

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2018

Department of the Treasury Internal Revenue Service

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

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

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning JUL 1, 2018 and ending JUN 30, 2019

B Check if applicable: C Name of organization DAYTON CHILDREN'S HOSPITAL D Employer identification number 31-0672132 E Telephone number 937-641-3000 G Gross receipts \$ 555,464,309. H(a) Is this a group return for subordinates? H(b) Are all subordinates included? I Tax-exempt status: J Website: WWW.CHILDRENSDAYTON.ORG K Form of organization: L Year of formation: 1967 M State of legal domicile: OH

Part I Summary

Table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, member counts, revenue breakdown, expenses, and net assets.

Part II Signature Block

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

Sign Here: Signature of officer (Chris Bergman), Date (7/15/2020), Type or print name and title (CHRIS BERGMAN, VP FINANCE AND CFO)

Paid Preparer Use Only: Print/Type preparer's name (KAREN O CRIM), Preparer's signature (KAREN O CRIM), Date (07/14/20), Check if self-employed, PTIN (P00368385), Firm's name (RSM US LLP), Firm's EIN (42-0714325), Firm's address (6 S PATTERSON BLVD, DAYTON, OH 45402), Phone no. (937-298-0201)

May the IRS discuss this return with the preparer shown above? (see instructions) [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 [X]

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

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

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

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

4a (Code: ) (Expenses \$ 322,123,404. including grants of \$ 96,500. ) (Revenue \$ 338,330,377. ) DAYTON CHILDREN'S HOSPITAL IS A PEDIATRIC HOSPITAL LOCATED IN DOWNTOWN DAYTON, OHIO. THE HOSPITAL AND ITS STAFF ARE COMMITTED TO SERVING AS AN ADVOCATE FOR THE CHILDREN AND THEIR FAMILIES IN THE MIAMI VALLEY THROUGH A VARIETY OF DIFFERENT PROGRAMS. IT OFFERS INPATIENT, OUTPATIENT AND ANCILLARY SERVICES TO THE CHILDREN IN THE SURROUNDING 20 COUNTIES. SERVICES ARE PROVIDED TO PATIENTS WITHOUT REGARD TO THEIR ABILITY TO PAY. FOR THE FISCAL YEAR ENDING JUNE 30, 2019, THE HOSPITAL'S MIX OF PATIENTS WAS 54.8% MEDICAID, 38.2% COMMERCIAL, 4.1% OTHER GOVERNMENT PROGRAMS AND 2.8% SELF PAY. THE HOSPITAL PROVIDES A LEVEL III NEONATAL NURSERY FOR PREMATURE NEWBORNS AS WELL AS CRITICAL CARE AND GENERAL PEDIATRIC INPATIENT BEDS. A 24 HOUR EMERGENCY DEPARTMENT IS AVAILABLE TO ALL CHILDREN IN THE AREA. SOME OF THE

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

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

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

4e Total program service expenses 322,123,404.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	X	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	X	
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		X
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		X
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		X
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....	X	
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....	X	
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	X	
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	X	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	X	

**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
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

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

		Yes	No
<b>2a</b>	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		3851
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
<b>b</b>	If "Yes," enter the name of the foreign country: <b>BERMUDA</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		7d
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state?	13a	
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</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	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
<b>15</b>	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?		X
If "Yes," see instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
If "Yes," complete Form 4720, Schedule O.			

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

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

Section A. Governing Body and Management

Table with columns for line numbers, descriptions, and Yes/No checkboxes. Includes lines 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, and 9.

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

Table with columns for line numbers, descriptions, and Yes/No checkboxes. Includes lines 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, and 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed OH
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LAURENCE KLABEN CHAIRMAN	1.00	X		X				0.	0.	0.
(2) VIPUL PATEL, MD (BEG 10/2018) CHAIR ELECT	1.00	X		X				0.	0.	0.
(3) MATTHEW HARDWICK, MD CHIAR ELECT	1.00	X		X				0.	0.	0.
(4) LINDA BLACK-KUREK VICE CHAIR	1.00	X		X				0.	0.	0.
(5) JAMES WHALEN SECRETARY/TREASURER	1.00	X		X				0.	0.	0.
(6) MICHAEL MCQUISTON ASST SECRETY/TREASURER	1.00	X		X				0.	0.	0.
(7) MAMLE ANIM, MD (BEG 2018) TRUSTEE	1.00	X						0.	0.	0.
(8) CLINTON BROWN TRUSTEE	1.00	X						0.	0.	0.
(9) MARK CHILSON TRUSTEE	1.00	X						0.	0.	0.
(10) JOHN DUBY, MD TRUSTEE	1.00	X						0.	0.	0.
(11) GREGORY EBERHART, MD (END 10/20) TRUSTEE	1.00	X						0.	0.	0.
(12) JACQUELINE GAMBLIN TRUSTEE	1.00	X						0.	0.	0.
(13) TIFFANY KELLNER TRUSTEE	1.00	X						0.	0.	0.
(14) THOMAS KRZMARZICK, MD TRUSTEE	1.00	X						0.	0.	0.
(15) JAMIE MCGREGOR TRUSTEE	1.00	X						0.	0.	0.
(16) TIMOTHY PEPPER (END 5/19) TRUSTEE	1.00	X						0.	0.	0.
(17) TODD PLEIMAN (BEG 2018) TRUSTEE	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MICHAEL SHANE (END 4/19) TRUSTEE	1.00	X					0.	0.	0.	
(19) BEVERLY SHILLITO (END 10/2018) TRUSTEE	1.00	X					0.	0.	0.	
(20) CHRISTINE SOWARD TRUSTEE	1.00	X					0.	0.	0.	
(21) ADAM MEZOFF, MD CMO	40.00	X					635,391.	0.	33,705.	
(22) DEBORAH FELDMAN CEO	40.00	X		X			812,913.	0.	713,717.	
(23) CHRIS BERGMAN CFO	40.00			X			476,691.	0.	24,226.	
(24) BENJAMIN GOODSTEIN VP AND CHIEF AMBULATORY OFFICER	40.00				X		271,472.	0.	23,476.	
(25) JAYNE GMEINER VP AND CHIEF NURSING OFFICER	40.00				X		288,858.	0.	20,027.	
(26) MATTHEW GRAYBILL VP HR AND CHIEF ADMINISTRA	40.00				X		340,725.	0.	208,051.	
<b>1b Sub-total</b>							2,826,050.	0.	1023202.	
<b>c Total from continuation sheets to Part VII, Section A</b>							877,831.	0.	88,483.	
<b>d Total (add lines 1b and 1c)</b>							3,703,881.	0.	1111685.	

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 **9**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
SHOOK CONSTRUCTION 4977 NORTHCUTT PL, DAYTON, OH 45414	CONSTRUCTION SERVICES	6,171,588.
RSM US LLP 6 S PATTERSON BLVD, DAYTON, OH 45402	CONSULTING AND TAX SERVICES	1,308,237.
CHILDREN'S EMERGENCY SERV 1 CHILDREN'S PLAZA, DAYTON, OH 45404	PHYSICIAN SERVICES	1,243,411.
STRATA DECISIONS TECHNOLOGY LLC, 200 E. RANDOLPH STREET 49TH FLOOR, CHICAGO, IL	CONSULTING SERVICES AND SUPPORT FOR IT P	1,042,293.
BIOFIRE DIAGNOSTICS LLC 515 COLOROW WAY, SALT LAKE CITY, UT 84108	MEDICAL SUPPLIES	906,535.

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 **47**

SEE PART VII, SECTION A CONTINUATION SHEETS



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (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			
(27) KELLY KAVANAUGH VP AND CHIEF STRATEGY OFFI	40.00				X			267,994.	0.	72,546.
(28) NANCY SEVERT MANAGER - IMPATIENT PHARMACY	40.00				X			314,840.	0.	15,937.
(29) DAVID MILLER FORMER CFO (END 1/16)	0.00					X		294,997.	0.	0.
Total to Part VII, Section A, line 1c .....								877,831.		88,483.

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>	2,458,220.				
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	3,535,400.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....						
	<b>h Total.</b> Add lines 1a-1f .....		5,993,620.				
<b>Program Service Revenue</b>	<b>2 a</b> PATIENT SERVICE REVENUE	<b>Business Code</b> 624100	199,100,962.	199,100,962.			
	<b>b</b> MEDICARE/MEDICAID	624100	137,792,958.	137,792,958.			
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....		336,893,920.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		10,122,728.			10,122,728.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	(i) Real	461,890.				
		(ii) Personal					
		<b>b</b> Less: rental expenses .....	471,552.				
		<b>c</b> Rental income or (loss) .....	-9,662.				
	<b>d</b> Net rental income or (loss) .....		-9,662.			-9,662.	
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	189,895,449.				
		(ii) Other	15,350.				
		<b>b</b> Less: cost or other basis and sales expenses .....	178,202,061.	0.			
		<b>c</b> Gain or (loss) .....	11,693,388.	15,350.			
	<b>d</b> Net gain or (loss) .....		11,708,738.	15,350.		11,693,388.	
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>					
<b>b</b> Less: direct expenses .....		<b>b</b>					
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>						
	<b>b</b> Less: direct expenses .....	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities .....						
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>	638,476.					
	<b>b</b> Less: cost of goods sold .....	<b>b</b>	579,946.				
	<b>c</b> Net income or (loss) from sales of inventory .....		58,530.			58,530.	
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> REBATES		900099	6,158,418.			6,158,418.	
	<b>b</b> CAFETERIA/KIDS CARE	900099	2,332,145.			2,332,145.	
	<b>c</b> CHILD CARE CENTER	812930	910,440.			910,440.	
	<b>d</b> All other revenue .....	900099	2,041,873.	1,421,107.		620,766.	
	<b>e Total.</b> Add lines 11a-11d .....		11,442,876.				
<b>12 Total revenue.</b> See instructions .....		376,210,750.	338,330,377.	0.	31,886,753.		

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	96,500.	96,500.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	1,993,657.		1,993,657.	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	180,073,757.	151,906,528.	26,649,506.	1,517,723.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13,262,985.	11,065,868.	2,086,556.	110,561.
<b>9</b> Other employee benefits .....	21,409,485.	17,862,837.	3,368,177.	178,471.
<b>10</b> Payroll taxes .....	13,559,631.	11,313,372.	2,133,225.	113,034.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	1,011,765.		1,011,765.	
<b>c</b> Accounting .....	350,955.		350,955.	
<b>d</b> Lobbying .....	178,930.	178,930.		
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	1,316,281.		1,316,281.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	26,667,617.	16,550,052.	9,759,095.	358,470.
<b>12</b> Advertising and promotion .....	740,859.		740,859.	
<b>13</b> Office expenses .....	9,916,155.	6,141,585.	3,476,345.	298,225.
<b>14</b> Information technology .....	11,174,331.	8,808,092.	2,186,018.	180,221.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	6,131,951.	3,373,857.	2,739,040.	19,054.
<b>17</b> Travel .....	1,226,611.	704,991.	464,147.	57,473.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....				
<b>20</b> Interest .....	3,875,750.		3,875,750.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	35,701,604.	34,812,222.	708,652.	180,730.
<b>23</b> Insurance .....	1,931,931.		1,931,931.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>MEDICAL SUPPLIES AND DR</b>	44,187,993.	42,094,419.	2,083,782.	9,792.
<b>b</b> <b>BAD DEBT EXPENSE</b>	15,655,122.	15,655,122.		
<b>c</b> <b>STATE HOSPITAL ASSESSME</b>	6,274,856.	0.	6,274,856.	0.
<b>d</b> <b>REPAIRS AND MAINTENANCE</b>	1,658,295.	1,559,029.	95,410.	3,856.
<b>e</b> All other expenses .....				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	398,397,021.	322,123,404.	73,246,007.	3,027,610.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	77,513.	<b>1</b>	16,156,504.
	<b>2</b> Savings and temporary cash investments .....	10,002,651.	<b>2</b>	298,581.
	<b>3</b> Pledges and grants receivable, net .....	221,375.	<b>3</b>	298,888.
	<b>4</b> Accounts receivable, net .....	78,494,029.	<b>4</b>	75,129,446.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	5,653,234.	<b>8</b>	6,185,058.
	<b>9</b> Prepaid expenses and deferred charges .....	4,110,591.	<b>9</b>	4,203,711.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 567,109,671.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 161,778,994.		
	<b>11</b> Investments - publicly traded securities .....	358,860,156.	<b>10c</b>	405,330,677.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	324,737,595.	<b>11</b>	263,704,040.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	130,675,127.	<b>12</b>	124,864,759.
	<b>14</b> Intangible assets .....	26,540,462.	<b>13</b>	23,948,088.
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	1,769,562.	<b>15</b>	1,624,597.	
	941,142,295.	<b>16</b>	921,744,349.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	17,270,830.	<b>17</b>	16,056,262.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....	151,894,138.	<b>20</b>	151,937,717.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	10,415,000.	<b>23</b>	10,415,000.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	32,743,978.	<b>25</b>	52,145,969.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	212,323,946.	<b>26</b>	230,554,948.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	727,527,945.	<b>27</b>	689,981,054.
	<b>28</b> Temporarily restricted net assets .....	1,290,404.	<b>28</b>	1,208,347.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	728,818,349.	<b>33</b>	691,189,401.	
<b>34</b> Total liabilities and net assets/fund balances .....	941,142,295.	<b>34</b>	921,744,349.	

**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	376,210,750.
2	Total expenses (must equal Part IX, column (A), line 25)	2	398,397,021.
3	Revenue less expenses. Subtract line 2 from line 1	3	-22,186,271.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	728,818,349.
5	Net unrealized gains (losses) on investments	5	-2,281,349.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-13,161,328.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	691,189,401.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? \_\_\_\_\_
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

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

Form 990 (2018)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

Open to Public Inspection

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

**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 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in 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		
<b>Total</b>						

**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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2017.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2018.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2017.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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



**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> 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>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> 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>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> 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 <b>Part VI</b> 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
<b>1</b> 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 <b>Part VI</b> 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
<b>1</b> 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?		
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> 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 <b>Part VI</b> 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>b</b> Did the activities described in (a) 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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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? Provide details in <b>Part VI</b> .		
<b>b</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 <b>Part VI</b> 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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
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 1-1/2% 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 .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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	<b>Distributable Amount.</b> 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).		

Schedule A (Form 990 or 990-EZ) 2018

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

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013			
<b>b</b> From 2014			
<b>c</b> From 2015			
<b>d</b> From 2016			
<b>e</b> From 2017			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2018 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2014			
<b>b</b> Excess from 2015			
<b>c</b> Excess from 2016			
<b>d</b> Excess from 2017			
<b>e</b> Excess from 2018			

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

Multiple horizontal lines for supplemental information.

**Schedule B**

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

Name of the organization

DAYTON CHILDREN ' S HOSPITAL

Employer identification number

31-0672132

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

Name of organization  <b>DAYTON CHILDREN'S HOSPITAL</b>	Employer identification number  <b>31-0672132</b>
---	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>2,377,460.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>DAYTON CHILDREN'S HOSPITAL</b>	Employer identification number  <b>31-0672132</b>
---	---

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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



Name of organization  <b>DAYTON CHILDREN'S HOSPITAL</b>	Employer identification number  <b>31-0672132</b>
---	---

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

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

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2018**

**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](http://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 <b>DAYTON CHILDREN'S HOSPITAL</b>	Employer identification number <b>31-0672132</b>
---	---

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

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

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

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

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

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

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

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** **Schedule C (Form 990 or 990-EZ) 2018**

LHA

832041 11-08-18

**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.

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> 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)).**

	(a)		(b)
	Yes	No	Amount
<b>1</b> 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:			
<b>a</b> Volunteers?		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
<b>c</b> Media advertisements?		X	
<b>d</b> Mailings to members, legislators, or the public?		X	
<b>e</b> Publications, or published or broadcast statements?		X	
<b>f</b> Grants to other organizations for lobbying purposes?	X		105,061.
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?	X		21,890.
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	X		51,979.
<b>i</b> Other activities?		X	
<b>j</b> Total. Add lines 1c through 1i			178,930.
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> 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
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
<b>3</b> 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."**

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

**Part IV Supplemental Information**

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

**PART II-B, LINE 1, LOBBYING ACTIVITIES:**

**LINE 1F:**

OHIO HOSPITAL ASSOCIATION	\$3,478
OHIO CHILDREN'S HOSPITAL ASSOCIATION	\$42,245
CHILDREN'S HOSPITAL ASSOCIATION	\$46,711
DAYTON DEV COALITION	\$12,300

**Part IV** Supplemental Information (continued)

DAYTON AREA CHAMBER OF COMMERCE \$327

TOTAL \$105,061

LINE 1G:

MANAGEMENT TIME \$21,890

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

LINE 1H:

CONSULTING EXPENSE \$51,979

TOTAL LINE 1J : \$178,930

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

2018 Open to Public Inspection

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

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

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

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

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts for revenue and assets.

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

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

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

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,601,373.	183,912,987.	167,616,099.	168,335,550.	172,836,657.
b Contributions		760,296.	106,014.	9,088,944.	3,053,446.
c Net investment earnings, gains, and losses	21.	640,717.	22,473,043.	-3,634,804.	-1,954,780.
d Grants or scholarships	80,760.	3,340,064.	6,271,797.	6,153,591.	5,599,773.
e Other expenditures for facilities and programs		180,372,563.	10,372.	20,000.	
f Administrative expenses					
g End of year balance	1,520,634.	1,601,373.	183,912,987.	167,616,099.	168,335,550.

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

- a Board designated or quasi-endowment  100.00 %
- b Permanent endowment  \_\_\_\_\_ %
- c Temporarily restricted endowment  \_\_\_\_\_ %

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

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

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)	X	
3b	X	

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		23,234,081.		23,234,081.
b Buildings		169,079,439.	40,378,005.	128,701,434.
c Leasehold improvements				
d Equipment		312,003,561.	102,134,087.	209,869,474.
e Other		62,792,590.	19,266,902.	43,525,688.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				405,330,677.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) HEDGE FUNDS	65,627,519.	END-OF-YEAR MARKET VALUE
(B) LIMITED PARTNERSHIP	35,260,690.	END-OF-YEAR MARKET VALUE
(C) PRIVATE EQUITY	23,976,550.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	<b>124,864,759.</b>	

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED COMP PAYABLE	13,794,787.
(3) PENSION LIABILITIES	34,374,907.
(4) OTHER RECEIVABLES	3,976,275.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>52,145,969.</b>

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



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

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

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

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

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

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

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

ALL SUBSIDIARIES OF THE HOSPITAL, EXCEPT DAYTON CHILDREN'S SPECIALTY PEDIATRICS, AND SELECTED JOINT VENTURE ENTITIES, ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE WHOLLY OWNED FOR-PROFIT SUBSIDIARIES DAYTON CHILDREN'S SPECIALTY PEDIATRICS HAD NO TAXABLE INCOME IN 2019 OR 2018. THE PROVISION FOR INCOME TAXES FOR THE JOINT VENTURE ENTITIES IS NOT SIGNIFICANT TO THE HOSPITAL. THE HOSPITAL COMPLETED AN ANALYSIS OF ITS UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH APPLICABLE ACCOUNTING GUIDANCE, AND DETERMINED THAT NO AMOUNTS WERE REQUIRED TO BE RECOGNIZED IN THE CONSOLIDATED FINANCIAL STATEMENTS AT JUNE 30, 2019 OR 2018.

**Part XIII** Supplemental Information (continued)

THE TAX CUTS AND JOBS ACT (THE ACT) WAS ENACTED ON DECEMBER 22, 2017. THE PRIMARY IMPACT IN 2018 ON THE HOSPITAL WAS THE ACT REDUCED THE U.S. FEDERAL CORPORATE TAX RATE FROM 35% TO 21% WHICH REQUIRED A REMEASUREMENT OF THE HOSPITAL'S DEFERRED TAXES. FOR TAX-EXEMPT ENTITIES, EFFECTIVE BEGINNING IN THE 2018 TAX YEAR, THE ACT ALSO REQUIRES ORGANIZATIONS TO CATEGORIZE CERTAIN FRINGE BENEFIT EXPENSES AS A SOURCE OF UNRELATED BUSINESS INCOME, PAY AN EXCISE TAX ON REMUNERATION ABOVE CERTAIN THRESHOLDS THAT IS PAID TO EXECUTIVES BY THE ORGANIZATION, AND REPORT INCOME OR LOSS FROM UNRELATED BUSINESS ACTIVITIES ON AN ACTIVITY-BY-ACTIVITY BASIS, AMONG OTHER PROVISIONS. AT JUNE 30, 2018, THE HOSPITAL HAS MADE A REASONABLE ESTIMATE OF THE TAX EFFECTS OF THE ENACTMENT OF THE ACT AND REMEASURED ITS DEFERRED TAX BALANCES, WHICH DID NOT HAVE A MATERIAL IMPACT ON THE HOSPITAL AS ALL DEFERRED TAX BALANCES ARE OFFSET BY A FULL VALUATION ALLOWANCE. THE HOSPITAL DID NOT RECORD ANY MATERIAL CHANGES TO ITS JUNE 30, 2018, ESTIMATES IN 2019. ADDITIONALLY, THE HOSPITAL DID NOT RECORD ANY MATERIAL AMOUNTS DURING THE YEAR ENDED JUNE 30, 2019, RELATED TO THE NEW REQUIREMENTS UNDER THE ACT.

SUPPLEMENTAL INFORMATION

THE ENDOWMENTS ARE HELD BY DAYTON CHILDREN'S HOSPITAL FOUNDATION, A SUBSIDIARY OF DAYTON CHILDREN'S HOSPITAL. THE FUNDS ARE USED EXCLUSIVELY TO SUPPORT DAYTON CHILDREN'S HOSPITAL AND ITS SUBSIDIARIES. THE INTENDED USE OF THE FUNDS IS TO SUPPORT MEDICAL RESEARCH, THE CHILD LIFE PROGRAM AND THE MEDICAL CHAIRS OF SPECIFIC HOSPITAL DEPARTMENTS.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

Open to Public Inspection

Name of the organization <b>DAYTON CHILDREN'S HOSPITAL</b>	Employer identification number <b>31-0672132</b>
---	---

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

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  Yes  No

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA/CARIBBEAN	1	2	INVESTMENTS		104447210.
CENTRAL AMERICA/CARIBBEAN	1	2	PROGRAM SERVICE	SELF INSURANCE	2,216,263.
EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	0	0	INVESTMENTS		406,783.
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	0	0	INVESTMENTS		920,261.
SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, ECUADOR,	0	0	INVESTMENTS		5,175.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	INVESTMENTS		2,498,554.
MIDDLE EAST AND NORTH AFRICA - ALGERIA, BAHRAIN, DJIBOUTI, EGYPT,	0	0	INVESTMENTS		66,846.
<b>3 a Subtotal</b> .....	2	4			110,561,092.
<b>b Total from continuation sheets to Part I</b> .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	2	4			110,561,092.

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

Schedule F (Form 990) 2018





**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* .....  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* .....  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* .....  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* .....  Yes  No

**Part V Supplemental Information**

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

Multiple horizontal lines for supplemental information input.

**SCHEDULE H  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Hospitals**

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

OMB No. 1545-0047

**2018**

Open to Public Inspection

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

**Part I Financial Assistance and Certain Other Community Benefits at Cost**

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

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

**7 Financial Assistance and Certain Other Community Benefits at Cost**

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
<b>Financial Assistance and Means-Tested Government Programs</b>						
<b>a</b> Financial Assistance at cost (from Worksheet 1)			537,783.		537,783.	.14%
<b>b</b> Medicaid (from Worksheet 3, column a)			175733899	130719483	45014416.	11.76%
<b>c</b> Costs of other means-tested government programs (from Worksheet 3, column b)						
<b>d Total.</b> Financial Assistance and Means-Tested Government Programs			176271682	130719483	45552199.	11.90%
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4)			1492424.		1492424.	.39%
<b>f</b> Health professions education (from Worksheet 5)			2743947.	1429905.	1314042.	.34%
<b>g</b> Subsidized health services (from Worksheet 6)			46192716.	13324677.	32868039.	8.59%
<b>h</b> Research (from Worksheet 7)						
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8)			194,603.		194,603.	.05%
<b>j Total.</b> Other Benefits			50623690.	14754582.	35869108.	9.37%
<b>k Total.</b> Add lines 7d and 7j			226895372	145474065	81421307.	21.27%







**Part V Facility Information** (continued)

**Section B. Facility Policies and Practices**

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

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

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

	Yes	No
<b>Community Health Needs Assessment</b>		
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year? .....		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C .....		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12 .....	X	
If "Yes," indicate what the CHNA report describes (check all that apply):		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>16</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted .....	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C .....		X
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C .....		X
7 Did the hospital facility make its CHNA report widely available to the public? .....	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>SEE PART V, SECTION C</u>		
b <input 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 .....	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>16</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website? .....	X	
a If "Yes," (list url): <u>SEE PART V, SECTION C</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return? .....		
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)? .....		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax? .....		
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$		

**Part V Facility Information** (continued)

**Financial Assistance Policy (FAP)**

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

	Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:		
<b>13</b> Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? .....	<b>X</b>	
If "Yes," indicate the eligibility criteria explained in the FAP:		
<b>a</b> <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>100</u> % and FPG family income limit for eligibility for discounted care of <u>400</u> %		
<b>b</b> <input type="checkbox"/> Income level other than FPG (describe in Section C)		
<b>c</b> <input type="checkbox"/> Asset level		
<b>d</b> <input type="checkbox"/> Medical indigency		
<b>e</b> <input checked="" type="checkbox"/> Insurance status		
<b>f</b> <input type="checkbox"/> Underinsurance status		
<b>g</b> <input checked="" type="checkbox"/> Residency		
<b>h</b> <input type="checkbox"/> Other (describe in Section C)		
<b>14</b> Explained the basis for calculating amounts charged to patients? .....	<b>X</b>	
<b>15</b> Explained the method for applying for financial assistance? .....	<b>X</b>	
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):		
<b>a</b> <input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
<b>b</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		
<b>c</b> <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		
<b>d</b> <input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
<b>e</b> <input type="checkbox"/> Other (describe in Section C)		
<b>16</b> Was widely publicized within the community served by the hospital facility? .....	<b>X</b>	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):		
<b>a</b> <input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
<b>b</b> <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
<b>c</b> <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
<b>d</b> <input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>e</b> <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)		
<b>f</b> <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)		
<b>g</b> <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		
<b>h</b> <input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
<b>i</b> <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		
<b>j</b> <input type="checkbox"/> Other (describe in Section C)		

Schedule H (Form 990) 2018

**Part V Facility Information** (continued)

**Billing and Collections**

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

	Yes	No
<b>17</b> 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? .....	<b>X</b>	
<b>18</b> 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		
<b>19</b> 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? .....		<b>X</b>
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)		
<b>20</b> 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 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**

<b>21</b> 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? .....	<b>X</b>	
If "No," indicate why:		
a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b <input type="checkbox"/> The hospital facility's policy was not in writing		
c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
d <input type="checkbox"/> Other (describe in Section C)		

**Part V Facility Information** *(continued)*

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

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

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

Schedule H (Form 990) 2018

**Part V Facility Information** (continued)

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

DAYTON CHILDREN'S HOSPITAL:

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

DAYTON CHILDREN'S CHNA INCLUDES FEEDBACK FROM THE GROUPS CONVENED BY THE HOSPITAL INCLUDING COMMUNITY MEMBERS, EXPERTS IN PUBLIC HEALTH AND CLINICAL PRACTITIONERS, AND INCLUDES DATA REGARDING THE HEALTH NEEDS OF VULNERABLE PEDIATRIC POPULATIONS, THOSE WITH CHRONIC ILLNESSES, AS WELL AS HEALTH DISPARITIES AMONG MINORITIES, LOW-INCOME AND MEDICALLY-UNDERSERVED POPULATIONS. OUR MOST CURRENT ASSESSMENT WAS COMPLETED IN JUNE 2017.

FUNDED BY THE DAYTON CHILDREN'S FOUNDATION BOARD, GUIDED BY THE DAYTON CHILDREN'S BOARD OF TRUSTEES COMMUNITY BENEFIT COMMITTEE, AND ADOPTED BY THE DAYTON CHILDREN'S BOARD OF TRUSTEES, THE NEEDS ASSESSMENT UNCOVERS THE HIGHEST PRIORITY CHILD HEALTH AND SAFETY ISSUES. AS THE REGIONAL LEADER IN CHILDREN'S HEALTH, DAYTON CHILDREN'S CONDUCTS THE ASSESSMENT TO PROVIDE COMMUNITY HEALTH ADVOCATES INSIGHTS INTO THE HEALTH AND WELL-BEING OF OUR REGION'S CHILDREN AND TO SET A ROBUST AGENDA TO IMPROVE CHILDREN'S HEALTH. THE ASSESSMENT OFFERS A PATH TO WORK TOGETHER TO DEVELOP OR REFINE PROGRAMS TO IMPROVE THE HEALTH STATUS OF ALL CHILDREN THROUGH COMMUNITY BENEFIT INVESTMENTS.

TO CONDUCT THE 2017 CHNA AND CRAFT THE IMPLEMENTATION PLAN, DAYTON

**Part V Facility Information** (continued)

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

CHILDREN'S CONTRACTED WITH THE HOSPITAL COUNCIL OF NORTHWEST OHIO TO COLLECT THE DATA, GUIDE THE HEALTH ASSESSMENT PROCESS, AND INTEGRATE SOURCES OF PRIMARY AND SECONDARY DATA INTO THE FINAL REPORT. THIS COMMUNITY HEALTH ASSESSMENT WAS CROSSSECTIONAL IN NATURE AND INCLUDED A WRITTEN SURVEY OF PARENTS WITHIN THE GREATER DAYTON AREA. FROM THE BEGINNING, COMMUNITY LEADERS AND PUBLIC HEALTH PARTNERS WERE ACTIVELY ENGAGED IN THE PLANNING PROCESS AND HELPED DEFINE THE CONTENT, SCOPE, AND SEQUENCE OF THE STUDY. ACTIVE ENGAGEMENT OF COMMUNITY MEMBERS THROUGHOUT THE PLANNING PROCESS IS REGARDED AS AN IMPORTANT STEP IN COMPLETING A VALID NEEDS ASSESSMENT. THE DAYTON CHILDREN'S CHNA MULTIDISCIPLINARY TEAM REVIEWED THE DATA AND THEN RATED THE NEEDS AGAINST CRITERIA INCLUDING PREVALENCE, SERIOUSNESS (HOSPITALIZATION AND/OR DEATH), IMPACT ON OTHER HEALTH ISSUES, URGENCY, PREVENTION, ECONOMICS/FEASIBILITY, ACCEPTABILITY AND RESOURCES. AFTER GROUP RANKING AND DISCUSSION, THE PRIORITIES OUTLINED IN THE IMPLEMENTATION PLAN WERE ADOPTED.

THE HOSPITAL FACILITY ALSO CONSULTED WITH THE FOLLOWING COMMUNITY PARTNERS:  
CLARK COUNTY COMBINED HEALTH DISTRICT  
ECHO (EMPOWERING CHILDREN WITH HOPE AND OPPORTUNITY) AT THE UNIVERSITY OF DAYTON  
GREENE COUNTY PUBLIC HEALTH  
COMMUNITY HEALTH CENTERS OF GREATER DAYTON  
HEALTHY COMMUNITIES CONSULTING, LLC  
LEARN TO EARN DAYTON  
MIAMI COUNTY PUBLIC HEALTH  
MIAMI VALLEY CHILD DEVELOPMENT CENTERS



**Part V Facility Information** (continued)

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

MIAMI VALLEY REGIONAL PLANNING COMMISSION

MONTGOMERY COUNTY ADAMHS BOARD

MONTGOMERY COUNTY HEALTH AND HUMAN SERVICES

MONTGOMERY COUNTY JOB AND FAMILY SERVICES - CHILDREN SERVICE DIVISION

PUBLIC HEALTH - DAYTON & MONTGOMERY COUNTY

SINCLAIR COMMUNITY COLLEGE, DIVISION OF HEALTH SCIENCES

UNITED WAY OF GREATER DAYTON

WARREN COUNTY HEALTH DISTRICT

WRIGHT STATE UNIVERSITY DEPARTMENT OF PEDIATRICS

WRIGHT STATE UNIVERSITY DEPARTMENT OF POPULATION & PUBLIC HEALTH SCIENCES

DAYTON CHILDREN'S HOSPITAL:

PART V, SECTION B, LINE 11: THE 2017 CHNA POINTED TO KEY AREAS WHERE THE DAYTON COMMUNITY CAN WORK TO IMPROVE THE HEALTH OF CHILDREN.

1. MENTAL HEALTH AND ADDICTION (INCLUDES EMOTIONAL WELLBEING, MENTAL ILLNESS CONDITIONS, AND SUBSTANCE ABUSE DISORDERS)

9% OF CHILDREN EXPERIENCED 2 OR MORE ADVERSE CHILDHOOD EXPERIENCES.

19% OF MOTHERS AND 11% OF FATHERS OF 0 TO 5 YEAR OLDS RATED THEIR MENTAL AND EMOTIONAL HEALTH AS LESS THAN GOOD.

2. CHRONIC DISEASE (INCLUDES CONDITIONS SUCH AS HEART DISEASE, DIABETES, ASTHMA, AND RELATED CLINICAL RISK FACTORS SUCH AS OBESITY, HYPERTENSION, AND HIGH CHOLESTEROL, AS WELL AS BEHAVIORS CLOSELY ASSOCIATED WITH THESE CONDITIONS AND RISK FACTORS INCLUDING NUTRITION, PHYSICAL ACTIVITY, AND TOBACCO USE)

**Part V Facility Information** (continued)

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

50% OF CHILDREN AGES 0 TO 11 WERE CLASSIFIED AS OVERWEIGHT (14%) OR OBESE (36%) BY BODY MASS INDEX (BMI) CALCULATIONS.

9% OF PARENTS WERE TOLD BY A DOCTOR THAT THEIR CHILD HAD ASTHMA.

6% OF PARENTS REPORTED THEIR CHILD WAS EXPOSED TO SECONDHAND SMOKE OR VAPING PRODUCTS AT HOME.

13% OF PARENTS REPORTED EXPERIENCING FOOD INSECURITY, INCREASING TO 19% OF PARENTS WITH A CHILD AGE 0 TO 5 AND 60% OF PARENTS WITH INCOMES LESS THAN \$25,000.

3. MATERNAL AND INFANT HEALTH (INCLUDES INFANT AND MATERNAL MORTALITY, BIRTH OUTCOMES, AND RELATED RISK AND PROTECTIVE FACTORS IMPACTING PRECONCEPTION, PREGNANCY, AND INFANCY, INCLUDING FAMILY AND COMMUNITY CONTEXTS)

11% OF PARENTS REPORTED THEIR CHILD WAS BORN PREMATURE, INCREASING TO 21% OF AFRICAN AMERICAN PARENTS.

30% OF PARENTS OF 0 TO 5 YEAR OLDS REPORTED THEIR CHILD WAS NEVER BREASTFED.

41% OF PARENTS OF 0 TO 5 YEAR OLDS REPORTED THEIR CHILD SLEPT IN BED WITH A PARENT OR ANOTHER PERSON AS AN INFANT.

THE IMPLEMENTATION PLAN INCLUDES A ROBUST SET OF PRIORITY ACTIONS TO IMPROVE HEALTH OUTCOMES IN THE THREE KEY PEDIATRIC HEALTH ISSUES AS WELL AS STRATEGIES TO ADDRESS THE SOCIAL DETERMINANTS OF HEALTH TO WORK AT THE ROOT CAUSES OF POOR HEALTH FOR CHILDREN.

TO WORK TOWARD IMPROVING MENTAL HEALTH AND ADDICTION OUTCOMES, DAYTON CHILDREN'S WILL EXECUTE STRATEGIES TO CREATE A PSYCHIATRY UNIT IN DAYTON

**Part V Facility Information** *(continued)*

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

CHILDREN'S HOSPITAL AND PROMOTE TRAUMA-INFORMED HEALTH CARE. TO WORK  
TOWARD IMPROVING CHRONIC DISEASE OUTCOMES, DAYTON CHILDREN'S WILL  
IMPLEMENT NUTRITION POLICY IN SCHOOLS, IMPLEMENT SAFE ROUTES TO SCHOOL,  
AND ENHANCE THE DAYTON ASTHMA ALLIANCE. TO WORK TOWARD IMPROVING MATERNAL  
AND INFANT HEALTH, DAYTON CHILDREN'S WILL INCREASE THE USE OF SAFE SLEEP  
PRACTICES.

TO ADDRESS MOST PRIORITY AREAS, THE FOLLOWING CROSS-CUTTING STRATEGIES ARE  
RECOMMENDED:

1. INCREASE BREASTFEEDING
2. EXPLORE AND IMPLEMENT SCREENINGS TO ADDRESS SOCIAL AND BEHAVIORAL NEEDS
3. INTEGRATE COMMUNITY HEALTH WORKERS INTO CLINICAL SERVICES
4. PROMOTE A REGIONAL CHILDHOOD VACCINATION CAMPAIGN
5. IMPLEMENT A FOOD INSECURITY SCREENING AND REFERRAL PROGRAM
6. IMPLEMENT A FOOD PHARMACY PROGRAM

THE 2017-2020 DAYTON CHILDREN'S IMPLEMENTATION STRATEGY PRIORITIES ALIGN  
WITH REGIONAL, STATE AND NATIONAL PRIORITIES. DAYTON CHILDREN'S WILL BE  
ADDRESSING THE FOLLOWING PRIORITIES TO REACH THE CHILD POPULATION IN THE  
GREATER DAYTON AREA (MONTGOMERY, CLARK, GREENE, MIAMI, AND WARREN  
COUNTIES): MENTAL HEALTH AND ADDICTION, CHRONIC DISEASE, AND MATERNAL AND  
INFANT HEALTH. PUBLIC HEALTH OFFICIALS FROM THESE COUNTIES WERE PART OF  
THE PLANNING PROCESS TO ENSURE ALIGNMENT. IN ADDITION, AS IMPLEMENTATION  
STRATEGIES WERE DEVELOPED, THE OHIO STATE HEALTH IMPROVEMENT PLAN (SHIP)  
WAS CONSULTED. THE 2017-2019 SHIP SERVES AS A STRATEGIC MENU OF  
PRIORITIES, OBJECTIVES, AND EVIDENCE-BASED STRATEGIES TO BE IMPLEMENTED BY  
STATE AGENCIES, LOCAL HEALTH DEPARTMENTS, HOSPITALS, AND OTHER COMMUNITY

**Part V Facility Information** *(continued)*

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

PARTNERS AND SECTORS BEYOND HEALTH INCLUDING EDUCATION, HOUSING, EMPLOYERS, AND REGIONAL PLANNING.

THE ASSESSMENT AND IMPLEMENTATION PLAN WAS ADOPTED BY THE HOSPITAL BOARD OF TRUSTEES AND POSTED ON THE HOSPITAL WEBSITE IN JUNE 2017. DATA IS AVAILABLE TO PUBLIC HEALTH AND OTHER CHILD-SERVING ENTITIES TO ASSIST IN THEIR INDIVIDUAL NEEDS ASSESSMENTS AS WELL.

WE CONTINUOUSLY WORK TO ALIGN OUR IMPLEMENTATION STRATEGIES WITH OTHER LOCAL AND STATE HEALTH DEPARTMENTS AND OTHER HEALTH ENTITIES TO ENSURE THE GREATEST IMPACT ON HEALTH ISSUES.

TIED DIRECTLY TO THE COMMUNITY NEEDS IDENTIFIED THROUGH OUR CHNA, DAYTON CHILDREN'S PARTICIPATES IN COMMUNITY OUTREACH INITIATIVES TO ADDRESS THE LEADING HEALTH ISSUES AFFECTING CHILDREN IN THE COMMUNITY. BELOW IS AN UPDATE ON THE INITIATIVES OUTLINED IN OUR COMMUNITY HEALTH NEEDS ASSESSMENT IMPLEMENTATION STRATEGY.

TO WORK TOWARD IMPROVING MENTAL HEALTH AND ADDICTION OUTCOMES, THE FOLLOWING STRATEGIES WERE IDENTIFIED AND EXECUTED:

STRATEGY: EXECUTE PLAN TO CREATE A PSYCHIATRY UNIT IN DAYTON CHILDREN'S HOSPITAL

DAYTON CHILDREN'S RENOVATED AN AREA ADJACENT TO THE EMERGENCY DEPARTMENT TO HOUSE A BEHAVIORAL CRISIS CENTER. IN THE CRISIS CENTER, TRAINED BEHAVIORAL HEALTH CLINICIANS WILL PROVIDE AN ASSESSMENT AND CONNECT THESE

**Part V Facility Information** (continued)

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

CHILDREN TO THE APPROPRIATE SERVICES. THIS ALLOWS THE EXPERTS AT MENTAL AND BEHAVIORAL HEALTH TO GET A CHILD HELP QUICKER, WHILE ALLOWING THE EXPERTS IN THE EMERGENCY DEPARTMENT TO FOCUS ON THE MEDICAL NEEDS OF CHILDREN. THE CRISIS CENTER OPENED IN JULY 2018. THE HOSPITAL EVALUATED APPROXIMATELY 1,600 CHILDREN THIS YEAR AT RISK FOR SELF-HARM.

IN ADDITION, SCREENING FOR SUICIDE RISK WAS INITIATED FOR ALL PATIENTS TEN YEARS OF AGE AND OLDER WHO PRESENTED TO THE HOSPITAL'S EMERGENCY DEPARTMENT OR PERIOPERATIVE SERVICES, ALLOWING THE HOSPITAL TO IDENTIFY HIGH-RISK CHILDREN BEFORE THEY ATTEMPT TO HURT THEMSELVES.

PLANS FOR A NEW A 24-BED INPATIENT MENTAL HEALTH UNIT TO PROVIDE NEEDED STABILIZATION CARE TO CHILDREN AND THEN CONNECT THEM TO THE APPROPRIATE FOLLOW UP CARE ALSO WAS A FOCUS THIS FISCAL YEAR. THE NEW INPATIENT UNIT OPENED IN JULY 2019.

IN ADDITION TO THE NEW SERVICES BEING OFFERED TO ADDRESS CRITICAL COMMUNITY NEEDS AROUND MENTAL AND BEHAVIORAL HEALTH, THE CENTER FOR PEDIATRIC MENTAL HEALTH RESOURCES ESTABLISHED IN 2014 CONTINUES TO EVOLVE AND GROW.

THE HOSPITAL PARTNERS WITH 22 AGENCIES IN ESTABLISHING THE MENTAL HEALTH ADVISORY ALLIANCE TO IMPROVE COMMUNICATION AND COORDINATION OF SERVICES. WITH SUPPORT FROM MONTGOMERY COUNTY ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES AS WELL AS DEVELOPMENTAL DISABILITIES SERVICES, WE HAVE ENHANCED PROGRAMS TO BETTER SERVE CHILDREN AND FAMILIES.

**Part V Facility Information** *(continued)*

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

THE PSYCHOLOGY DEPARTMENT PROVIDED OVER 70 PRESENTATIONS TO SCHOOLS, COMMUNITY AGENCIES, MEDICAL STUDENTS AND THE MEDIA ON VARIOUS TOPICS INCLUDING BULLYING, CHILDHOOD TRAUMA, ADHD AND OTHER LEARNING DISABILITIES, SUICIDE PREVENTION, SCHOOL VIOLENCE, BEHAVIOR MANAGEMENT AND OTHERS.

STRATEGY: PROMOTE TRAUMA-INFORMED HEALTH CARE

IN 2018, THE DAYTON CHILDREN'S SENIOR LEADERSHIP IDENTIFIED A MULTI-DISCIPLINARY TEAM OF REPRESENTATIVES TO MEET MONTHLY AND SUPPORT THE HOSPITAL'S EFFORTS TO PROMOTE TRAUMA-INFORMED CARE. THIS GROUP COMPLETED A SURVEY/NEEDS ASSESSMENT AND IDENTIFIED AREAS OF STRENGTH AND AREAS OF OPPORTUNITY RELATED TO TRAUMA-INFORMED CARE IN THE HOSPITAL. CLEAR STRENGTHS INCLUDE STAFF PROMOTING ACTIVE PARTICIPATION OF CAREGIVERS IN TREATMENT PROCESS, FAMILY-CENTERED CARE, STAFF ACCEPTANCE FOR PERSONAL RELIGIOUS OR CULTURAL PRACTICES, AND INCENTIVIZATION OF EMPLOYEE WELLNESS BY HOSPITAL LEADERSHIP. KEY AREAS OF OPPORTUNITY INCLUDE ASSESSMENT OF CAREGIVER HISTORY OF TRAUMA AND UNDERSTANDING AND ASSESSMENT OF SECONDARY TRAUMATIC STRESS IN HEALTH CARE WORKERS. THE KEY AREA OF FOCUS FOR FY2018-2019 HAS BEEN SUPPORTING CAREGIVERS OF CHILDREN HOSPITALIZED IN THE INTENSIVE CARE UNIT. THE GROUP BEGAN PILOTING A "STRESS THERMOMETER" ASSESSMENT FOR THIS TARGET POPULATION.

DAYTON CHILDREN'S IS ALSO SUPPORTING TRAUMA-INFORMED CARE IN THE COMMUNITY. THE HOSPITAL PARTNERED WITH WESTWOOD NEIGHBORHOOD SCHOOLS CENTER (ZIP CODE 45417) TO PROVIDE A TRAUMA-INFORMED EDUCATION PROGRAM. DR. NORA VISH CONDUCTED SEVERAL WORKSHOPS FOR TEACHERS AND SCHOOL

**Part V Facility Information** *(continued)*

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

LEADERSHIP TO BUILD TRAUMA-INFORMED SKILLS.

TO WORK TOWARD IMPROVING CHRONIC DISEASE OUTCOMES, THE FOLLOWING STRATEGIES WERE IDENTIFIED AND EXECUTED:

STRATEGY: IMPLEMENT NUTRITION POLICY IN SCHOOLS

DAYTON CHILDREN'S IS COLLABORATING WITH LOCAL GROUPS TO SUPPORT LOCAL CHILD CARE CENTERS WORKING TO OBTAIN CERTIFICATION IN THE OHIO HEALTHY PROGRAM.

IN ADDITION TO THIS WORK IN CHILD CARE CENTERS, DAYTON CHILDREN'S IS WORKING TO IMPROVE FOOD ACCESS IN THE SCHOOL/COMMUNITY SETTING. DAYTON CHILDREN'S HOSTED A WEB SITE FOR CONSUMERS TO FIND SUMMER FOOD SERVICE PROGRAM OPTIONS IN MONTGOMERY COUNTY AND PARTNERED ON A COMMUNICATIONS CAMPAIGN TO PROMOTE THE EXISITING SUMMER FOOD SITES. DAYTON CHILDREN'S ALSO SPONSORED THE YMCA'S Y ON THE FLY PROGRAM WHICH DELIVERED ACTIVITIES AND FOOD THROUGHOUT THE COMMUNITY WHERE THESE RESOURCES ARE LIMITED, INCLUDING CONTINUING TO PROVIDE A STOP IN THE OLD NORTH DAYTON NEIGHBORHOOD.

PART V, SECTION B, LINE 7A:

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

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

**Part V Facility Information** (continued)

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

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

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

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

**PART V, SECTION B LINE 10A:**

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

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

**CONTINUATION OF PART V, SECTION B, LINE 11:**

THE COLLABORATIVE HEALTHY WAY PROGRAM CONTINUES IN PARTNERSHIP WITH THE KROC CENTER WITH ONGOING PROGRAMMING THROUGHOUT THE YEAR.

STRATEGY: IMPLEMENT SAFE ROUTES TO SCHOOL

DAYTON CHILDREN'S, THROUGH OUR SAFE KIDS GREATER DAYTON COALITION, COLLABORATES WITH SEVERAL LOCAL ORGANIZATIONS TO IMPROVE WALKING AND BIKING INFRASTRUTURE TO ENSURE CHILDREN IN OUR COMMUNITY ARE SAFE AND HAVE ACCESS TO ACTIVITIES TO KEEP THEM HEALTHY.

THE SAFE ROUTES TO SCHOOLS LARGE DISTRICT TRAVEL PLAN WAS PASSED IN JULY 2018 BY THE DAYTON CITY COMMISSION. AFTER THE TRAVEL PLAN WAS



**Part V Facility Information** *(continued)*

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

BOARDED, THE CITY OF DAYTON RECEIVED INFRASTRUCTURE FUNDS FROM THE STATE TO COMPLETE VARIOUS PROJECTS LISTED IN THE PLAN. DAYTON CHILDREN'S WORKED WITH DAYTON PUBLIC SCHOOLS TO ACCOMPLISH VARIOUS EDUCATIONAL PROGRAMS TO IMPROVE THE UTILIZATION OF THE INFRASTRUCTURE IMPROVEMENTS.

THE GIRLS IN GEAR PROGRAM WAS IMPLEMENTED AT FOUR DAYTON PUBLIC SCHOOLS. THIS PROGRAM IS FOR GIRLS GRADES 4 TO 6 AND TEACHES THEM EMPOWERMENT THROUGH BUILDING BIKES. EACH GIRL RECEIVES A BIKE AND HELMET AT THE END OF EACH SESSION. DAYTON CHILDREN'S HELPS SUPPORT GIRLS IN GEAR PROGRAMMING BY TEACHING AT LEAST ONE HEALTH AND WELLNESS LESSON AND PROVIDING HELMETS FOR THE GIRLS IN GEAR GRADUATION.

SAFE KIDS GREATER DAYTON SUPPORTED EIGHT WALK TO SCHOOL DAY AND FOUR BIKE TO SCHOOL DAY EVENTS IN BELLBROOK, KETTERING AND DAYTON. SAFE KIDS WORLDWIDE HELPED TO FUND THESE PROGRAMS.

STRATEGY: ENHANCE THE DAYTON ASTHMA ALLIANCE

THE DAYTON ASTHMA ALLIANCE AIMS TO POSITIVELY IMPACT THE HEALTH AND WELLNESS OF CHILDREN WITH ASTHMA IN THE DAYTON AREA, FOCUSING ON THE MOST AT-RISK POPULATIONS. USING THE COLLECTIVE IMPACT FRAMEWORK, THE ALLIANCE ENGAGES LOCAL PARTNER ORGANIZATIONS TO COLLABORATIVELY IMPLEMENT A VARIETY OF STRATEGIC ACTIONS TO IMPROVE OUTCOMES FOR CHILDREN WITH ASTHMA. TO HAVE THE GREATEST IMPACT AND TO ENSURE ALL CHILDREN WITH ASTHMA HAVE OPTIMAL HEALTH OUTCOMES, THE ALLIANCE IDENTIFIED THREE STRATEGIC FOCUS AREAS FOR THEIR WORK 1) ENSURE

**Part V Facility Information** *(continued)*

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

ASTHMA-FRIENDLY ENVIRONMENTS; 2) ENHANCE ACCESS TO HIGH QUALITY HEALTHCARE AND SUPPORTIVE SOCIAL SERVICES THROUGH CLINICAL-COMMUNITY LINKAGES; AND 3) EDUCATE AND EQUIP CHILDREN, FAMILIES AND THE COMMUNITY FOR ASTHMA WELLNESS.

TO SUPPORT WORK IN THESE AREAS, DAYTON CHILDREN'S SERVES AS THE BACKBONE ORGANIZATION CONVENING THE GROUP OF COMMITTED STAKEHOLDERS AND SUPPORTING THE ALLIANCE WITH STAFF AND RESOURCES. THE ALLIANCE IS GOVERNED BY ENTITIES WITH A COMMON PURPOSE TO IMPROVE HEALTH OUTCOMES FOR CHILDREN WITH ASTHMA IN THE DAYTON REGION. THE ALLIANCE CONSULTS WITH ADDITIONAL ORGANIZATIONS TO GATHER DATA AND RESEARCH, ASCERTAIN BEST PRACTICES, AND TO IDENTIFY COMMUNITY RESOURCES TO SUPPORT CHILDREN WITH ASTHMA AND TO INFORM THE STRATEGIC FOCUS AREAS.

ULTIMATELY, THE ALLIANCE AIMS TO REDUCE HOSPITAL ADMISSION RATES AND EMERGENCY DEPARTMENT VISITS TRIGGERED BY UNCONTROLLED ASTHMA AS REPORTED BY THE OHIO HOSPITAL ASSOCIATION AND DAYTON CHILDREN'S. THE ALLIANCE ALSO AIMS TO REDUCE SCHOOL ABSENCES RELATED TO ASTHMA.

TO MEET THESE GOALS THE ALLIANCE IS IMPLEMENTING MULTIPLE PROJECTS FOCUSING ON IMPROVED EDUCATION OF CHILDREN AND FAMILIES AROUND ASTHMA TRIGGERS AND MANAGEMENT, ENHANCED EDUCATION OF SCHOOL PERSONNEL AROUND ASTHMA TRIGGERS AND MANAGEMENT, GREATER COMMUNITY RESOURCES PROVIDED TO CHILDREN AND FAMILIES TO HELP MANAGE ASTHMA, IMPROVED PRIMARY HEALTH CARE OF CHILDREN, AND DECREASED ENVIRONMENTAL TRIGGERS.

THIS WORK COULD NOT BE DONE WITHOUT ALIGNMENT WITH A VARIETY OF

**Part V Facility Information** (continued)

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

COMMUNITY STAKEHOLDERS. IN ADDITION TO STAFF AND PERSONNEL FROM DAYTON CHILDREN'S CENTER FOR CHILD HEALTH AND WELLNESS AND DAYTON CHILDREN'S PULMONARY CLINIC, PARTNERS IN THE DAYTON ASTHMA ALLIANCE INCLUDE COMMUNITY PRIMARY CARE PHYSICIANS, COMMUNITY ALLERGISTS, CARESOURCE, COMMUNITY HEALTH CENTERS OF GREATER DAYTON, DAYTON PUBLIC SCHOOLS, GREATER DAYTON PREMIER MANAGEMENT, LEGAL AID OF WESTERN OHIO (MEDICAL-LEGAL PARTNERSHIP), PUBLIC HEALTH DAYTON & MONTGOMERY COUNTY, MIAMI VALLEY CHILD DEVELOPMENT CENTERS, THINK TV, WRIGHT STATE UNIVERSITY CENTER FOR HEALTHY COMMUNITIES AND SCHOOL OF NURSING. ADDITIONAL PARTNERS AND COLLABORATORS ARE CONTINUALLY INVITED TO JOIN THE ALLIANCE AS THE NEEDS OR INTEREST ARISE.

IN FY2018-2019, DAYTON CHILDREN'S HIRED A DEDICATED COMMUNITY HEALTH WORKER TO CONDUCT HOME VISITS FOR CHILDREN/FAMILIES IN THE PULMONARY CLINIC AND THOSE ASSOCIATED WITH THE DAYTON ASTHMA ALLIANCE TO ADDRESS THE SOCIAL DETERMINANTS OF HEALTH ASSOCIATED WITH ASTHMA.

THE DAYTON ASTHMA ALLIANCE ENGAGED WITH SEVERAL DAYTON PUBLIC SCHOOLS AND HUBER HEIGHTS SCHOOLS TO RUN THE OPEN AIRWAYS SELF-MANAGEMENT PROGRAM.

THE DAYTON ASTHMA ALLIANCE IS ALIGNING WITH DAYTON CHILDREN'S HEALTH PARTNERS, THE HOSPITAL'S CLINICALLY INTEGRATED NETWORK, AROUND PRIMARY CARE QUALITY METRICS RELATED TO ASTHMA.

DAYTON CHILDREN'S PULMONARY CLINIC HELD A COMMUNITY EVENT FOR FAMILIES ON APRIL 6, 2019, TO LEARN MORE ABOUT ASTHMA AND OBTAIN RESOURCES TO

**Part V Facility Information** (continued)

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

HELP MANAGE ASTHMA.

IN ADDITION TO THE STRATEGIES LISTED ABOVE, THE HOSPITAL WORKED ON THE FOLLOWING PROGRAMS TO ADDRESS CHRONIC DISEASE PREVENTION AND SUPPORT HEALTHY LIFESTYLES.

DAYTON CHILDREN'S PEDIATRICS PHYSICIANS AND STAFF PARTNER WITH FIVE RIVERS METROPARKS AND WIC TO HOST A ONE MILE STROLLER FRIENDLY WALK THROUGH DOWNTOWN DAYTON AS PART OF THE WALK WITH A DOC PROGRAM. THIS PROGRAM WAS ATTENDED BY APPROXIMATELY 15 PEOPLE PER MONTH DURING FY 2018-2019. THERE WERE A TOTAL OF 5 WALK WITH A DOC EVENTS IN 2018-2019.

THE HEALTHY WAY COLLABORATIVE SERVES AS A FORUM TO DISCUSS AND OFFER SOLUTIONS TO HEALTH AND SAFETY ISSUES IN THE GREATER OLD NORTH DAYTON NEIGHBORHOOD. TOGETHER WITH OVER 10 NEIGHBORHOOD PARTNERS, THE HOSPITAL FINDS WAYS TO ADDRESS HEALTH NEEDS, INCLUDING OBESITY, IN THE COMMUNITY. ONE WAY THE COLLABORATIVE ADDRESSES THIS NEED IS THROUGH THE HEALTHY WAY PROGRAM, WHICH REACHED 38 ADULTS AND 21 YOUTH IN FY 2018-2019 WITH NUTRITION EDUCATION, HEALTHY MEALS AND HEALTHY LIFESTYLE LESSONS. THIS PROGRAM IS A COLLABORATION BETWEEN THE OHIO STATE EXTENSION SERVICE, THE SALVATION ARMY KROC CENTER, AND NEIGHBORHOOD LEADERS.

DAYTON CHILDREN'S DIETITIANS ALSO WORK TO TRAIN STUDENTS IN THE FIELD WITH OVER 2,000 HOURS DEDICATED TO THE OVERSIGHT OF STUDENT INTERNS AND VOLUNTEERS. THE CLINICAL NUTRITION STAFF ALSO REACHED 9 DIFFERENT SCHOOLS AND COMMUNITY AGENCIES WITH HEALTHY LIFESTYLE MESSAGING IN FY

**Part V Facility Information** (continued)

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

2018-2019.

TO WORK TOWARD IMPROVING MATERNAL AND INFANT HEALTH, THE FOLLOWING STRATEGIES WERE IDENTIFIED AND EXECUTED:

STRATEGY: INCREASE THE USE OF SAFE SLEEP PRACTICES

DAYTON CHILDREN'S IS A DESIGNATED CRIBS FOR KIDS SITE. THROUGH THIS PROGRAM, PARENTS/CAREGIVERS NEEDING A SAFE PLACE FOR THEIR BABY TO SLEEP ATTEND A ONE HOUR SAFE-SLEEP CLASS GIVEN BY TRAINED STAFF. AT THE END OF THE CLASS, PARENTS/CAREGIVERS ARE PROVIDED WITH A PORTABLE CRIB. THE HOSPITAL ALSO OFFERS A COMPLETE 'SAFE SLEEP SURVIVAL KIT,' WHICH CONTAINS A HALO SLEEP SACK (WEARABLE BLANKET), A PACK N PLAY CRIB SHEET, AND A PACIFIER APPROVED BY THE AMERICAN ACADEMY OF PEDIATRICS. IN FY 2018-2019, DAYTON CHILDREN'S DISTRIBUTED OVER 203 PACK N PLAYS THROUGH THIS PROGRAM, PARTIALLY FUNDED BY THE OHIO DEPARTMENT OF HEALTH.

IN ADDITION, THE HOSPITAL'S INFANT MORTALITY PREVENTION AND AWARENESS COMMITTEE, OFFERS COMMUNITY BASED EDUCATION ON SAFE SLEEP IN A VARIETY OF SETTINGS. THE COMMITTEE ALSO WORKS TO PROVIDE SAFE SLEEP EDUCATION TO INTERNAL STAFF AND PATIENT FAMILIES.

TO ADDRESS MOST PRIORITY AREAS, THE FOLLOWING CROSS-CUTTING STRATEGIES THAT HAVE THE ABILITY TO IMPACT ONE OR MORE OF THE PRIORITY ISSUES WERE IDENTIFIED AND EXECUTED:

**Part V Facility Information** *(continued)*

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

STRATEGY: INCREASE BREASTFEEDING

AS PART OF THE HOSPITAL'S INFANT MORTALITY AWARENESS AND PREVENTION COMMITTEE, A HOSPITAL PHYSICIAN WORKED TO INCREASE MEDICAL RESIDENT'S KNOWLEDGE, CONFIDENCE AND ATTITUDES OF BREASTFEEDING IN ORDER TO FURTHER BREASTFEEDING ADOPTION WITHIN THE COMMUNITY. THE GOAL OF THE PROJECT WAS TO IMPROVE MEDICAL RESIDENT'S KNOWLEDGE BY PROVIDING FOUR LECTURES ABOUT BREASTFEEDING AND SURVEYING THE RESIDENTS BEFORE AND AFTER THE EDUCATION. THE RESULTS SHOWED THAT THE EDUCATION IMPROVED KNOWLEDGE AND CONFIDENCE.

STRATEGY: EXPLORE AND IMPLEMENT SCREENINGS TO ADDRESS SOCIAL AND BEHAVIORAL NEEDS

THE FAMILY RESOURCE CONNECTION USES A PATIENT'S VISIT TO THE DOCTOR AS AN OPPORTUNITY TO ADDRESS THE NON-MEDICAL ISSUES THAT HAVE AN IMPACT ON HEALTH. THIS PROGRAM SCREENS PATIENT FAMILIES FOR SOCIAL NEEDS. IDENTIFIED FAMILIES THEN ARE REFERRED TO AN ADVOCATE WORKING IN THE DAYTON CHILDREN'S HOSPITAL FAMILY RESOURCE CONNECTION FOR RESOURCE CONNECTION AND FOLLOW-UP. THE FAMILY RESOURCE CONNECTION IS MODELED AFTER THE WELL-KNOWN AND RESPECTED HEALTH LEADS PROGRAM.

**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? 10

Name and address	Type of Facility (describe)
1 SPRINGBORO SOUTH URGENT CARE & OP CAR 3333 WEST TECH ROAD MIAMISBURG, OH 45342	URGENT CARE CENTER AND OUTPATIENT DIAGNOSTIC CENTER
2 HUBER HEIGHTS OUTPATIENT TESTING CENT 8501 OLD TROY PIKE HUBER HEIGHTS, OH 45424	OUTPATIENT DIAGNOSTIC CENTER
3 SPRINGFIELD SPECIALTY CARE CENTER 30 W MCCREIGHT AVENUE SPRINGFIELD, OH 45504	OUTPATIENT DIAGNOSTIC CENTER
4 BEAVERCREEK OUTPATIENT TESTING CENTER 3224 DAYTON-XENIA ROAD BEAVERCREEK, OH 45431	OUTPATIENT DIAGNOSTIC CENTER
5 VANDALIA OUTPATIENT TESTING CENTER 810 FALLS CREEK DRIVE SUITE A VANDALIA, OH 45377	OUTPATIENT DIAGNOSTIC CENTER
6 WARREN COUNTY SPECIALTY CARE CENTER 100 CAMPUS LOOP ROAD SUITE A FRANKLIN, OH 45005	OUTPATIENT CARE CENTER AND OUTPATIENT DIAGNOSTIC CENTER
7 KETTERING OUTPATIENT TESTING CENTER 4475 FAR HILLS AVENUE KETTERING, OH 45429	OUTPATIENT DIAGNOSTIC CENTER
8 KIDS EXPRESS SPRINGBORO 662 N. MAIN STREET SPRINGBORO, OH 45066	EXPRESS CARE
9 TROY OUTPATIENT TESTING CENTER 865 W. MARKET STREET TROY, OH 45373	OUTPATIENT DIAGNOSTIC CENTER
10 CHILD HEALTH PAVILION 1010 VALLEY STREET DAYTON, OH 45404	PEDIATRIC CARE CLINICS AND COMMUNITY CONNECTIONS

Schedule H (Form 990) 2018

**Part VI Supplemental Information**

Provide the following information.

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

---

**PART I, LINE 3C:**

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

---

**PART I, LINE 7:**

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

**- CHARITY CARE AT COST WAS CALCULATED USING THE COST TO CHARGE RATIO.**

**- UNREIMBURSED MEDICAID WAS CALCULATED USING THE COST TO CHARGE RATIO.**

**- COMMUNITY HEALTH IMPROVEMENT SERVICES WERE VALUED AT THE ACTUAL CASH**

**COSTS, INCLUDING DIRECTLY ASSIGNABLE PAYROLL COSTS, RELATED TO THESE**

**ACTIVITIES. NO OVERHEAD ALLOCATION WAS CHARGED TO ANY AMOUNT INCLUDED IN**

**THIS COMPUTATION.**

**- HEALTH PROFESSIONS EDUCATION COSTS WERE DETERMINED USING THE FACILITY'S**

**MEDICARE COST REPORTED, SUPPLEMENTED BY THE ACTUAL CASH COSTS, INCLUDING**

**DIRECTLY ASSIGNABLE PAYROLL COSTS, RELATED TO THESE ACTIVITIES.**

**- SUBSIDIZED HEALTH SERVICES COSTS WERE DETERMINED USING THE FACILITY'S**



**Part VI** Supplemental Information (Continuation)

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

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

## PART I, LINE 7G:

DAYTON CHILDREN'S INCLUDED \$46,192,716 OF PHYSICIAN CLINIC COSTS IN THE SUBSIDIZED HEALTH SERVICES CATEGORY.

## PART I, LINE 7, COLUMN (F):

THE BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25(A), BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS \$ 15,655,122.

## PART II, COMMUNITY BUILDING ACTIVITIES:

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

## SENSORY PROGRAMS

**Part VI** Supplemental Information (Continuation)

DAYTON CHILDREN'S PARTNERED WITH THE BOONSHOFT MUSEUM OF DISCOVERY, THE DAYTON BALLET AND THE VICTORIA THEATRE ASSOCIATION TO PROVIDE THE SUPPORTS NEEDED TO BRING SENSORY FRIENDLY PROGRAMMING TO LIFE. EACH OF THESE ORGANIZATIONS DECIDED TO GO ABOVE AND BEYOND FOR THE CHILDREN IN THE GREATER DAYTON AREA BY PROVIDING SENSORY FRIENDLY OPPORTUNITIES TO FAMILIES. SENSORY-FRIENDLY DAYS PROVIDE A REDUCTION OF LOUD OR JARRING SOUNDS, THE ABSENCE OF FLASHING OR STROBE LIGHTING OR LOUD EQUIPMENT, AND JUDGMENT-FREE ENVIRONMENT WHERE ALL PATRONS ARE FREE TO VOCALIZE OR MOVE AROUND. ON THESE DAYS NO ONE WILL BE ASKED TO LEAVE DUE TO SOUND, MOVEMENT OR BEHAVIORS RELATED TO COGNITIVE/DEVELOPMENTAL ABILITIES. THE BOONSHOFT MUSEUM OF DISCOVERY WITH THE SUPPORT AND EXPERTISE OF DAYTON CHILDREN'S STAFF HOSTED 3 SENSORY SUNDAY EVENTS, OPENING THE MUSEUM TO FAMILIES OUTSIDE THEIR NORMAL BUSINESS HOURS WITH LOWER LIGHTING, LOWER VOLUME AND PLENTY OF VOLUNTEERS TO SUPPORT FAMILIES. BOTH THE DAYTON BALLET AND THE VICTORIA THEATRE ASSOCIATION OFFERED SENSORY FRIENDLY PERFORMANCES OF THE NUTCRACKER, SLEEPING BEAUTY, THE VERY HUNGRY CATERPILLAR & OTHER ERIC CARLE FAVOURITES, HOW TO SURVIVE MIDDLE SCHOOL AND THE MAGIC SCHOOL BUS: LOST IN THE SOLAR SYSTEM. BEFORE CHILDREN ATTENDED THE MUSEUM AND THE THEATER, DAYTON CHILDREN'S STAFF ENSURED ALL POTENTIAL OVERSTIMULATING ELEMENTS WERE ADDRESSED AND PLANNED FOR BY STAFF AND VOLUNTEERS.

## THE DAVINCI PROJECT

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

**Part VI** Supplemental Information (Continuation)

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

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

## COMMUNITY LEADERSHIP

BEYOND PARTICIPATION IN ORGANIZATIONS THAT DIRECTLY IMPACT CHILDREN AND CHILDREN'S HEALTH, DAYTON CHILDREN'S STAFF AND LEADERSHIP SERVE ON VARIOUS COALITIONS TO IMPROVE THE ECONOMIC AND SOCIAL HEALTH OF OUR COMMUNITY INCLUDING THE PRESCHOOL PROMISE, UNITED WAY, THE FAMILY AND CHILDREN FIRST COUNCIL, A SPECIAL WISH, DAYTON DEVELOPMENT CORPORATION, HOPE CENTER, CITYWIDE, THE BREAST CANCER FOUNDATION, THE YWCA, AND THE MARCH OF DIMES. THROUGH THESE ACTIVITIES, DAYTON CHILDREN'S STRIVES TO CREATE A COMMUNITY THAT IS A PLACE WHERE ALL CHILDREN AND FAMILIES GROW AND THRIVE.

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

-SERVE AS THE COMMUNITY'S SAFETY NET HOSPITAL BY CARING FOR ALL CHILDREN REGARDLESS OF THEIR ABILITY TO PAY, WHILE PROVIDING AND SUBSIDIZING

**Part VI** Supplemental Information (Continuation)

HOSPITAL AND COMMUNITY-BASED SERVICES THAT ARE EITHER LIMITED OR UNAVAILABLE ELSEWHERE IN OUR COMMUNITY.

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

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

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

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

**Part VI** Supplemental Information (Continuation)

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

DAYTON CHILDREN'S FURTHER SUPPORTS COMMUNITY EFFORTS TO IMPROVE THE HEALTH AND SAFETY OF CHILDREN THROUGHOUT THE REGION THROUGH DONATIONS AND SPONSORSHIPS MADE TO PROGRAMS THAT SUPPORT, HELP AND IMPROVE THE HEALTH STATUS OF CHILDREN AND IMPROVE THE QUALITY OF LIFE FOR CHILDREN AND THEIR FAMILIES. DAYTON CHILDREN'S HAS ASSISTED MANY ORGANIZATIONS INCLUDING: A SPECIAL WISH, BIG BROTHERS AND BIG SISTERS, CLOTHES THAT WORK, EQUITAS HEALTH, GIRLS ON THE RUN, HOMEFULL, JUVENILE DIABETES RESEARCH FOUNDATION, MARCH OF DIMES, AND THE UNITED WAY OF GREATER DAYTON. IN ADDITION, WE HAVE SUPPORT MANY COMMUNITY YOUTH SPORTS TEAMS TO ENSURE LOCAL CHILDREN HAVE ACCESS TO HEALTHY ACTIVITIES.

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

PART III, LINE 2:

THE PROVISION FOR BAD DEBTS IS BASED UPON MANAGEMENT'S ASSESSMENT OF HISTORICAL AND EXPECTED NET COLLECTIONS CONSIDERING HISTORICAL BUSINESS AND ECONOMIC CONDITIONS, TRENDS IN HEALTH CARE COVERAGE AND OTHER COLLECTION INDICATORS. PERIODICALLY THROUGHOUT THE YEAR, MANAGEMENT ASSESSES THE ADEQUACY OF THE ALLOWANCE FOR BAD DEBTS BASED UPON HISTORICAL

**Part VI** Supplemental Information (Continuation)

WRITE-OFF EXPERIENCE OF SELF-PAY ACCOUNTS RECEIVABLE INCLUDING THOSE BALANCES AFTER INSURANCE PAYMENTS AND NOT COVERED BY INSURANCE. THE RESULTS OF THIS REVIEW ARE THEN USED TO MAKE ANY MODIFICATIONS TO THE PROVISION FOR BAD DEBTS TO ESTABLISH AN APPROPRIATE ALLOWANCE FOR BAD DEBTS.

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

## PART III, LINE 4:

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

**Part VI** Supplemental Information (Continuation)

PART III, LINE 8:

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

PART III, LINE 9B:

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

Schedule H (Form 990)

**Part VI** Supplemental Information (Continuation)

ASSISTANCE PROGRAMS IF DESIRED.

PART VI, LINE 2:

IN ADDITION TO OUR CHNA, DAYTON CHILDREN'S ASSESSES THE NEEDS OF OUR COMMUNITY IN A VARIETY OF WAYS. WE SERVE AS A KEY COMMUNITY PARTNER ON MANY LOCAL INITIATIVES WHICH ALLOWS US TO BETTER UNDERSTAND COMMUNITY NEEDS AND TRENDS. WE ALSO HAVE SEVERAL OTHER COMMUNITY BASED PROGRAMS WHICH ALLOW FOR FEEDBACK ABOUT THE COMMUNITY.

CENTER FOR COMMUNITY HEALTH AND ADVOCACY

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

TO ENSURE THE CENTER FOR COMMUNITY HEALTH AND ADVOCACY CONTINUOUSLY OBTAINS FEEDBACK FROM THE COMMUNITY, A COMMUNITY ADVISORY BOARD OF COMMUNITY



**Part VI** Supplemental Information (Continuation)

LEADERS REPRESENTING KEY CHILD SERVING AGENCIES WAS ASSEMBLED IN SPRING  
2019

DAYTON ASTHMA ALLIANCE

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

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

**Part VI** Supplemental Information (Continuation)

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

## FAMILY RESOURCE CONNECTION

THE FAMILY RESOURCE CONNECTION USES A PATIENT'S VISIT TO THE DOCTOR AS AN OPPORTUNITY TO ADDRESS THE NON-MEDICAL ISSUES THAT HAVE AN IMPACT ON HEALTH. THIS PROGRAM SCREENS PATIENT FAMILIES FOR SOCIAL NEEDS. IDENTIFIED FAMILIES THEN ARE REFERRED TO AN ADVOCATE WORKING IN THE DAYTON CHILDREN'S HOSPITAL FAMILY RESOURCE CONNECTION FOR RESOURCE CONNECTION AND FOLLOW-UP. THE FAMILY RESOURCE CONNECTION IS MODELED AFTER THE WELL-KNOWN AND RESPECTED HEALTH LEADS PROGRAM.

HEALTH LEADS (HEALTHLEADSUSA.ORG) IS A NATIONAL MOVEMENT THAT ENVISIONS A HEALTHCARE SYSTEM THAT ADDRESSES ALL PATIENTS' BASIC RESOURCE NEEDS AS A STANDARD PART OF QUALITY CARE. HEALTH LEADS' MISSION IS TO CATALYZE THIS HEALTHCARE SYSTEM BY CONNECTING PATIENTS WITH THE BASIC RESOURCES THEY NEED TO BE HEALTHY, AND IN DOING SO, BUILD LEADERS WITH THE CONVICTION AND ABILITY TO CHAMPION QUALITY CARE FOR ALL PATIENTS. HEALTH LEADS HAS OVER 19 YEARS OF EXPERIENCE BUILDING SOCIAL NEEDS PROGRAMS IN HOSPITAL AND CLINIC SETTINGS.

IN FY 2017-2018, THE FAMILY RESOURCE CONNECTION HAS PROVEN OUTCOMES IN CONNECTING PATIENT FAMILIES TO RESOURCES. IN ITS FIRST YEAR, 838 FAMILIES

Schedule H (Form 990)

**Part VI** Supplemental Information (Continuation)

ENGAGED IN THE PROGRAM AND OVER 612 RESOURCE CONNECTIONS WERE MADE. THE GREATEST NEEDS IDENTIFIED IN THE FAMILY RESOURCE CONNECTION ARE COMMODITIES INCLUDING DIAPERS, CRIBS AND BEDS, SCHOOL SUPPLIES AND CLOTHING.

IN ADDITION TO PROVIDING POSITIVE OUTCOMES FOR FAMILIES, THE FAMILY RESOURCE CONNECTION HELPS TO TRAIN THE NEXT GENERATION OF THE HEALTH CARE WORKFORCE. OVER THE LAST YEAR, 28 STUDENT ADVOCATES FROM MULTIPLE COLLEGES AND UNIVERSITIES IN A VARIETY OF PROGRAMS AND MAJORS ENGAGED WITH THE PROGRAM. THE STUDENTS HAVE RANGED FROM CERTIFICATE PROGRAMS, ASSOCIATE, BACHELOR TO MASTERS DEGREES WITH A VARIETY OF PROGRAMS AND MAJORS WHICH HAVE INCLUDED PRE-MEDICAL, SOCIAL WORK, HEALTH CARE ADMINISTRATION, PUBLIC HEALTH, SOCIAL SERVICES AND HEALTH CARE NAVIGATOR

KISER NEIGHBORHOOD SCHOOLS CENTER

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

**Part VI** Supplemental Information (Continuation)

CHILDREN AT KISER INCLUDING TUTORS. THIS IS A KEY PARTNERSHIP AS KISER NEIGHBORHOOD SCHOOLS CENTER IS IN OUR BACKYARD, THE GREATER OLD NORTH DAYTON.

PART VI, LINE 3:

THE HOSPITAL'S POLICIES ON BILLING AND COLLECTIONS ARE POSTED ON OUR WEBSITE

[HTTPS://WWW.CHILDRENSDAYTON.ORG/PATIENTS-VISITORS/AFTER-YOUR-VISIT/BILLING/FINANCIAL-ASSISTANCE](https://www.childrensdayton.org/patients-visitors/after-your-visit/billing/financial-assistance). IT IS THE HOSPITAL'S POLICY TO PUBLICIZE THE AVAILABILITY OF FREE CARE, GOVERNMENT, AND OTHER FINANCIAL ASSISTANCE PROGRAMS BEFORE SERVICES ARE PROVIDED THROUGH MEANS SUCH AS ONSITE FINANCIAL COUNSELORS AND BROCHURES PROVIDED IN THE REGISTRATION AREAS EACH OF THESE AVENUES OF COMMUNICATION INCLUDES DETAILED INSTRUCTIONS ON HOW PATIENTS AND FAMILIES MAY APPLY FOR ASSISTANCE. THE HOSPITAL'S POLICIES ON BILLING AND COLLECTIONS SPECIFY WHEN COLLECTION ACTION MAY BE TAKEN AND MAKES IT CLEAR THAT THESE MEASURES WILL ONLY OCCUR AFTER DAYTON CHILDREN'S HAS MADE REASONABLE EFFORTS TO CONTACT A FAMILY ABOUT ITS BILL AND THE AVAILABILITY OF FINANCIAL ASSISTANCE PROGRAMS. THESE PRACTICES APPLY TO ALL PATIENTS IN GENERAL, NOT ONLY PATIENTS WHO MIGHT BE ELIGIBLE FOR FINANCIAL ASSISTANCE. IN ADDITION, PATIENTS ARE INFORMED OF THE AVAILABILITY OF FINANCIAL ASSISTANCE PROGRAMS THROUGH SIGNS DISPLAYED IN REGISTRATION AREAS AND THROUGH MESSAGES APPEARING ON BILLING STATEMENTS MAILED BY THE HOSPITAL. FINALLY, THE HOSPITAL EMPLOYS ON-SITE FINANCIAL COUNSELORS WHO CONTACT PATIENTS WITHOUT COVERAGE IN ORDER TO DISCUSS THEIR ELIGIBILITY FOR FINANCIAL ASSISTANCE PROGRAMS VIA PHONE OR THROUGH FACE-TO-FACE INTERVIEWS. THESE FINANCIAL COUNSELORS WILL ASSIST FAMILIES IN APPLYING FOR FINANCIAL ASSISTANCE.

**Part VI** Supplemental Information (Continuation)

PART VI, LINE 4:

DAYTON CHILDREN'S HOSPITAL IS LOCATED IN OLD NORTH DAYTON, NORTHEAST OF DOWNTOWN DAYTON AND THE URBAN CORE, IN MONTGOMERY COUNTY IN SOUTHWESTERN OHIO. THE HOSPITAL'S ROOTS CAN BE TRACED BACK TO 1919, WHEN PHILANTHROPIST AND ACTIVIST ANNA BARNEY GORMAN PLANNED A NORTH DAYTON COMMUNITY CENTER TO OFFER HEALTH SERVICES, EDUCATION AND RECREATION. THE BARNEY COMMUNITY CENTER LATER DEVELOPED INTO THE BARNEY CONVALESCENT HOSPITAL, WHICH CARED FOR POLIO VICTIMS. IN 1967 A FULL-SERVICE CHILDREN'S HOSPITAL, THE BARNEY CHILDREN'S MEDICAL CENTER, OPENED. THE NAME WAS CHANGED IN 1970 TO THE CHILDREN'S MEDICAL CENTER OF DAYTON. IN SPRING 2013, THE HOSPITAL CHANGED ITS NAME ONCE AGAIN TO DAYTON CHILDREN'S HOSPITAL. THE HOSPITAL CELEBRATED ITS 50-YEAR ANNIVERSARY IN 2017.

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

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

DAYTON CHILDREN'S HAS ALWAYS BELIEVED THAT INFANTS, CHILDREN AND TEENS

Schedule H (Form 990)

**Part VI** Supplemental Information (Continuation)

NEED TO BE CARED FOR BY PEDIATRIC SPECIALISTS. WITH IMPROVED ACCESS TO PEDIATRIC SPECIALTY SERVICES, THE HOSPITAL PROVIDES EXPERT CARE TO NEARLY 320,000 CHILDREN IN ITS 20-COUNTY REGION. OUTPATIENT AND ALTERNATIVE SERVICES INCLUDE PEDIATRIC LABORATORY AND IMAGING WHICH COMPLEMENT THE HOSPITAL'S INPATIENT SERVICES. MANY PROGRAMS HAVE RECEIVED CERTIFICATIONS AND ACCREDITATIONS FROM ORGANIZATIONS SETTING THE STANDARDS OF QUALITY CARE; THE HOSPITAL'S SCORES FROM THE JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS ARE CONSISTENTLY AMONG THE HIGHEST IN THE NATION. IN SUMMER 2018, DAYTON CHILDREN'S RECEIVED MAGNET DESIGNATION FOR THE SECOND TIME, RECOGNIZING THE HOSPITAL AS PROVIDING THE GOLD STANDARD IN PATIENT CARE AND THE PROFESSIONAL PRACTICE OF NURSING BY THE AMERICAN NURSES CREDENTIALING CENTER (ANCC). IN JUNE, 2019, DAYTON CHILDREN'S RANKED IN THE TOP 50 CHILDREN'S HOSPITALS IN THE COUNTRY FOR CARE IN PULMONOLOGY IN U.S. NEWS AND WORLD REPORT.

PART VI, LINE 5:

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

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

Schedule H (Form 990)

**Part VI** Supplemental Information (Continuation)

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

AT DAYTON CHILDREN'S WE ARE PART OF THE TRANSFORMATION OF HEALTH CARE. JUST AS WE HAVE STATE-OF-THE-ART SERVICES FOR CHILDREN WHO ARE UNWELL DUE TO MEDICAL ISSUES, SO TOO DO WE NEED A STATE-OF-THE-ART RESPONSE FOR CHILDREN THAT ARE UNWELL BECAUSE OF THE ENVIRONMENT IN WHICH THEY ARE RAISED AND THE SOCIAL DETERMINANTS OF HEALTH WHICH THEY EXPERIENCE. DAYTON CHILDREN'S CENTER FOR COMMUNITY HEALTH AND ADVOCACY IS THE FIRST STEP IN THAT RESPONSE AND WILL WORK TO INTEGRATE CLINICAL SERVICES AND COMMUNITY-BASED PROGRAMS TO SUPPORT CHILDREN AND THEIR FAMILIES. THE CENTER FOR COMMUNITY HEALTH AND ADVOCACY IS RESPONSIBLE FOR THE PLANNING AND EXECUTION OF THE COMMUNITY HEALTH NEEDS ASSESSMENT AND IMPLEMENTATION PLAN ALONG WITH MANY OTHER COMMUNITY BENEFIT PROGRAMS.

PROGRAMS AND SERVICES ALIGNED UNDER THE CENTER FOR COMMUNITY HEALTH AND ADVOCACY

**Part VI** Supplemental Information (Continuation)

-DAYTON CHILDREN'S PEDIATRICS IS A PRIMARY CARE PATIENT-CENTERED MEDICAL HOME PROVIDING COMPREHENSIVE WELL-CHILD SERVICES, TREATMENT FOR ILLNESSES AND MEDICAL CONDITIONS, AND REFERRALS FOR SPECIALTY CARE. DAYTON CHILDREN'S PEDIATRICS IS ALSO THE HOME OF PRIMARY CARE TRAINING FOR MANY OF THE PEDIATRIC MEDICINE RESIDENTS AT THE WRIGHT STATE UNIVERSITY BOONSHOFT SCHOOL OF MEDICINE.

-A SPECIALTY MEDICAL HOME TO SUPPORT CHILDREN WITH DISPARATE MEDICAL AND BEHAVIORAL HEALTH CARE NEEDS, INCLUDING CHILDREN IN FOSTER/KINSHIP CARE AND CHILDREN WITH MEDICAL COMPLEXITIES. PATIENTS IN THESE PROGRAMS BENEFIT FROM DEDICATED CARE COORDINATION, SOCIAL WORK, AND COMMUNITY HEALTH WORKER SUPPORT.

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

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

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



**Part VI** Supplemental Information (Continuation)

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

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

## INJURY PREVENTION

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

DAYTON CHILDREN'S IS THE LEAD AGENCY OF SAFE KIDS GREATER DAYTON, WHICH IS OUR REGION'S LEADER IN CHILDHOOD INJURY PREVENTION PROGRAMMING. THE SAFE KIDS GREATER DAYTON COALITION ADDRESSES KEY PEDIATRIC SAFETY ISSUES WITH COMMUNITY PROGRAMMING INCLUDING CHILD PASSENGER SAFETY, PEDESTRIAN SAFETY,

**Part VI** Supplemental Information (Continuation)

HOME/FIRE SAFETY, MEDICATION POISONING PREVENTION, WATER SAFETY AND BICYCLE HELMET EDUCATION. IN OCTOBER 2018, SAFE KIDS GREATER DAYTON PARTNERED WITH AREA SAFE ROUTES TO SCHOOLS PROGRAMS TO HOST INTERNATIONAL WALK TO SCHOOL DAY AT WESTWOOD NEIGHBORHOOD SCHOOLS CENTER, HORACE MANN ELEMENTARY, RIVER'S EDGE MONTESSORI IN DAYTON PUBLIC SCHOOLS AS WELL AS THREE ELEMENTARY SCHOOLS IN KETTERING, OHIO TO TEACH CHILDREN ABOUT WALKING TO SCHOOL SAFELY. WESTWOOD AND OTHER LOCAL ELEMENTARY SCHOOLS WERE PROVIDED COPIES OF CLIFFORD TAKES A WALK TO READ WITH THEIR STUDENTS TO LEARN PEDESTRIAN SAFETY HABITS. LATER IN OCTOBER, SAFE KIDS WORKED TO PROMOTE "BE SAFE, BE SEEN ON HALLOWEEN" AT SCHOOLS THROUGHOUT THE DAYTON REGION.

BIKE TO SCHOOL DAY WAS HELD AT EDISON NEIGHBORHOOD SCHOOLS CENTER, KEMP ELEMENTARY SCHOOL AND BELLEHAVEN ELEMENTARY SCHOOL IN DAYTON, OHIO. ALL STUDENTS IN NEED OF A HELMET WERE GIVEN ONE, AND STUDENTS HAD A CHANCE TO ENTER A RAFFLE FOR ONE OF 20 NEW BIKES PROVIDED BY HUFFY. SAFE KIDS GREATER DAYTON ALSO SUPPORTED A BIKE TO SCHOOL DAY EVENT IN SUGARCREEK TOWNSHIP AT BELL CREEK INTERMEDIATE SCHOOL. STUDENTS IN THIRD, FOURTH AND FIFTH GRADE PARTICIPATED IN WALKING AND BIKING EVENTS AND HAD A CHANCE TO WIN ONE OF 20 NEW BIKES AND SCOOTERS. OVER 600 CHILDREN PARTICIPATED IN BIKE TO SCHOOL DAY EVENTS.

BEYOND SAFE KIDS GREATER DAYTON, DAYTON CHILDREN'S HOSPITAL HAS OTHER OUTREACH PROGRAMS TO PREVENT INJURY BY EDUCATING PROFESSIONALS TO UNDERSTAND THE UNIQUE PHYSIOLOGY OF CHILDREN. THESE PROGRAMS INCLUDE EMS OUTREACH AND EDUCATION, THE NURSING LIAISON PROGRAM AND SPORTS MEDICINE. DAYTON CHILDREN'S EMS OUTREACH COORDINATORS TRAINED THE STAFF AT 39 FIRE DEPARTMENTS ON SPECIFIC PEDIATRIC TRAUMA CASES AS WELL AS CHILDREN WITH

**Part VI** Supplemental Information (Continuation)

SPECIFIC HEALTH CARE NEEDS. BY COVERING TOPICS RANGING FROM SEIZURES TO RESPIRATORY, TO HIDDEN HAZARDS (POISON), THE EMS OUTREACH COORDINATORS ENSURE EMTS ARE EDUCATED IN VARIOUS PEDIATRIC HEALTH ISSUES. THE EMS OUTREACH COORDINATORS ENSURE ALL FIRE DEPARTMENTS HAD ACCESS TO TRAINING AS NEEDED IN THE GREATER DAYTON AREA.

DAYTON CHILDREN'S NURSE LIAISONS PROVIDE CONTINUING EDUCATION TO COMMUNITY AND SCHOOL NURSES IN MONTGOMERY AND CLARK COUNTIES. COMMUNITY AND SCHOOL NURSES RECEIVED TRAINING ON SEIZURES, SCHOOL AVOIDANCE, USE OF NAR CAN, AND OTHER PERTINENT TOPICS. NURSE LIAISONS ALSO PROVIDED SUPPORT TO TWO LOCAL SUMMER CAMP PROGRAMS AT THE KROC CENTER AND BOONSHOFT MUSEUM OF DISCOVERY TO ENSURE THOSE SUMMER CAMPS WERE ABLE TO INCLUDE CHILDREN WHO NEEDED ACCESS TO MEDICAL CARE DURING CAMP HOURS.

DISASTER RELIEF

ON MEMORIAL DAY 2019, DAYTON AND SURROUNDING COMMUNITIES WERE HIT WITH DEVASTATING TORNADOS. THE GREATER OLD NORTH DAYTON NEIGHBORHOOD WAS HIT BADLY BY THE TORNADO REQUIRING AN IMMEDIATE RESPONSE FROM THE HOSPITAL. THE HOSPITAL THANKFULLY WAS SPARED. IN THE INITIAL DAYS AFTER THE STORM, AS AN EMERGENCY RESPONSE, THE HOSPITAL UNDERTOOK SEVERAL INITIATIVES TO HELP OUR NEIGHBORS.

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

OH

CONTINUATION OF PART V, SECTION B, LINE 11:

HEALTH LEADS (HEALTHLEADSUSA.ORG) IS A NATIONAL MOVEMENT THAT ENVISIONS

**Part VI** Supplemental Information (Continuation)

A HEALTHCARE SYSTEM THAT ADDRESSES ALL PATIENTS' BASIC RESOURCE NEEDS AS A STANDARD PART OF QUALITY CARE. HEALTH LEADS' MISSION IS TO CATALYZE THIS HEALTHCARE SYSTEM BY CONNECTING PATIENTS WITH THE BASIC RESOURCES THEY NEED TO BE HEALTHY, AND IN DOING SO, BUILD LEADERS WITH THE CONVICTION AND ABILITY TO CHAMPION QUALITY CARE FOR ALL PATIENTS. HEALTH LEADS HAS OVER 20 YEARS OF EXPERIENCE BUILDING SOCIAL NEEDS PROGRAMS IN HOSPITAL AND CLINIC SETTINGS.

IN FY 2018-2019, THE FAMILY RESOURCE CONNECTION HAS PROVEN OUTCOMES IN CONNECTING PATIENT FAMILIES TO RESOURCES. IN THE PAST YEAR, 1,646 FAMILIES ENGAGED IN THE PROGRAM AND OVER 405 RESOURCE CONNECTIONS WERE MADE. THE GREATEST NEEDS IDENTIFIED IN THE FAMILY RESOURCE CONNECTION ARE FOOD AND COMMODITIES INCLUDING DIAPERS, CRIBS AND BEDS, SCHOOL SUPPLIES AND CLOTHING.

IN ADDITION TO PROVIDING POSITIVE OUTCOMES FOR FAMILIES, THE FAMILY RESOURCE CONNECTION HELPS TO TRAIN THE NEXT GENERATION OF THE HEALTH CARE WORKFORCE. OVER THE LAST YEAR, 28 STUDENT ADVOCATES FROM MULTIPLE COLLEGES AND UNIVERSITIES IN A VARIETY OF PROGRAMS AND MAJORS ENGAGED WITH THE PROGRAM. THE STUDENTS HAVE RANGED FROM CERTIFICATE PROGRAMS, ASSOCIATE, BACHELOR TO MASTERS DEGREES WITH A VARIETY OF PROGRAMS AND MAJORS WHICH HAVE INCLUDED PRE-MEDICAL, SOCIAL WORK, HEALTH CARE ADMINISTRATION, PUBLIC HEALTH, SOCIAL SERVICES AND HEALTH CARE NAVIGATOR.

DAYTON CHILDREN'S IS PARTICIPATING IN A NATIONAL COLLABORATIVE TO ADVANCE SOCIAL HEALTH INTEGRATION (CASHI) THROUGH THE HEALTH LEADS ORGANIZATION. DAYTON CHILDREN'S FAMILY RESOURCE CONNECTION IS SHARING

**Part VI** Supplemental Information (Continuation)

AND LEARNING BEST PRACTICES IN IMPLEMENTING SOCIAL NEEDS PROGRAMS  
WITHIN A CLINIC SETTING.

STRATEGY: INTEGRATE COMMUNITY HEALTH WORKERS INTO CLINICAL SERVICES

RECOGNIZING THAT A SIGNIFICANT PORTION OF A CHILD'S HEALTH IS  
DETERMINED BY NON-CLINICAL FACTORS, DAYTON CHILDREN'S BEGIN EMPLOYING  
COMMUNITY HEALTH WORKERS TO SUPPORT SOME OF OUR MOST VULNERABLE  
POPULATIONS. THROUGH A GRANT FROM THE OHIO DEPARTMENT OF JOB AND  
FAMILY SERVICES AND MONTGOMERY COUNTY, DAYTON CHILDREN'S EMPLOYS TWO  
KINSHIP NAVIGATORS WHO KINSHIP FAMILIES BY HELPING THEM NAVIGATE SAFETY  
NET SYSTEMS, CONNECT TO RESOURCES AND COMPLETE BENEFIT FORMS FOR  
COUNTY, STATE, AND LOCAL AGENCIES. ANY KINSHIP CAREGIVER IN OUR  
COMMUNITY CAN ACCESS THE KINSHIP NAVIGATORS HOWEVER THE NAVIGATORS WORK  
CLOSELY WITH OUR NEW FOSTER/KINSHIP CLINIC AS WELL.

IN ADDITION TO THE KINSHIP NAVIGATORS, DAYTON CHILDREN'S HIRED A  
COMMUNITY HEALTH WORKER ASSIGNED TO THE DAYTON ASTHMA ALLIANCE AND THE  
PULMONARY CLINIC. THIS COMMUNITY HEALTH WORKER WORKS DIRECTLY WITH  
FAMILIES IMPACTED BY ASTHMA TO IDENTIFY THE NON-MEDICAL BARRIERS TO  
OPTIMAL HEALTH INCLUDING HOUSING, FOOD INSECURITY AND EDUCATIONAL  
SUPPORT. THE COMMUNITY HEALTH WORKER OFTEN CONDUCTS HOME VISITS TO  
IDENTIFY ASTHMA TRIGGERS AND OFFERS REMEDIATION AND OTHER SOCIAL  
SUPPORT.

WITH ADDITIONAL FUNDING FROM THE HEALTH PATH FOUNDATION, THE HOSPITAL  
HIRED A FOURTH COMMUNITY HEALTH WORKER TO SERVE FAMILIES OF CHILDREN  
WITH MEDICAL COMPLEXITIES WHO OFTEN NEED ADDITIONAL SUPPORT. THIS  
COMMUNITY HEALTH WORKER SERVES THE CHILDREN WITH COMPLEX MEDICAL NEEDS

**Part VI** Supplemental Information (Continuation)

IN THE DAYTON CHILDREN'S PEDIATRICS CLINIC.

STRATEGY: PROMOTE A REGIONAL CHILDHOOD VACCINATION CAMPAIGN

THIS STRATEGY BEGAN WITH WORK AROUND IDENTIFYING HOW MANY CHILDREN IN OUR COMMUNITY MIGHT NOT BE VACCINATED. THE HOSPITAL BEGAN OFFERING THE FLU SHOT TO CAREGIVERS OF OUR INPATIENT CHILDREN IN 2017 AND SUCCESSFULLY VACCINATED SEVERAL HUNDRED ADULTS. WE WANTED TO EXTEND THE PROGRAM TO OUR OUTPATIENT CHILDREN AND CAREGIVERS BUT NEEDED TO PLAN FOR HOW MANY EXTRA SHOTS WE WOULD NEED TO ORDER. WE ASKED EVERY FAMILY WHO CAME TO US THROUGH THE EMERGENCY DEPARTMENT OR FOR AN OUTPATIENT VISIT IF THEIR CHILD HAD RECEIVED THE FLU VACCINE. THE NUMBERS WERE STAGGERING. LESS THAN 30 PERCENT OF CHILDREN WHO CAME TO DAYTON CHILDREN'S FOR ANY REASON WERE VACCINATED AGAINST THE FLU. A TEAM WITH MEMBERS FROM INFECTIOUS DISEASE, PHARMACY, VALUE IMPROVEMENT, MARKETING AND COMMUNITY HEALTH ALL CAME TOGETHER TO FIND HOW TO BETTER SERVE OUR CHILDREN IN SUBSEQUENT FLU SEASONS.

DURING THE FY2018-2019 FLU SEASON, THE HOSPITAL BEGAN OFFERING WALK UP FLU SHOTS AT OUR MAIN AND SOUTH CAMPUS PHARMACIES AND 816 FLU SHOTS WERE GIVEN.

DAYTON CHILDREN'S IS CLOSELY WATCHING STATE LEGISLATION THAT COULD LESSON SOME OF THE PROGRESS MADE TO HAVE MORE CHILDREN IMMUNIZED.

STRATEGY: IMPLEMENT A FOOD INSECURITY SCREENING AND REFERRAL PROGRAM

IN FY 2018-2019, DAYTON CHILDREN'S LEVERAGED OUR FAMILY RESOURCE

**Part VI** Supplemental Information (Continuation)

CONNECTION PROGRAM WITHIN DAYTON CHILDREN'S PEDIATRICS TO SCREEN FAMILIES FOR FOOD INSECURITY AND CONNECT THEM TO COMMUNITY RESOURCES. SCREENING ALSO SPREAD INTO THE HOSPITAL'S NUTRITION CLINIC. PLANS BEGAN FOR HOW THIS PROGRAM WILL BE INTEGRATED IN TO THE FOOD PHARMACY PROGRAM.

STRATEGY: IMPLEMENT A FOOD PHARMACY PROGRAM

THE FOOD SCRIPTS PROJECT WAS INITIATED IN PARTNERSHIP WITH THE DAYTON FOOD BANK TO PURCHASE AND BUILD FOOD BOXES FOR PATIENT FAMILIES IDENTIFIED AS FOOD INSECURE BY THE FAMILY RESOURCE CONNECTION. THESE FAMILIES WERE REFFERED TO THE FOOD BANK AND PROVIDED AN ELECTRONIC VOUCHER TO PICK UP A FOOD BOX. THE FOOD SCRIPTS PROGRAM RAN THIS WAY UNTIL THE OPENING OF THE CHILD HEALTH PAVILLION, WHERE THE BOXES ARE MADE AVAILABLE IN THE SAME LOCATION AS THE FAMILY RESOURCE CONNECTION FOR FAMILIES IDENTIFIED AS FOOD INSECURE. WHILE OPERATING OUT OF THE DAYTON FOOD BANK AN AVERAGE OF 9 FAMILIES WERE SERVED EACH MONTH.

IN APRIL 2019, THE FOOD SCRIPTS PROGRAM OFFICIALLY OPENED IN THE CHILD HEALTH PAVILION. IN PREPARATION FOR THE OPENING AND NEW PROGRAMMING, A COMMUNITY FOOD EQUITY MANAGER WAS HIRED IN JANUARY 2019 TO MANAGE THIS PROGRAM AND THE NEW DEMONSTRATION KITCHEN THAT IS PART OF THE HOSPITAL'S EFFORTS TO IMPROVE ACCESS TO HEALTHY FOOD IN THE REGION. THIS NEW LOCATION FOR THE PROGRAM GAVE FAMILIES BETTER ACCESS TO THE FOOD SCRIPTS PROGRAM AND IN MAY AND JUNE AN AVERAGE OF 64 FAMILIES WERE SERVED EACH MONTH.

IN THE COMMUNITY TEACHING KITCHEN, NUTRITION CLASSES COVERING DIFFERENT

**Part VI** Supplemental Information (Continuation)

NUTRITION RELATED TOPICS WERE DEVELOPED AND OFFERED TO THE COMMUNITY FREE OF CHARGE 2-3 TIMES PER WEEK. IN ADDITION TO THIS, SUMMER CAMPS, SCHOOL GROUPS, AND DIFFERENT COMMUNITY ORGANIZATIONS CAN COME TO TAKE A CLASS AS WELL. IN THE FIRST TWO MONTHS SINCE OPENING THE TEACHING KITCHEN HAS ENAGED A TOTAL OF 114 PEOPLE.

CONTINUATION OF PART VII, LINE 5:

COMMUNITY HEALTH STAFF PARTNERED WITH SEVERAL ORGANIZATIONS INCLUDING SHOES FOR THE SHOELESS, KISER NEIGHBORHOOD SCHOOL, THE OLD NORTH DAYTON AND MCCOOK FIELD NEIGHBORHOOD ASSOCIATIONS, THE FOOD BANK, THE KROC CENTER AND OTHERS TO PROVIDE MUCH NEEDED RESOURCES AND COORDINATE MANPOWER TO FAMILIES IMPACTED BY THE STORM AT NEIGHBORHOOD COOLING STATIONS AND SHELTERS. STAFF DELIVERED OVER 200 FOOD BOXES PROVIDED BY THE FOOD BANK AND OVER 200 PERSONAL CARE PACKS TO RESIDENTS. OVER 50 FAMILIES CAME TO THE CHILD HEALTH PAVILION OR WERE SERVED DIRECTLY BY OUR STAFF AT THEIR HOMES. COMMUNITY HEALTH STAFF HELPED NEIGHBORHOOD LEADERS FIELD CALLS FROM GROUPS WISHING TO VOLUNTEER AND ASSIGNED THEM TO DISTRIBUTION SITES/COOLING STATIONS AND OTHER TASKS IN THE NEIGHBORHOOD. RESOURCES IN THE FAMILY RESOURCE CONNECTION WERE MADE AVAILABLE TO FAMILIES IMPACTED BY THE STORMS. THESE ITEMS INCLUDED DIAPERS, BLANKETS, INFANT/TODDLER CLOTHING AND PERSONAL CARE PRODUCTS.

DAYTON CHILDREN ALSO DEVELOPED A LIST OF RESOURCES FOR PARENTS AND PEDIATRICIANS TO HELP CHILDREN PROCESS THE DISASTER AND TO ENSURE THEIR SAFETY DURING CLEAN-UP.

ONCE FEMA DECLARED THE COMMUNITY AN OFFICIAL SITE TO RECEIVE AID, THE CHILD HEALTH PAVILION BECAME AN OFFICIAL DISASTER RECOVERY CENTER,

Schedule H (Form 990)



**Part VI** Supplemental Information (Continuation)

HOUSING FEMA AND THE SMALL BUSINESS ADMINISTRATION.

Multiple horizontal lines for supplemental information.

**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](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

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

**Part I General Information on Grants and Assistance**

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

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
ADVOCATES FOR BASIC LEGAL EQUALITY, INC - 515 JEFFERSON AVENUE, STE 300 - TOLEDO, OH 43604	23-7376131	501 (C) (3)	10,000.	0.			PROGRAM DONATION
BALWIN WALLACE UNIVERSITY 275 EASTLAND ROAD BEREA, OH 44017	34-0714629	501 (C) (3)	12,000.	0.			PROGRAM DONATION
CULTURE WORKS 110 N. MAIN STREET, STE 165 DAYTON, OH 45402	23-7412338	501 (C) (3)	6,500.	0.			PROGRAM DONATION
DAYTON PERFORMING ARTS ALLIANCE 126 NORTH MAIN ST. STE 120 DAYTON, OH 45402	31-6000101	501 (C) (3)	5,000.	0.			PROGRAM DONATION
DAYTON SOCIETY OF NATURAL HISTORY 2600 DEWEESE PKWY DAYTON, OH 45414	31-0585917	501 (C) (3)	7,500.	0.			PROGRAM DONATION
DOWNTOWN DAYTON PARTNERSHIP 1792 W. SECOND ST., SUITE 611 DAYTON, OH 45402	34-1722175	501 (C) (3)	5,000.	0.			PROGRAM DONATION

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **12.**
- 3** Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2018)

**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FIRST FOUR EVENTS P.O. BOX 340488 DAYTON, OH 45434	45-4231032	501 (C) (3)	5,000.	0.			PROGRAM DONATION
MARCH OF DIMES 3131 S. DIXIE DRIVE, STE 416 DAYTON, OH 45439	13-1846366	501 (C) (3)	5,500.	0.			PROGRAM DONATION
SOUTHEASTERN OHIO COUNCIL FOR HIGHER EDUCATION - 3155 RESEARCH BLVD - DAYTON, OH 45420	23-7109141	501 (C) (3)	5,000.	0.			PROGRAM DONATION
UNITED WAY OF THE GREATER DAYTON AREA - 33 W. FIRST STREET, STE 500 - DAYTON, OH 45402	31-0536658	501 (C) (3)	25,000.	0.			CORPORATE PLEDGE
VICTORIA THEATRE ASSOCIATION 138 N. MAIN STREET DAYTON, OH 45402	31-0897638	501 (C) (3)	5,000.	0.			PROGRAM DONATION
YMCA WOMEN OF INFLUENCE AWARDS 141 W. THIRD STREET DAYTON, OH 45402	31-0537168	501 (C) (3)	5,000.	0.			PROGRAM DONATION

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

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

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

PART I, LINE 2:

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

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2018**

Open to Public Inspection

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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

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

**Part I Questions Regarding Compensation**

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

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

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

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

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....
- c** Participate in, or receive payment from, an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

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

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

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

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

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

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

	Yes	No
<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>	X	
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2018

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ADAM MEZOFF, MD CMO	(i)	619,982.	0.	15,409.	12,507.	21,198.	669,096.	7,345.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DEBORAH FELDMAN CEO	(i)	774,467.	0.	38,446.	713,717.	0.	1,526,630.	21,382.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CHRIS BERGMAN CFO	(i)	468,627.	0.	8,064.	10,091.	14,135.	500,917.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) BENJAMIN GOODSTEIN VP AND CHIEF AMBULATORY OFFICER	(i)	268,514.	0.	2,958.	10,206.	13,270.	294,948.	1,538.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JAYNE GMEINER VP AND CHIEF NURSING OFFICER	(i)	284,314.	0.	4,544.	9,585.	10,442.	308,885.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) MATTHEW GRAYBILL VP HR AND CHIEF ADMINISTRA	(i)	322,349.	0.	18,376.	183,489.	24,562.	548,776.	10,328.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) KELLY KAVANAUGH VP AND CHIEF STRATEGY OFFI	(i)	263,672.	0.	4,322.	50,393.	22,153.	340,540.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) NANCY SEVERT MANAGER - IMPATIENT PHARMACY	(i)	145,674.	10,321.	158,845.	2,559.	13,378.	330,777.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) DAVID MILLER FORMER CFO (END 1/16)	(i)	0.	0.	294,997.	0.	0.	294,997.	294,997.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III Supplemental Information**

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

**PART I, LINE 4B:**

**PARTICIPANTS IN A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN AND THE  
INCREASE IN ACTUARIAL VALUE:**

DEBORAH FELDMAN 702,986

MATTHEW GRAYBILL 92,365

**RECEIVED PAYMENT FROM A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN:**

DAVID MILLER 273,166

**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](http://www.irs.gov/Form990) for instructions and the latest information.**

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

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

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

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



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

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





**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
SARA GUERRERO-DUBY	SPOUSE OF BOARD MEM	135,655.	EMPLOYED		X

**Part V Supplemental Information.**

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: SARA GUERRERO-DUBY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SPOUSE OF BOARD MEMBER

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

DAYTON CHILDREN'S HOSPITAL

Employer identification number

31-0672132

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

SPECIALTIES OFFERED AT THE HOSPITAL ARE NEUROSURGERY,

HEMATOLOGY/ONCOLOGY, PULMONARY, GASTROENTEROLOGY, NEUROLOGY, UROLOGY,

DEVELOPMENTAL DISORDERS, PSYCHOLOGY, PSYCHIATRY, ENDOCRINOLOGY,

GENETICS, CARDIOLOGY, ORTHOPEDICS AND GENERAL SURGERY. WITHOUT DAYTON

CHILDREN'S HOSPITAL, MANY CHILDREN IN THE AREA WOULD HAVE TO TRAVEL A

GOOD DISTANCE TO RECEIVE THESE SERVICES. THE HOSPITAL ALSO OFFERS A

PEDIATRIC RESIDENCY PROGRAM THAT TRAINS NEW PEDIATRICIANS WHO WILL CARE

FOR THE NEXT GENERATION OF CHILDREN. DAYTON CHILDREN'S ALSO SPONSORS

MANY COMMUNITY EVENTS WHERE CHILDREN'S HEALTH AND SAFETY ARE PROMOTED.

SOME STATISTICS FOR THE FISCAL YEAR ENDING JUNE 30, 2019 ARE AS FOLLOWS

# OF BEDS 181, INPATIENT DAYS 27,358, ADMISSIONS 5,148. AVERAGE LENGTH

OF STAY 5.35 DAYS. AVERAGE DAILY CENSUS 101.2, OCCUPANCY RATE 60%,

SURGERIES PERFORMED 12,768, X-RAY STUDIES 48,198, LAB TEST 605,834,

RESPIRATORY THERAPY PROCEDURES 94,441, PHARMACY DOSES DISPENSED

760,817, CARDIOLOGY PROCEDURES 20,307, NEUROLOGY PROCEDURES 3,822,

URGENT CARE VISITS 23,163, EMERGENCY DEPARTMENT VISITS 96,817,

OUTPATIENT CLINICS 216,581.

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

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

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

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

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

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

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

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

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

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

COMPENSATION FOR THE HOSPITAL'S CHIEF EXECUTIVE OFFICER (CEO) IS SET BY AN EXECUTIVE COMPENSATION COMMITTEE (THE COMMITTEE) MADE UP OF THREE INDEPENDENT TRUSTEES WHO ARE ALSO OFFICERS OF THE BOARD. THIS COMMITTEE ALSO APPROVES COMPENSATION LEVELS AND EXECUTIVE BENEFITS FOR EACH EXECUTIVE EMPLOYED BY THE HOSPITAL. THE COMMITTEE OPERATES UNDER A FORMAL CHARTER AND KEEPS CONTEMPORANEOUS MINUTES OF ITS PROCEEDINGS. THE COMMITTEE USED A TOTAL COMPENSATION PHILOSOPHY TO GUIDE ALL DECISIONS RELATED TO EXECUTIVE COMPENSATION AT DAYTON CHILDREN'S HOSPITAL (DCH), AND AS SUCH DETERMINES AND APPROVES ALL ASPECTS OF THE CEO'S TOTAL COMPENSATION PACKAGE, INCLUDING BENEFITS AND EXPENSE ALLOWANCES. THESE ARE DETAILED IN A WRITTEN EMPLOYMENT AGREEMENT FOR THE CEO. THE COMMITTEE USES AN OUTSIDE CONSULTANT TO CONDUCT PERIODIC REVIEWS OF THE EXECUTIVE COMPENSATION LEVELS OF THE ORGANIZATION VERSUS THOSE OF SIMILARLY SIZED AND SITUATED ORGANIZATIONS USING PUBLISHED SURVEYS. THESE SURVEY RESULTS ARE USED BY THE COMMITTEE IN SETTING EXECUTIVE LEVELS AND THE CEO'S COMPENSATION IN PARTICULAR. THE COMMITTEE

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

FOLLOWS A FORMAL CALENDAR OF MEETINGS AND THE CHAIRMAN OF THE COMMITTEE REPORTS TO THE BOARD OF TRUSTEES AT LEAST ANNUALLY ON THE COMMITTEE'S ACTIVITIES AND ON DETAILS OF THE CEO'S COMPENSATION AND BENEFITS PACKAGE. THE COMMITTEE ALSO REVIEWS AND APPROVES DISCLOSURES RELATED TO EXECUTIVE COMPENSATION MADE AS PART OF IRS FORM 990.

FORM 990, PART VI, SECTION C, LINE 19:  
THE FINANCIAL STATEMENTS, ORGANIZING DOCUMENTS, AND CONFLICT OF INTEREST POLICY ARE AVAILABLE TO THE GENERAL PUBLIC UPON WRITTEN OR VERBAL REQUEST TO DAYTON CHILDREN'S HOSPITAL, FOR THE SAME PERIOD OF TIME AS SET FORTH IN THE INTERNAL REVENUE CODE SECTION 6104(D).

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

TRANSFER TO DAYTON CHILDREN'S HOSPITAL FOUNDATION	85,672.
CHANGE IN PENSION BENEFIT OBLIGATION	-13,247,000.
TOTAL TO FORM 990, PART XI, LINE 9	-13,161,328.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

Open to Public Inspection

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

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
CENTER FOR COMMUNITY HEALTH AND ADVOCACY - 82-4391789, ONE CHILDREN'S PLAZA, DAYTON, OH 45404	NEW MARKETS TAX CREDIT	OHIO	-144,751.	9,871,677.	DAYTON CHILDREN'S HOSPITAL

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

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

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

Schedule R (Form 990) 2018





**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
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	X	
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....	X	
<b>s</b> Other transfer of cash or property from related organization(s) .....	X	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) DAYTON CHILDREN'S SPECIALTY PEDIATRICS	O	511,368.	CASH
(2) DAYTON CHILDREN'S SPECIALTY PEDIATRICS	S	48,575,415.	CASH
(3) DAYTON CHILDREN'S SPECIALTY PEDIATRICS	Q	740,623.	CASH
(4) CHILDREN'S HOME CARE OF DAYTON	B	79,137.	CASH
(5) CHILDREN'S HOME CARE OF DAYTON	O	83,960.	CASH
(6) CHILDREN'S HOME CARE OF DAYTON	P	14,459,806.	CASH

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

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(7) DAYTON CHILDREN'S HOSPITAL FOUNDATION	O	151,641.	CASH
(8) DAYTON CHILDREN'S HOSPITAL FOUNDATION	S	2,377,460.	CASH
(9) PEDIATRIC ASSURANCE COMPANY	R	3,961,800.	CASH
(10) PEDIATRIC ASSURANCE COMPANY	Q	1,774,253.	CASH
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			





CONSOLIDATED FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

Dayton Children's Hospital and Subsidiaries  
Years Ended June 30, 2019 and 2018  
With Report of Independent Auditors

Ernst & Young LLP



Dayton Children’s Hospital and Subsidiaries

Consolidated Financial Statements and  
Supplementary Information

Years Ended June 30, 2019 and 2018

**Contents**

Report of Independent Auditors.....1

Consolidated Financial Statements

Consolidated Balance Sheets .....3

Consolidated Statements of Operations .....5

Consolidated Statements of Changes in Net Assets .....6

Consolidated Statements of Cash Flows.....7

Notes to Consolidated Financial Statements.....8

Supplementary Information

Report of Independent Auditors on Supplementary Information .....39

Consolidating Balance Sheet .....40

Consolidating Statement of Operations .....42

Consolidating Statement of Changes in Net Assets.....43



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

Tel: +1 513 612 1400  
ey.com

## Report of Independent Auditors

The Board of Trustees  
Dayton Children's Hospital

We have audited the accompanying consolidated financial statements of Dayton Children's Hospital and Subsidiaries, which comprise the consolidated balance sheets as of June 30, 2019 and 2018, and the related consolidated statements of operations, changes in net assets and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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





Building a better  
working world

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated balance sheets of Dayton Children's Hospital and Subsidiaries at June 30, 2019 and 2018, and the consolidated results of their operations, changes in net assets and their cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

## Changes in Accounting Principles

As discussed in Note 1 to the consolidated financial statements, Dayton Children's Hospital and Subsidiaries changed its method for revenue recognition as a result of the adoption of Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*, effective July 1, 2018, and changed its method of consolidated financial statement presentation during the year ended June 30, 2019, as a result of the adoption of ASU 2016-14, *Presentation of Financial Statements of Not-For-Profit Entities*. Our opinion is not modified with respect to these matters.

*Ernst + Young LLP*

September 24, 2019

Dayton Children's Hospital and Subsidiaries

Consolidated Balance Sheets  
(Dollars in Thousands)

	<b>June 30</b>	
	<b>2019</b>	<b>2018</b>
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 23,445	\$ 21,865
Patient accounts receivable	64,348	73,289
Inventories	6,498	5,773
Prepaid expenses and other assets	4,171	4,089
Total current assets	<u>98,462</u>	105,016
Investments and assets whose use is limited:		
Board-designated investments	494,976	558,292
Assets whose use is limited:		
Restricted by donor	1,521	6,786
Funds for self-insurance reserves	14,464	12,896
Total board-designated investments and assets whose use is limited	<u>510,961</u>	577,974
Pledges receivable, net	3,509	7,106
Total investments and assets whose use is limited	<u>514,470</u>	585,080
Other assets	35,000	36,015
Property and equipment, net	408,257	361,938
Total assets	<u><u>\$ 1,056,189</u></u>	<u><u>\$ 1,088,049</u></u>

	<b>June 30</b>	
	<b>2019</b>	<b>2018</b>
<b>Liabilities and net assets</b>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 16,504	\$ 17,536
Compensation and benefits	<b>16,341</b>	13,684
Total current liabilities	<b>32,845</b>	31,220
Long-term insurance reserves	7,141	5,344
Long-term debt	<b>166,273</b>	166,229
Pension liabilities	<b>34,375</b>	18,885
Other liabilities	<b>23,757</b>	19,563
Total liabilities	<b>264,391</b>	241,241
Net assets:		
Without donor restrictions	790,277	840,022
With donor restrictions	<b>1,521</b>	6,786
Total net assets	<b>791,798</b>	846,808
Total liabilities and net assets	<b>\$ 1,056,189</b>	<b>\$ 1,088,049</b>

*See accompanying notes.*

Dayton Children's Hospital and Subsidiaries

Consolidated Statements of Operations  
*(Dollars in Thousands)*

	<b>Year Ended June 30</b>	
	<b>2019</b>	<b>2018</b>
Revenue:		
Net patient service revenue	\$ 362,290	\$ 354,954
Other revenue	19,109	16,476
Total operating revenue	<u>381,399</u>	<u>371,430</u>
Expenses:		
Salaries and benefits	282,362	257,193
Supplies	52,181	47,580
Purchased services	22,002	21,514
Professional fees	6,313	4,560
State assessment	6,275	5,443
Depreciation	35,912	31,212
Other	43,042	32,857
Total expenses	<u>448,087</u>	<u>400,359</u>
Excess of expenses over revenue before other income (loss)	(66,688)	(28,929)
Other income (loss):		
Investment income, net	24,079	37,397
Other, net	(415)	(2,791)
Excess of (expenses over revenue) revenue over expenses	<u>\$ (43,024)</u>	<u>\$ 5,677</u>

*See accompanying notes.*

Dayton Children's Hospital and Subsidiaries

Consolidated Statements of Changes in Net Assets  
*(Dollars in Thousands)*

	<b>Year Ended June 30</b>	
	<b>2019</b>	<b>2018</b>
<b>Net assets without donor restrictions</b>		
Excess of (expenses over revenue) revenue over expenses	\$ (43,024)	\$ 5,677
Change in pension plan obligation and plan assets	(13,247)	4,532
Net assets released from restrictions for purchase of property and equipment and other	<u>6,526</u>	<u>13,367</u>
(Decrease) increase in net assets without donor restrictions	(49,745)	23,576
<b>Net assets with donor restrictions</b>		
Contributions	1,261	3,384
Net assets released from restrictions	<u>(6,526)</u>	<u>(14,098)</u>
Decrease in net assets with donor restrictions	(5,265)	(10,714)
Total (decrease) increase in net assets	(55,010)	12,862
Net assets at beginning of year	<u>846,808</u>	<u>833,946</u>
Net assets at end of year	<u>\$ 791,798</u>	<u>\$ 846,808</u>

*See accompanying notes.*

Dayton Children's Hospital and Subsidiaries

Consolidated Statements of Cash Flows  
(Dollars in Thousands)

	<b>Year Ended June 30</b>	
	<b>2019</b>	<b>2018</b>
<b>Operating activities</b>		
(Decrease) increase in net assets	\$ (55,010)	\$ 12,862
Adjustments to reconcile (decrease) increase in net assets to net cash provided by operating activities:		
Depreciation	35,912	31,212
Change in unrealized losses (gains) of investments and assets whose use is limited	348	(8,499)
Change in pension plan obligation and plan assets	13,247	(4,532)
Changes in assets and liabilities:		
Patient accounts receivable	8,941	(25,512)
Pledges receivable, net	3,597	3,365
Inventories and other current assets	(807)	(569)
Other assets	1,015	(3,492)
Accounts payable and other current liabilities	1,625	(1,367)
Other liabilities	8,278	2,990
Net cash provided by operating activities	<u>17,146</u>	<u>6,458</u>
<b>Investing activities</b>		
Additions to property and equipment	(82,231)	(86,629)
Decrease in investments and assets whose use is limited	66,665	70,744
Net cash used in investing activities	<u>(15,566)</u>	<u>(15,885)</u>
<b>Financing activities</b>		
Note receivable related to new market tax credit	—	(7,110)
Proceeds from long-term debt	—	19,774
Net cash provided by financing activities	<u>—</u>	<u>12,664</u>
Increase in cash and cash equivalents	1,580	3,237
Cash and cash equivalents at beginning of year	21,865	18,628
Cash and cash equivalents at end of year	<u>\$ 23,445</u>	<u>\$ 21,865</u>

See accompanying notes.

# Dayton Children's Hospital and Subsidiaries

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

Years Ended June 30, 2019 and 2018

### 1. Organization and Significant Accounting Policies

#### Organization

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

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

#### Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)* (ASU 2014-09), which was codified as Accounting Standards Codification (ASC) 606. ASU 2014-19 outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most of the current revenue recognition guidance, including industry-specific guidance, and requires expanded disclosures about revenue recognition. The core principle of the revenue model is that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchanges for those goods or services. The Hospital adopted the new standard effective July 1, 2018, using the full retrospective method. The Hospital has performed an analysis of revenue streams and transactions under ASU 2014-09. In particular, for net patient service revenue, the Hospital performed an analysis into the application of the portfolio approach as a practical expedient to group patient contracts with similar characteristics, such that net patient service revenue for a given portfolio would not be materially different than if it were evaluated on a contract-by-contract basis.

The most significant impact of adopting ASU 2014-09 is to the presentation of the consolidated statements of operations, where what was previously classified as the provision for bad debts and presented as a direct reduction to net patient service revenue is treated as a price concession that

## Dayton Children's Hospital and Subsidiaries

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

#### 1. Organization and Significant Accounting Policies (continued)

that reduces the transaction price, which is reported as a direct reduction of net patient service revenue. ASU 2014-09 also required enhanced disclosures related to the disaggregation of net patient service revenue and significant judgments made in measurement and recognition. The adoption of ASU 2014-09 did not have an impact on total operating revenue, excess of (expenses over revenue) revenue over expenses, or total net assets.

Effective June 30, 2019, the Hospital adopted FASB ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities (Topic 958)* (ASU 2016-14). ASU 2016-14 changes certain financial statement requirements for not-for-profit entities in an effort to make the information more meaningful to users and reduce reporting complexity. The Hospital adopted ASU 2016-14 in its consolidated financial statements, applying it retrospectively to all periods presented. The impact of adoption changes the classification of net assets on the consolidated balance sheets and the consolidated statements of changes in net assets from three classes to two classes of net assets. The Hospital also added additional disclosure for the liquidity and availability of financial assets at the consolidated balance sheet date to meet cash needs for general expenditures within one year and disaggregated functional expense classifications by their natural expense classification. The impact of adoption of ASU 2016-14 had no impact to total operating revenue, excess of (expenses over revenue) revenue over expenses, or total net assets.

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made* (ASU 2018-08). ASU 2018-08 will assist entities in determining whether grants and similar revenue sources should be recorded as a contribution (nonreciprocal) transaction or as an exchange (reciprocal) transaction. ASU 2018-08 also provides expanded guidance on determining when a contribution is conditional. ASU 2018-08 is effective for annual periods beginning after June 15, 2018. The Hospital adopted ASU 2018-08, which had no material impact to the consolidated financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)* (ASU 2016-02). The guidance in ASU 2016-02 supersedes the lease recognition requirements in ASC Topic 840, *Leases*. ASU 2016-02 requires an entity to recognize assets and liabilities arising from a lease for both financing and operating leases, along with additional qualitative and quantitative disclosures. ASU 2016-02 is effective for fiscal years beginning after December 15, 2018, with early adoption permitted. The Hospital is currently evaluating the effect ASU 2016-02 will have on its consolidated financial statements.



## Dayton Children's Hospital and Subsidiaries

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

#### **1. Organization and Significant Accounting Policies (continued)**

In August 2018, the FASB issued ASU 2018-13, *Fair Value Measurement (Topic 820)* (ASU 2018-13). ASU 2018-13 improves the disclosure requirements on fair value measurements and is effective for fiscal years beginning after December 15, 2019. Early adoption is permitted. The Hospital is currently evaluating the impact ASU 2018-13 will have on its consolidated financial statements.

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

#### **Fair Value Measurements**

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

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

## Dayton Children's Hospital and Subsidiaries

### Notes to Consolidated Financial Statements (continued)

*(Dollars in Thousands)*

#### **1. Organization and Significant Accounting Policies (continued)**

The three levels are defined as follows:

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

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Hospital's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the asset or liability. In order to meet requirements of ASC 820, the Hospital utilizes three basic valuation approaches to determine the fair value of its assets and liabilities required to be recorded at fair value. The first approach is the cost approach. The cost approach is generally the value a market participant would expect to replace the respective asset or liability. The second approach is the market approach. The market approach looks at what a market participant would consider an exact or similar asset or liability to that of the Hospital, including those traded on exchanges, to be valued at. The third approach is the income approach. The income approach uses estimation techniques to determine the estimated future cash flows of the Hospital's respective asset or liability expected by a market participant and discounts those cash flows back to present value (more typically referred to as a discounted cash flow approach).

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

## Dayton Children's Hospital and Subsidiaries

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

#### **1. Organization and Significant Accounting Policies (continued)**

##### **Use of Estimates**

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

##### **Reclassifications**

Certain balances in the 2018 consolidated balance sheet, consolidated statement of operations, consolidated statement of changes in net assets, and footnote disclosures have been reclassified to conform to current year presentation. The effect of such reclassifications did not change total operating revenue, total net assets, or excess of (expenses over revenue) revenue over expenses.

##### **Cash and Cash Equivalents**

The Hospital considers highly liquid investments with original maturities of three months or less at the date of purchase to be cash equivalents.

##### **Investments and Assets Whose Use is Limited**

Assets whose use is limited primarily represent funds and pledges restricted by donors for charitable purposes and trustee-held funds for the retirement of professional liability obligations. Investments and assets whose use is limited consist of cash and cash equivalents, marketable debt securities (consisting primarily of U.S. government, mortgage backed and corporate debt securities), mutual funds, and alternative investments.

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

Investments in cash and cash equivalents, marketable debt securities, and mutual funds have been measured at fair value in the consolidated balance sheets. The Hospital accounts for alternative investments using the equity method of accounting based on net asset value (NAV) provided by

## Dayton Children's Hospital and Subsidiaries

### Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

#### 1. Organization and Significant Accounting Policies (continued)

the respective fund's administrator. The carrying values of the Hospital's alternative investments, including limited partnerships, hedge funds, and private equity funds, are based on valuations provided by the administrators of the financial instruments. The underlying investments in these financial instruments may include marketable debt and equity securities, commodities, foreign currencies, derivatives and private equity investments.

Values of alternative investments may be based on historical cost, appraisals, or other estimates that require varying degrees of judgment. The investments may indirectly expose the Hospital to securities lending, short sales of securities, and trading in futures and forwards contracts, options, swap contracts, and other derivative products. While these financial instruments may contain varying degrees of risk, the Hospital's risk with respect to such transactions is limited to its capital balance in each alternative investment. The financial statements of alternative investments are audited annually by independent auditors, however, nearly all have fiscal year ends that are different than the Hospital. Hospital management believes the carrying amount of these financial instruments, \$159,189 and \$164,383 at June 30, 2019 and 2018, respectively, is reasonable based on the NAV of the respective funds. Management has utilized the best available information for reporting alternative investment values, which in some instances are valuations as of an interim date. Because these investments are not readily marketable, their estimated value is subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for such investments existed. Such differences could be material.

#### Concentration of Credit Risk

The mix of patient accounts receivable from patients and third-party payors as of June 30 was as follows:

	<u>2019</u>	<u>2018</u>
Medicaid and Medicaid-related plans	40%	32%
Anthem	16	21
Commercial and other	28	34
Self-pay	16	13
	<u>100%</u>	<u>100%</u>

## Dayton Children's Hospital and Subsidiaries

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

#### 1. Organization and Significant Accounting Policies (continued)

##### Inventories

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

##### Pledges Receivable

The Hospital receives certain unconditional promises to pay, which are recorded on a discounted basis in the form of pledges receivable. The Hospital establishes an allowance for the valuation of the pledges to be collected in future years, as well as an allowance for doubtful pledges for those pledges that the Hospital estimates to be uncollectible. Collections of pledges receivables are expected to be made over the following time frame as of June 30:

	<u>2019</u>	<u>2018</u>
Gross pledges due:		
In less than one year	\$ 1,306	\$ 2,202
In one to five years	2,121	4,937
In more than five years	91	2
Total gross pledges receivable	<u>3,518</u>	<u>7,141</u>
Less present value discount and allowance for doubtful pledges	9	35
Total pledges receivable, net	<u>\$ 3,509</u>	<u>\$ 7,106</u>

##### Property and Equipment

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

Costs incurred in the development and installation of internal-use software are expensed if they are incurred in the preliminary project stage or post-implementation stage, while certain costs are capitalized if incurred during the application development stage. Internal-use software is amortized

# Dayton Children's Hospital and Subsidiaries

## Notes to Consolidated Financial Statements (continued)

*(Dollars in Thousands)*

### 1. Organization and Significant Accounting Policies (continued)

over its expected useful life, generally between 5 and 7 years, with amortization beginning when the project is completed and the software is placed in service.

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

The Hospital continually evaluates whether circumstances have occurred that would indicate the remaining useful life of long-lived assets may warrant revision or that the remaining balance of such assets may not be recoverable. When factors indicate that such assets should be evaluated for possible impairment, the Hospital uses an estimate of the undiscounted cash flows over the remaining life of the assets in measuring whether the asset is recoverable. There were no impairment losses recorded for the years ended June 30, 2019 or 2018.

### Net Assets

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

Net assets with donor restrictions are available for the following purposes as of June 30:

	<u>2019</u>	<u>2018</u>
Purchase of equipment and other capital	\$ —	\$ 2,108
Health care services and research	<u>1,521</u>	<u>4,678</u>
	<u>\$ 1,521</u>	<u>\$ 6,786</u>

## Dayton Children's Hospital and Subsidiaries

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

#### **1. Organization and Significant Accounting Policies (continued)**

##### **Net Patient Service Revenue**

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

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

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

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

## Dayton Children's Hospital and Subsidiaries

### Notes to Consolidated Financial Statements (continued)

*(Dollars in Thousands)*

#### **1. Organization and Significant Accounting Policies (continued)**

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

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

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

Generally, patients who are covered by third-party payors are responsible for patient responsibility balances, including deductibles and coinsurance, which vary in amount. The Hospital estimates the transaction price for patients with deductibles and coinsurance based on historical experience



## Dayton Children's Hospital and Subsidiaries

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

#### 1. Organization and Significant Accounting Policies (continued)

and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any explicit price concessions, discounts, and/or implicit price concessions. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to net patient service revenue in the period of change.

Management has continued to adjust the allowance model based on contracted rates and hindsight analyses to better estimate price concessions. In the current year there were no significant changes to the judgments utilized to determine transaction price in prior periods. These adjustments did not result in a material change in net patient service revenue during the year ended June 30, 2019. Adjustments arising from a change in the transaction price were not significant for the year ended June 30, 2018.

In rare instances, the Hospital receives payment in advance of the services provided and considers these amounts to represent contract liabilities. Contract liabilities at June 30, 2019 and 2018 were not significant to the Hospital.

#### Other Revenue

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

The composition of other revenue by source for the years ended June 30 is as follows:

	<u>2019</u>	<u>2018</u>
Contributions without donor restriction	\$ 4,938	\$ 4,657
Grants and research studies	3,725	864
Retail sales	4,447	3,741
Rental agreements and other services	1,617	1,031
Premiums earned	1,688	1,365
Other	2,694	4,818
	<u>\$ 19,109</u>	<u>\$ 16,476</u>

## Dayton Children's Hospital and Subsidiaries

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

#### 1. Organization and Significant Accounting Policies (continued)

##### Charity Care

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

To quantify the total impact of the trends related to uninsured accounts, it is beneficial to view total uncompensated care, which is comprised of charity care and uninsured discounts. A summary of the estimated cost of total uncompensated care for the years ended June 30, follows:

	<u>2019</u>	<u>2018</u>
Total uncompensated care	\$ 2,316	\$ 1,243
By cost-to-charge ratio	49.6%	49.7%
Estimated cost of total uncompensated care	\$ 1,149	\$ 618

## Dayton Children's Hospital and Subsidiaries

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

#### **1. Organization and Significant Accounting Policies (continued)**

##### **Excess of (Expenses over Revenue) Revenue Over Expenses**

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

##### **Tax-Exempt Status**

All subsidiaries of the Hospital, except DCSP and selected joint venture entities, are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The wholly owned for-profit subsidiary, DCSP, had no taxable income in 2019 or 2018. The provision for income taxes for the joint venture entities is not significant to the Hospital. The Hospital completed an analysis of its uncertain tax positions in accordance with applicable accounting guidance, and determined that no amounts were required to be recognized in the consolidated financial statements at June 30, 2019 or 2018.

The Tax Cuts and Jobs Act (the Act) was enacted on December 22, 2017. The primary impact in 2018 on the Hospital was the Act reduced the U.S. federal corporate tax rate from 35% to 21% which required a remeasurement of the Hospital's deferred taxes. For tax-exempt entities, effective beginning in the 2018 tax year, the Act also requires organizations to categorize certain fringe benefit expenses as a source of unrelated business income, pay an excise tax on remuneration above certain thresholds that is paid to executives by the organization, and report income or loss from unrelated business activities on an activity-by-activity basis, among other provisions. At June 30, 2018, the Hospital has made a reasonable estimate of the tax effects of the enactment of the Act and remeasured its deferred tax balances, which did not have a material impact on the Hospital as all deferred tax balances are offset by a full valuation allowance. The Hospital did not record any material changes to its June 30, 2018, estimates in 2019. Additionally, the Hospital did not record any material amounts during the year ended June 30, 2019, related to the new requirements under the Act.

## Dayton Children's Hospital and Subsidiaries

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

#### 2. Net Patient Service Revenue

Net patient service revenue from third-party payors and others (including uninsured patients) for the years ended June 30, are summarized in the following table:

	2019		2018	
Medicaid and Medicaid-related plans	\$ 137,792	38%	\$ 101,159	28%
Anthem	104,568	29	118,809	33
Self-pay	11,631	3	9,543	3
Commercial and other	108,299	30	125,443	35
Net patient service revenue	\$ 362,290		\$ 354,954	

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

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

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

The Emergency Medical Treatment and Labor Act (EMTALA) requires any hospital participating in the Medicare program to conduct an appropriate medical screening examination of every person who presents to the hospital's emergency room for treatment and, if the individual is suffering from an emergency medical condition, to either stabilize the condition or make an appropriate transfer of the individual to a facility able to handle the condition. The obligation to screen and stabilize emergency medical conditions exists regardless of an individual's ability to pay for treatment. Federal and state laws and regulations require, and the Hospital's commitment to

## Dayton Children's Hospital and Subsidiaries

### Notes to Consolidated Financial Statements (continued)

*(Dollars in Thousands)*

#### **2. Net Patient Service Revenue (continued)**

providing quality patient care encourages, the Hospital to provide services to patients who are financially unable to pay for the health care services they receive. The federal poverty level is established by the federal government and is based on income and family size. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported in net patient service revenue. The Hospital provides discounts to uninsured patients who do not qualify for Medicaid or charity care. In implementing the uninsured discount policy, the Hospital may first attempt to provide assistance to uninsured patients to help determine whether they may qualify for Medicaid, other federal or state assistance, or charity care. If an uninsured patient does not qualify for these programs, the uninsured discount is applied.

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

Settlements with third-party payors for retroactive adjustments due to reviews and audits are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care in the period the related services are provided. These settlements are estimated based on the agreement with the payor and correspondence, which includes an assessment to ensure it is probable that a significant reversal in the amount of cumulative revenue recognition will not occur when the uncertainty associated with the retroactive adjustments is subsequently resolved. The adjustments to estimated Medicaid reimbursement amounts and DSH funds during the respective year resulted in net decreases to net patient service revenue of \$8,525 and \$258 in fiscal 2019 and 2018, respectively.

The Hospital also has included \$17,616 and \$13,631 for the Hospital Care Assurance Program (HCAP); \$3,261 and \$3,015 for Graduate Medical Education (GME); and \$2,313 and \$2,788 for the Ohio Department of Medicaid Managed Care Plan (MCP), in net patient service revenue in the consolidated statements of operations for the years ended June 30, 2019 and 2018, respectively.

Dayton Children's Hospital and Subsidiaries

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

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

The following tables present the board-designated investments and assets whose use is limited as of June 30 by ASC 820 valuation hierarchy defined in Note 1:

	2019		
	Level 1	Level 2	Total
Cash and cash equivalents	\$ 406	\$ —	\$ 406
Money market funds	4,410	—	4,410
Equity mutual funds	238,684	—	238,684
Bond mutual funds	32,492	—	32,492
Corporate bonds	—	50,719	50,719
U.S. government securities	—	10,349	10,349
Mortgage-backed securities	—	14,712	14,712
Total board-designated investments and assets whose use is limited at fair value	<u>\$ 275,992</u>	<u>\$ 75,780</u>	351,772
Investments accounted for under the equity method:			
Hedge funds			80,369
Private equity funds			43,559
Limited partnerships			<u>35,261</u>
Total board-designated investments and assets whose use is limited			<u>\$ 510,961</u>

Dayton Children's Hospital and Subsidiaries

Notes to Consolidated Financial Statements (continued)

(Dollars in Thousands)

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

	2018		
	Level 1	Level 2	Total
Cash and cash equivalents	\$ 2,357	\$ —	\$ 2,357
Money market funds	11,123	—	11,123
Equity mutual funds	261,983	—	261,983
Bond mutual funds	55,329	—	55,329
Corporate bonds	—	54,724	54,724
U.S. government securities	—	11,834	11,834
Mortgage-backed securities	—	16,241	16,241
Total board-designated investments and assets whose use is limited at fair value	<u>\$ 330,792</u>	<u>\$ 82,799</u>	413,591
Investments accounted for under the equity method:			
Hedge funds			90,520
Private equity funds			41,417
Limited partnerships			<u>32,446</u>
Total board-designated investments and assets whose use is limited			<u>\$ 577,974</u>

The Hospital's cash and cash equivalents, money market funds, and mutual funds are generally classified within Level 1 or Level 2 of the fair value hierarchy because they are valued using quoted market prices, broker or dealer quotations or alternative pricing sources with reasonable levels of price transparency. The types of financial instruments based on quoted market prices in active markets include money market funds and certain cash equivalents. Such instruments are generally classified within Level 1 of the fair value hierarchy.

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

Dayton Children's Hospital and Subsidiaries

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

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

Following is the summary of the inputs and valuation techniques as of June 30, 2019 and 2018, used for valuing Level 2 securities in the portfolio:

<u>Securities</u>	<u>Input</u>	<u>Valuation Technique</u>
Corporate bonds	Broker/Dealer	Market
U.S. government securities	Broker/Dealer	Market
Mortgage-backed securities	Broker/Dealer	Market

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

At June 30, 2019 and 2018, the Hospital has committed capital of \$23,374 and \$17,758, respectively, yet to be called to private equity funds. Private equity funds are generally closed-end funds and have significant redemption restrictions that prohibit redemptions during the fund's life which are expected to range from 15 to 18 years. The Hospital has the ability to redeem its investments in hedge funds and limited partnerships at NAV on a quarterly basis.

Total investment income without donor restriction from cash and equivalents, investments and assets whose use is limited for years ended June 30 is comprised of the following:

	<u>2019</u>	<u>2018</u>
Interest and dividend income	\$ 11,284	\$ 12,027
Net realized gains	13,143	16,871
Change in unrealized (losses) gains	(348)	8,499
	<u>\$ 24,079</u>	<u>\$ 37,397</u>



## Dayton Children's Hospital and Subsidiaries

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

#### 4. Property and Equipment

The following is a summary of property and equipment as of June 30:

	<b>2019</b>	<b>2018</b>
Land and improvements	\$ 31,300	\$ 30,360
Building and improvements	376,241	328,977
Equipment	137,671	110,896
	545,212	470,233
Less accumulated depreciation	163,533	126,519
	381,679	343,714
Construction in progress	26,578	18,224
	<b>\$ 408,257</b>	<b>\$ 361,938</b>

The Hospital had computer software costs of \$10,606 and \$8,858 recorded at June 30, 2019 and 2018, respectively. The Hospital recognized amortization expense related to computer software costs of \$5,182 and \$3,198 for the years ended June 30, 2019 and 2018, respectively, which is included in depreciation in the consolidated statements of operations.

As of June 30, 2019, the Hospital is contractually obligated for construction projects totaling approximately \$7,975 at current construction cost or vendor levels. It is expected that the full balance of these costs will be incurred throughout the year-ending June 30, 2020. The Hospital will finance these construction projects through investments.

## Dayton Children’s Hospital and Subsidiaries

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

#### 5. Long-term Debt

The following is a summary of long-term debt as of June 30:

	2019	2018
Hospital Facilities Revenue Bonds:		
Series 2014 bonds	\$ 109,808	\$ 109,808
Series 2015 bonds	12,675	12,675
Series 2016 bonds	30,000	30,000
New Market Tax Credit Loans Payable:		
Children’s Care House	3,920	3,920
Center for Community Health & Advocacy	10,415	10,415
	166,818	166,818
Less unamortized bond issuance costs	545	589
Total long-term debt	\$ 166,273	\$ 166,229

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

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

## Dayton Children's Hospital and Subsidiaries

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

#### 5. Long-term Debt (continued)

The Series 2014 and 2015 Bonds will mature on August 1, 2044. The Series 2016 Bonds will mature on September 1, 2036. Payments of interest only are due on the Series 2014, 2015, and 2016 Bonds on each January 1, April 1, July 1, and October 1 (each, an Interest Payment Date) and payment of the outstanding principal amount is due in full on the maturity date of the bonds. The outstanding principal amount of the Series 2014 and 2015 Bonds bears interest at a floating rate, adjusted monthly, equal to the sum of (a) 67.0% of the one-month London Interbank Offered Rate (LIBOR), plus (b) a spread of 0.74% (2.35% at June 30, 2019). The outstanding principal amount of the Series 2016 Bonds bears interest at a floating rate, adjusted monthly, equal to the sum of (a) 70% of the one-month LIBOR, plus (b) a spread of 0.65% (2.33% at June 30, 2019). The interest rate and mode are set for an initial period through September 1, 2023 at which time the bonds are subject to mandatory tender by the Bond Purchaser.

The Series 2014, 2015, and 2016 Bonds are subject to optional redemption by the Hospital, in whole or in part, on any Interest Payment Date at a redemption price equal to the principal amount of the 2014, 2015, and 2016 Bonds to be redeemed plus accrued interest thereon to the redemption date. Interest paid for these bonds for the years ended June 30, 2019 and 2018, was \$3,467 and \$2,589, respectively.

The Master Trust Indenture and related Covenants Agreement between the DCH Obligated Group and the Bond Purchaser, included certain financial covenants, which include among other things, minimum requirements for leverage ratio, cash, and revenue available for debt service. At June 30, 2019, the Hospital was in compliance with its financial covenants under these documents.

In November 2013, the Hospital entered into a financing arrangement, within the guidelines of the Internal Revenue Service's New Market Tax Program, to fund a capital project. The loan payable is to a group of qualified community development entities, through an investment fund, bearing interest at 1% annually, and totaled \$3,920 as of June 30, 2019 and 2018. Principal payments are scheduled to begin in fiscal year ending June 30, 2021.

In April 2018, the Hospital entered into a financing arrangement, within the guidelines of the Internal Revenue Service's New Market Tax Program, to fund a capital project. The Hospital funded a note receivable of \$7,110 to effectively avail itself to the community development entities through the issuance of the loan payable. The loan payable is to a group of qualified community development entities, through an investment fund, bearing interest at 1% annually, and totaled \$10,415 as of June 30, 2019. Principal payments are scheduled to begin in the fiscal year ending June 30, 2025.

## Dayton Children's Hospital and Subsidiaries

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

#### 6. Leases

The Hospital enters into a variety of different operating leases during the normal course of business. Future minimum payments of the Hospital's non-cancelable operating leases as of June 30, 2019, are as follows:

2020	\$	3,864
2021		2,927
2022		1,937
2023		790
2024		534
2025 and later		3,115
Total minimum lease payments	\$	<u>13,167</u>

Rent expense was \$6,185 and \$5,263 for the years ended June 30, 2019 and 2018 and was included in other expense in the consolidated statements of operations.

#### 7. Retirement Plans

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

##### Dayton Children's Hospital 401(k) Plan

The Hospital sponsors a 401(k) plan that covers substantially all employees. The Hospital's contributions to the 401(k) plan are based on each participant's salary together with certain voluntary contributions made by participants. Expense for the years ended June 30, 2019 and 2018, related to the 401(k) plan was \$9,621 and \$9,186, respectively, and is recorded in salaries and benefits in the consolidated statements of operations.

##### Eligible Deferred Compensation Plans

The Hospital maintains eligible deferred compensation plans to enable eligible employees to enhance their retirement security by permitting them to enter into agreements with the Hospital to defer a portion of their compensation and receive benefits generally at retirement, death, or in the event of financial hardship due to unforeseeable emergencies. The Hospital recorded a long-term

## Dayton Children's Hospital and Subsidiaries

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

#### 7. Retirement Plans (continued)

asset included in other assets and a corresponding liability included in other liabilities of \$21,725 and \$19,563 as of June 30, 2019 and 2018, respectively, related to these plans. The deferred compensation plans' assets are comprised of marketable debt and equity securities, which are measured as Level 1 under the fair value hierarchy.

#### Defined Benefit Plan

The Hospital has a defined benefit pension plan (the Plan) which covers the majority of all employees hired prior to 2011. Participants' benefits are calculated based upon a percentage of each participant's eligible earnings. The Hospital's funding policy is to contribute amounts to the Plan sufficient to meet the minimum funding requirements set forth in the Employee Retirement Income Security Act of 1974.

Included in net assets without donor restrictions are the following amounts that have not yet been recognized in net periodic pension expense as of June 30:

	2019	2018
Net actuarial loss	\$ 37,035	\$ 27,550
Net prior service credit	(2,796)	(5,668)
	\$ 34,239	\$ 21,882

The following amounts related to plan activity have been recognized as (decreases) increases in net assets without donor restrictions for the years ended June 30:

	2019	2018
Amortization of net prior service credit	\$ (1,282)	\$ (1,283)
Prior service cost	(1,590)	—
Net actuarial (loss) gain	(11,629)	529
Amortization of net actuarial loss	2,144	5,217
	\$ (12,357)	\$ 4,463

Dayton Children's Hospital and Subsidiaries

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

**7. Retirement Plans (continued)**

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

The actuarial loss and prior service credit expected to be recognized during the year ended June 30, 2020, are \$3,118 and \$1,120, respectively.

The following chart summarizes the benefit obligation, plan assets, and funded status associated with the Plan as of June 30:

	<u>2019</u>	<u>2018</u>
<b>Projected benefit obligation</b>		
Benefit obligation at beginning of year	\$ (94,555)	\$ (97,447)
Service cost	(3,920)	(4,329)
Interest cost	(4,116)	(4,011)
Plan amendments	(1,590)	-
Actuarial (loss) gain	(11,490)	1,404
Benefits paid	8,482	9,828
Benefit obligation at end of year	<u>(107,189)</u>	<u>(94,555)</u>
<b>Fair value of plan assets</b>		
Fair value of plan assets at beginning of year	80,964	84,068
Actual gain on plan assets	4,869	4,724
Employer contributions	2,000	2,000
Benefits paid	(8,482)	(9,828)
Fair value of plan assets at end of year	<u>79,351</u>	<u>80,964</u>
Funded status of the plan	<u>\$ (27,838)</u>	<u>\$ (13,591)</u>

The accumulated benefit obligation was \$98,565 and \$86,665 at June 30, 2019 and 2018, respectively.

Dayton Children's Hospital and Subsidiaries

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

**7. Retirement Plans (continued)**

Net periodic pension expense includes the following components for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Service cost	\$ 3,920	\$ 4,329
Interest cost	4,116	4,011
Expected return on plan assets	(5,009)	(5,598)
Amortization of prior service cost	(1,282)	(1,283)
Amortization of net actuarial loss	2,144	2,520
Settlement loss	—	2,696
Total net periodic pension expense	<u>\$ 3,889</u>	<u>\$ 6,675</u>

Cash settlements made during 2018 were greater than the sum of the service cost (excluding administrative expenses) and the interest cost of net periodic pension expense for the Plan for the year ended June 30, 2018, therefore a settlement loss of \$2,696 was recognized in 2018.

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

Actuarial assumptions at June 30 were as follows:

	<u>2019</u>	<u>2018</u>
Weighted-average assumptions used to determine benefit obligations at year end:		
Discount rate	3.88%	4.44%
Rate of compensation increases:		
39 years old and younger	4.50	4.50
40 to 49 years old	3.25	3.25
50 years old and older	2.50	2.50

Dayton Children's Hospital and Subsidiaries

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

**7. Retirement Plans (continued)**

Weighted-average assumptions used to determine net periodic pension expense:

Discount rate	<b>4.44%</b>	4.18%
Rate of compensation increase:		
39 years old and younger	<b>4.50</b>	4.50
40 to 49 years old	<b>3.25</b>	3.25
50 years old and older	<b>2.50</b>	2.50
Expected long-term return on plan assets	<b>6.53</b>	6.85

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

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

The target allocation range of the Plan's assets as set forth in the Plan's investment policies, as well as the actual allocation of plan assets as of June 30, are as follows:

	<b>Targeted Allocation Range</b>	<b>Percentage of Plan Assets</b>	
		<b>2019</b>	<b>2018</b>
Equity strategy funds	50%-70%	<b>54%</b>	53%
Debt strategy funds	30%-50%	<b>46</b>	47
		<b>100%</b>	100%



Dayton Children's Hospital and Subsidiaries

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

**7. Retirement Plans (continued)**

The following tables present the Plan's assets carried at fair value under the fair value hierarchy at June 30:

	<b>2019</b>		
	<b>Level 1</b>	<b>Level 2</b>	<b>Total</b>
Equity mutual funds	\$ 36,993	\$ —	\$ 36,993
Bond mutual funds	5,259	—	5,259
Money market funds	64	—	64
Total plan assets at fair value	<u>\$ 42,316</u>	<u>\$ —</u>	<u>42,316</u>
Plan assets measured at NAV:			
Common collective trusts			30,994
Hedge fund			6,041
Total plan assets			<u>\$ 79,351</u>

  

	<b>June 30, 2018</b>		
	<b>Level 1</b>	<b>Level 2</b>	<b>Total</b>
Equity mutual funds	\$ 37,137	\$ —	\$ 37,137
Bond mutual funds	6,019	—	6,019
Money market funds	3,741	—	3,741
Total plan assets at fair value	<u>\$ 46,897</u>	<u>\$ —</u>	<u>46,897</u>
Plan assets measured at NAV:			
Common collective trusts			28,051
Hedge fund			6,016
Total plan assets			<u>\$ 80,964</u>

Fair value methodologies for money market funds and mutual funds included in Level 1 are consistent with the inputs described in Note 3. There are no financial instruments classified in Level 2 and Level 3 as of June 30, 2019 and 2018.

## Dayton Children's Hospital and Subsidiaries

### Notes to Consolidated Financial Statements (continued)

*(Dollars in Thousands)*

#### 7. Retirement Plans (continued)

The Hospital's hedge fund and common collective trusts are not readily marketable, and management has determined that the NAV is an appropriate estimate of the fair value of these investments at June 30, 2019 and 2018. The hedge fund and common collective trusts are accounted for at fair value by the fund administrator. The Hospital has the ability to redeem its investment in the hedge fund and common collective trusts at NAV with no significant restrictions on the redemption at the consolidated balance sheet date.

The Hospital is not required to make a contribution to the Plan during the year-ending June 30, 2020.

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

Year-ending June 30:	
2020	\$ 6,073
2021	5,698
2022	6,436
2023	7,192
2024	7,042
2025–2029	38,436

The Hospital also maintains an unfunded supplemental employee retirement plan for eligible employees. At June 30, 2019 and 2018, a liability of \$6,537 and \$5,294, respectively, was recorded as the estimated amounts due to eligible employees under this plan.

#### 8. Self-Insurance Reserves

Prior to July 30, 1992, the Hospital maintained a combination of claims-made and occurrence-based coverage for professional and general liability claims through a commercial insurance carrier. Effective July 30, 1992, the Hospital self-insured its professional and general liability risks for certain claims asserted after July 30, 1988. The Hospital retains reinsurance up to certain limits.

## Dayton Children's Hospital and Subsidiaries

### Notes to Consolidated Financial Statements (continued)

*(Dollars in Thousands)*

#### 8. Self-Insurance Reserves (continued)

The self-insurance reserves reflects the estimated liability (undiscounted) for such claims based on an actuarial assessment of the data. Management believes that the self-insurance reserve, \$7,982 and \$6,199 at June 30, 2019 and 2018, respectively, including a receivable estimated for reinsurance recoveries, which is recorded in other assets in the consolidated balance, of \$1,598 and \$1,673, respectively, is adequate to settle claims currently filed against the Hospital and claims which may be asserted based on the occurrence of events which are not known to management or legal counsel at this time.

#### 9. Commitments and Contingencies

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

#### 10. Functional Expenses

The Hospital provides general health care services to residents within its geographic location. Reclassifications were made to the prior year presentation to conform to the current year presentation. Expenses related to providing these services for the years ended June 30 are as follows:

	2019				
	Healthcare Services	Education and Research	Management and General	Fundraising	Total
Salaries and benefits	\$ 232,895	\$ 3,095	\$ 44,571	\$ 1,801	\$ 282,362
Supplies	50,978	70	884	249	52,181
Purchased services	10,748	429	10,466	359	22,002
Professional fees	3,428	2,538	347	-	6,313
State assessment	-	-	6,275	-	6,275
Depreciation	34,992	25	713	182	35,912
Other	21,596	278	20,801	367	43,042
	<b>\$ 354,637</b>	<b>\$ 6,435</b>	<b>\$ 84,057</b>	<b>\$ 2,958</b>	<b>\$ 448,087</b>

Dayton Children's Hospital and Subsidiaries

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

**10. Functional Expenses (continued)**

	2018				
	Healthcare Services	Education and Research	Management and General	Fundraising	Total
Salaries and benefits	\$ 221,665	\$ 3,611	\$ 30,296	\$ 1,621	\$ 257,193
Supplies	46,404	59	922	195	47,580
Purchased services	12,480	660	7,822	552	21,514
Professional fees	4,050	218	292	—	4,560
State assessment	—	—	5,443	—	5,443
Depreciation	30,533	24	489	166	31,212
Other	21,321	605	10,429	502	32,857
	<u>\$ 336,453</u>	<u>\$ 5,177</u>	<u>\$ 55,693</u>	<u>\$ 3,036</u>	<u>\$ 400,359</u>

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

**11. Liquidity**

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

## Dayton Children's Hospital and Subsidiaries

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

#### 11. Liquidity (continued)

The Hospital's financial assets available for general expenditures within one year of June 30, 2019, are as follows:

Financial assets:	
Cash and cash equivalents	\$ 23,445
Patient accounts receivable	64,348
Board-designated investments	<u>510,961</u>
	598,754
Less amounts not available within one year or not designated for general expenditure:	
Committed capital yet to be called to private equity funds (Note 3)	(43,559)
Funds for self-insurance reserves	(14,464)
Restricted by donor	<u>(1,521)</u>
	<u>(59,544)</u>
	<u>\$ 539,210</u>

#### 12. Subsequent Events

The Hospital has evaluated and disclosed subsequent events through September 24, 2019, which is the date the consolidated financial statements were issued and made available. No subsequent events have occurred or were identified for recognition or disclosure in the consolidated financial statements.

# Supplementary Information



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

Tel: +1 513 612 1400  
ey.com

## Report of Independent Auditors on Supplementary Information

The Board of Trustees  
Dayton Children's Hospital

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

September 24, 2019

## Dayton Children's Hospital and Subsidiaries

### Consolidating Balance Sheet (Dollars in Thousands)

June 30, 2019

	Dayton Children's Hospital	Dayton Children's Hospital Foundation	Eliminations	DCH Obligated Group	DCSP	Other	Eliminations	Consolidated
<b>Assets</b>								
Current assets:								
Cash and cash equivalents	\$ 16,157	\$ 2,469	\$ —	\$ 18,626	\$ 403	\$ 4,416	\$ —	\$ 23,445
Patient accounts receivable	92,545	1,858	(1,858)	92,545	31,012	22,843	(82,052)	64,348
Inventories	6,185	—	—	6,185	—	313	—	6,498
Prepaid expenses and other assets	4,205	—	—	4,205	—	15	(49)	4,171
Total current assets	119,092	4,327	(1,858)	121,561	31,415	27,587	(82,101)	98,462
Investments and assets whose use is limited:								
Board-designated investments	388,569	106,402	—	494,971	—	5	—	494,976
Assets whose use is limited:								
Restricted by donor	—	1,521	—	1,521	—	—	—	1,521
Funds for self-insurance reserves	—	—	—	—	—	14,464	—	14,464
Total board-designated investments and assets whose use is limited	388,569	107,923	—	496,492	—	14,469	—	510,961
Pledges receivable, net	—	3,509	—	3,509	—	—	—	3,509
Total investments and assets whose use is limited	388,569	111,432	—	500,001	—	14,469	—	514,470
Other assets								
Property and equipment, net	25,572	9,342	—	34,914	20,214	1,910	(22,038)	35,000
Total assets	\$ 938,564	\$ 125,101	\$ (1,858)	\$ 1,061,807	\$ 51,629	\$ 46,892	\$ (104,139)	\$ 1,056,189



Dayton Children's Hospital and Subsidiaries

Consolidating Balance Sheet (continued)  
(Dollars in Thousands)

	Dayton Children's Hospital	Dayton Children's Hospital Foundation	Eliminations	DCH Obligated Group	DCSP	Other	Eliminations	Consolidated
<b>Liabilities and net assets</b>								
Current liabilities:								
Accounts payable and accrued expenses	\$ 42,746	\$ —	\$ (1,858)	\$ 40,888	\$ 55,005	\$ 2,663	\$ (82,052)	\$ 16,504
Compensation and benefits	13,795	—	—	13,795	2,397	149	—	16,341
Total current liabilities	56,541	—	(1,858)	54,683	57,402	2,812	(82,052)	32,845
Long-term insurance reserves	—	—	—	—	—	7,141	—	7,141
Long-term debt	152,334	—	—	152,334	—	13,939	—	166,273
Pension liabilities	34,375	—	—	34,375	—	—	—	34,375
Other liabilities	3,976	—	—	3,976	19,781	49	(49)	23,757
Total liabilities	247,226	—	(1,858)	245,368	77,183	23,941	(82,101)	264,391
Net assets (deficit):								
Without donor restrictions	691,338	123,580	—	814,918	(25,554)	22,951	(22,038)	790,277
With donor restrictions	—	1,521	—	1,521	—	—	—	1,521
Total net assets (deficit)	691,338	125,101	—	816,439	(25,554)	22,951	(22,038)	791,798
Total liabilities and net assets (deficit)	\$ 938,564	\$ 125,101	\$ (1,858)	\$ 1,061,807	\$ 51,629	\$ 46,892	\$ (104,139)	\$ 1,056,189

## Dayton Children's Hospital and Subsidiaries

### Consolidating Statement of Operations (Dollars in Thousands)

Year Ended June 30, 2019

	Dayton Children's Hospital	Dayton Children's Hospital Foundation	Eliminations	DCH Obligated Group	DCSP	Other	Eliminations	Consolidated
Revenue:								
Net patient service revenue	\$ 321,239	\$ —	\$ —	\$ 321,239	\$ 26,690	\$ 14,361	\$ —	\$ 362,290
Other revenue	18,576	4,289	(6,052)	16,813	540	1,894	(138)	19,109
Total operating revenue	339,815	4,289	(6,052)	338,052	27,230	16,255	(138)	381,399
Expenses:								
Salaries and benefits	229,884	—	—	229,884	49,977	2,501	—	282,362
Supplies	43,925	—	—	43,925	49	8,207	—	52,181
Purchased services	21,631	1,795	(1,795)	21,631	119	252	—	22,002
Professional fees	5,957	—	—	5,957	356	—	—	6,313
State assessment	6,275	—	—	6,275	—	—	—	6,275
Depreciation	35,702	—	—	35,702	—	210	—	35,912
Other	38,247	4,325	(4,257)	38,315	1,741	3,124	(138)	43,042
Total expenses	381,621	6,120	(6,052)	381,689	52,242	14,294	(138)	448,087
Excess of (expenses over revenue) revenue over expenses before other income (loss)	(41,806)	(1,831)	—	(43,637)	(25,012)	1,961	—	(66,688)
Other income (loss):								
Investment income (loss), net	18,070	5,418	—	23,488	(13)	604	—	24,079
Other, net	(415)	—	—	(415)	—	—	—	(415)
Excess of (expenses over revenue) revenue over expenses	\$ (24,151)	\$ 3,587	\$ —	\$ (20,564)	\$ (25,025)	\$ 2,565	\$ —	\$ (43,024)

**Dayton Children's Hospital and Subsidiaries**  
**Consolidating Statement of Changes in Net Assets**  
*(Dollars in Thousands)*

Year Ended June 30, 2019

	<b>Dayton Children's Hospital</b>	<b>Dayton Children's Hospital Foundation</b>	<b>Eliminations</b>	<b>DCH Obligated Group</b>	<b>DCSP</b>	<b>Other</b>	<b>Eliminations</b>	<b>Consolidated</b>
<b>Net assets without donor restrictions</b>								
Excess of (expenses over revenue) revenue over expenses	\$ (24,151)	\$ 3,587	\$ —	\$ (20,564)	\$ (25,025)	\$ 2,565	\$ —	\$ (43,024)
Change in pension plan obligation and plan assets	(13,247)	—	—	(13,247)	—	—	—	(13,247)
Transfers	(86)	86	—	—	—	—	—	—
Net assets released from restrictions used for purchase of property and equipment and other	1,291	5,235	—	6,526	—	—	—	6,526
(Decrease) increase in net assets without donor restrictions	(36,193)	8,908	—	(27,285)	(25,025)	2,565	—	(49,745)
<b>Net assets with donor restrictions</b>								
Contributions	—	1,261	—	1,261	—	—	—	1,261
Net assets released from restrictions	(1,291)	(5,235)	—	(6,526)	—	—	—	(6,526)
Decrease in net assets with donor restrictions	(1,291)	(3,974)	—	(5,265)	—	—	—	(5,265)
(Decrease) increase in net assets	(37,484)	4,934	—	(32,550)	(25,025)	2,565	—	(55,010)
Net assets (deficit) at beginning of year	728,822	120,167	—	848,989	(529)	20,386	(22,038)	846,808
Net assets (deficit) at end of year	<u>\$ 691,338</u>	<u>\$ 125,101</u>	<u>\$ —</u>	<u>\$ 816,439</u>	<u>\$ (25,554)</u>	<u>\$ 22,951</u>	<u>\$ (22,038)</u>	<u>\$ 791,798</u>

EY | Assurance | Tax | Transactions | Advisory

**About EY**

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation is available via [ey.com/privacy](https://ey.com/privacy). For more information about our organization, please visit [ey.com](https://ey.com).

© 2019 Ernst & Young LLP.  
All Rights Reserved.

**ey.com**

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

## 2018

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury  
Internal Revenue Service

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

<p><b>A</b> <input type="checkbox"/> Check box if address changed</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3) )  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a)</p>	<b>Print or Type</b>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>DAYTON CHILDREN'S HOSPITAL</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>ONE CHILDRENS PLAZA</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>DAYTON, OH 45404-1815</b></p>	<p><b>D</b> Employer identification number (Employees' trust, see instructions.)  <b>31-0672132</b></p> <p><b>E</b> Unrelated business activity code (See instructions.)</p>
--	------------------------------	--	--

**C** Book value of all assets at end of year **921,744,349.**

**F** Group exemption number (See instructions.) ▶

**G** Check organization type ▶  501(c) corporation  501(c) trust  401(a) trust  Other trust

**H** Enter the number of the organization's unrelated trades or businesses. ▶ Describe the only (or first) unrelated trade or business here ▶ **SEE STATEMENT 1**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

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

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

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances			
<b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>		
<b>6</b> Rent income (Schedule C)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>		
<b>11</b> Advertising income (Schedule J)	<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule)	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	<b>0.</b>	

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

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b> Salaries and wages	<b>15</b>	
<b>16</b> Repairs and maintenance	<b>16</b>	
<b>17</b> Bad debts	<b>17</b>	
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b>	
<b>19</b> Taxes and licenses	<b>19</b>	
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b>	
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>
<b>23</b> Depletion	<b>23</b>	
<b>24</b> Contributions to deferred compensation plans	<b>24</b>	
<b>25</b> Employee benefit programs	<b>25</b>	
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>	
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>	
<b>28</b> Other deductions (attach schedule)	<b>28</b>	
<b>29 Total deductions.</b> Add lines 14 through 28	<b>29</b>	<b>0.</b>
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	<b>0.</b>
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>	
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b>	<b>0.</b>

<b>Part III Total Unrelated Business Taxable Income</b>			
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	0.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	0.

<b>Part IV Tax Computation</b>			
39	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	39	0.
40	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	<b>Proxy tax.</b> See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	<b>Tax on Noncompliant Facility Income.</b> See instructions	43	
44	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	0.

<b>Part V Tax and Payments</b>			
45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	<b>Total credits.</b> Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	0.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	
48	<b>Total tax.</b> Add lines 46 and 47 (see instructions)	48	0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	111,000.
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	50g	
51	<b>Total payments.</b> Add lines 50a through 50g	51	111,000.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	
54	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	111,000.
55	Enter the amount of line 54 you want: <b>Credited to 2019 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	55	111,000.

<b>Part VI Statements Regarding Certain Activities and Other Information</b> (see instructions)		Yes	No
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here <b>▶ BERMUDA</b>	X	
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year <b>▶ \$</b>		

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

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Title: **VP FINANCE AND CFO**

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	KAREN O CRIM	KAREN O CRIM	07/14/20		P00368385
	Firm's name <b>▶ RSM US LLP</b>	Firm's address <b>▶ 6 S PATTERSON BLVD DAYTON, OH 45402</b>		Firm's EIN <b>▶ 42-0714325</b>	Phone no. <b>937-298-0201</b>

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation **N/A**

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

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) **0.**

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b>			Enter here and on page 1, Part I, line 7, column (A). <b>0.</b>	Enter here and on page 1, Part I, line 7, column (B). <b>0.</b>
<b>Total dividends-received deductions</b> included in column 8			<b>0.</b>	<b>0.</b>

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
<b>Totals</b>			0.	0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b>		0.		0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.
<b>Totals</b>	0.	0.				0.

**Schedule J - Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5))	0.	0.				0.



**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....	<b>0.</b>	<b>0.</b>				<b>0.</b>
<b>Totals, Part II (lines 1-5)</b> .....	Enter here and on page 1, Part I, line 11, col. (A). <b>0.</b>	Enter here and on page 1, Part I, line 11, col. (B). <b>0.</b>				Enter here and on page 1, Part II, line 27. <b>0.</b>

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 .....			<b>0.</b>

