND APPROVAL.
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	EVERY YEAR ALL KEY EMPLOYEES, OFFICERS, AND DIRECTORS ARE REQUIRED TO DISCLOSE ANY POTENTIAL CONFLICT OF INTEREST RELATING TO REID HOSPITAL & HEALTH CARE SERVICES, INC. AND ITS SUBSIDIARIES. THIS INFORMATION IS REVIEWED BY THE ORGANIZATION'S ADMINISTRATIVE STAFF AND INTERNAL AUDITOR. DURING THE YEAR, EACH KEY EMPLOYEE AND OFFICER IS REQUIRED TO DISCLOSE ANY CONFLICT OF INTEREST ISSUE WHEN IT OCCURS. THE BOARD OF DIRECTORS IS ASKED IF THERE ARE ANY CONFLICT OF INTEREST ISSUES BEFORE EACH AND EVERY BOARD MEETING.

Return Reference - Identifier	Explanation															
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	<p>THE MISSION OF REID HOSPITAL & HEALTH CARE SERVICES, INC. IS TO SERVE THE PEOPLE OF A MULTI-COUNTY SERVICE AREA IN REFERENCE TO THEIR CURRENT AND FUTURE NEEDS FOR HEALTH CARE SERVICES. THE GOVERNING BOARD IS VESTED WITH THE ULTIMATE RESPONSIBILITY AND AUTHORITY FOR THE SUCCESSFUL FULFILLMENT OF THIS MISSION.</p> <p>THE GOVERNING BOARD OF REID HOSPITAL & HEALTH CARE SERVICES, INC. EXERCISES A FIDUCIARY RESPONSIBILITY ON BEHALF OF THE SERVICE AREA AND PEOPLE WE SERVE. WHILE REID HOSPITAL & HEALTH CARE SERVICES, INC. IS A PRIVATE, NON-PROFIT ORGANIZATION, THE BOARD IS COMMITTED TO A CONCEPT OF GOVERNANCE THAT SEES AS HAVING A PUBLIC MISSION AND OUTLOOK.</p> <p>REID HOSPITAL & HEALTH CARE SERVICES, INC.'S GOVERNING BOARD MAINTAINS AN ONGOING COMMITMENT TO QUALITY AND EXCELLENCE. IT IS THE BELIEF OF THE BOARD THAT THE PEOPLE WE SERVE DESERVE NOTHING LESS. TO COMMIT TO A LESSER STANDARD OR TO BE ACCEPTING OF LESSER PERFORMANCE WOULD BE AN ULTIMATE BREACH OF OUR REASON FOR EXISTENCE. THE COMMITMENT TO QUALITY AND EXCELLENCE STEMS FROM A REALIZATION OF THE STEWARDSHIP INVOLVED IN GOVERNING AND PRESERVING A VITAL HEALTH CARE RESOURCE FOR THE PEOPLE OF A SIX-COUNTY AREA IN EAST CENTRAL INDIANA AND WESTERN OHIO. THIS STEWARDSHIP AND SENSE OF RESPONSIBILITY EXTENDS TO A REALIZATION THAT REID HOSPITAL & HEALTH CARE SERVICES, INC. IS THE LARGEST EMPLOYER IN WAYNE COUNTY.</p> <p>THIS BOARD'S ULTIMATE AUTHORITY AND RESPONSIBILITY INCLUDES ALL ASPECTS OF THE OPERATION: QUALITY OF SERVICES RENDERED, QUALITY OF ITS MEDICAL STAFF, QUALITY OF ITS LEADERSHIP AND OTHER FINANCIAL, LEGAL, ETHICAL, AND OPERATIONAL CONSIDERATIONS. AS A SERVICE TEAM PROVIDING HUMAN SERVICES, REID HOSPITAL & HEALTH CARE SERVICES, INC.'S PEOPLE (GOVERNING AND FOUNDATION BOARDS, MEDICAL STAFF, EMPLOYEES AND VOLUNTEERS) REPRESENT THE SINGLE MOST IMPORTANT ASSET POSSESSED BY THE ORGANIZATION. MORE THAN ANY OTHER FACTOR (BUILDINGS, EQUIPMENT, TECHNOLOGY, ETC.), THE QUALITY OF REID HOSPITAL & HEALTH CARE SERVICES, INC.'S HUMAN RESOURCES DETERMINES THE QUALITY OF SERVICES ULTIMATELY PROVIDED TO ITS PATIENTS AND FAMILIES.</p> <p>THIS COMMITMENT TO QUALITY AND THE STEWARDSHIP OF HUMAN RESOURCES SERVICES ARE THE FOUNDATION FOR REID HOSPITAL & HEALTH CARE SERVICES, INC.'S EMPLOYEE RELATIONS POSTURE. THIS APPLIES TO ALL ASPECTS OF EMPLOYEE RELATIONS AT ALL LEVELS. A COMPENSATION PHILOSOPHY THAT ATTRACTS AND RETAINS QUALIFIED, HIGH QUALITY COMMITTED EMPLOYEES AT ALL LEVELS IS IN THE BEST INTEREST OF REID HOSPITAL & HEALTH CARE SERVICES, INC. AND THOSE WE SERVE.</p> <p>THE CHIEF EXECUTIVE OFFICER (PRESIDENT AND CEO), SELECTED AND APPOINTED BY THE GOVERNING BOARD, IS CHARGED WITH THE RESPONSIBILITY OF DEVELOPING AND ADMINISTERING A COMPENSATION PLAN THAT REFLECTS THE PREVIOUSLY STATED PHILOSOPHY AND MISSION. THE CEO IS ACCOUNTABLE TO THE GOVERNING BOARD IN THIS REGARD, JUST AS HE/SHE IS ACCOUNTABLE IN ALL OTHER AREAS.</p> <p>THE FOLLOWING PHILOSOPHY AND GUIDELINES AFFIRM THE BOARD'S COMMITMENT IN REFERENCE TO DEVELOPING A REASONABLE AND APPROPRIATE COMPENSATION PACKAGE FOR THE CEO AND EXECUTIVE STAFF.</p> <p>EXECUTIVE COMPENSATION PHILOSOPHY, GUIDELINES, AND PRACTICES: AN EFFECTIVE EXECUTIVE COMPENSATION PROGRAM ADDRESSES A NUMBER OF GOALS. THESE GOALS INCLUDE: 1.) THE ABILITY TO ATTRACT AN INDIVIDUAL WHO IS HIGHLY QUALIFIED BY REASON OF PROFESSIONAL EDUCATION, PAST EXPERIENCE, AND PERSONAL CHARACTERISTICS; 2.) APPROPRIATE RECOGNITION OF PERFORMANCE (POSITIVE OR NEGATIVE); 3.) MAINTENANCE OF MOTIVATION FOR FURTHER PERFORMANCE AT A LEVEL OF EXCELLENCE; 4.) RETENTION (WHEN DESIRED) OF LEADERSHIP EXPERTISE; AND 5.) FAIRNESS.</p> <p>IT IS IMPORTANT TO NOTE THAT THE ISSUE OF FAIRNESS RELATES TO THE COMMUNITY, THE ORGANIZATION AND THE INDIVIDUAL. THAT IS, THE GOAL OF THE BOARD WILL NOT BE TO MINIMIZE COST PER SE. CONVERSELY, THE EXPECTATIONS OF THE CEO SHOULD NOT BE TO MAXIMIZE INCOME AS A SINGLE OBJECTIVE. THE GOAL OF BOTH PARTIES WILL BE TO ACHIEVE A COMPENSATION PACKAGE THAT IS FAIR TO THE COMMUNITY, FAIR TO THE ORGANIZATION, AND FAIR TO THE INDIVIDUAL.</p> <p>REID HOSPITAL & HEALTH CARE SERVICES, INC. ENDEAVORS TO SATISFY THE STANDARDS ADVOCATED BY THE INTERNAL REVENUE SERVICE FOR APPROVING EXECUTIVE COMPENSATION.</p>															
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES	<p>THE CHIEF EXECUTIVE OFFICER (PRESIDENT AND CEO), SELECTED AND APPOINTED BY THE GOVERNING BOARD, IS CHARGED WITH THE RESPONSIBILITY OF DEVELOPING AND ADMINISTERING A COMPENSATION PLAN THAT REFLECTS THE PHILOSOPHY AND MISSION OF THE ORGANIZATION. THE CEO IS ACCOUNTABLE TO THE GOVERNING BOARD IN THIS REGARD JUST AS HE/SHE IS ACCOUNTABLE IN ALL OTHER AREAS. THE COMPENSATION IS SHARED WITH THE EXECUTIVE COMMITTEE FOR AWARENESS, CONSULTATION, AND DIALOGUE.</p>															
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	<p>THE ORGANIZATION'S FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC AS AN ATTACHMENT TO FORM 990 AT WWW.GUIDESTAR.ORG OR UPON REQUEST. THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE UPON REQUEST.</p>															
FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES	<table border="1"> <thead> <tr> <th data-bbox="467 1791 751 1864">(a) Description</th> <th data-bbox="760 1791 946 1864">(b) Total Expenses</th> <th data-bbox="954 1791 1133 1864">(c) Program Service Expenses</th> <th data-bbox="1141 1791 1320 1864">(d) Management and General Expenses</th> <th data-bbox="1328 1791 1513 1864">(e) Fundraising Expenses</th> </tr> </thead> <tbody> <tr> <td data-bbox="467 1875 751 1917">OTHER FEES FOR SERVICES</td> <td data-bbox="760 1875 946 1917">95,637,838</td> <td data-bbox="954 1875 1133 1917">78,183,660</td> <td data-bbox="1141 1875 1320 1917">17,211,304</td> <td data-bbox="1328 1875 1513 1917">242,874</td> </tr> <tr> <td data-bbox="467 1927 751 1948">Total</td> <td data-bbox="760 1927 946 1948">95,637,838</td> <td data-bbox="954 1927 1133 1948">78,183,660</td> <td data-bbox="1141 1927 1320 1948">17,211,304</td> <td data-bbox="1328 1927 1513 1948">242,874</td> </tr> </tbody> </table>	(a) Description	(b) Total Expenses	(c) Program Service Expenses	(d) Management and General Expenses	(e) Fundraising Expenses	OTHER FEES FOR SERVICES	95,637,838	78,183,660	17,211,304	242,874	Total	95,637,838	78,183,660	17,211,304	242,874
(a) Description	(b) Total Expenses	(c) Program Service Expenses	(d) Management and General Expenses	(e) Fundraising Expenses												
OTHER FEES FOR SERVICES	95,637,838	78,183,660	17,211,304	242,874												
Total	95,637,838	78,183,660	17,211,304	242,874												

Return Reference - Identifier	Explanation	
FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	(a) Description	(b) Amount
	CHANGE IN VALUATION OF FOUNDATION	3,726,454

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

Name of the organization

REID HOSPITAL & HEALTH CARE SERVICES, INC.

Employer identification number

35-0892672

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) REID ANESTHESIA, LLC (26-4484708) 1100 REID PARKWAY, RICHMOND, IN 47374	ANESTHESIA	IN	93,096	2,420,712	RHHS
(2) REID HEALTH PROPERTIES, LLC (83-2457445) 1100 REID PARKWAY, RICHMOND, IN 47374	PROPERTY MGT.	IN	107,514	7,462,471	RHHS
(3) SOUTH 37TH ST PROPERTIES, LLC (85-3211158) 1100 REID PARKWAY, RICHMOND, IN 47374	PROPERTY MGT.	IN	11,892	1,040,156	RHHS
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) REID HOSP AND HEALTH CARE SRVC FDN, INC (23-7440530) 1100 REID PARKWAY, RICHMOND, IN 47374	SUPPORT	IN	501(C)(3)	11	N/A		✓
(2) REID PHYSICIAN ASSOCIATES, INC. (26-3086555) 1100 REID PARKWAY, RICHMOND, IN 47374	OPERATIONS	IN	501(C)(3)	10	RHHS		✓
(3) REID HEALTH AMBULANCE (83-2911570) 1100 REID PARKWAY, RICHMOND, IN 47374	AMBULANCE	IN	501(C)(3)	10	RHHS		✓
(4)							
(5)							
(6)							
(7)							

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	
(1) (SEE STATEMENT)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

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)	REID PHYSICIAN ASSOCIATES	J	7,014,098	FMV
(2)	REID HEALTH AMBULANCE	O	3,630,375	FMV
(3)				
(4)				
(5)				
(6)				

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) 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		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part III**Identification of Related Organizations Taxable as a Partnership** (continued)

(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	
(1) ROSE, LLC (20-2844915) 1100 REID PARKWAY, RICHMOND, IN 47374	SURGERY CENTER	IN	RHHS	RELATED	5,744,688	7,511,424		✓			✓	55.00



Reid Hospital and Health Care Services, Inc.

Independent Auditor's Report and Consolidated Financial Statements

December 31, 2023 and 2022



Reid Hospital and Health Care Services, Inc.
Contents
December 31, 2023 and 2022

Contents

Independent Auditor’s Report..... 1

Consolidated Financial Statements

 Balance Sheets 3

 Statements of Operations 5

 Statements of Changes in Net Assets 6

 Statements of Cash Flows 7

 Notes to Financial Statements 9



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forvis.com

Independent Auditor's Report

Board of Directors
Reid Hospital and Health Care Services, Inc.
Richmond, Indiana

Opinion

We have audited the consolidated financial statements of Reid Hospital and Health Care Services, Inc., which comprise the consolidated balance sheets as of December 31, 2023 and 2022, 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.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Reid Hospital and Health Care Services, Inc. as of December 31, 2023 and 2022, and the consolidated results of its operations, changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are required to be independent of Reid Hospital and Health Care Services, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Reid Hospital and Health Care Services, Inc.'s ability to continue as a going concern within one year after the date that these consolidated financial statements are issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Reid Hospital and Health Care Services, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Reid Hospital and Health Care Services, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

FORVIS,LLP

**Indianapolis, Indiana
April 25, 2024**

Reid Hospital and Health Care Services, Inc.
Consolidated Balance Sheets
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 42,732,671	\$ 43,390,619
Patient accounts receivable	68,769,938	73,143,764
Estimated amounts due from third-party payors	184,281	12,837,949
Supplies	9,155,674	9,021,569
Prepaid expenses and other	24,776,335	29,385,888
Total current assets	<u>145,618,899</u>	<u>167,779,789</u>
Assets Limited As To Use		
Internally designated	394,363,303	351,370,647
Held by trustee	107,199,287	110,647,050
	<u>501,562,590</u>	<u>462,017,697</u>
Property and Equipment, net	<u>261,051,535</u>	<u>271,960,991</u>
Other Assets		
Interest in net assets of Reid Hospital and Health Care Services Foundation, Inc.	20,665,270	19,509,141
Right-of-use assets - operating leases	1,331,089	1,375,766
Intangible assets, net	9,352,561	13,076,306
Goodwill	3,932,500	3,932,500
Other	11,960,058	10,834,044
	<u>47,241,478</u>	<u>48,727,757</u>
Total assets	<u>\$ 955,474,502</u>	<u>\$ 950,486,234</u>

Reid Hospital and Health Care Services, Inc.
Consolidated Balance Sheets (Continued)
December 31, 2023 and 2022

LIABILITIES AND NET ASSETS

	<u>2023</u>	<u>2022</u>
Current Liabilities		
Accounts payable and accrued expenses	\$ 27,592,650	\$ 32,701,273
Accrued salaries, wages and related liabilities	29,417,187	25,984,695
Estimated amounts due to third-party payors	2,875,444	3,051,461
Current maturities of long-term debt	14,348,066	12,217,030
Current portion of lease liabilities - operating leases	224,400	224,079
Current portion of lease liabilities - finance leases	1,514,657	892,306
Total current liabilities	<u>75,972,404</u>	<u>75,070,844</u>
Other Liabilities		
Long-term debt, net	309,454,375	320,394,963
Line of credit	15,000,000	-
Lease liabilities - operating leases, net	1,106,689	1,151,686
Lease liabilities - finance leases, net	4,573,117	1,874,953
Total noncurrent liabilities	<u>330,134,181</u>	<u>323,421,602</u>
 Total liabilities	 <u>406,106,585</u>	 <u>398,492,446</u>
Net Assets		
Without donor restriction		
Reid Hospital and Health Care Services, Inc.	526,404,545	530,856,925
Noncontrolling interest	2,298,102	1,627,722
Total net assets without donor restrictions	<u>528,702,647</u>	<u>532,484,647</u>
With donor restriction	20,665,270	19,509,141
Total net assets	<u>549,367,917</u>	<u>551,993,788</u>
 Total liabilities and net assets	 <u>\$ 955,474,502</u>	 <u>\$ 950,486,234</u>

Reid Hospital and Health Care Services, Inc.
Consolidated Statements of Operations
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Revenues, Gains and Other Support Without Donor Restriction		
Patient service revenue	\$ 590,154,041	\$ 585,304,041
Other	14,915,086	15,430,662
Net assets released from restrictions used for operations	<u>2,570,325</u>	<u>1,276,339</u>
Total revenues, gains and other support without donor restrictions	<u>607,639,452</u>	<u>602,011,042</u>
Expenses and Losses		
Salaries, wages and benefits	368,521,105	352,329,358
Purchased services and professional fees	26,250,303	20,226,627
Supplies and other	193,466,133	183,978,015
Depreciation and amortization	44,038,656	43,395,458
Interest and amortization of financing costs	9,849,620	8,730,393
Loss on disposal of property and equipment	1,256,433	442,274
Provider hospital assessment fee	24,002,034	18,179,574
Total expenses and losses	<u>667,384,284</u>	<u>627,281,699</u>
Operating Loss	<u>(59,744,832)</u>	<u>(25,270,657)</u>
Other Income (Expense)		
Investment return, net	57,530,487	(61,542,413)
Change in fair value of interest rate swap agreements	-	13,590,208
Other	-	10,312,500
Total other income (expense)	<u>57,530,487</u>	<u>(37,639,705)</u>
Deficiency of Revenues Over Expenses	<u>\$ (2,214,345)</u>	<u>\$ (62,910,362)</u>

Reid Hospital and Health Care Services, Inc.
Consolidated Statements of Changes in Net Assets
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Net Assets Without Donor Restrictions		
Deficiency of revenues over expense	\$ (2,214,345)	\$ (62,910,362)
Distributions to noncontrolling interest, net of contributions	(1,567,655)	(1,506,964)
Other	-	(68,750)
Decrease in net assets without donor restrictions	<u>(3,782,000)</u>	<u>(64,486,076)</u>
Net Assets With Donor Restrictions		
Change in interest in net assets of Reid Hospital and Health Care Services Foundation, Inc.	3,726,454	(2,446,800)
Net assets released from restriction	<u>(2,570,325)</u>	<u>(1,276,339)</u>
Increase (decrease) in net assets with donor restrictions	<u>1,156,129</u>	<u>(3,723,139)</u>
Change in Net Assets	(2,625,871)	(68,209,215)
Net Assets, Beginning of Year	<u>551,993,788</u>	<u>620,203,003</u>
Net Assets, End of Year	<u>\$ 549,367,917</u>	<u>\$ 551,993,788</u>

Reid Hospital and Health Care Services, Inc.
Consolidated Statements of Cash Flows
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Operating Activities		
Change in net assets	\$ (2,625,871)	\$ (68,209,215)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation and amortization	44,038,656	43,395,458
Loss on disposal of property and equipment	1,256,433	442,274
Amortization of deferred financing fees and bond premium	(670,593)	(501,831)
Realized and unrealized (gain) loss on investments	(46,727,796)	70,948,873
Realized and unrealized gains on alternative investments carried at fair value	(1,098,593)	(989,547)
Investment gain on investments carried under equity method	(1,386,769)	(1,088,698)
Change in fair value of interest rate swap agreements	-	(13,590,208)
Undistributed portion of change in interest in net assets of Reid Hospital and Health Care Services Foundation, Inc.	(1,156,129)	3,723,139
Distributions to noncontrolling interest, net of contributions	1,567,655	1,506,964
Changes in		
Patient accounts receivable	4,373,826	(6,871,992)
Estimated amounts due from and to third-party payors	12,477,651	(5,021,681)
Accounts payable, accrued expenses and accrued salaries, wages and related liabilities, and other long-term liabilities	990,671	(27,373,948)
Other current and noncurrent assets	3,988,531	(7,804,620)
Net cash provided by (used in) operating activities	<u>15,027,672</u>	<u>(11,435,032)</u>
Investing Activities		
Purchase of investments	(12,251,739)	(56,073,110)
Proceeds from disposition of investments	17,085,472	91,673,396
Distributions from investments in equity investee	747,673	667,292
Interest rate swap termination payment	-	(5,541,000)
Purchase of property and equipment	(29,097,552)	(45,002,040)
Purchase of intangible assets	(14,832)	(154,579)
Net cash used in investing activities	<u>(23,530,978)</u>	<u>(14,430,041)</u>
Financing Activities		
Principal payments and redemptions on long-term debt	(15,681,312)	(56,261,987)
Proceeds from issuance of long-term debt	7,542,353	147,563,693
Borrowings under line of credit	15,000,000	-
Payments of debt issuance costs	-	(1,218,189)
Finance lease payments	(895,791)	(559,496)
Distributions to noncontrolling interest, net of contributions	(1,567,655)	(1,506,964)
Net cash provided by financing activities	<u>4,397,595</u>	<u>88,017,057</u>
Increase (Decrease) in Cash and Cash Equivalents	(4,105,711)	62,151,984
Cash and Cash Equivalents, Beginning of Year	<u>154,037,669</u>	<u>91,885,685</u>
Cash and Cash Equivalents, End of Year	<u>\$ 149,931,958</u>	<u>\$ 154,037,669</u>

Reid Hospital and Health Care Services, Inc.
Consolidated Statements of Cash Flows (Continued)
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Reconciliation of Cash and Cash Equivalents to the Consolidated Balance Sheets		
Cash and cash equivalents	\$ 42,732,671	\$ 43,390,619
Cash and cash equivalents included in assets limited as to use - held by trustee	<u>107,199,287</u>	<u>110,647,050</u>
Cash and cash equivalents, end of year	<u>\$ 149,931,958</u>	<u>\$ 154,037,669</u>
Supplemental Cash Flows Information		
Interest paid (net of amount capitalized)	\$ 9,643,471	\$ 8,861,489
Property and equipment included in accounts payable and accrued expenses	221,797	2,888,599
Finance lease liabilities incurred for right-of-use assets	4,216,306	722,065
Operating lease liabilities incurred for right-of-use assets	146,949	-

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations and Principles of Consolidation

Reid Hospital and Health Care Services, Inc. (Hospital), located in Richmond, Indiana, is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code (Code) and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. The Hospital provides short-term acute inpatient, outpatient and emergency care to residents of Wayne county and surrounding counties. Admitting physicians are primarily practitioners in the local area.

The Hospital owns 100% of Reid Physician Associates, Inc. (RHPA), which is a not-for-profit corporation as described in Section 501(c)(3) of the Code. The Hospital also owns 100% of Reid Anesthesia, LLC (RA). RHPA is exempt from income taxes on related income pursuant to Section 501(a) of the Code. RHPA provides physician services and RA provides anesthesia and management services.

The Hospital owns 55% and holds a controlling interest in an ambulatory surgery center, Reid Outpatient Surgery and Endoscopy, LLC (ROSE).

The Hospital owns 100% of Reid Health Properties, LLC (RHP) and Reid Health Ambulance, Inc. (RHA). RHP was formed to own and manage real estate utilized in ancillary hospital services. RHA was formed to provide ambulance services in the Hospital's service area. The Hospital owns 100% of South 37th Street Properties, LLC (Properties), which was created to own and manage real estate utilized in ancillary hospital services.

The consolidated financial statements include the accounts of the Hospital and its controlled subsidiaries, RHPA, RA, ROSE, RHP, RHA, and Properties. All material intercompany accounts and transactions have been eliminated in consolidation.

Reid Hospital and Health Care Services, Inc.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022

Noncontrolling Interest

Noncontrolling interest represents a 45% interest in ROSE that the Hospital does not own. For the years ended December 31, 2023 and 2022, changes in consolidated net assets without donor restrictions attributable to the controlling financial interest of the Hospital and the noncontrolling interest are:

	<u>Total</u>	<u>Controlling Interest</u>	<u>Noncontrolling Interest</u>
Balance, January 1, 2022	\$ 596,970,723	\$ 596,143,561	\$ 827,162
Excess (deficiency) of revenues over expenses	(62,910,362)	(65,204,073)	2,293,711
Distributions to noncontrolling interest, net of contributions	(1,506,964)	-	(1,506,964)
Other	(68,750)	(82,563)	13,813
Increase (decrease) in net assets without donor restrictions	<u>(64,486,076)</u>	<u>(65,286,636)</u>	<u>800,560</u>
Balance, December 31, 2022	532,484,647	530,856,925	1,627,722
Excess (deficiency) of revenues over expenses	(2,214,345)	(4,799,456)	2,585,111
Distributions to noncontrolling interest, net of contributions	(1,567,655)	-	(1,567,655)
Other	-	347,076	(347,076)
Increase in net assets without donor restrictions	<u>(3,782,000)</u>	<u>(4,452,380)</u>	<u>670,380</u>
Balance, December 31, 2023	<u>\$ 528,702,647</u>	<u>\$ 526,404,545</u>	<u>\$ 2,298,102</u>

The change in net assets with donor restrictions in the consolidated statements of changes in net assets is attributable solely to the controlling interest.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Hospital considers liquid investments with original maturities of three months or less, except for those held for investment purposes which are classified as short-term investments or assets limited as to use, to be cash equivalents. At December 31, 2023 and 2022, cash equivalents consisted primarily of money market accounts with brokers and certificates of deposit.

Reid Hospital and Health Care Services, Inc.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022

At December 31, 2023, the Hospital's cash accounts exceeded federally insured limits by approximately \$148,500,000, including cash and cash equivalent amounts included in assets limited as to use – held by trustee.

Assets Limited as to Use

Assets limited as to use include assets held by trustees for debt service and those set aside by the Board of Directors for future capital improvements over which the Board retains control and may, at its discretion, subsequently use for other purposes.

Patient Accounts Receivable

Patient accounts receivable reflects the outstanding amount of consideration to which the Hospital expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs) and others. As a service to the patient, the Hospital bills third-party payors directly and bills the patient when the patient's responsibility for co-pays, coinsurance and deductibles is determined. Patient accounts receivable are due in full when billed.

The Hospital performs individual credit risk assessments which evaluates the individual circumstances, abilities and intentions of each patient prior to providing the patient services. If subsequent to providing the services the Hospital becomes aware of patient-specific events, facts or circumstances indicating patients no longer have the ability or intention to pay the amount of consideration to which the Hospital expected to be entitled for providing the patient services, then the related patient receivable balances are written off as credit loss expense and reported in the statement of operations as other operating expenses.

Contract Assets and Liabilities

Amounts related to health care services provided to patients which have not been billed and that do not meet the conditions of an unconditional right to payment at the end of the reporting period are contract assets. Contract asset balances consist primarily of health care services provided to patients who are still receiving inpatient care in the Hospital at the end of the year. Contract asset balances are included in patient accounts receivable.

Amounts received related to health care services that have not yet been provided to patients are contract liabilities. Contract liabilities consist of payments made by patients and third-party payors for services not yet performed. The Hospital had no contract liabilities within the consolidated balance sheets at December 31, 2023 and 2022.

Supplies

The Hospital records supply inventories at the lower of cost, determined using the first-in, first-out (FIFO) method, or net realizable value.

Investments

The Hospital measures equity securities, other than investments that qualify for the equity method of accounting, at fair value with changes recognized in excess (deficiency) of revenues over expenses. Other alternative investments include investments in limited partnerships valued on the income tax basis of accounting, which approximates the equity method of accounting, and investments in limited partnerships recorded at net asset value (NAV), as a practical expedient, to determine fair value of investments. Management has utilized the best available information for reported alternative investments, which in some instances are valuations as of an interim date. Certificates of deposit are stated at cost, plus accrued interest, which approximates fair value. Gains and losses on the sale of securities are recorded on the trade date and are determined using the specific identification method.

Reid Hospital and Health Care Services, Inc.
Notes to Consolidated Financial Statements
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Investments in organizations in which the Hospital’s ownership percentage is 50% or less where the Hospital exercises significant influence are accounted for under the equity method. Amounts totaling \$3,448,663 and \$3,237,676 as of December 31, 2023 and 2022, respectively, are included with other assets on the consolidated balance sheets related to equity method investments.

The Hospital is a subscriber in the Techumseh Health Reciprocal Risk Retention Group and the Crossroads Health Services Reciprocal, which are organized to provide malpractice and workers compensation coverage to its subscribers. Undistributed earnings are allocated to subscriber accounts and the Hospital accounts for its interests in a manner similar to the equity method. The Hospital’s capital contribution and balance of undistributed earnings totaling \$5,700,505 and \$5,588,245 at December 31, 2023 and 2022, respectively, are reported in other assets on the consolidated balance sheets.

Net Investment Return

Investment return includes dividend, interest and other investment income; realized and unrealized gains and losses on investments carried at fair value; and realized gains and losses on other investments, less external and direct internal investment expenses.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in net assets without donor restriction. Other investment return is reflected in the consolidated statements of operations and changes in net assets as without donor restriction or with donor restriction based upon the existence and nature of any donor or legally imposed restrictions.

Property and Equipment

Property and equipment acquisitions are recorded at cost and are depreciated on a straight-line basis over the estimated useful life of each asset. Assets under finance lease and leasehold improvements are depreciated over the shorter of the estimated useful life or lease term.

Donations of property and equipment are reported at fair value as an increase in net assets without donor restrictions unless use of the assets is restricted by the donor. Monetary gifts that must be used to acquire property and equipment are reported as an increase in net assets with donor restrictions. The expiration of such restrictions is reported as an increase in net assets without donor restrictions when the donated asset is placed in service. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions.

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Land improvements	5 - 25 years
Buildings and improvements	5 - 40 years
Building and moveable equipment	2 - 20 years

The Hospital capitalizes interest costs as a component of construction in progress, based on the weighted-average rates paid for long-term borrowing. Amounts capitalized were reduced by interest received from bond proceeds deposited into an account held by the trustee from the Hospital Revenue Bonds, Series 2022A, which are to be used for construction of a replacement facility in Connersville, Indiana and were immaterial in 2023 and 2022.

Goodwill and Intangible Assets

Goodwill is evaluated annually for impairment or more frequently if impairment indicators are present. A qualitative assessment is performed to determine whether the existence of events or circumstances leads to a determination that it is more likely than not the fair value is less than the carrying amount, including goodwill. If, based on the evaluation, it is determined to be more likely than not that the fair value is less than the carrying value, then goodwill is tested further for impairment. The goodwill impairment loss, if any, is measured as the amount by which the carrying amount of the reporting unit, including goodwill, exceeds its fair value. Subsequent increases in goodwill value are not recognized in the consolidated financial statements.

Intangible assets with finite lives represent software licensing agreements and capitalized implementation costs for software accessed through hosting arrangements. Amounts are amortized on the straight-line basis over the term of the license or hosting agreement. Such assets are periodically evaluated as to the recoverability of their carrying values.

Long-Lived Asset Impairment

The Hospital evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset are less than the carrying amount of the asset, the asset cost is adjusted to fair value, and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value.

No asset impairment was recognized during the years ended December 31, 2023 and 2022.

Interest in Net Assets of Reid Hospital and Health Care Services Foundation, Inc.

Reid Hospital and Health Care Services Foundation, Inc. (Foundation) and the Hospital are financially interrelated organizations. The Foundation seeks private support for, and holds net assets on behalf of, the Hospital. The Hospital accounts for its interest in the net assets of the Foundation (Interest) in a manner similar to the equity method. Changes in the Interest are included in change in net assets. Transfers of assets between the Foundation and the Hospital are recognized as increases or decreases in the Interest.

Leases

The Hospital determines if an arrangement is a lease or contains a lease at inception. Leases result in the recognition of right-of-use (ROU) assets and lease liabilities on the consolidated balance sheets. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. The Hospital determines lease classification as operating or finance at the lease commencement date. ROU assets related to finance leases are included in property and equipment in the consolidated balance sheets.

Under certain agreements, the Hospital directs the use of specific equipment and therefore, controls the assets, in arrangements where the Hospital also purchases supplies from the vendor. The equipment provided in these agreements is considered an embedded lease. The Hospital accounts for the lease and nonlease components separately. The lease components consist of the equipment provided. The nonlease components consist of supply purchases and other services, as applicable. The Hospital allocates the consideration to the lease and nonlease components using their relative standalone values.

Reid Hospital and Health Care Services, Inc.
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At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. The Hospital uses the implicit rate when readily determinable. As most of the leases do not provide an implicit rate, the Hospital uses its incremental borrowing rate based on the information available at the commencement date to determine the present value of lease payments. Incremental borrowing rates used to determine the present value of lease payments were derived by reference to the Hospital's most recent borrowings adjusted to correspond to lease commencement dates.

The lease term may include options to extend or to terminate the lease that the Hospital is reasonably certain to exercise. Lease expense is generally recognized on a straight-line basis over the lease term.

The Hospital has elected not to record leases with an initial term of 12 months or less on the consolidated balance sheets. Lease expense on such leases is recognized on a straight-line basis over the lease term.

Debt Issuance Costs

Debt issuance costs represent costs incurred in connection with the issuance of long-term debt. Such costs are presented as a reduction from long-term debt and are being amortized over the term of the respective debt using the straight-line method, which approximates the effective interest method.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and future capital requirements.

Net assets with donor restrictions are those whose use by the Hospital has been limited by donors to a specific time period or purpose or have been restricted by donors to be maintained by the Hospital in perpetuity.

Patient Service Revenue

Patient service revenue is recognized as the Hospital satisfies performance obligations under its contracts with patients. Patient service revenue is reported at the estimated transaction price or amount that reflects the consideration to which the Hospital expects to be entitled in exchange for providing patient care. The Hospital determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Hospital's policies and implicit price concessions provided to uninsured patients.

The Hospital determines its estimates of explicit price concessions which represent adjustments and discounts based on contractual agreements, its discount policies and historical experience by payor groups. The Hospital determines its estimate of implicit price concessions based on its historical collection experience by classes of patients. The estimated amounts also include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews and investigations by third-party payors.

Charity Care and Community Benefit

The Hospital provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as patient care service revenue. Total cost for these charges based on the Hospital's overall cost-to-charge ratio was approximately \$6,078,000 and \$5,400,000 for 2023 and 2022, respectively.

Reid Hospital and Health Care Services, Inc.
Notes to Consolidated Financial Statements
December 31, 2023 and 2022

The Hospital also provides unreimbursed services to the community, which include free or low cost health screenings, educational programs and information and financial support to, and meeting space for, various community groups. In addition, services to beneficiaries of governmental programs (principally those relating to the Medicare and Medicaid programs) are generally provided at governmentally established rates, which are substantially lower than the Hospital's standard rates and are considered part of the Hospital's benefits to the community. Assistance is also provided to senior citizens and other patients and their families for the submission of forms for insurance, financial counseling and the application to the Medicare and Medicaid programs for health service coverage. The costs of these programs are included in operating expenses.

Self-Insurance

The Hospital has elected to self-insure certain costs related to employee health and accident benefit programs. Costs resulting from noninsured losses are charged to income when incurred. The Hospital had purchased insurance that limited its exposure for individual claims and that limited its aggregate exposure to \$275,000 through December 31, 2022. This stop loss policy was not renewed upon expiration in 2023.

Professional Liability Claims

The Hospital recognizes an accrual for claim liabilities based on estimated ultimate losses and costs associated with settling claims and a receivable to reflect the estimated insurance recoveries, if any. Professional liability claims are described more fully later in Note 7.

Deficiency of Revenues Over Expenses

Substantially all resources of the Hospital are derived from providing health care services, similar to that provided by a business enterprise. Therefore, the consolidated statements of operations include the deficiency of revenues over expenses (performance indicator). Changes in net assets without donor restrictions, which are excluded from the deficiency of revenues over expenses, consistent with industry practice, include net assets released from restriction used for the purchase of property and equipment and distributions to noncontrolling interests.

Income Taxes

The Hospital, RHPA and RHA have been recognized as exempt from income taxes under Section 501 of the Internal Revenue Code and a similar provision of state law. However, these entities are subject to federal income tax on any unrelated business taxable income. ROSE, RA, RHP and Properties are not directly subject to income taxes under the provisions of the Internal Revenue Code and applicable state laws. Taxable income or loss is allocated to its members in accordance with their respective percentage ownership for inclusion in their respective tax returns.

The Hospital and its controlled subsidiaries file tax returns in the U.S. federal jurisdiction.

Note 2. Patient Service Revenue

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

Performance Obligations

Performance obligations are determined based on the nature of the services provided by the Hospital. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected or actual charges. The Hospital believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients in the Hospital receiving inpatient acute care services or patients receiving services in its outpatient centers. The Hospital measures the performance obligation from inpatient admission, or the commencement of an outpatient service, to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge or completion of the outpatient services. Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to its patients and customers in a retail setting (for example, pharmaceuticals and medical equipment) and the Hospital does not believe it is required to provide additional goods related to the patient.

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 FASB 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 unsatisfied at the end of the reporting period. The unsatisfied or partially unsatisfied performance obligations referred to above are primarily related to inpatient acute care services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

Transaction Price

The Hospital determines the transaction price based on standard charges for goods and services provided, reduced by explicit price concessions which consist of contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Hospital's policy and implicit price concessions provided to uninsured patients. The Hospital determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies and historical experience. The Hospital determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

Third-Party Payors

Agreements with third-party payors typically provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payors follows:

Medicare. Certain inpatient acute care services are paid at prospectively determined rates per discharge based on clinical, diagnostic and other factors. Physician services are paid based upon established fee schedules. Outpatient services are paid using prospectively determined rates. The Hospital is reimbursed for certain services at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare administrative contractor. The Hospital's Medicare cost reports have been audited by the Medicare administrative contractor through December 31, 2019. The Hospital is a Medicare Designated Sole Community Hospital. Special Medicare payments under this designation approximated \$13.0 million and \$12.0 million for the years December 31, 2023 and 2022, respectively.

Medicaid. Reimbursements for Medicaid services are generally paid at prospectively determined rates per discharge, per occasion of service or per covered member.

Other. Payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations provide for payment based on Hospital-established charges and prospectively determined rates.

Reid Hospital and Health Care Services, Inc.
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Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. The Hospital believes it is in compliance with applicable laws and regulations governing Medicare, Medicaid, and other governmental programs. Compliance with such laws and regulations may be subject to future government review and interpretation, as well as significant regulatory action. There can be no assurance that regulatory authorities will not challenge the Hospital's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Hospital. In addition, the Hospital is subject to retroactive audit and claim review by commercial payors.

The Hospital has qualified as a Medicaid Disproportionate Share Hospital (DSH) provider under Indiana law, as its Medicaid Inpatient Utilization Rate (MIUR) exceeded state-wide thresholds, as defined by state regulation, during its most recent measurement period. The Hospital is eligible to receive supplemental Medicaid payments and has qualified for the period beginning July 1, 2015 through June 30, 2023. The amounts of these supplemental payments are dependent on regulatory approval by agencies of the federal and state governments and is determined by level, extent and cost of uncompensated care and various other factors. Supplemental payments are made on an interim basis by the State of Indiana. The State's most recent measurement is for the period ended June 30, 2023. The Hospital records such amounts as revenue when it has been reasonably determined that the funds will be received.

The Hospital recognized approximately \$6,054,000 and \$4,505,000 within patient care service revenue related to this supplemental payment program in 2023 and 2022, respectively. Of these amounts, approximately \$4,600,000 and \$1,502,000 were adjustments arising from a change in the transaction price for 2023 and 2022, respectively, related to periods falling outside of the fiscal year as a result of newly available information and payments received by the State of Indiana and final determination of eligibility for periods through June 30, 2023. Amounts outstanding totaled \$5,791,000 at December 31, 2022, and are included in estimated amounts due from third-party payors. There were no amounts outstanding at December 31, 2023 as the Hospital had received interim payments which represent management's best estimate of DSH funds due to the Hospital through December 31, 2023, which are typically paid in arrears.

The Hospital participates in a state-specific provider assessment program to increase Medicaid payments to hospitals. The Hospital incurred approximately \$24,002,000 and \$18,180,000 of fees related to the program in 2023 and 2022, respectively, which is recorded as an operating expense. Amounts due to the Hospital for overpayment and other fee reconciliations approximated \$7,250,000 at December 31, 2022, and are included in estimated amounts due from third-party payors. These amounts were refunded during 2023. A benefit of having the Hospital's MIUR over state-wide thresholds includes paying 75% of the provider assessment fee, where nonqualified hospitals must pay 100% of the provider assessment fee. The provider assessment fee program is subject to further retroactive rate setting by the State of Indiana and its Medicaid program and the amounts expensed represent the current fees that have been assessed to the Hospital, including the 25% benefit through December 31, 2023.

The State measures MIUR percentages no less than every four years and no more than every two years. At each measurement period, the state-defined MIUR threshold changes, which could affect the Hospital's eligibility status. Any change in eligibility status would affect the Hospital's ability to qualify for Medicaid DSH payments and receive the 25% provider assessment fee reduction. Management has recorded revenue which represents the amount management has estimated and believes will best predict the amount of consideration to which it will be entitled in accordance with ASC 606-10-32-8. Any changes in the amount of tax due or expected proceeds from the DSH program as a result of eligibility changes will be recorded in the period once the state has made its determination.

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Settlements with third-party payors for retroactive adjustments due to cost report or audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Hospital's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known based on newly available information or as years are settled or are no longer subject to such audits, reviews and investigations. Settlements of prior fiscal years' cost reports and the disposition of other payor audits were not significant in 2023 or 2022.

Patient and Uninsured Payors

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Hospital also provides services to uninsured patients and offers those uninsured patients a discount, either by policy or law, from standard charges. The Hospital estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts and implicit price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient care service revenue in the period of the change. For the years ended December 31, 2023 and 2022, additional revenue recognized due to changes in its estimates of implicit price concessions, discounts and contractual adjustments for performance obligations satisfied in prior years was not significant. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense.

Consistent with the Hospital's mission, care is provided to patients regardless of their ability to pay. Therefore, the Hospital has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances, such as copays and deductibles. The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Hospital expects to collect based on its collection history with those patients. For the years ended December 31, 2023 and 2022, implicit price concessions were approximately \$28,788,000 and \$25,953,000, respectively.

Patients who meet the Hospital's criteria for charity care are provided care without charge or at amounts less than established rates. Such amounts determined to qualify as charity care are not reported as revenue.

Refund Liabilities

From time to time, the Hospital will receive overpayments of patient balances from third-party payors or patients resulting in amounts owed back to either the patients or third-party payors. These amounts are excluded from revenues and are reflected as refunds due until they are refunded. As of December 31, 2023 and 2022, the Hospital has a liability for refunds to third-party payors and patients recorded of approximately \$5,396,000 and \$4,902,000, respectively.

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Revenue Composition

The Hospital has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by payors and service lines. Tables providing details of these factors are presented below.

The composition of patient care service revenue by primary payor for the years ended December 31 is as follows:

	<u>2023</u>	<u>2022</u>
Medicare	\$ 232,721,698	\$ 219,569,896
Medicaid	109,385,958	102,872,320
Commercial insurers and other	229,579,588	244,632,684
Uninsured	18,466,797	18,229,141
	<u>\$ 590,154,041</u>	<u>\$ 585,304,041</u>

The composition of patient care service revenue based on service lines for the years ended December 31 is as follows:

	<u>2023</u>	<u>2022</u>
Hospital - inpatient	\$ 159,192,825	\$ 172,838,205
Hospital - outpatient	333,068,140	316,824,613
Physician services	97,893,076	95,641,223
	<u>\$ 590,154,041</u>	<u>\$ 585,304,041</u>

Contract Balances

Contract assets consist primarily of health care services provided to patients who are still receiving inpatient care in the Hospital at the end of the year. Contract assets are included within patient accounts receivable and billed when the rights become unconditional. Contract liabilities represent the Hospital's obligation to provide services to patients when consideration has already been received from the patient or a third-party payor. The Hospital had no contract liabilities within the consolidated balance sheets at December 31, 2023 and 2022.

Significant changes in contract assets are as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 2,358,000	\$ 3,682,000
Effects of		
Transferred to receivables from contract assets recognized at the beginning of the period	(2,358,000)	(3,682,000)
Revenue recognized on contracts in process as of the end of the year	1,609,000	2,358,000
Balance, end of year	<u>\$ 1,609,000</u>	<u>\$ 2,358,000</u>

Reid Hospital and Health Care Services, Inc.
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The following table provides information about the Hospital's receivables from contracts with patients:

	<u>2023</u>	<u>2022</u>
Accounts receivable, net of contract assets, beginning of year	\$ 70,785,764	\$ 62,589,772
Accounts receivable, net of contract assets, end of year	67,160,938	70,785,764

Financing Component

The Hospital has elected the practical expedient allowed under FASB ASC 606-10-32-18 and does not adjust the promised amount of consideration from patients and 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 a third-party payor pays for that service will be one year or less. However, the Hospital does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

Note 3. Concentration of Credit Risk

The Hospital grants credit without collateral to its patients, most of which are area residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors at December 31, 2023 and 2022 is:

	<u>2023</u>	<u>2022</u>
Medicare	23%	20%
Medicaid	11%	10%
Other third-party payors	60%	64%
Uninsured patients, including coinsurance and deductibles	7%	6%
	<u>100%</u>	<u>100%</u>

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Note 4. Investments and Investment Return

Assets limited as to use at December 31 are as follows:

	<u>2023</u>	<u>2022</u>
Assets Limited as to Use		
Internally designated by Board		
Money market funds	\$ 12,033,729	\$ 8,610,428
Domestic equity mutual funds	162,028,869	133,339,369
Domestic fixed income mutual funds	63,879,697	65,244,045
Non-U.S. equity mutual funds	99,942,434	89,031,523
Non-U.S. fixed income mutual funds	14,369,299	13,793,184
Alternative investments		
Private equity	15,624,413	13,235,293
Corporate hedge funds	3,641,899	3,772,731
Real estate hedge funds	12,932,740	14,996,559
Securitized asset funds	9,910,223	9,347,515
Held by trustee		
Money market funds	<u>107,199,287</u>	<u>110,647,050</u>
	<u>\$ 501,562,590</u>	<u>\$ 462,017,697</u>
	<u>2023</u>	<u>2022</u>
Interest and dividend income (net of interest paid on derivative investment instrument and management fees)	\$ 8,317,329	\$ 7,328,215
Realized and unrealized gains (losses) on trading securities	46,727,796	(70,948,873)
Realized and unrealized gains on other investments carried at fair value	1,098,593	989,547
Investment gains on investments carried under equity method	<u>1,386,769</u>	<u>1,088,698</u>
	<u>\$ 57,530,487</u>	<u>\$ (61,542,413)</u>

The Hospital classifies substantially all of its investments in equity securities as trading. This classification requires the Hospital to recognize unrealized gains and losses on substantially all of its investments in equity securities as nonoperating gains and losses in the consolidated statements of operations.

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Alternative Investments Carried at Fair Value

The fair value of alternative investments has been estimated using the net asset value per share of the investments. Alternative investments held at December 31 consist of the following:

	2023			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Private equity	\$ 15,624,413	\$ 18,509,186	N/A	N/A
Corporate hedge funds	3,440,212	566,323	Quarterly - Yearly	95 days
Real estate hedge funds	12,922,561	-	Quarterly - Yearly	45 - 90 days
Securitized asset funds	9,910,223	1,100,857	N/A	N/A

	2022			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Private equity	\$ 13,235,293	\$ 6,054,197	N/A	N/A
Corporate hedge funds	3,528,746	566,323	Quarterly - Yearly	95 days
Real estate hedge funds	14,980,786	-	Quarterly - Yearly	45 - 90 days
Securitized asset funds	9,347,515	409,946	N/A	N/A

Alternative Investments Carried Under Equity Method

The four alternative investments reported on the equity method consist of various real estate funds. These funds invest in other limited partnerships in equity and real estate sectors. All funds are locked-up for the life of the investment, with no option for redemption. There are no material outstanding commitments for these funds at December 31, 2023. The financial position and results of operations of the more significant investment positions of which the Hospital owns a portion, are summarized below on a combined basis for the most recent period in which audited consolidated financial statements are available.

	December 31, 2022
Current assets	\$ 630,008
Noncurrent assets	1,427,458
	\$ 2,057,466
Liabilities	\$ 304,336
Equity	\$ 1,753,130
Investment return	\$ (590,004)
Net income	\$ (692,623)

Note 5. Interest in Net Assets of Reid Hospital and Health Services Foundation, Inc.

The Foundation was organized to support the activities of the Hospital in Richmond, Indiana. Funds are distributed to the Hospital as determined by the Foundation's Board of Directors. The Hospital's interest in the net assets of the Foundation is accounted for in a manner similar to the equity method. Changes in interest are included in change in net assets. Transfers of assets between the Foundation and the Hospital are recognized as increases or decreases in the interest in the net assets of the Foundation, with corresponding decreases or increases in the assets transferred, and have no effect on change in net assets. The Hospital's interest in the net assets of the Foundation is reported in the consolidated balance sheets and was \$20,665,270 and \$19,509,141 at December 31, 2023 and 2022, respectively. During 2023 and 2022, the Foundation made \$2,570,325 and \$1,276,339, respectively, in unrestricted donations to the Hospital which are included in unrestricted revenues, gains and other support in the consolidated statements of operations.

Certain Hospital officers and board members also serve on the Foundation's board of directors.

Note 6. Property and Equipment

Property and equipment and related accumulated depreciation as of December 31 are as follows:

	<u>2023</u>	<u>2022</u>
Land and land improvements	\$ 63,873,225	\$ 63,678,605
Buildings and improvements	172,462,006	170,409,330
Building equipment	232,468,684	223,491,046
Moveable equipment	263,748,349	248,342,887
Construction in progress	22,153,582	24,199,569
	<u>754,705,846</u>	<u>730,121,437</u>
Accumulated depreciation	<u>(493,654,311)</u>	<u>(458,160,446)</u>
	<u>\$ 261,051,535</u>	<u>\$ 271,960,991</u>

For the years ended December 31, 2023 and 2022, net right-of-use assets under finance leases approximating \$5,655,000 and \$2,312,000 are included as part of moveable equipment.

Note 7. Medical Malpractice Claims

The Hospital is a qualified health care provider under the *Indiana Medical Malpractice Act* (the Act) and is fully insured under a claims-made policy on a fixed premium basis up to the limits set forth in the Act. The Act limits a qualified provider's liability for an occurrence to the amount of required insurance. For claims on or after July 1, 2019, the maximum recovery is \$1,800,000 per occurrence, \$500,000 of which would be paid through malpractice insurance coverage, with the remainder due from the State of Indiana Patient Compensation Fund (the Fund).

The Hospital is a subscriber in a Vermont captive insurance company, Tecumseh Health Reciprocal Risk Retention Group (previously named Indiana Healthcare Reciprocal Retention Group), a reciprocal risk retention group organized to cover malpractice claims below those to be paid for by the Fund. The Hospital's undistributed earnings which are allocated to subscriber accounts are accounted for under the equity method and reported in other assets.

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Reserves for professional liability claims were \$716,000 at December 31, 2023 and 2022, and are included in accounts payable and accrued expenses in the accompanying consolidated balance sheets. Although considerable variability is inherent in professional liability reserve estimates, management believes the reserves for losses and loss expenses are adequate based on information currently known. It is reasonably possible that this estimate could change materially in the near term.

The Hospital's professional liability risks, in excess of certain per claim amounts, are insured through the policies described above. The amount receivable under these insurance contracts was \$716,000 at December 31, 2023 and 2022, and is included within prepaid expenses and other on the consolidated balance sheets.

Note 8. Line of Credit

The Hospital is a party to a \$30,000,000 line of credit agreement with a bank, which expires on December 18, 2026. Interest on the line of credit is paid quarterly at a variable rate established as the greater of the prime rate, the Federal Funds Rate plus 2.00% or 5.00%. At December 31, 2023, the interest rate was 6.14%. At December 31, 2022, the Hospital had outstanding draws on the line of credit of \$15,000,000.

Note 9. Long-Term Debt

	<u>2023</u>	<u>2022</u>
Hospital Revenue Bonds, Series 2015A	\$ 74,395,000	\$ 77,095,000
Hospital Revenue Bonds, Series 2016A	22,341,000	24,468,000
Hospital Revenue Bonds, Series 2016B	33,040,000	33,040,000
Hospital Revenue Bonds, Series 2018A	1,958,401	4,028,634
Hospital Revenue Bonds, Series 2019A	13,227,691	13,854,691
Hospital Revenue Bonds, Series 2019B	6,276,650	8,240,000
Hospital Revenue Bonds, Series 2021A	9,265,000	12,175,000
Hospital Revenue Bonds, Series 2022A	100,000,000	100,000,000
Series 2022 Term Loan, Bank	42,620,000	42,620,000
Financed Equipment Loan	3,623,064	4,804,178
Financed Equipment Loan	5,787,581	-
Other Promissory Note, Bank	362,013	709,856
	<u>312,896,400</u>	<u>321,035,359</u>
Plus unamortized premium	13,032,521	13,803,892
Less unamortized debt issuance costs	(2,126,480)	(2,227,258)
Less current maturities	<u>(14,348,066)</u>	<u>(12,217,030)</u>
	<u>\$ 309,454,375</u>	<u>\$ 320,394,963</u>

The Hospital Authority of Richmond (Authority) obligated itself in a Trust Indenture with U.S. Bank National Association. The Authority loaned the proceeds of the bond issues in various loan agreements, which are more fully described below. The revenue bonds and term loan are secured by the Hospital's revenues and substantially all of the Hospital's assets.

In connection with the bond issues, the Hospital entered into various agreements benefiting the respective bond stakeholders. These agreements require the Hospital to meet certain financial performance ratios, among other covenants. Management believes they are in compliance with all covenants.

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Hospital Revenue Bonds, Series 2015A

The Authority issued Revenue Bonds Series 2015A pursuant to a Trust Indenture dated as of February 24, 2015 between the Authority and U.S. Bank National Association, as Trustee. The bonds are special and limited obligations of the Authority and are payable solely from, and secured exclusively by, payments, revenues and other amounts pledged under the Trust Indenture, including payments to be made by the Hospital under a loan agreement dated February 1, 2015, between the Authority and the Hospital.

Proceeds from the bond issue were used primarily to refund the Series 2009A bonds.

The fixed rate serial bonds require annual principal payments on January 1 of each year beginning in 2016 in amounts ranging from \$1,790,000 to \$6,895,000 and are due in full in January 2039. Interest payments are due on January 1 and July 1, and rates vary at fixed amounts from 2.0% to 5.0%.

Hospital Revenue Bonds, Series 2016A and 2016B

The Authority issued Revenue Bonds Series 2016A and 2016B pursuant to a Trust Indenture dated as of November 1, 2016 between the Authority and U.S. Bank National Association, as Trustee. The bonds are special and limited obligations of the Authority and are payable solely from, and secured exclusively by, payments, revenues and other amounts pledged under the Trust Indenture, including payments to be made by the Hospital under a loan agreement dated November 1, 2016, between the Authority and the Hospital.

Proceeds from the bond issue were used primarily to refund the Series 2012 bonds.

The 2016A fixed rate serial bonds require annual principal payments on January 1 of each year beginning in 2017 in amounts ranging from \$1,445,000 to \$2,224,000 and are due in full in January 2036. The bonds may be subject to mandatory tender for purchase by the Hospital at the end of the direct purchase conversion period which is January 1, 2027. Interest payments are due on January 1 and July 1 at a fixed rate of 2.94% through January 1, 2027 at which time the interest rate is subject to adjustment.

The 2016B fixed rate serial bonds require annual principal payments on January 1 of each year beginning in 2028 in amounts ranging from \$40,000 to \$7,390,000 and are due in full in January 2036. Interest payments are due on January 1 and July 1 at a fixed rate of 5.00%.

Hospital Revenue Bonds, Series 2018A

The Authority issued Revenue Bonds Series 2018A pursuant to a Trust Indenture dated as of November 1, 2018 between the Authority and U.S. Bank National Association, as Trustee. The bonds are special and limited obligations of the Authority and are payable solely from, and secured exclusively by, payments, revenues and other amounts pledged under the Trust Indenture, including payments to be made by the Hospital under a loan agreement dated November 1, 2018, between the Authority and the Hospital.

Proceeds from the bond issue were used primarily for the acquisition of certain property and equipment.

The 2018A fixed rate serial bonds bear interest at 3.29% and require monthly interest-only payments through November 2019. The Hospital must pay monthly principal and interest payments of \$181,000 beginning December 2019 through maturity in November 2024.

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Hospital Revenue Bonds, Series 2019A and 2019B

The Authority issued Revenue Bonds Series 2019A and 2019B pursuant to a Trust Indenture dated as of June 1, 2019 between the Authority and U.S. Bank National Association, as Trustee. The bonds are special and limited obligations of the Authority and are payable solely from, and secured exclusively by, payments, revenues and other amounts pledged under the Trust Indenture, including payments to be made by the Hospital under a loan agreement dated June 1, 2019, between the Authority and the Hospital.

Proceeds from the bond issue were used primarily for the acquisition of certain property and equipment of Fayette Regional Hospital.

The 2019A fixed rate serial bonds require biannual principal payments on January 1 and July 1 of each year beginning in July 2020 in amounts ranging from \$574,000 to \$1,175,000 and are due in full in June 2044. The bonds may be subject to mandatory tender for purchase by the Hospital at the end of the direct purchase conversion period which is July 1, 2029. Interest payments are due on January 1 and July 1 at a fixed rate of 3.03%. In November 2022, the Hospital repaid amounts approximating \$5,371,000 in advance of required scheduled payments.

The 2019B fixed rate serial bonds require biannual principal payments on January 1 and July 1 of each year beginning in July 2020 in amounts ranging from \$246,000 to \$505,000 and are due in full in June of 2044. The bonds may be subject to mandatory tender for purchase by the Hospital at the end of the direct purchase conversion period which is July 1, 2029. Interest payments are due on January 1 and July 1 at a fixed rate of 3.03%.

Hospital Revenue Bonds, Series 2021A

The Authority issued Revenue Bonds Series 2021A pursuant to a Trust Indenture dated as of January 27, 2021 between the Authority and U.S. Bank National Association, as Trustee. The bonds are special and limited obligations of the Authority and are payable solely from, and secured exclusively by, payments, revenues and other amounts pledged under the Trust Indenture, including payments to be made by the Hospital under a loan agreement dated January 27, 2021, between the Authority and the Hospital.

Proceeds from the bond issue were used primarily for the acquisition of certain property and equipment.

The 2021A fixed rate serial bonds require annual principal payments on January 1 of each year beginning in January 2022 in amounts ranging from \$2,825,000 to \$3,181,000 and are due in full in January 2026. Interest payments are due on January 1 and July 1 at a fixed rate of 2.42%.

Hospital Revenue Bonds, Series 2022A

The Authority issued Revenue Bonds Series 2022A pursuant to a Trust Indenture dated as of July 20, 2022 between the Authority and U.S. Bank National Association, as Trustee. The bonds are special and limited obligations of the Authority and are payable solely from, and secured exclusively by, payments, revenues and other amounts pledged under the Trust Indenture, including payments to be made by the Hospital under a loan agreement dated July 20, 2022, between the Authority and the Hospital.

Proceeds from the bond issue are to be used primarily to construct a replacement health care facility in Connorsville, Indiana.

The 2022A fixed rate serial bonds require annual principal payments on January 1 of each year beginning in January 2040 in amounts ranging from \$4,780,000 to \$10,850,000 and are due in full in January 2052. Interest payments are due on January 1 and July 1 and rates vary at fixed amounts from 4.25% to 5.00%.

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Series 2022 Term Loan, Bank

The Hospital entered into a bank term loan dated October 28, 2022 requiring repayment of the outstanding principal amount at the maturity date of October 28, 2032. Interest payments are due semi-annually at a fixed rate based on the obligated group's established credit rating, ranging from 6.15% (A3/A-) to 6.45%(Baa3/BBB-). Any change in the fixed rate resulting from a change in the credit rating shall be effective as of the date of the announcement of the change in such credit rating. The loan is secured by payments, revenues and other amounts pledged under the Trust Indenture. Proceeds from the issuance were used primarily to refinance the Series 2016 term loan.

Financed Equipment Loan

In October 2021, the Hospital entered into a financed equipment loan to purchase \$6,050,000 in equipment. Beginning on October 25, 2021, installment payments of approximately \$106,000 are due at the beginning of each month through October 2026. Interest is fixed at a rate of 2.16%; the loan is secured by certain property and equipment.

Financed Equipment Loan

In December 2022, the Hospital entered into a financed equipment loan to purchase equipment approximating \$7,542,000. Installment payments of approximately \$184,000 are due at the beginning of each month through December 2027. Interest is fixed at a rate of 5.08%; the loan is secured by certain property and equipment.

Other Promissory Notes, Bank

ROSE has entered into a promissory note dated January 28, 2022. The note requires monthly payments, including principal and interest approximating \$28,900 through maturity in January 2025. The fixed interest rate on the note is 2.75%.

Annual Maturities

The bonds listed above are subject to mandatory sinking fund requirements. Aggregate annual maturities and sinking fund requirements of bonds payable at December 31, 2023 are:

2023	\$	14,348,066
2024		12,520,883
2025		12,360,847
2026		5,885,000
2027		6,315,000
Thereafter		<u>261,466,604</u>
	\$	<u><u>312,896,400</u></u>

The maturities and sinking fund requirements above assume the extension of the Series 2016A Bonds at the direct purchase conversion date of January 1, 2027. Interest expense for the years ended December 31, 2023 and 2022 was \$9,849,620 and \$8,730,393, respectively.

Note 10. Interest Rate Swap Agreements

Cash Flow Hedge

In March 2005, the Hospital entered into two interest rate swap agreements (the 2005 Swaps) for notional amounts totaling \$87,500,000. The 2005 Swaps were fixed rate payor swaps with scheduled termination dates in January 2045, and prior to April 1, 2008, were amortized in coordination with the 2005 B and C Series Bonds. Under these agreements, the Hospital paid a fixed rate of 3.702% and receives a floating rate equal to 63.10% of USD-LIBOR + .25%.

In October 2022, in conjunction with the Series 2022 Term Loan, the Hospital voluntarily terminated the Swaps, paying the recognized fair value of \$5,541,000 at the termination date. Prior to the termination, the Swaps realized a gain of \$13,590,208. Changes in fair value of the 2005 Swaps are recorded in other income (expense).

The table below presents certain information regarding the Hospital's interest rate swap agreements at December 31:

	<u>2022</u>
Fair value of interest rate swap agreements	\$ -
Balance sheet location of fair value amount	N/A
Change in fair value recognized in excess (deficiency) of revenues over expenses	\$ 13,590,208
Location of change in fair value recognized in excess of revenues over expenses	Other Income (Expense) Change in fair value of interest rate swap agreements

Note 11. Leases

The Hospital has entered into the following lease arrangements:

Finance Leases - These leases mainly consist of clinical and administrative equipment for the use in Hospital operations. Termination of the leases generally are prohibited unless there is a violation under the lease agreement.

Operating Leases - The Hospital leases equipment and real estate that expire in various years through 2029. Certain leases contain renewal options for periods and require the Hospital to pay all executory costs (property taxes, maintenance and insurance). Termination of the leases is generally prohibited unless there is a violation under the lease agreement.

Short-Term Leases - The Hospital leases certain equipment on a seasonal basis or as needed based on operating activities. The expected lease terms are less than 12 months.

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The Hospital has no material related party leases. The Hospital's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The lease cost and other required information for the years ended December 31 are as follows:

	<u>2023</u>	<u>2022</u>
Lease cost		
Finance lease cost		
Amortization of right-of-use asset	\$ 873,339	\$ 846,793
Interest on lease liabilities	74,947	169,288
Operating lease cost	239,693	263,000
Short-term lease cost	1,496,280	2,099,433
	<u>\$ 2,684,259</u>	<u>\$ 3,378,514</u>
	<u>2023</u>	<u>2022</u>
Other information		
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from finance leases	\$ 74,947	\$ 169,288
Financing cash flows from finance leases	895,791	559,496
Operating cash flows from operating leases	239,693	263,000
Right-of-use assets obtained in exchange for new finance lease liabilities	4,216,306	722,066
Right-of-use assets obtained in exchange for new operating lease liabilities	146,949	-
Weighted-average remaining lease term		
Finance leases	4.3 years	3.7 years
Operating leases	5.6 years	6.7 years
Weighted-average discount rate		
Finance leases	4.2%	3.4%
Operating leases	3.0%	3.1%

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Future minimum lease payments as of December 31, 2023, are as follows:

	2023	
	Finance Leases	Operating Leases
2023	\$ 1,719,537	\$ 247,764
2024	1,531,176	236,294
2025	1,253,683	237,785
2026	1,208,091	235,441
2027	936,493	241,266
Thereafter	-	249,379
Total future undiscounted lease payments	6,648,980	1,447,929
Less interest	561,206	116,840
Lease liabilities	<u>\$ 6,087,774</u>	<u>\$ 1,331,089</u>

Note 12. Acquired Intangible Assets

In July 2016, the Hospital entered into a license agreement for the implementation of a new information system and electronic medical record platform. Under the agreement, total contracted implementation fees approximated \$17,500,000. In association with the system implementation, the Hospital has also incurred \$6,900,000 of other costs related to consulting, labor and capitalized interest. These amounts are recorded as intangible assets and are amortized straight-line over the ten-year term of the original agreement through May 2026.

During 2020, the counterparty to the license agreement provided a twelve month notice to terminate the contract effective May 2021. Under the terms of the agreement, the Hospital contracted directly with the software manufacturer to host the same platform of the information system and electronic medical record software. The Hospital entered into new license and hosting contracts with the software manufacturer where the Hospital incurred development fees to implement the new instance of the software and was credited the unused fees under the original license agreement. The Hospital continued to use the existing software under the original license agreement during the development and implementation of the new instance of the software. Additional capitalized costs, along with unamortized costs from the original license agreement, will be amortized over the term of the hosting agreement from implementation in May 2021 through May 2026, which is consistent with the original license agreement.

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The carrying basis and accumulated amortization of the recognized intangible assets at December 31, 2023 and 2022 were:

	2023		
	Gross Carrying Amount	Accumulated Amortization	Net Carrying Value
Amortized intangible assets			
Licensing agreements	\$ 28,080,483	\$ (18,727,922)	\$ 9,352,561
	<u>\$ 28,080,483</u>	<u>\$ (18,727,922)</u>	<u>\$ 9,352,561</u>
	2022		
	Gross Carrying Amount	Accumulated Amortization	Net Carrying Value
Amortized intangible assets			
Licensing agreements	\$ 28,065,651	\$ (14,989,345)	\$ 13,076,306
	<u>\$ 28,065,651</u>	<u>\$ (14,989,345)</u>	<u>\$ 13,076,306</u>

Future amortization expense for each of the remainder of the license agreement approximates \$3,647,000 annually through 2025 and \$2,059,000 in 2026.

Note 13. Net Assets With Donor Restrictions

Net Assets With Donor Restrictions

Net assets with donor restrictions are available for the following purposes or periods:

	2023	2022
Not subject to appropriation or expenditure		
Interests in net assets held by Reid Hospital and Health Care Services Foundation, Inc.	\$ 20,665,270	\$ 19,509,141
	<u>\$ 20,665,270</u>	<u>\$ 19,509,141</u>

Net assets approximating \$2,570,000 and \$1,276,000 were released from donor restrictions for use in operations for 2023 and 2022, respectively.

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Note 14. Liquidity and Availability

The Hospital's financial assets available within one year of the balance sheet date for general expenditure are:

	<u>2023</u>	<u>2022</u>
Financial assets at year end		
Cash and cash equivalents	\$ 42,732,671	\$ 43,390,619
Patient accounts receivable	68,769,938	73,143,764
Estimated amounts due from third-party payors	184,281	12,837,949
Interest in net assets of Reid Hospital and Health Care Services Foundation, Inc.	20,665,270	19,509,141
Assets limited as to use	501,562,590	462,017,697
Total financial assets	<u>633,914,750</u>	<u>610,899,170</u>
Less amounts not available to be used within one year		
Assets limited as to use - internally-designated with liquidity horizons greater than one year	394,363,303	351,370,647
Assets limited as to use - held by trustee	107,199,287	110,647,050
Interest in net assets of Reid Hospital and Health Care Services Foundation, Inc.	20,665,270	19,509,141
Financial assets not available to be used within one year	<u>522,227,860</u>	<u>481,526,838</u>
Financial assets available to meet general expenditures within one year	<u>\$ 111,686,890</u>	<u>\$ 129,372,332</u>

The Hospital has certain board-designated assets limited to use which are designated for an operating reserve and future capital expenditures. These assets limited to use, which are more fully described in Note 1, are not available for general expenditure within the next year. However, the board-designated amounts could be made available, if necessary.

As part of the Hospital's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. To help manage unanticipated liquidity needs, the Hospital has a committed line of credit of \$30,000,000 as disclosed in Note 8, which it could draw upon.

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Note 15. Functional Expenses

The Hospital provides health care services primarily to residents within its geographic area. The following schedule presents the natural classification of expenses by function as follows:

	2023			
	Health Care Services	Support Services		Total
		General and Administrative	Fundraising	
Salaries, wages and benefits	\$ 299,823,681	\$ 68,255,620	\$ 441,804	\$ 368,521,105
Purchased services and professional fees	21,459,548	4,724,092	66,663	26,250,303
Supplies and other	181,230,266	12,210,378	25,489	193,466,133
Depreciation and amortization	43,863,667	170,599	4,390	44,038,656
Interest and amortization of financing costs	9,849,620	-	-	9,849,620
Loss on disposal of property and equipment	1,256,433	-	-	1,256,433
Provider hospital assessment fee	24,002,034	-	-	24,002,034
Total expense	\$ 581,485,249	\$ 85,360,689	\$ 538,346	\$ 667,384,284

	2022			
	Health Care Services	Support Services		Total
		General and Administrative	Fundraising	
Salaries, wages and benefits	\$ 289,175,640	\$ 62,860,669	\$ 293,049	\$ 352,329,358
Purchased services and professional fees	15,418,970	4,765,946	41,711	20,226,627
Supplies and other	173,020,821	10,850,370	106,824	183,978,015
Depreciation and amortization	43,176,197	215,696	3,565	43,395,458
Interest and amortization of financing costs	8,730,062	331	-	8,730,393
Loss on disposal of property and equipment	442,274	-	-	442,274
Provider hospital assessment fee	18,179,574	-	-	18,179,574
Total expense	\$ 548,143,538	\$ 78,693,012	\$ 445,149	\$ 627,281,699

Note 16. Pension Plans

The Hospital has a defined-contribution pension plan covering substantially all employees. The Board of Directors annually determines the amount, if any, of the Hospital's contributions to the plan. Pension expense approximated \$8,412,000 and \$7,673,000 for 2023 and 2022, respectively.

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Note 17. Disclosures About Fair Value of Assets and Liabilities

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

Recurring Measurements

The following tables present the fair value measurements of assets and liabilities recognized in the accompanying consolidated balance sheets measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2023 and 2022:

2023							
Fair Value Measurements Using							
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Investments Measured at NAV ^(A)	Total Fair Value	Equity Method	Total Carrying Value
Assets							
Cash and cash equivalents	\$ 42,732,671	\$ -	\$ -	\$ -	\$ 42,732,671	\$ -	\$ 42,732,671
Assets limited as to use							
Money market funds	119,233,016	-	-	-	119,233,016	-	119,233,016
Domestic equity mutual funds	162,028,869	-	-	-	162,028,869	-	162,028,869
Domestic fixed income mutual funds	63,879,697	-	-	-	63,879,697	-	63,879,697
Non-U.S. equity mutual funds	99,942,434	-	-	-	99,942,434	-	99,942,434
Non-U.S. fixed income mutual funds	14,369,299	-	-	-	14,369,299	-	14,369,299
Alternative investments							
Private equity	-	-	-	15,624,413	15,624,413	-	15,624,413
Corporate hedge funds	-	-	-	3,440,212	3,440,212	201,687	3,641,899
Real estate hedge funds	-	-	-	12,922,561	12,922,561	10,179	12,932,740
Securitized asset funds	-	-	-	9,910,223	9,910,223	-	9,910,223
Interest in net assets of the Foundation	-	20,665,270	-	-	20,665,270	-	20,665,270
	<u>\$ 502,185,986</u>	<u>\$ 20,665,270</u>	<u>\$ -</u>	<u>\$ 41,897,409</u>	<u>\$ 564,748,665</u>	<u>\$ 211,866</u>	<u>\$ 564,960,531</u>

2022							
Fair Value Measurements Using							
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Investments Measured at NAV ^(A)	Total Fair Value	Equity Method	Total Carrying Value
Assets							
Cash and cash equivalents	\$ 43,390,619	\$ -	\$ -	\$ -	\$ 43,390,619	\$ -	\$ 43,390,619
Assets limited as to use							
Money market funds	119,257,478	-	-	-	119,257,478	-	119,257,478
Domestic equity mutual funds	133,339,369	-	-	-	133,339,369	-	133,339,369
Domestic fixed income mutual funds	65,244,045	-	-	-	65,244,045	-	65,244,045
Non-U.S. equity mutual funds	89,031,523	-	-	-	89,031,523	-	89,031,523
Non-U.S. fixed income mutual funds	13,793,184	-	-	-	13,793,184	-	13,793,184
Alternative investments							
Private equity	-	-	-	13,235,293	13,235,293	-	13,235,293
Corporate hedge funds	-	-	-	3,528,746	3,528,746	243,985	3,772,731
Real estate hedge funds	-	-	-	14,980,786	14,980,786	15,773	14,996,559
Securitized asset funds	-	-	-	9,347,515	9,347,515	-	9,347,515
Interest in net assets of the Foundation	-	19,509,141	-	-	19,509,141	-	19,509,141
	<u>\$ 464,056,218</u>	<u>\$ 19,509,141</u>	<u>\$ -</u>	<u>\$ 41,092,340</u>	<u>\$ 524,657,699</u>	<u>\$ 259,758</u>	<u>\$ 524,917,457</u>

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Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the consolidated balance sheets.

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying consolidated balance sheets, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended December 31, 2023.

Cash and Cash Equivalents

The carrying amount approximates fair value.

Money Market Funds

Where quoted market prices are available in an active market, money market mutual funds are classified within Level 1 of the valuation hierarchy.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. Level 1 securities include equity mutual funds and fixed income mutual funds. The Hospital had no Level 2 or Level 3 investments at December 31, 2023 or 2022.

Interest in Net Assets of Reid Hospital and Health Care Services Foundation, Inc.

Fair value is estimated at the present value of the future distributions expected to be received over the term of the agreement.

Note 18. The Fair Value Option

The Hospital has elected to measure certain alternative investments at fair value because it more accurately reflects its financial position. Included in the accompanying consolidated balance sheets are fourteen alternative investments of which nine are reported at fair values of \$41,897,409 and \$41,092,340 at December 31, 2023 and 2022, respectively. The other funds are reported on the equity method at \$211,866 and \$259,758 at December 31, 2023 and 2022, respectively. Unrealized and realized gains on investments elected to be measured at fair value were \$1,098,593 and \$989,547 at December 31, 2023 and 2022, respectively. These gains are reported as a component of investment return on the consolidated statements of operations and changes in net assets. The fair value option was not elected for all of the alternative investments due to a portion being reported on the equity method and not having readily determinable fair value.

Note 19. Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Variable Consideration and Supplemental Payment Programs

Estimates of variable consideration in determining the transaction price for patient care service revenue and the impact of supplemental payment programs are described in Notes 1 and 2.

Medical Malpractice Claims

Estimates related to the accrual for medical malpractice claims are described in Notes 1 and 7.

Litigation

In the normal course of business, the Hospital is, from time to time, subject to allegations that may or do result in litigation. Some of these allegations are in areas not covered by the Hospital's captive insurance program (discussed elsewhere in these notes); for example, allegations regarding performance of contracts. The Hospital evaluates such allegations by conducting investigations to determine the validity of each potential claim. Based upon the advice of counsel, management records an estimate of the amount of ultimate expected loss, if any, for each of these matters. Events could occur that would cause the estimate of ultimate loss to differ materially in the near term.

Self-Insurance

The Hospital has elected to self-insure certain costs related to employee health insurance programs. In connection with the self-insurance program, the Hospital purchases reinsurance to protect it from catastrophic losses per occurrence. Costs resulting from noninsured losses are charged to expense when incurred.

Investments

The Hospital invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying consolidated balance sheets.

Environmental Matter

In 2015, the Hospital received notice from the Indiana Department of Environmental Management (IDEM) that IDEM determined the Hospital met the criteria of a Potentially Responsible Person, as defined by Indiana statute, related to potential release of hazardous substances at the former Hospital site. The Hospital has responded to all inquiries and assisted with testing at the site since this time. A liability has not been recognized in the accompanying consolidated financial statements at December 31, 2023 and 2022, as it cannot be reasonably determined whether a liability is both probable and estimable within the guidance in FASB ASC Topic 410, *Asset Retirement and Environmental Obligations*.

Note 20. COVID-19 Pandemic and CARES Act Funding

In response to the World Health Organization's designation of the SARS-CoV-2 virus and the incidence of COVID-19 (COVID-19) as a global pandemic in March 2020, various legislation was enacted, including the *Coronavirus Aid, Relief and Economic Security (CARES) Act* and the *American Rescue Plan Act (APRA Act)*. During 2022, the Hospital recognized \$3,041,000 from the CARES Act Provider Relief Fund (collectively the Provider Relief Fund) which were provided to healthcare organizations to prevent, prepare for and respond to coronavirus. Based on an analysis of the compliance and reporting requirements, the Hospital believes its payments are not subject to repayment, as it was able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for qualifying expenses or lost revenue attributable to COVID-19, as defined by the Department of Health and Human Services (HHS). The Hospital will continue to monitor compliance with the terms and conditions of the Provider Relief Fund which are complex and subject to interpretation and change. If the Hospital is unable to attest to or comply with current or future terms and conditions, its ability to retain some or all of the distributions received may be affected. Provider Relief Fund payments are subject to government oversight, including potential audits.

During the year ended December 31, 2020, the Hospital requested accelerated Medicare payments as provided for in the CARES Act, which allows for eligible health care facilities to request up to six months of advance Medicare payments for acute care hospitals or up to three months of advance Medicare payments for other health care providers. These amounts were recaptured by CMS according to the payback provisions. Under the terms of the program, repayment of the funds began in April 2021. The Hospital repaid \$36,319,000 in 2022, when the entirety of the Hospital's advance payment had been recouped or paid.

Note 21. Subsequent Events

In February 2024, the Hospital entered into a guaranteed maximum price amendment for its construction agreement entered into during 2023 related to its replacement facility in Connersville, Indiana. This agreement established the guaranteed maximum price at approximately \$75 million.

Subsequent events have been evaluated through April 25, 2024, which is the date the consolidated financial statements were issued.