

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2024

Open to Public
Inspection

A For the **2024** calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization DAYTON CHILDREN'S HOSPITAL Doing business as ONE CHILDRENS PLAZA Number and street (or P.O. box if mail is not delivered to street address) Room/suite DAYTON, OH 45404-1815 City or town, state or province, country, and ZIP or foreign postal code DAYTON, OH 45404-1815 F Name and address of principal officer: DEBORAH FELDMAN SAME AS C ABOVE	D Employer identification number 31-0672132 E Telephone number 937-641-3000 G Gross receipts \$ 917,687,765. H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		
J Website: WWW.CHILDRENSDAYTON.ORG		
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		
L Year of formation: 1967 M State of legal domicile: OH		

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE RELENTLESS PURSUIT OF OPTIMAL HEALTH FOR EVERY CHILD WITHIN OUR REACH.		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	19
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	4530
	6	Total number of volunteers (estimate if necessary)	6	641
	7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	11,253.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	1,786.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 13,105,234.	Current Year 11,100,862.
	9	Program service revenue (Part VIII, line 2g)	644,014,574.	697,917,254.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	34,471,819.	57,436,131.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	49,743,489.	58,683,321.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	741,335,116.	825,137,568.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	353,685.	186,500.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	316,882,515.	335,047,297.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	5,420,366.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	301,729,834.	326,247,335.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	618,966,034.	661,481,132.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	122,369,082.	163,656,436.
			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	1751404115.	1968222515.
	21	Total liabilities (Part X, line 26)	426,818,166.	443,572,726.
	22	Net assets or fund balances. Subtract line 21 from line 20	1324585949.	1524649789.

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 GREG DILLARD, VP FINANCE AND CFO	Date		
Paid Preparer Use Only	Preparer's name KAREN O. CRIM	Preparer's signature	Date	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 ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

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

☒**1** Briefly describe the organization's mission:**THE RELENTLESS PURSUIT OF OPTIMAL HEALTH FOR EVERY CHILD WITHIN OUR REACH.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **534,237,149.** including grants of \$ **186,500.**) (Revenue \$ **752,678,756.**)

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, 2025, THE HOSPITAL'S MIX OF PATIENTS WAS 50.1 PERCENT MEDICAID, 38.1 PERCENT COMMERCIAL, 3.8 PERCENT OTHER GOVERNMENT PROGRAMS AND 8 PERCENT 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

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **534,237,149.**

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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 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>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	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>	6	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>	7	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>	8	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>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	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>	11a 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>	11b 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>	11c	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>	11d	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>	11e 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>	11f 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>	12a	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>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a 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>	14b 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>	15	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>	16	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. See instructions</i>	17	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>	18	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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b 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>	21 X	

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	294
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 4530		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X	
b If "Yes," enter the name of the foreign country BERMUDA See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X	
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	19			
b Enter the number of voting members included on line 1a, above, who are independent		16		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
GREG DILLARD - 937-641-3000
ONE CHILDRENS PLAZA, DAYTON, OH 45404-1815

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DEBORAH FELDMAN CEO	40.00 1.00	X		X				1,684,727.	0.	407,265.
(2) ADAM MEZOFF, MD CMO	40.00 0.00	X						875,879.	0.	427,196.
(3) CHRIS BERGMAN CFO	40.00 2.00			X				737,889.	0.	331,133.
(4) CHARLES KIDWELL CHIEF LEGAL OFFICER	40.00 0.00					X		583,585.	0.	57,793.
(5) BENJAMIN GOODSTEIN VP & CHIEF AMBULATORY OFFICER	39.00 1.00					X		571,845.	0.	58,272.
(6) GOGI KUMAR TRUSTEE	1.00 0.00	X						0.	573,099.	50,166.
(7) CINDY BURGER VP & CHIEF EXPERIENCE OFFICER	40.00 0.00					X		506,743.	0.	108,597.
(8) KELLY KAVANAUGH VP & CHIEF STRATEGY OFFICER	40.00 0.00					X		457,503.	0.	113,665.
(9) VIPUL PATEL, MD TRUSTEE (UNTIL 11/2024)	1.00 0.00	X						0.	442,724.	97,239.
(10) JAYNE GMEINER VP & CHIEF NURSING OFFICER	39.00 1.00					X		439,317.	0.	42,083.
(11) MERRILEE COX TRUSTEE (UNTIL 11/2024)	1.00 0.00	X						0.	316,667.	16,944.
(12) MICHAEL MCQUISTON CHAIR	1.00 0.00	X		X				0.	0.	0.
(13) TODD PLEIMAN VICE CHAIR	1.00 0.00	X		X				0.	0.	0.
(14) DAVID C. MELIN SECRETARY/TREASURER	1.00 0.00	X		X				0.	0.	0.
(15) HELEN JONES-KELLEY ASSISTANT SECRETARY/TREASURER	1.00 0.00	X		X				0.	0.	0.
(16) MAMLE ANIM, MD TRUSTEE	1.00 0.00	X						0.	0.	0.
(17) MARK CHILSON TRUSTEE (UNTIL 11/2024)	1.00 0.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ROB CONNELLY TRUSTEE	1.00 0.00	X						0.	0.	0.
(19) CARLY COX TRUSTEE	1.00 0.00	X						0.	0.	0.
(20) NICK ENDSLEY TRUSTEE	1.00 0.00	X						0.	0.	0.
(21) ANTHONY R. KENNEY TRUSTEE (UNTIL 05/2025)	1.00 0.00	X						0.	0.	0.
(22) MANOJ KUMAR TRUSTEE	1.00 0.00	X						0.	0.	0.
(23) JAMIE MCGREGOR TRUSTEE	1.00 0.00	X						0.	0.	0.
(24) LESLIE C. MILLER TRUSTEE	1.00 0.00	X						0.	0.	0.
(25) PATRICK PRIKKEL TRUSTEE	1.00 0.00	X						0.	0.	0.
(26) CHARLYNDA SCALES TRUSTEE	1.00 0.00	X						0.	0.	0.
1b Subtotal								5,857,488.	1,332,490.	1710353.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								5,857,488.	1,332,490.	1710353.

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

362

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
SJN DATA CENTER, LLC 4620 WESLEY AVE, CINCINNATI, OH 45212	IT SOLUTIONS	3,902,230.
CLOUDMED SOLUTIONS, LLC PO BOX 669, OSTEEN, FL 32764	REVENUE INTELLIGENCE SOLUTIONS	2,240,550.
WRIGHT STATE PHYSICIANS 725 UNIVERSITY BLVD, FAIRBORN, OH 45324	PHYSICIAN SERVICES	1,049,810.
STRYKER SALES, LLC 21343 NETWORK PLACE, CHICAGO, IL 60673	MEDICAL TECHNOLOGY	640,746.
CLINICAL INTELLIGENCE, LLC 29 FLAGSHIP LANE, HILTON HEAD, SC 29926	PROFESSIONAL CONSULTING	635,190.

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

30

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2024)

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

[illegible]

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	6,888,258.				
	e Government grants (contributions)	1e	4,212,604.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f					
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a PATIENT SERVICE REVENUE	Business Code	624100	439528994.	439528994.		
	b MEDICARE/MEDICAID		624100	258136076.	258136076.		
	c RELATED ORG RENT		532000	252,184.	252,184.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			697917254.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			17,059,875.		11,253.
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real (ii) Personal 1,572,876.				
b Less: rental expenses ...		6b	891,986.				
c Rental income or (loss)		6c	680,890.				
d Net rental income or (loss)			680,890.				
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other 131,352,419. 164,655.				
b Less: cost or other basis and sales expenses		7b	90,943,286. 197,532.				
c Gain or (loss)		7c	40,409,133. -32,877.				
d Net gain or (loss)			40,376,256.				
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a	535,923.					
b Less: cost of goods sold	10b	517,393.					
c Net income or (loss) from sales of inventory		18,530.					18,530.
Miscellaneous Revenue	11 a PARTNERS FOR KIDS	Business Code	900099	15,671,269.	15671269.		
	b CONTRACT SPECIALTY PHARMACY		900099	5,143,252.	5,143,252.		
	c CAFETERIA		900099	3,222,399.		3222399.	
	d All other revenue		900099	33,946,981.	33946981.		
	e Total. Add lines 11a-11d			57,983,901.			
	12 Total revenue. See instructions			825137568.	752678756.	11,253.	61346697.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	186,500.	186,500.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	4,464,089.		4,464,089.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	245,848,945.	209,272,592.	34,126,691.	2,449,662.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	15,493,099.	12,952,905.	2,388,572.	151,622.
9 Other employee benefits	51,214,768.	42,817,775.	7,895,785.	501,208.
10 Payroll taxes	18,026,396.	15,070,852.	2,779,131.	176,413.
11 Fees for services (nonemployees):				
a Management				
b Legal	748,935.		748,935.	
c Accounting	535,579.		535,579.	
d Lobbying	213,437.	213,437.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,465,495.		1,465,495.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	28,629,160.	19,273,140.	8,519,601.	836,419.
12 Advertising and promotion	1,697,036.		1,697,036.	
13 Office expenses	38,530,578.	30,837,752.	6,932,223.	760,603.
14 Information technology	20,819,580.	15,151,038.	5,391,412.	277,130.
15 Royalties				
16 Occupancy	9,917,912.	5,379,231.	4,517,300.	21,381.
17 Travel	1,694,506.	1,015,494.	583,056.	95,956.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	9,573,521.		9,573,521.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	40,154,138.	36,947,695.	3,079,416.	127,027.
23 Insurance	2,795,472.		2,795,472.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MEDICAL SUPPLIES AND DR	109,791,042.	107,147,472.	2,624,079.	19,491.
b BAD DEBT EXPENSE	36,300,016.	36,300,016.		
c STATE HOSPITAL ASSESSME	21,399,997.		21,399,997.	
d REPAIRS AND MAINTENANCE	1,980,931.	1,671,250.	306,227.	3,454.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	661,481,132.	534,237,149.	121,823,617.	5,420,366.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	53,766,806.	1	49,626,505.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	309,842.	3	263,746.
	4 Accounts receivable, net	490,139,298.	4	570,328,749.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	8,691,527.	8	9,892,404.
	9 Prepaid expenses and deferred charges	18,557,205.	9	13,662,121.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 935,202,651.		
	b Less: accumulated depreciation	10b 387,905,135.		
	11 Investments - publicly traded securities	501,888,951.	10c	547,297,516.
	12 Investments - other securities. See Part IV, line 11	418,268,728.	11	481,157,198.
	13 Investments - program-related. See Part IV, line 11	215,093,373.	12	239,049,238.
	14 Intangible assets	14,182,793.	13	13,697,705.
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	30,505,592.	15	43,247,333.	
17 Accounts payable and accrued expenses	1751404115.	16	1968222515.	
18 Grants payable	46,227,597.	17	43,110,441.	
19 Deferred revenue		18		
20 Tax-exempt bond liabilities	2,823,724.	19	1,786,189.	
21 Escrow or custodial account liability. Complete Part IV of Schedule D	270,870,580.	20	270,610,047.	
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
23 Secured mortgages and notes payable to unrelated third parties		22		
24 Unsecured notes and loans payable to unrelated third parties	35,802,381.	23	44,756,842.	
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		24		
26 Total liabilities. Add lines 17 through 25	71,093,884.	25	83,309,207.	
27 Net assets without donor restrictions	426,818,166.	26	443,572,726.	
28 Net assets with donor restrictions				
29 Capital stock or trust principal, or current funds		27		
30 Paid-in or capital surplus, or land, building, or equipment fund		28		
31 Retained earnings, endowment, accumulated income, or other funds		29		
32 Total net assets or fund balances		30		
33 Total liabilities and net assets/fund balances		31		
34 Total net assets or fund balances	1324585949.	32	1524649789.	
35 Total liabilities and net assets/fund balances	1751404115.	33	1968222515.	

Part XI Reconciliation of Net AssetsCheck 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	825,137,568.
2	Total expenses (must equal Part IX, column (A), line 25)	2	661,481,132.
3	Revenue less expenses. Subtract line 2 from line 1	3	163,656,436.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,324,585,949.
5	Net unrealized gains (losses) on investments	5	22,376,882.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	14,030,522.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,524,649,789.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
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	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2024)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

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).)
- 3 ☒ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

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

(Complete only if you checked the box on line 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. 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 - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization	Employer identification number
DAYTON CHILDREN'S HOSPITAL	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), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

Employer identification number

31-0672132

Part II

[illegible]

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

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

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

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

OMB No. 1545-0047

2024

Open to Public
Inspection

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

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

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

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

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

Name of organization

DAYTON CHILDREN'S HOSPITAL

Employer identification number (EIN)

31-0672132

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 EINs 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) 2024

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals											
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table><thead><tr><th>IF the amount on line 1e, column (a) or (b), is:</th><th>THEN 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:	THEN 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:	THEN the lobbying nontaxable amount is:													
not over \$500,000	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes	☐ No											

4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2024

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?	X		181,826.
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		41,025.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	X		1,611.
i Other activities?	X		30,000.
j Total. Add lines 1c through 1i			254,462.
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

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

OHIO HOSPITAL ASSOCIATION	\$4,749
OHIO CHILDREN'S HOSPITAL ASSOCIATION	\$52,584
CHILDREN'S HOSPITAL ASSOCIATION	\$118,613
DAYTON DEVELOPMENT COALITION	\$2,250
OHIO BUSINESS ROUNDTABLE	\$3,630
TOTAL	\$181,826

LINE 1G:

MANAGEMENT TIME	\$41,025
DAYTON CHILDREN'S HOSPITAL SPENDS TIME TRACKING SPECIFIC LEGISLATION	

Part IV Supplemental Information *(continued)*

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

LINE 1H:

TRAVEL EXPENSES FOR FAMILY ADVOCACY DAY \$1,611

LINE 1I:

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

TOTAL LINE 1J : \$254,462

SCHEDULE D

(Form 990)

(Rev. December 2024)

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

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No		

Part II

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

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

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

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

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

Part III

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

(i) Revenue included on Form 990, Part VIII, line 1 \$

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

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

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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

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

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

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

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

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

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

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

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

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" 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		27,597,137.		27,597,137.
b Buildings		176,657,637.	84,084,372.	92,573,265.
c Leasehold improvements				
d Equipment		573,543,154.	259,699,503.	313,843,651.
e Other		157,404,723.	44,121,260.	113,283,463.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				547,297,516.

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	2,324,260.	END-OF-YEAR MARKET VALUE
(B) LIMITED PARTNERSHIPS	146,949,767.	END-OF-YEAR MARKET VALUE
(C) PRIVATE EQUITY	89,775,211.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	239,049,238.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED COMP PAYABLE	25,857,783.
(3) PENSION LIABILITIES	10,554,124.
(4) OTHER LIABILITIES	1,657,954.
(5) CAPITAL LEASE PAYABLE	7,690,785.
(6) OPERATING LEASE LIABILITY	37,548,561.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	83,309,207.

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

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

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

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

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

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

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

Part XIII Supplemental Information

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

PART X, LINE 2:

ALL SUBSIDIARIES OF THE HOSPITAL, EXCEPT DCSP, ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE WHOLLY OWNED FOR-PROFIT SUBSIDIARY, DCSP, HAD NO TAXABLE INCOME IN 2025 OR 2024. 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, 2025 OR 2024.

Part XIII	Supplemental Information <i>(continued)</i>
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This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no vertical margin lines or other markings present. The paper appears to be a standard sheet of notebook paper.

SCHEDULE F
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public
Inspection

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

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

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		119,040,782.
CENTRAL AMERICA AND THE CARIBBEAN	1	2	PROGRAM SERVICE	SELF INSURANCE	3,742,026.
EAST ASIA AND THE PACIFIC	0	0	INVESTMENTS		403,710.
NORTH AMERICA	0	0	INVESTMENTS		1,073,917.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENTS		1,765,121.
3 a Subtotal	1	2			126,025,556.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	1	2			126,025,556.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Part III	Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
-----------------	---

Part III can be duplicated if additional space is needed.

[illegible]

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 the 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 the 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 the 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 the 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 the 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 the Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

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

SCHEDULE H
(Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

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

Attach to Form 990.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

DAYTON CHILDREN'S HOSPITAL

Employer identification number

31-0672132

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

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

Financial Assistance and Means-Tested Government Programs	(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
a Financial assistance at cost (from Worksheet 1)			3672452.		3672452.	.59%
b Medicaid (from Worksheet 3, column a)			294534382	231983987	62550395.	10.01%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial assistance and means-tested government programs			298206834	231983987	66222847.	10.60%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			9687478.	5187994.	4499484.	.72%
f Health professions education (from Worksheet 5)			1732853.	1765173.	0.	.00%
g Subsidized health services (from Worksheet 6)			38085067.	14109324.	23975743.	3.84%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			292,566.		292,566.	.05%
j Total. Other benefits			49797964.	21062491.	28767793.	4.61%
k Total. Add lines 7d and 7j			348004798	253046478	94990640.	15.21%

Part V	Facility Information
---------------	-----------------------------

Section A. Hospital Facilities

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

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

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

[illegible]

Part V Facility Information (continued)**Section B. Facility Policies and Practices**

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

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

Line number of hospital facility, or line numbers of hospital

facilities in a facility reporting group (from Part V, Section A): 1

	Yes	No
Community Health Needs Assessment (CHNA)		
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?	1	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	2	X
3 During the tax year or either of the 2 immediately preceding tax years, did the hospital facility conduct a CHNA? If "No," skip to line 12	3	X
If "Yes," indicate what the CHNA report describes (check all that apply):		
a ☒ A definition of the community served by the hospital facility		
b ☒ Demographics of the community		
c ☒ Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d ☒ How data was obtained		
e ☒ The significant health needs of the community		
f ☒ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g ☒ The process for identifying and prioritizing community health needs and services to meet the community health needs		
h ☒ The process for consulting with persons representing the community's interests		
i ☒ The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA		
j ☐ Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>23</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	5	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	6a	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	6b	X
7 Did the hospital facility make its CHNA report widely available to the public?	7	X
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a ☒ Hospital facility's website (list url): <u>SEE PART V, SECTION C</u>		
b ☐ Other website (list url):		
c ☒ Made a paper copy available for public inspection without charge at the hospital facility		
d ☐ 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	8	X
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>23</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	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?	10b	
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)?	12a	X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
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 FAP that:		
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	13 X	
If "Yes," indicate the eligibility criteria explained in the FAP:		
a ☒ FPG, with FPG family income limit for eligibility for free care of and FPG family income limit <u>100</u> % for eligibility for discounted care of <u>400</u> %		
b ☐ Income level other than FPG (describe in Section C)		
c ☐ Asset level		
d ☐ Medical indigency		
e ☒ Insurance status		
f ☐ Underinsurance status		
g ☒ Residency		
h ☐ Other (describe in Section C)		
14 Explained the basis for calculating amounts charged to patients?	14 X	
15 Explained the method for applying for financial assistance?	15 X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):		
a ☒ Described the information the hospital facility may require an individual to provide as part of their application		
b ☒ Described the supporting documentation the hospital facility may require an individual to submit as part of their application		
c ☒ Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d ☒ Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e ☐ Other (describe in Section C)		
16 Was widely publicized within the community served by the hospital facility?	16 X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):		
a ☒ The FAP was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
b ☒ The FAP application form was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
c ☒ A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
d ☒ The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e ☒ The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f ☒ A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g ☒ Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h ☒ Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i ☒ The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by limited-English proficiency (LEP) populations		
j ☐ Other (describe in Section C)		

Schedule H (Form 990) 2024

Part V Facility Information (continued)**Billing and Collections**Name of hospital facility or letter of facility reporting group: DAYTON CHILDREN'S HOSPITAL

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

Policy Relating to Emergency Medical Care

21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's FAP?	21	X	
If "No," indicate why:			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)			
d ☐ 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**22** Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:

- a** ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
- b** ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- c** ☒ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- d** ☐ The hospital facility used a prospective Medicare or Medicaid method

23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?

If "Yes," explain in Section C.

24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?

If "Yes," explain in Section C.

	Yes	No
23		X
24		X

Schedule H (Form 990) 2024

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: DAYTON CHILDREN'S HOSPITAL IS COMMITTED TO PURSUING THE OPTIMAL HEALTH OF ALL CHILDREN. TO CREATE IMPACTFUL COMMUNITY ENGAGEMENT AND CHILD HEALTH PROGRAMS, DAYTON CHILDREN'S CONDUCTS A COMPREHENSIVE COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) EVERY THREE YEARS, EVALUATING THE PEDIATRIC HEALTH STATUS IN OUR REGION. THE MOST RECENT CHNA WAS COMPLETED AND APPROVED BY OUR BOARD IN JUNE 2023.

WHILE DAYTON CHILDREN'S SERVES 20 OHIO COUNTIES AND EASTERN INDIANA, THE 2023 CHNA FOCUSED ON OUR PRIMARY SERVICE AREA, WHERE 75 PERCENT OF OUR PATIENTS RESIDE. THIS AREA INCLUDES KEY ZIP CODES WITHIN MONTGOMERY, MIAMI, GREENE, CLARK, AND WARREN COUNTIES, REPRESENTING A MIX OF URBAN, RURAL, AND SUBURBAN COMMUNITIES. OUR ASSESSMENT PLACES SPECIAL EMPHASIS ON THE PEDIATRIC POPULATION LIVING IN THESE COUNTIES, WITH A HEIGHTENED FOCUS ON THE CITY OF DAYTON IN MONTGOMERY COUNTY, WHERE OUR HOSPITAL IS LOCATED, AND WHERE HEALTH DISPARITIES AMONG CHILDREN ARE MOST PRONOUNCED.

OUR APPROACH PRIORITIZES VULNERABLE POPULATIONS, RECOGNIZING THE SIGNIFICANT IMPACT OF SOCIOECONOMIC FACTORS ON HEALTH. ACCORDING TO THE 2021 AMERICAN COMMUNITY SURVEY 5-YEAR ESTIMATES, APPROXIMATELY 28.6 PERCENT OF DAYTON CITY RESIDENTS LIVE BELOW THE POVERTY LINE. IN RESPONSE, OUR DATA COLLECTION FOCUSED ON SPECIFIC ZIP CODES CHARACTERIZED BY HIGH POVERTY LEVELS, LIMITED ACCESS TO RESOURCES, AND POORER HEALTH OUTCOMES, INCLUDING 45403, 45404, 45405, 45406, 45410, AND 45417. WE ALSO MADE EFFORTS TO ENGAGE COMMUNITY MEMBERS WHOSE PRIMARY LANGUAGE IS NOT ENGLISH, REFLECTING THE GROWING DIVERSITY OF OUR POPULATION. TRANSLATION SERVICES AND MULTILINGUAL OPTIONS WERE PROVIDED WHEREVER POSSIBLE DURING DATA COLLECTION.

COMMUNITY ENGAGEMENT PLAYED A CRUCIAL ROLE THROUGHOUT OUR ASSESSMENT PROCESS. WE INVITED INPUT FROM VARIOUS SECTORS, INCLUDING THE PUBLIC, TO ENSURE A COMPREHENSIVE UNDERSTANDING OF COMMUNITY HEALTH NEEDS. AT THE REGIONAL LEVEL, PUBLIC HEALTH PROFESSIONALS FROM MONTGOMERY, MIAMI, GREENE, CLARK, AND WARREN COUNTIES WERE INTERVIEWED. THESE DISCUSSIONS EXPLORED EACH HEALTH DEPARTMENT'S COMMUNITY HEALTH ASSESSMENTS, WITH A PARTICULAR FOCUS ON PEDIATRIC HEALTH. FINDINGS WERE THEN COMPILED INTO DETAILED COUNTY PROFILES.

TO CAPTURE INSIGHTS FROM CAREGIVERS AND COMMUNITY MEMBERS, WE DEVELOPED TWO TYPES OF ONLINE SURVEYS: A 10-QUESTION LONG FORM AVAILABLE TO ALL AND A 5-QUESTION SHORT FORM FOR USE AT HIGH-ATTENDANCE IN-PERSON EVENTS. THESE SURVEYS AIMED TO IDENTIFY HEALTH PRIORITIES, UNDERSTAND BARRIERS TO OPTIMAL HEALTH, AND HIGHLIGHT EXISTING COMMUNITY RESOURCES, WITH OVER 2,000 COMMUNITY MEMBERS PARTICIPATING. TO FURTHER ENGAGE RESIDENTS IN THE IDENTIFIED ZIP CODES, STAFF FROM DAYTON CHILDREN'S CENTER FOR HEALTH EQUITY PARTNERED WITH KEY COMMUNITY ORGANIZATIONS TO GATHER IN-PERSON FEEDBACK AT COMMUNITY FORUMS, FOOD DISTRIBUTION EVENTS, OPEN HOUSES, AND MORE.

THE HOSPITAL'S 2023-2026 CHNA AND CORRESPONDING IMPLEMENTATION STRATEGY WAS ADOPTED BY DAYTON CHILDREN'S HOSPITAL BOARD OF TRUSTEES IN JUNE 2023.

THE FINDINGS FROM THE CHNA AND THE RESULTING COMMUNITY HEALTH

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.

IMPLEMENTATION STRATEGY PLAN (CHIP) WERE BROADLY SHARED THROUGH THE HOSPITAL'S WEBSITE, KEY CONSTITUENT MEETINGS, AND A PUBLIC MEDIA LAUNCH.

THE 2023 CHNA AND CHIP BUILT ON THE PRIORITIES IDENTIFIED IN PREVIOUS ASSESSMENTS WHILE ENGAGING THE COMMUNITY TO BETTER UNDERSTAND THE BARRIERS TO CHILDREN'S OPTIMAL HEALTH. THIS PROCESS RESULTED IN A COMPREHENSIVE INVENTORY OF EXISTING RESOURCES AND ALLOWED US TO DEVELOP PLACE-BASED STRATEGIES, TAILORED TO SPECIFIC ZIP CODES, FOR CONSIDERATION IN THE CHIP. AN INTERNAL TEAM OF DAYTON CHILDREN'S LEADERS FURTHER REFINED THESE PRIORITIES TO ALIGN WITH THE HOSPITAL'S STRATEGIC GOALS AND RESOURCE ALLOCATION. DAYTON CHILDREN'S IS DEDICATED TO ADDRESSING THE FOLLOWING KEY HEALTH OUTCOMES: MENTAL HEALTH AND ADDICTION, CHRONIC DISEASE, AND MATERNAL AND INFANT HEALTH. WE ALSO CONCENTRATE ON PRIORITY FACTORS THAT IMPACT ALL AREAS: COMMUNITY CONDITIONS AND ACCESS TO CARE.

FOR MORE DETAILED INFORMATION ON OUR ASSESSMENT PROCESS AND FINDINGS, PLEASE VISIT THE DAYTON CHILDREN'S HOSPITAL WEBSITE:
WWW.CHILDRENSDAYTON.ORG.

DAYTON CHILDREN'S HOSPITAL:

PART V, SECTION B, LINE 11: THE HOSPITAL'S 2023-2026 CHNA AND CORRESPONDING IMPLEMENTATION STRATEGY WAS ADOPTED BY DAYTON CHILDREN'S HOSPITAL BOARD OF TRUSTEES IN JUNE 2023.

IN RESPONSE TO THE 2023 COMMUNITY HEALTH NEEDS ASSESSMENT, THE HOSPITAL'S IMPLEMENTATION STRATEGY PLAN OUTLINES HOW THE HOSPITAL WILL WORK TO ADDRESS THE PRIORITIES IDENTIFIED. THE STRATEGIES WERE CHOSEN BASED ON EVIDENCE-BASED GUIDELINES, THE ABILITY TO ADDRESS HEALTH DISPARITIES AND ALIGNMENT WITH REGIONAL AND STATEWIDE AREAS OF FOCUS.

TO WORK TOWARD IMPROVING MENTAL HEALTH AND ADDICTION OUTCOMES, THE FOLLOWING STRATEGIES ARE BEING EMPLOYED.

1. CONTINUE TO SPREAD THE ON OUR SLEEVE MOVEMENT THROUGHOUT THE DAYTON REGION
2. INTEGRATE BEHAVIORAL HEALTH THROUGHOUT PRIMARY CARE
3. SPREAD A COMPREHENSIVE SCHOOL-BASED "STUDENT-RESILIENCY COORDINATOR" PROGRAM
4. SPREAD A COMPREHENSIVE APPROACH TO SUICIDE CARE (ZERO-SUICIDE)

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

1. IMPLEMENT HEALTHY FOOD INITIATIVES TO REDUCE THE IMPACT OF CHRONIC DISEASE
2. IMPROVE HEALTH DISPARITIES FOR CHILDREN WITH ASTHMA

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

1. INCREASE THE USE OF SAFE SLEEP PRACTICES
2. INCREASE HUMAN MILK FEEDING AND PROVIDE LACTATION SUPPORT
3. IMPLEMENT THE OHIO BETTER BIRTH OUTCOMES PROJECT

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

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.

1. OUTREACH AND ADVOCACY TO MAINTAIN OR INCREASE ENROLLMENT IN FEDERAL FOOD ASSISTANCE, HOUSING AND POVERTY REDUCTION PROGRAMS
2. LAUNCH COLLECTIVE IMPACT INITIATIVE TO ADDRESS HEALTH AND EDUCATIONAL NEEDS OF CHILDREN BIRTH TO FIVE
3. CONTINUE THE DEVELOPMENT AND EXECUTION OF PROGRAMS TO ADDRESS FOOD INSECURITY

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

1. PROMOTE CONNECTIONS TO PRIMARY/PREVENTIVE CARE
2. FURTHER INTEGRATE COMMUNITY HEALTH WORKERS INTO CLINICAL SERVICES

IN ADDITION TO THE STRATEGIES IDENTIFIED ABOVE THAT ADDRESS PRIORITY INDICATOR AND FACTORS, THE HOSPITAL IDENTIFIED SEVERAL PLACE-BASED STRATEGIES WITHIN SPECIFIC GEOGRAPHIC REGIONS WHERE HEALTH OUTCOMES ARE POORER COMPARED TO THE OVERALL REGION. THE PLAN INCLUDES SEVERAL STRATEGIES TO DIRECTLY ADDRESS IDENTIFIED POPULATIONS AT A DISPROPORTIONATE RISK FOR NEGATIVE IMPACTS TO THEIR HEALTH PARTICULARLY BASED ON RACE, ECONOMIC STATUS AND GEOGRAPHIC REGION.

TO WORK TOWARD IMPROVING HEALTH OUTCOMES IN NORTHWEST AND WEST DAYTON, THE FOLLOWING STRATEGIES ARE BEING EMPLOYED:

1. INTEGRATE HOPE CENTER PRIMARY CARE PRACTICE/DAYTON CHILDREN'S PEDIATRICS NORTHWEST INTO PROMISE ZONE INITIATIVE.
2. DEFINE AND IMPLEMENT TARGETED INTERVENTIONS IN 45417 TO REDUCE HEALTH DISPARITIES AND IMPROVE ACCESS TO PEDIATRIC PRIMARY CARE
3. IMPROVE ACCESS TO BUILT-ENVIRONMENT AMENITIES FOR CHILDREN.

TO WORK TOWARDS IMPROVING HEALTH OUTCOMES IN OLD NORTH DAYTON, THE FOLLOWING STRATEGIES ARE BEING EMPLOYED:

1. IMPLEMENT KINSHIP HOUSING PROJECT IN GREATER OLD NORTH DAYTON
2. BUILD COMMUNITY NETWORK TO SUPPORT FAMILIES IN OLD NORTH DAYTON

TO WORK TOWARDS IMPROVING HEALTH OUTCOMES IN EAST DAYTON, THE FOLLOWING STRATEGIES ARE BEING EMPLOYED:

1. BUILD COMMUNITY NETWORK TO SUPPORT FAMILIES IN EAST DAYTON
2. COMPLETE OHIO HEALTH IMPROVEMENT ZONE (OHIZ) COMMUNITY ASSESSMENT AND ASSET MAP TO IDENTIFY COMMUNITY-DRIVEN HEALTH IMPROVEMENT INITIATIVES.
3. IMPROVE ACCESS TO BUILT-ENVIRONMENT AMENITIES FOR CHILDREN AND FAMILIES

AN EVALUATION OF IMPACT WAS CONDUCTED IN FY25 AS PART OF THE 2023-2026 COMMUNITY HEALTH IMPROVEMENT STRATEGY PLAN. THE OUTCOMES ARE SUMMARIZED BELOW.

TO WORK TOWARD IMPROVING MENTAL HEALTH AND ADDICTION OUTCOMES:

1. CONTINUE TO SPREAD THE ON OUR SLEEVES MOVEMENT THROUGHOUT THE REGION THE INITIATIVE CONTINUED TO EXPAND THROUGH DEEPER COMMUNITY ENGAGEMENT AND CREATIVE OUTREACH. A NEW COLLABORATION WITH THE DAYTON ART INSTITUTE INTRODUCED CONVERSATION STARTER MATERIALS FOR PERMANENT EXHIBITS, TAILORED FOR THREE AGE GROUPS. THE "LET'S TALK KINDERGARTEN" BOOKS GAINED TRACTION AND ARE NOW AVAILABLE AT MULTIPLE PEDIATRIC CLINICS, WITH A DISTRIBUTION PLAN IN PLACE FOR BROADER ACCESS. OUTREACH EFFORTS INCLUDED PRESENTATIONS TO CENTERVILLE ROTARY AND JOB AND FAMILY SERVICES, AND PRESENCE AT SEVERAL

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 EVENTS SUCH AS OAKVIEW ELEMENTARY FAMILY NIGHT, VALLEYVIEW EARLY LEARNERS FAIR, AND THE CULTIVATING RESILIENCY SUMMIT. AN INTERACTIVE TABLE WAS HOSTED FOR DAYTON CHILDREN'S STAFF AND FAMILIES DURING CHILDREN'S MENTAL HEALTH AWARENESS DAY, AND A MEDIA INTERVIEW ON WDTN ADDRESSED SUMMER SCREEN TIME AND MENTAL WELLNESS. THE MOVEMENT SAW STRONG ENGAGEMENT, WITH 1,863 NEW SIGNUPS FOR ON OUR SLEEVES AND 172 CLASSROOM KIT PROGRAM SIGNUPS.

2. INTEGRATE BEHAVIORAL HEALTH THROUGHOUT PRIMARY CARE

DAYTON CHILDREN'S ADVANCED BEHAVIORAL HEALTH INTEGRATION BY EMBEDDING TEAM MEMBERS DIRECTLY INTO PRIMARY CARE SETTINGS TO PROVIDE REAL-TIME SCREENINGS, CONSULTATIONS, AND SUPPORT FOR FAMILIES. IN FY25, INTEGRATION EXPANDED TO INCLUDE BOTH DAYTON CHILDREN'S PEDIATRICS AND COMMUNITY BEHAVIORAL HEALTH PRACTICES, ENSURING MORE CONSISTENT ACCESS TO CARE ACROSS SETTINGS. MORE THAN 2,500 FAMILIES WERE SCREENED AND SERVED THROUGH THESE EFFORTS, REFLECTING THE GROWING IMPACT OF INTEGRATED BEHAVIORAL HEALTH SERVICES ON IMPROVING ACCESS AND REDUCING BARRIERS TO CARE.

3. DEVELOP A COMPREHENSIVE SCHOOL-BASED PROGRAM

DAYTON CHILDREN'S SUPPORTED 18 STUDENT RESILIENCY COORDINATORS ACROSS 9 SCHOOL DISTRICTS, ALONG WITH 2 SCHOOL-BASED THERAPISTS IN DAYTON PUBLIC SCHOOLS THROUGH COMMUNITY PARTNERSHIPS. THE PROGRAM PROVIDED ONGOING SCREENINGS AND DIRECT SUPPORT TO STUDENTS, REACHING MORE THAN 800 STUDENTS EACH QUARTER. IN ADDITION, OUTREACH INCLUDED THE DEVELOPMENT OF NEW EDUCATIONAL MATERIALS AND PARTICIPATION IN THE RESILIENCY SUMMIT, HELPING RAISE AWARENESS OF MENTAL HEALTH SUPPORTS AVAILABLE IN SCHOOLS.

4. ADOPT AND EMBED A COMPREHENSIVE APPROACH TO SUICIDE CARE (ZERO SUICIDE) DURING FY25, THE ZERO SUICIDE INITIATIVE CONTINUED TO EXPAND ACROSS DAYTON CHILDREN'S OUTPATIENT AND SPECIALTY CLINICS. IMPLEMENTATION WAS COMPLETED IN RHEUMATOLOGY, AND PLANNING PROGRESSED IN ALLERGY AND OTHER SPECIALTY CLINICS TO INTEGRATE SUICIDE RISK SCREENING AND FOLLOW-UP INTERVENTIONS. EFFORTS CONTINUED TO ENHANCE DATA ANALYTICS AND DECISION SUPPORT FOR MONITORING REGIONAL SUICIDE OUTCOMES, INCLUDING ANALYSIS OF PATIENT ENCOUNTERS RELATIVE TO SUICIDE MORTALITY. LEADERSHIP TRANSITION FOR THE INITIATIVE WAS COMPLETED, ENSURING CONTINUITY AND OVERSIGHT. THESE ACTIVITIES COLLECTIVELY STRENGTHENED THE SYSTEMATIC APPROACH TO SUICIDE PREVENTION AND CARE ACROSS CLINICAL SETTINGS.

TO WORK TOWARD IMPROVING CHRONIC DISEASE OUTCOMES, THESE WERE THE RECOMMENDED STRATEGIES AND OUTCOMES:

1. IMPLEMENT HEALTHY FOOD INITIATIVES

CLASSES OFFERED IN THE COMMUNITY TEACHING KITCHEN IN FY25 EXPANDED FROM FREE HEALTHY COOKING CLASSES TO GROUP MEDICAL NUTRITION THERAPY CLASSES SPECIFICALLY DESIGNED FOR PICKY EATING, REDUCED FAT IN THE DIET, AND ADDED SUGAR. FY25 HAD 110 CLASSES PROVIDED TO 875 INDIVIDUALS, 580 OF WHICH WERE CHILDREN. CLASSES INVOLVED FAMILIES, SUMMER CAMPS, PRESCHOOLS, GIRL SCOUT TROOPS, AND COMMUNITY PARTNER AGENCIES, REFLECTING STRONG COMMUNITY INTEREST AND ENGAGEMENT IN HEALTHY EATING.

2. IMPROVE HEALTH DISPARITIES FOR CHILDREN WITH ASTHMA

PROGRESS CONTINUED IN FY25 TOWARD REFRAMING THE DAYTON ASTHMA ALLIANCE THROUGH INTERVIEWS AND SURVEYS DESIGNED TO REFINE PARTNER GOALS AND

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.

COMMITMENTS. BY YEAR'S END, THE ALLIANCE HAD GROWN TO 16 ENGAGED MEMBERS, INCLUDING 12 FROM PARTNER ORGANIZATIONS. WORKGROUPS WERE ESTABLISHED TO FOCUS ON OUTREACH AND COMMUNICATIONS, FURTHER STRENGTHENING COLLABORATION AMONG THE ALLIANCE'S PARTNER ORGANIZATIONS. THESE EFFORTS ARE LAYING THE FOUNDATION FOR A NEW REGIONAL INITIATIVE AIMED AT REDUCING DISPARITIES IN ASTHMA CARE FOR CHILDREN.

TO WORK TOWARD IMPROVING MATERNAL AND INFANT HEALTH, THESE WERE THE RECOMMENDED STRATEGIES AND OUTCOMES:

1. INCREASE THE USE OF SAFE SLEEP PRACTICES

DAYTON CHILDREN'S CONTINUED TO SUPPORT FAMILIES FACING EMERGENCY SAFE SLEEP NEEDS THROUGH EQUIPMENT DISTRIBUTION AND COMMUNITY EDUCATION. THROUGHOUT FY25, 47 SAFE SLEEP EQUIPMENT ITEMS WERE PROVIDED TO FAMILIES, ALONG WITH 12 SAFE SLEEP PRESENTATIONS DELIVERED TO COMMUNITY GROUPS. IN ADDITION, 350 CLINICAL STAFF WERE TRAINED IN SAFE SLEEP PRACTICES THROUGH CORE ORIENTATION. THE FAMILY RESOURCE CONNECTION, DAYTON CHILDREN'S PEDIATRICS, AND THE INTEGRATED CARE DEPARTMENT PARTNERED TO ENSURE ACCESS FOR FAMILIES WITH URGENT NEEDS, WHILE COLLABORATION WITH PUBLIC HEALTH DAYTON AND MONTGOMERY COUNTY ADVANCED PLANS TO RELAUNCH THE SAFE SLEEP AMBASSADOR PROGRAM IN EARLY 2026.

CONTINUED AT THE END.

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, SECTION B, LINES 16A-16C:

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

[HTTPS://CHILDRENSDAYTON.ORG/FOR-YOUR-VISIT/AFTER/BILLING/FINANCIAL-ASSISTANCE/](https://childrensdayton.org/for-your-visit/after/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)

PART V, SECTION B, LINE 11 CONTINUED:

2. INCREASE HUMAN MILK FEEDING AND PROVIDE LACTATION SUPPORT

LACTATION SERVICES REMAINED CONSISTENTLY STRONG ACROSS INPATIENT AND OUTPATIENT SETTINGS IN FY25, WITH STEADY TRENDS IN PROACTIVE INPATIENT SUPPORT, COMPLETED LACTATION VISITS, AND OUTPATIENT VISITS AT DAYTON CHILDREN'S PEDIATRICS. DAYTON CHILDREN'S WAS RECOGNIZED AS A LEADING HOSPITAL IN BREASTFEEDING SUPPORT, AND STAFF CONTRIBUTED TO STATEWIDE AND LOCAL EFFORTS, INCLUDING PARTICIPATION IN THE OHIO LACTATION CONSULTANT ASSOCIATION AND THE REGIONAL LACTATION COLLECTIVE. TEAM MEMBERS ALSO SUPPORTED PLANNING FOR BLACK BREASTFEEDING WEEK LUNCHEON,

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.

REFLECTING CONTINUED LEADERSHIP IN ADVANCING EQUITABLE LACTATION SUPPORT.

3. IMPLEMENT THE OHIO BETTER BIRTH OUTCOMES PROJECT

MOMENTUM CONTINUED IN FY25 AS DAYTON CHILDREN'S ADVANCED THE PARTNERING FOR CHANGE INITIATIVE, FOCUSED ON IMPROVING BIRTH OUTCOMES AND REDUCING INFANT MORTALITY ACROSS MONTGOMERY COUNTY. THE STATEWIDE EFFORT WAS OFFICIALLY LAUNCHED IN APRIL 2025, HIGHLIGHTING A SHARED COMMITMENT TO LOCALLY DRIVEN STRATEGIES AND STRENGTHENED SYSTEMS OF CARE FOR MOTHERS AND BABIES. IN PARTNERSHIP WITH THE MATERNAL AND INFANT HEALTH TASK FORCE, PROJECT LEADERS REFINED PRIORITIES, EMPHASIZED COMMUNITY ENGAGEMENT THROUGH PARTNERSHIPS SUCH AS QUEENS VILLAGE DAYTON, AND EXPANDED CONVERSATIONS AROUND FATHERHOOD AS PART OF FAMILY WELL-BEING. WORK ALSO PROGRESSED ON BRANDING, GUIDING PRINCIPLES, AND THE DEVELOPMENT OF A LEARNING COLLABORATIVE TO SUPPORT DATA-INFORMED ACTION AND COLLECTIVE IMPACT.

TO WORK TOWARD COMMUNITY CONDITIONS, THESE WERE THE RECOMMENDED STRATEGIES AND OUTCOMES:

1. OUTREACH AND ADVOCACY TO MAINTAIN OR INCREASE ENROLLMENT IN FEDERAL FOOD ASSISTANCE, HOUSING, AND POVERTY REDUCTION PROGRAMS

DAYTON CHILDREN'S CONTINUED TO SUPPORT FAMILIES IN ACCESSING LONG-TERM POVERTY RELIEF PROGRAMS THROUGH OUTREACH BY FINANCIAL COUNSELORS. ENROLLMENT NUMBERS REMAINED CONSISTENT WITH EXPECTED TIMELINES FOR ABD/SSI APPLICATION PROCESSING, WITH 653 FAMILIES REFERRED OR SERVED ACROSS COLLABORATIVE PROGRAMS DURING FY25.

2. LAUNCH COLLECTIVE IMPACT INITIATIVE TO ADDRESS HEALTH AND EDUCATIONAL NEEDS OF CHILDREN BIRTH TO FIVE

THE BE READY BY 5 CAMPAIGN OFFICIALLY LAUNCHED IN MARCH 2025 IN COLLABORATION WITH PRESCHOOL PROMISE AND OTHER PARTNERS, SUPPORTING KINDERGARTEN READINESS ACROSS THE COMMUNITY. THE MONTGOMERY COUNTY IMAGINATION LIBRARY CONTINUED TO EXPAND, REACHING 20,332 ACTIVELY ENROLLED CHILDREN AND CELEBRATING 19,131 GRADUATES BY YEAR'S END. ENROLLMENT REMAINS STRONG, WITH MORE THAN 62 PERCENT OF CHILDREN IN TARGETED ZIP CODES PARTICIPATING. A NEW IMPACT STUDY CONDUCTED BY THE UNIVERSITY OF DAYTON'S BUSINESS RESEARCH GROUP FOUND THAT PROGRAM PARTICIPATION IS LINKED TO MORE FREQUENT READING AT HOME AND STRONGER KINDERGARTEN READINESS ASSESSMENT SCORES, PARTICULARLY IN LANGUAGE AND LITERACY.

3. CONTINUE DEVELOPMENT AND EXECUTION OF PROGRAMS TO ADDRESS FOOD INSECURITY

DAYTON CHILDREN'S CONTINUED TO ADDRESS FOOD INSECURITY THROUGH MULTIPLE STRATEGIES, INCLUDING THE FOOD PANTRY, FOOD PHARM, AND PRODUCE PRESCRIPTION PROGRAM. IN FY25, THE FOOD PANTRY SERVED AN AVERAGE OF 80 FAMILIES EACH MONTH, WITH DEMAND PEAKING IN APRIL FOLLOWING FEDERAL BUDGET CUTS THAT IMPACTED FOOD SUPPLIES ACROSS THE REGION. THE FOOD PHARM SUPPORTED 255 FAMILIES AND WAS EXPANDED TO INCLUDE ELIGIBILITY FOR THE ENTIRE DAYTON COMMUNITY, MAKING THE PROGRAM MORE SUSTAINABLE LONG-TERM THROUGH PARTNERSHIP SUPPORT FROM THE FOODBANK. THE PRODUCE PRESCRIPTION PROGRAM RE-ENROLLED FAMILIES IN JUNE, ULTIMATELY SERVING 120 HOUSEHOLDS, AND TWO GRANTS TOTALING \$29,750 PROVIDED PRODUCE

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.

DELIVERIES TWICE A MONTH FOR SIX MONTHS TO 54 DAYTON CHILDREN'S FAMILIES. WHILE PARTICIPATION FLUCTUATED DUE TO SEASONAL AND EXTERNAL FACTORS, EFFORTS REMAINED FOCUSED ON STRENGTHENING SUSTAINABILITY AND ENSURING CONSISTENT COMMUNITY ACCESS TO HEALTHY FOOD RESOURCES.

TO WORK TOWARD ACCESS TO CARE, THESE WERE THE RECOMMENDED STRATEGIES AND OUTCOMES:

1. PROMOTE CONNECTIONS TO PRIMARY/ PREVENTIVE CARE

DAYTON CHILDREN'S EXPANDED ACCESS TO PEDIATRIC CARE IN FY25 BY ADDING NEW PROVIDERS AT DAYTON CHILDREN'S PEDIATRICS AND CONTINUING RECRUITMENT EFFORTS TO MEET COMMUNITY DEMAND. THESE STEPS, ALONG WITH OPERATIONAL IMPROVEMENTS, HELPED REDUCE AVERAGE WAIT TIMES FOR APPOINTMENTS FROM 42 DAYS EARLIER IN THE YEAR TO 27 DAYS BY YEAR'S END, ENSURING FAMILIES HAVE MORE TIMELY ACCESS TO COMMUNITY-BASED PRIMARY AND PREVENTIVE CARE.

2. FURTHER INTEGRATE COMMUNITY HEALTH WORKERS INTO CLINICAL SERVICES
THE COMMUNITY HEALTH WORKER (CHW) PROGRAM ADVANCED IN FY25 UNDER THE INTEGRATED CARE DEPARTMENT TO STRENGTHEN ALIGNMENT OF SERVICES AND EXPAND REACH. BY YEAR'S END, 7 CHWS WERE EMPLOYED AND CERTIFIED, SUPPORTING FAMILIES ACROSS A RANGE OF SETTINGS INCLUDING PRIMARY CARE, INPATIENT, NICU, EMERGENCY, AND LACTATION SERVICES, AS WELL AS THROUGH EXTERNAL REFERRAL PARTNERS. NEW INITIATIVES FOCUSED ON STANDARDIZING SERVICES, ENHANCING DOCUMENTATION IN EPIC, AND DEVELOPING SPECIALIZED PROGRAMMING FOR WOMEN, CHILDREN, AND OTHER KEY POPULATIONS. THESE EFFORTS ARE HELPING BROADEN CHW ENGAGEMENT ACROSS HOSPITAL INITIATIVES AND COMMUNITY COLLABORATIVES, ENSURING MORE FAMILIES RECEIVE COORDINATED SUPPORT.

PLACE BASED STRATEGIES

GEOGRAPHIC PRIORITY AREA: NORTHWEST AND WEST DAYTON

1. INTEGRATE HOPE CENTER PRIMARY CARE PRACTICE/DAYTON CHILDREN'S PEDIATRICS NORTHWEST INTO PROMISE ZONE INITIATIVE.
DESPITE STAFFING TRANSITIONS AT THE HOPE CENTER, DAYTON CHILDREN'S MAINTAINED TIMELY ACCESS TO CARE BY REALLOCATING PROVIDERS. CONTINUED ALIGNMENT WITH PROMISE ZONE PRIORITIES SUPPORTS IMPROVED OUTCOMES FOR CHILDREN IN THE REGION. WAIT TIMES FOR NEW PATIENT VISITS IMPROVED IN THE FIRST HALF OF THE YEAR, DECREASING FROM 29.05 TO 22.08 DAYS, BEFORE RISING SLIGHTLY IN SUBSEQUENT QUARTERS TO 24.28 AND 27.94 DAYS. RECRUITMENT EFFORTS REMAIN UNDERWAY TO SECURE A REPLACEMENT PHYSICIAN AT THE HOPE CENTER, WITH A TARGETED START DATE IN EARLY JANUARY 2026. INCREASED RESIDENT VOLUMES ARE HELPING TO SUPPORT BUSINESS CONTINUITY AND ENSURE ACCESS FOR PATIENTS.

GEOGRAPHIC PRIORITY AREA: WEST DAYTON

2. DEFINE AND IMPLEMENT TARGETED INTERVENTIONS IN 45417 TO REDUCE HEALTH DISPARITIES AND IMPROVE ACCESS TO PEDIATRIC PRIMARY CARE.
DAYTON CHILDREN'S FINALIZED CONSTRUCTION PLANNING AND CONTRACTING FOR THE WEST DAYTON URGENT CARE. AN OFFICIAL GROUNDBREAKING WAS HELD ON MAY 2, 2025, MARKING THE START OF CONSTRUCTION ON THE FACILITY, WHICH WILL PROVIDE MUCH-NEEDED ON-DEMAND PEDIATRIC HEALTH SERVICES IN A NEIGHBORHOOD WITH HISTORIC DISINVESTMENT AND LIMITED HEALTH CARE

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.

OPTIONS. CONSTRUCTION IS EXPECTED TO TAKE ABOUT ONE YEAR, WITH A TENTATIVE OPENING IN JUNE 2026.

GEOGRAPHIC PRIORITY AREA: WEST DAYTON**3. IMPROVE ACCESS TO BUILT-ENVIRONMENT AMENITIES FOR CHILDREN.**

THE "THIS IS HOW WE ROLL" PROGRAM WHICH PROMOTES USE OF SAFETY EQUIPMENT SUCH AS HELMETS, CONTINUES TO SERVE FAMILIES IN WEST DAYTON, WITH DAYTON CHILDREN'S PARTNERING WITH THE SOUTHWEST OHIO URBAN LEAGUE, CITYWIDE, AND THE MIAMI VALLEY MOUNTAIN BIKING CLUB TO PROVIDE HELMETS FOR THE MOUNTAIN BIKING PROGRAM IN THE CARILLON NEIGHBORHOOD. DURING THE YEAR, 23 PARTNERS WERE ENGAGED IN THIS WORK. ADDITIONAL PROGRESS INCLUDES, NEW INFRASTRUCTURE FUNDING TO CONNECT COMMUNITY ASSETS NEAR LOUISE TROY SCHOOL, A BIKE FRIENDLY COMMUNITY DESIGNATION FOR DAYTON, CONTINUED ENGAGEMENT THROUGH EDUCATIONAL PROGRAMS.

GEOGRAPHIC PRIORITY AREA: OLD NORTH DAYTON**1. IMPLEMENT KINSHIP HOUSING PROJECT IN GREATER OLD NORTH DAYTON.**

CONSTRUCTION OF THE KINSHIP HOUSING PROJECT BEGAN AFTER THE DECEMBER 2024 GROUNDBREAKING AND REMAINS ON SCHEDULE FOR AN OCTOBER 2025 OPENING. DAYTON CHILDREN'S IS COORDINATING WITH WALLICK COMMUNITIES ON LEASING AND OUTREACH. LEASING PAPERWORK WAS COMPLETED, AND MARKETING AND LEASE-UP ACTIVITIES ARE SET TO BEGIN IN JULY 2025.

2. BUILD COMMUNITY NETWORK TO SUPPORT FAMILIES IN OLD NORTH DAYTON.

PARTNERSHIPS WITH THE OLD NORTH DAYTON NEIGHBORHOOD ASSOCIATION AND GREATER OLD NORTH DAYTON CONTINUE TO GROW, WITH ONGOING EFFORTS TO IMPROVE THE PATRIOTS WAR MEMORIAL AND PREPARE A FINANCIAL LITERACY COURSE AT KISER ELEMENTARY SCHOOL. A SPRING PARTNER MEETING STRENGTHENED COLLABORATION AND SHARED COMMUNITY HEALTH NEEDS ASSESSMENT FINDINGS TO GUIDE FUTURE WORK. COLLABORATION EXPANDED THROUGH THE DEVELOPMENT OF THE HEALTHY WAY COLLABORATIVE, A GROUP TO ALIGN WITH SUPPORTING THE KINSHIP HOUSING PROJECT AND COMPLETED ASSET MAPPING OF NEIGHBORHOOD RESOURCES TO SUPPORT FAMILIES. THE NEIGHBORHOOD ASSOCIATION IS LEADING A WELCOMING INITIATIVE FOR KINSHIP FAMILIES, AND EFFORTS ALSO CONTINUE TO EXPAND ACCESS TO NUTRITIOUS FOOD.

GEOGRAPHIC PRIORITY AREA: EAST DAYTON**1. BUILD A COMMUNITY NETWORK TO SUPPORT FAMILIES IN EAST DAYTON.**

COLLABORATIVE EFFORTS FOCUSED ON ASSESSING THE RIGHT TIME TO ENGAGE PARTNERS, PARTICULARLY IN RELATION TO THE OHIO HEALTH IMPROVEMENT ZONE (OHIZ) COMMUNITY ACTION TEAM. ANTICIPATION GREW FOR NEW PARTNERS AND FUNDING OPPORTUNITIES THROUGH OHIO HEALTH IMPROVEMENT ZONES (OHIZ) PHASE II GRANTS, BUT CLARITY ON PROCEEDING WITH WORK AND PARTNERSHIPS REMAINED ELUSIVE. KEY MILESTONES INVOLVE IDENTIFYING A COMMUNITY GROUP, DEVELOPING A COLLABORATIVE WORK PLAN, AND IMPLEMENTING A COMMUNITY-BASED IDEA, WITH METRICS INDICATING INCREASING PARTNER ENGAGEMENT AND PROGRESS IN WORK PLAN ITEMS OVER TIME.

2. COMPLETE OHIO HEALTH IMPROVEMENT ZONE (OHIZ) COMMUNITY ASSESSMENT AND ASSET MAP TO IDENTIFY COMMUNITY-DRIVEN HEALTH IMPROVEMENT INITIATIVES.

THIS FISCAL YEAR, THE OHIO HEALTH IMPROVEMENT ZONE PROJECT CONCLUDED WITH COMPLETION OF ASSET MAPPING AND POST-SURVEY COLLECTION. PLANNING FOR THE COMMUNITY DEVELOPMENT BLOCK GRANT PROJECT IS UNDERWAY WITH

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.

PARTNER PROGRAMMING IN DEVELOPMENT AND VOLUNTEER RECRUITMENT IN PROGRESS. TOOL DEVELOPMENT IS ADVANCING WITH THREE COMMUNITY PARTNERS AND ALIGNS WITH THE YOUTH STRATEGIC PLAN AND DAYTON CHILDREN'S MENTAL HEALTH PRIORITIES. FIVE ONLINE SIGNUPS AND 2 IN-PERSON TRAININGS FOR THE ON OUR SLEEVES PROGRAM, AND 15 PARTNER INTERVIEWS HAVE BEEN COMPLETED. IN Q4, ASSET MAPPING AND POST-SURVEY COLLECTION WERE FINALIZED, PROJECTS WITH PARTNERS HAVE BEGUN, AND INITIAL CHNA COLLECTION IS UNDERWAY.

3. IMPROVE ACCESS TO BUILT-ENVIRONMENT AMENITIES FOR CHILDREN AND FAMILIES.

THE CITY OF DAYTON COMPLETED A CORRIDOR ASSESSMENT OF WAYNE AVENUE AND EARNED SILVER DESIGNATION AS A BIKE FRIENDLY COMMUNITY. DAYTON CHILDREN'S CONTINUES TO SUPPORT CITY EFFORTS BY PARTICIPATING ON COMMITTEES AND PROVIDING HEALTH EDUCATION IN EAST DAYTON. THE THIS IS HOW WE ROLL PROGRAM REMAINS ACTIVE AND CONTINUES TO SERVE FAMILIES IN THE AREA. THERE ARE 13 PARTNERS ENGAGED. IN Q4, THE THIS IS HOW WE ROLL PROGRAM CONTINUED ITS WORK SERVING FAMILIES IN EAST DAYTON.

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? 20

Name and address	Type of facility (describe)
1 SPRINGBORO SOUTH URGENT CARE & OP CAR 3333 WEST TECH ROAD MIAMISBURG, OH 45342	URGENT CARE CENTER, OUTPATIENT DIAGNOSTIC CENTER AND AMBULATORY SURGERY CENT
2 OUTPATIENT MENTAL HEALTH CENTER 3300 WEST TECH MIAMISBURG, OH 45432	MENTAL HEALTH SERVICES
3 CHILD HEALTH PAVILION 1010 VALLEY STREET DAYTON, OH 45404	PEDIATRIC CARE CLINICS AND COMMUNITY CONNECTIONS
4 HUBER HEIGHTS OUTPATIENT TESTING CENT 8501 OLD TROY PIKE HUBER HEIGHTS, OH 45424	OUTPATIENT DIAGNOSTIC CENTER, BEHAVIORAL HEALTH CENTER
5 BEAVERCREEK OUTPATIENT CARE CENTER 1425 NORTH FAIRFIELD ROAD BEAVERCREEK, OH 45432	OUTPATIENT DIAGNOSTIC CENTER
6 BEHAVIORAL HEALTH CENTER DAYTON 700 E 1ST STREET DAYTON, OH 45402	BEHAVIORAL HEALTH CARE
7 SPRINGFIELD SPECIALTY CARE CENTER 1644 NORTH LIMESTONE STREET SPRINGFIELD, OH 45503	OUTPATIENT DIAGNOSTIC CENTER
8 TROY OUTPATIENT TESTING CENTER 865 W. MARKET STREET TROY, OH 45373	OUTPATIENT DIAGNOSTIC CENTER
9 MICHAELS HOUSE 1016 RAINBOW COURT FAIRBORN, OH 45324	CHILD ADVOCACY CENTER
10 WILSON PEDATRICS 915 W. MICHIGAN AVENUE, SUITE 200 SIDNEY, OH 45365	PEDIATRIC CARE CLINIC

Schedule H (Form 990) 2024

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? 20

Name and address	Type of facility (describe)
11 CORNERSTONE PEDIATRICS 3300 WEST TECH MIAMISBURG, OH 45432	PEDIATRIC CARE CLINIC
12 PEDIATRIC ASSOCIATES OF SPRINGFIELD 1640 NORTH LIMESTONE STREET SPRINGFIELD, OH 45503	PEDIATRIC CARE CLINIC
13 HOPE CENTER 1816 HARVARD BOULEVARD DAYTON, OH 45406	PEDIATRIC CARE CLINIC
14 KIDS EXPRESS WEST CHESTER 7787 COX LANE WEST CHESTER, OH 45069	EXPRESS CARE
15 KETTERING OUTPATIENT TESTING CENTER 4475 FAR HILLS AVENUE KETTERING, OH 45429	OUTPATIENT DIAGNOSTIC CENTER
16 KIDS EXPRESS CENTERVILLE 6044 WILMINGTON PIKE CENTERVILLE, OH 45459	EXPRESS CARE
17 LIMA CLINIC 967 BELLEFONTAINE LIMA, OH 45801	OUTPATIENT DIAGNOSTIC CENTER
18 KIDS EXPRESS MASON 8809 WILKENS BOULEVARD MASON, OH 45040	EXPRESS CARE
19 KIDS EXPRESS SPRINGBORO 662 N. MAIN STREET SPRINGBORO, OH 45066	EXPRESS CARE
20 KIDS EXPRESS BEAVERCREEK 3301 DAYTON-XENIA ROAD, SUITE 200 BEAVERCREEK, OH 45432	EXPRESS CARE

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 FAP.
- 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 (for example, 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 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.
- RESEARCH COSTS 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.
- 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 \$12,785,932 OF PHYSICIAN CLINIC COSTS IN THE SUBSIDIZED HEALTH SERVICES CATEGORY.

PART II, COMMUNITY BUILDING ACTIVITIES:

AS THE REGION'S ONLY DEDICATED CHILDREN'S HOSPITAL, WE ACTIVELY BRING OUR PEDIATRIC EXPERTISE INTO THE COMMUNITY TO ADDRESS CHALLENGES AND FOSTER A HEALTHIER ENVIRONMENT FOR CHILDREN. OUR LONGSTANDING RELATIONSHIPS WITH

Part VI Supplemental Information (Continuation)

COMMUNITY PARTNERS REFLECTS OUR DEEP COMMITMENT TO DAYTON AND ITS SURROUNDING AREAS - A PLACE PROUDLY SERVED FOR MORE THAN 50 YEARS. DAYTON CHILDREN'S IS DEDICATED TO COLLABORATING WITH THESE VALUED PARTNERS TO ENSURE THAT DAYTON CONTINUES TO BE A THRIVING CITY WHERE CHILDREN CAN LIVE, LEARN, GROW, AND PLAY.

THE DAVINCI PROJECT

THE DAVINCI PROJECT IS A COMPREHENSIVE NEIGHBORHOOD REVITALIZATION INITIATIVE FOCUSED ON OLD NORTH DAYTON, MCCOOK FIELD, AND THE SURROUNDING BUSINESS COMMUNITY, INCLUDING DAYTON CHILDREN'S. LED BY DAYTON CHILDREN'S AND SUPPORTED BY PARTNERS SUCH AS THE CITY OF DAYTON, GREATER OLD NORTH DAYTON BUSINESS ASSOCIATION, THE SALVATION ARMY KROC CENTER, ST. MARY'S COMMUNITY DEVELOPMENT CORP., AND CITYWIDE DEVELOPMENT. THE PROJECT ADDRESSES BLIGHTED PROPERTIES, REALIGNS STREETS, CREATES RECREATIONAL SPACES, UPGRADES BUS STOPS, IMPROVES WAYFINDING, AND ENHANCES NEIGHBORHOOD AESTHETICS TO SUPPORT FAMILIES AND LOCAL BUSINESSES.

RECENT EFFORTS INCLUDE DEVELOPMENT OF A NEW PARK, ENGAGEMENT WITH A DEVELOPER FOR ADDITIONAL MARKET-RATE HOUSING, AND THE KINSHIP HOUSING PROJECT - A FIRST-OF-ITS-KIND INITIATIVE FOR A CHILDREN'S HOSPITAL. THIS PROJECT WILL PROVIDE 26 HOUSING UNITS FOR GRANDPARENTS, AUNTS, UNCLES, AND OTHER CAREGIVERS, WITH SHARED COMMUNITY SPACES AND CONNECTIONS TO EDUCATION, FOOD, AND SOCIAL SERVICES TO SUPPORT KINSHIP FAMILIES AND REDUCE ISOLATION.

THROUGH THE DAVINCI PROJECT, DAYTON CHILDREN'S DEMONSTRATES ITS COMMITMENT TO BEING AN ACTIVE, ENGAGED COMMUNITY MEMBER AND CREATING A WELCOMING ENVIRONMENT FOR PATIENTS, FAMILIES, STAFF, AND VISITORS IN OLD NORTH DAYTON.

COMMUNITY LEADERSHIP

DAYTON CHILDREN'S IS COMMITTED TO SUPPORTING NOT ONLY CHILDREN'S HEALTH BUT ALSO THE ECONOMIC AND SOCIAL WELL-BEING OF THE COMMUNITY. OUR STAFF AND LEADERSHIP ARE ACTIVELY INVOLVED IN SEVERAL COALITIONS AND INITIATIVES, SUCH AS PRESCHOOL PROMISE, THE FAMILY AND CHILDREN FIRST COUNCIL, DAYTON DEVELOPMENT COALITION, CITYWIDE DEVELOPMENT, THE DAYTON EARLY COLLEGE ACADEMY, AND THE DAYTON BUSINESS COMMITTEE. THESE EFFORTS AIM TO BUILD A THRIVING COMMUNITY FOR CHILDREN AND FAMILIES. IN ADDITION, OUR COMMUNITY-BUILDING ACTIVITIES PRIORITIZE WORKFORCE AND ECONOMIC DEVELOPMENT, STRENGTHENING THE FOUNDATION FOR LONG-TERM REGIONAL GROWTH.

DAYTON CHILDREN'S SERVES AS A VITAL RESOURCE TO THE COMMUNITY BECAUSE WE:

- ACT AS THE COMMUNITY'S SAFETY NET HOSPITAL, PROVIDING CARE TO ALL CHILDREN REGARDLESS OF THEIR ABILITY TO PAY, AND OFFERING HOSPITAL AND COMMUNITY-BASED SERVICES THAT ARE EITHER LIMITED OR UNAVAILABLE ELSEWHERE.
- ADVOCATE FOR CHILDREN THROUGH PUBLIC POLICY EFFORTS, WORKING TO CHANGE LAWS, POLICIES, OR SYSTEMS THAT IMPROVE THE HEALTH AND SAFETY OF CHILDREN AND THEIR FAMILIES.
- COLLABORATE WITH COMMUNITY PARTNERS TO SUPPORT INITIATIVES THAT ENHANCE THE WELL-BEING OF CHILDREN AND FAMILIES THROUGHOUT THE REGION.
- TRAIN THE NEXT GENERATION OF PEDIATRIC EXPERTS, OFTEN AT A FINANCIAL LOSS TO THE HOSPITAL, ENSURING HIGH-QUALITY PEDIATRIC CARE FOR THE FUTURE.

AS A TEACHING HOSPITAL, DAYTON CHILDREN'S IS COMMITTED TO TRAINING FUTURE

Part VI Supplemental Information (Continuation)

PEDIATRICIANS AND SPECIALISTS. WE HOST MEDICAL RESIDENTS ANNUALLY FROM WRIGHT STATE UNIVERSITY BOONSHOFT SCHOOL OF MEDICINE AND ARE HOME TO THE NATION'S ONLY CIVILIAN-MILITARY INTEGRATED PEDIATRIC RESIDENCY PROGRAM IN PARTNERSHIP WITH WRIGHT-PATTERSON AIR FORCE BASE. PHYSICIANS TRAINED AT DAYTON CHILDREN'S GO ON TO CARE FOR CHILDREN IN OUR REGION AND ACROSS THE GLOBE. ADDITIONALLY, WE PARTNER WITH VARIOUS COLLEGES AND UNIVERSITIES TO TRAIN STUDENTS IN FIELDS LIKE NURSING, PUBLIC HEALTH, SOCIAL WORK, AND OTHER CRITICAL HEALTHCARE DISCIPLINES. THOUGH TRAINING INCURS COSTS BEYOND TYPICAL PATIENT CARE, WE RECOGNIZE IT IS ESSENTIAL TO THE LONG-TERM HEALTH OF OUR COMMUNITY.

DAYTON CHILDREN'S ALSO COLLABORATES WITH CHILDREN'S HOSPITALS NATIONWIDE TO ADDRESS ISSUES UNIQUE TO PEDIATRIC CARE. WE WORK WITH THE CHILDREN'S HOSPITAL ASSOCIATION, THE OHIO CHILDREN'S HOSPITAL ASSOCIATION, AND THE OHIO HOSPITAL ASSOCIATION TO ENSURE CHILDREN'S NEEDS ARE PRIORITIZED IN POLICY DISCUSSIONS.

MOREOVER, DAYTON CHILDREN'S SUPPORTS REGIONAL EFFORTS TO IMPROVE CHILDREN'S HEALTH AND SAFETY BY PROVIDING DONATIONS AND SPONSORSHIPS TO PROGRAMS THAT UPLIFT THE HEALTH AND QUALITY OF LIFE FOR CHILDREN AND THEIR FAMILIES.

PART III, LINE 2:

THE PROVISION FOR BAD DEBTS IS DETERMINED BY MANAGEMENT'S EVALUATION OF BOTH HISTORICAL AND PROJECTED NET COLLECTIONS, CONSIDERING PAST BUSINESS PERFORMANCE, ECONOMIC CONDITIONS, HEALTHCARE COVERAGE TRENDS, AND OTHER COLLECTION INDICATORS. THROUGHOUT THE YEAR, MANAGEMENT PERIODICALLY REVIEWS THE ADEQUACY OF THE ALLOWANCE FOR BAD DEBTS BY EXAMINING THE HISTORICAL WRITE-OFF RATES OF SELF-PAY ACCOUNTS RECEIVABLE, INCLUDING BALANCES REMAINING AFTER INSURANCE PAYMENTS. BASED ON THE RESULTS OF THESE REVIEWS, ADJUSTMENTS ARE MADE TO THE PROVISION FOR BAD DEBTS TO ENSURE THE ALLOWANCE IS APPROPRIATELY MAINTAINED.

ONCE INSURANCE PAYMENTS ARE SATISFIED AND REASONABLE EFFORTS TO COLLECT FROM PATIENTS HAVE BEEN EXHAUSTED, THE HOSPITAL MAY ASSIGN CERTAIN OVERDUE PATIENT BALANCES TO COLLECTION AGENCIES, IN COMPLIANCE WITH SPECIFIC RESTRICTIONS SET BY THE HOSPITAL. PATIENT ACCOUNTS RECEIVABLE ARE WRITTEN OFF ONCE ALL COLLECTION PROCEDURES HAVE BEEN COMPLETED, FOLLOWING THE HOSPITAL'S ESTABLISHED POLICIES.

PART III, LINE 4:

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

PART III, LINE 8:

THE COSTS REPORTED FOR SERVICES PROVIDED TO MEDICARE PATIENTS COME FROM

Part VI Supplemental Information (Continuation)

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 BILLING AND COLLECTIONS POLICIES ARE AVAILABLE ON OUR WEBSITE UNDER THE "FINANCIAL MATTERS" TAB. IT IS OUR POLICY TO INFORM PATIENTS UPFRONT ABOUT THE AVAILABILITY OF FREE CARE, GOVERNMENT AID, AND OTHER FINANCIAL ASSISTANCE PROGRAMS BEFORE SERVICES ARE PROVIDED. THIS IS DONE THROUGH VARIOUS CHANNELS, INCLUDING ON-SITE FINANCIAL COUNSELORS AND BROCHURES DISTRIBUTED IN REGISTRATION AREAS. THESE RESOURCES PROVIDE CLEAR INSTRUCTIONS ON HOW PATIENTS AND FAMILIES CAN APPLY FOR ASSISTANCE.

OUR BILLING AND COLLECTIONS POLICIES ALSO OUTLINE WHEN COLLECTION ACTIONS MAY BE TAKEN, ENSURING THAT SUCH MEASURES ARE ONLY INITIATED AFTER DAYTON CHILDREN'S HAS MADE REASONABLE EFFORTS TO CONTACT A FAMILY ABOUT THEIR BILL AND THE FINANCIAL ASSISTANCE PROGRAMS AVAILABLE TO THEM. THESE PRACTICES APPLY TO ALL PATIENTS, NOT JUST THOSE POTENTIALLY ELIGIBLE FOR FINANCIAL ASSISTANCE.

PATIENTS ARE FURTHER INFORMED ABOUT FINANCIAL AID PROGRAMS THROUGH SIGNS DISPLAYED IN REGISTRATION AREAS AND MESSAGES INCLUDED ON BILLING STATEMENTS. ADDITIONALLY, THE HOSPITAL EMPLOYS ON-SITE FINANCIAL COUNSELORS WHO REACH OUT TO PATIENTS WITHOUT COVERAGE TO DISCUSS THEIR ELIGIBILITY FOR FINANCIAL ASSISTANCE PROGRAMS. THESE COUNSELORS ARE AVAILABLE TO ASSIST FAMILIES IN APPLYING FOR FINANCIAL AID, EITHER BY PHONE OR THROUGH IN-PERSON CONSULTATIONS.

PART VI, LINE 2:

IN ADDITION TO OUR CHNA, DAYTON CHILDREN'S EVALUATES OUR COMMUNITY'S NEEDS THROUGH OTHER METHODS. AS A KEY PARTNER IN MANY LOCAL INITIATIVES, WE GAIN VALUABLE INSIGHTS INTO COMMUNITY TRENDS AND CHALLENGES. SPECIFICALLY, WE COLLABORATE WITH PUBLIC HEALTH DAYTON AND MONTGOMERY COUNTY, AND THE GREATER DAYTON AREA HOSPITAL ASSOCIATION, ON THEIR COMMUNITY HEALTH NEEDS ASSESSMENTS AND COMMUNITY HEALTH IMPROVEMENT PLANS WHERE APPROPRIATE. TOGETHER, WE FOCUS ON KEY AREAS SUCH AS PROMOTING HEALTHY LIFESTYLES AND ADDRESSING INFANT MORTALITY. ADDITIONALLY, WE RUN SEVERAL COMMUNITY-BASED PROGRAMS THAT PROVIDE FURTHER FEEDBACK ON THE NEEDS OF THE COMMUNITY.

CENTER FOR HEALTH EQUITY

MUCH OF OUR COMMUNITY WORK INCLUDING OUR COMMUNITY HEALTH NEEDS ASSESSMENT, COMMUNITY ENGAGEMENT AND COMMUNITY-BASED PROGRAMMING IS LEAD OR INFORMED BY OUR CENTER FOR COMMUNITY HEALTH. THE CENTER EMPLOYS INNOVATIVE PROGRAMS, STRATEGIES, AND PARTNERSHIPS AIMED AT REDUCING HEALTH DISPARITIES AND IMPROVING OVERALL COMMUNITY HEALTH. A KEY FOCUS IS ON QUALITY IMPROVEMENT AND COLLABORATING WITH THE COMMUNITY TO DEVELOP CREATIVE SOLUTIONS FOR CLOSING HEALTH DISPARITY GAPS.

DAYTON ASTHMA ALLIANCE

PROGRESS CONTINUED IN FY25 TOWARD REFRAMING THE DAYTON ASTHMA ALLIANCE THROUGH INTERVIEWS AND SURVEYS DESIGNED TO REFINE PARTNER GOALS AND COMMITMENTS. BY YEAR'S END, THE ALLIANCE HAD GROWN TO 16 ENGAGED MEMBERS, INCLUDING 12 FROM PARTNER ORGANIZATIONS. WORKGROUPS WERE ESTABLISHED TO FOCUS ON OUTREACH AND COMMUNICATIONS, FURTHER STRENGTHENING COLLABORATION

Part VI Supplemental Information (Continuation)

AMONG THE ALLIANCE'S PARTNER ORGANIZATIONS. THESE EFFORTS ARE LAYING THE FOUNDATION FOR A NEW REGIONAL INITIATIVE AIMED AT REDUCING DISPARITIES IN ASTHMA CARE FOR CHILDREN.

VOLUNTEER INCOME TAX ASSISTANCE PROGRAM

SINCE 2020, DAYTON CHILDREN'S HOSPITAL HAS PROVIDED FREE TAX FILING ASSISTANCE TO SUPPORT INDIVIDUALS AND FAMILIES IN SECURING EARNED INCOME TAX CREDITS. THROUGH THE VOLUNTEER INCOME TAX ASSISTANCE PROGRAM, AN INITIATIVE LED BY THE INTERNAL REVENUE SERVICE IN COLLABORATION WITH COMMUNITY ORGANIZATIONS, THE HOSPITAL HAS FACILITATED THE FILING OF OVER 300 TAX RETURNS, RESULTING IN MORE THAN \$200,000 IN EARNED INCOME TAX CREDITS FOR ELIGIBLE TAXPAYERS.

ON MARCH 22, THE HOSPITAL HOSTED A ONE-DAY TAX CLINIC FOR THE COMMUNITY, DURING WHICH 43 TAX RETURNS WERE COMPLETED, HELPING FAMILIES RECEIVE A TOTAL OF \$39,889 IN FEDERAL EARNED INCOME TAX CREDITS. WITH THE SUPPORT OF 11 VOLUNTEERS, TAX DOCUMENTS WERE COLLECTED, PROCESSED, AND COMPLETED WITHIN A WEEK, ENSURING TIMELY RETURN PICKUP FOR ALL PARTICIPANTS.

THIS PROGRAM IS OFFERED IN RESPONSE TO DATA DEMONSTRATING THE SIGNIFICANT POVERTY-REDUCTION IMPACT OF EARNED INCOME TAX CREDITS, PARTICULARLY FOR FAMILIES. ACCORDING TO THE INTERNAL REVENUE SERVICE, EARNED INCOME AND CHILD TAX CREDITS CAN SUBSTANTIALLY INCREASE FEDERAL TAX REFUNDS; HOWEVER, ONE IN FIVE ELIGIBLE INDIVIDUALS DOES NOT CLAIM THESE BENEFITS.

KISER NEIGHBORHOOD SCHOOLS CENTER

DAYTON CHILDREN'S IS THE NONPROFIT COMMUNITY PARTNER TO THE KISER NEIGHBORHOOD SCHOOLS CENTER, PART OF THE DAYTON PUBLIC SCHOOLS' NEIGHBORHOOD SCHOOL CENTER PROGRAM. THESE CENTERS SERVE AS HUBS FOR CHILDREN AND FAMILIES, IMPROVING STUDENT PERFORMANCE, ALIGNING COMMUNITY RESOURCES, AND ENHANCING NEIGHBORHOOD QUALITY OF LIFE.

THROUGH THIS PARTNERSHIP, DAYTON CHILDREN'S PROVIDES A FAMILY RESOURCE COORDINATOR (FRC) TO SUPPORT STUDENT CLUBS, FAMILY ENGAGEMENT, AND CONNECTION TO ESSENTIAL RESOURCES. IN FY25, THE FRC COORDINATED A RANGE OF SUPPORTS: EACH WEEK 204 STUDENTS RECEIVED WEEKEND FOOD BAGS TO REDUCE HUNGER, AND 27 STUDENTS IN GRADES 16 PARTICIPATED IN MENTORING THROUGH A PARTNERSHIP WITH THE UNIVERSITY OF DAYTON'S COLLEGE MENTOR PROGRAM. PARTNERSHIPS WITH THE DAYTON OPTIMIST CLUB AND SHOES 4 THE SHOELESS PROVIDED SWEATSHIRTS FOR 80 KINDERGARTENERS AND 402 PAIRS OF SHOES FOR STUDENTS, RESPECTIVELY. A SMILE DENTAL VISIT WAS FACILITATED, DELIVERING VITAL CARE TO 47 CHILDREN.

IN ADDITION, THE FRC MOBILIZED 6 PARTNER ORGANIZATIONS CONTRIBUTING MORE THAN 150 VOLUNTEER HOURS, AND COLLABORATED WITH DAYTON CHILDREN'S, KISER ALUMNI, BRUNNER LITERACY, GOODWILL EASTER SEALS, AND THE OLD NORTH DAYTON NEIGHBORHOOD ASSOCIATION TO DISTRIBUTE TESTING KITS WITH SUPPLIES, ENCOURAGEMENT, AND SNACKS TO 800 STUDENTS DURING STATE TESTING.

MONTGOMERY COUNTY IMAGINATION LIBRARY

SINCE LAUNCHING IN 2019, DAYTON CHILDREN'S HAS SERVED AS THE PROGRAM'S AFFILIATE, PARTNERING WITH COMMUNITY ORGANIZATIONS AND FAMILIES TO EXPAND ACCESS TO READING.

Part VI Supplemental Information (Continuation)

THE PROGRAM HAS DEMONSTRATED MEASURABLE IMPACT: ENROLLMENT REACHED 20,332 CHILDREN, WITH 19,131 GRADUATES BY YEAR-END, AND PARTICIPATION IN TARGETED ZIP CODES REMAINS STRONG AT MORE THAN 62 PERCENT. A NEW EVALUATION BY THE UNIVERSITY OF DAYTON'S BUSINESS RESEARCH GROUP FOUND THAT CHILDREN ENROLLED IN THE PROGRAM ARE READ TO MORE FREQUENTLY AT HOME AND SHOW STRONGER RESULTS ON KINDERGARTEN READINESS ASSESSMENTS, PARTICULARLY IN LANGUAGE AND LITERACY SKILLS.

DAYTON CHILDREN'S CONTINUES TO STRENGTHEN COMMUNITY PARTNERSHIPS TO EXPAND REACH, ENGAGE FAMILIES, AND INTEGRATE THE PROGRAM INTO BROADER EARLY CHILDHOOD DEVELOPMENT STRATEGIES.

COMMUNITY CONTRIBUTION PROGRAM

IN FY20, DAYTON CHILDREN'S CREATED A COMMUNITY CONTRIBUTION PROGRAM TO PROVIDE SUPPORT COMMUNITY PROGRAMS THAT FOCUS ON IMPROVING HEALTH OUTCOME FOR CHILDREN. ORGANIZATIONS ARE ASKED TO SUBMIT AN APPLICATION TO ENSURE FUNDING ALIGNS WITH COMMUNITY BENEFIT REQUIREMENTS AND STRATEGIES. THE HOSPITAL LOOKS AT THE FOLLOWING ITEMS WHEN FUNDING PROPOSALS.

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

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

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

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

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

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

THE FOLLOWING ORGANIZATIONS RECEIVED FUNDING IN FY25:

STRATEGIC OHIO COUNCIL FOR HIGHER EDUCATION, VICTORY PROJECT, INC., AMERICAN RED CROSS OF MIAMI VALLEY OHIO CHAPTER, THE FOODBANK, INC., BOYS & GIRLS CLUB OF DAYTON, DAYBREAK, INC., BIG BROTHERS BIG SISTERS OF THE GREATER MIAMI VALLEY, OHIO TRI COUNTY FOOD ALLIANCE DBA SECOND HARVEST FOOD BANK CLARK, CHAMPAIGN, AND LOGAN COUNTIES, MIAMI VALLEY MEALS,

Part VI Supplemental Information (Continuation)

GREATER EDMONT COMMUNITY COALITION AND SOLAR GARDEN, GOODWILL
EASTERSEALS MIAMI VALLEY, ELIZABETH'S NEW LIFE CENTER, INC., EVERYBODY
PLAYS OHIO, YOUTH HOUSE, INC., AND CRAYONS TO CLASSROOMS.

PROGRAMS FUNDED ALIGN WITH GOALS IDENTIFIED IN THE HOSPITAL'S COMMUNITY
HEALTH NEEDS ASSESSMENT.

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 VI, LINE 3:

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

PART VI, LINE 4:

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

Part VI Supplemental Information (Continuation)

LOW-INCOME FAMILIES. OVER 50 PERCENT OF THE PATIENTS AT DAYTON CHILDREN'S ARE COVERED BY MEDICAID.

ONE OF ONLY 31 INDEPENDENT FREESTANDING CHILDREN'S HOSPITALS IN THE COUNTRY, DAYTON CHILDREN'S IS THE REGION'S ONLY MEDICAL FACILITY DEDICATED TO CHILDREN. ACCREDITED BY THE JOINT COMMISSION, THE EXPERTS AT DAYTON CHILDREN'S CARE FOR MORE THAN 320,000 CHILDREN EACH YEAR. CONSISTENTLY RECOGNIZED AS ONE OF THE COUNTRY'S BEST AND MOST COST-EFFECTIVE PEDIATRIC HOSPITALS, DAYTON CHILDREN'S IS HOME TO THE WRIGHT STATE UNIVERSITY BOONSHOFT SCHOOL OF MEDICINE, DEPARTMENT OF PEDIATRICS AND TOGETHER WITH THE UNITED STATES AIR FORCE SHARES THE NATION'S ONLY CIVILIAN-MILITARY INTEGRATED PEDIATRIC TRAINING PROGRAM.

PART VI, LINE 5:

DAYTON CHILDREN'S INJURY PREVENTION TEAM CONTINUES TO DEVELOP AND UPDATE PROGRAMS BY USING DATA FROM THE LEVEL ONE TRAUMA CENTER TO CREATE TARGETED SAFETY INTERVENTIONS. IN RESPONSE TO A FORTY PERCENT INCREASE IN TEEN DRIVING RELATED MOTOR VEHICLE CRASH INJURIES, THE TEAM DEVELOPED A NEW PROGRAM TARGETED TOWARD TEENS AND THEIR PARENTS. THE "NAVIGATING TEEN DRIVING TOGETHER PROGRAM" IS AN E-MAIL AND EDUCATION CAMPAIGN THAT LAUNCHED IN MAY AND REACHED OVER 100 FAMILIES. IN ADDITION, DAYTON CHILDREN'S WORKS TO REDUCE MOTOR VEHICLE INJURIES, A LEADING CAUSE OF TRAUMA AMONG CHILDREN, BY OFFERING CAR SEAT EDUCATION AND DISTRIBUTING CHILD SAFETY SEATS THROUGHOUT THE COMMUNITY. DAYTON CHILDREN'S CONTINUES THEIR ACTIVE TRANSPORTATION SAFETY PROGRAM CALLED "THIS IS HOW WE ROLL" THAT ADDRESSES ALL WHEELED SPORTS INJURIES. THE CAMPAIGN INCLUDES THE HOSPITAL'S HELMET SAFETY PROGRAM WHICH PROVIDED A NEW HELMET TO ANY CHILD WHO WAS IN A CRASH SEEN IN THE HOSPITAL EMERGENCY DEPARTMENT. ADDITIONALLY, THE HELMET SAFETY PROGRAM COLLABORATES WITH COMMUNITY AGENCIES ACROSS THE HOSPITAL'S 20-COUNTY SERVICE AREA, DISTRIBUTING AND FITTING UP TO 25 FREE HELMETS PER AGENCY TO ENCOURAGE SAFE PRACTICES DURING BIKE AND WHEELED SPORTS EVENTS. IN FISCAL YEAR 2025, DAYTON CHILDREN'S HAS PROVIDED 866 BIKE HELMETS TO CHILDREN AND PATIENTS, PROVIDED AND INSTALLED 425 CAR SEATS TO THE COMMUNITY, AND CONTINUE TO OPERATE 23 CAR SEAT FITTING STATIONS ACROSS THE REGION.

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

OH

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

DAYTON CHILDREN'S HOSPITAL

Employer identification number
31-0672132

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
A SPECIAL WISH FOUNDATION - DAYTON CHAPTER - 741 VALLEY STREET - DAYTON, OH 45404	31-1234314	501(C)(3)	10,500.	0.			PROGRAM DONATION
AMERICAN RED CROSS 370 W. FIRST STREET DAYTON, OH 45402	53-0196605	501(C)(3)	8,500.	0.			PROGRAM DONATION
BIG BROTHERS BIG SISTERS MIAMI VALLEY - 22 S. JEFFERSON STREET - DAYTON, OH 45402	31-0641306	501(C)(3)	7,500.	0.			PROGRAM DONATION
BOYS & GIRLS CLUB OF DAYTON INC. 1828 W. STEWART STREET DAYTON, OH 45417	31-0536657	501(C)(3)	8,500.	0.			PROGRAM DONATION
DAYBREAK, INC. 605 PATTERSON BLVD DAYTON, OH 45402	31-0864474	501(C)(3)	7,500.	0.			PROGRAM DONATION
FOODBANK, INC. 56 ARMOR PLACE DAYTON, OH 45417	86-1082880	501(C)(3)	8,500.	0.			PROGRAM DONATION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **15.**

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

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

Schedule I (Form 990) (Rev. 12-2024)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GIRLS ON THE RUN OF DAYTON PO BOX 752105 DAYTON, OH 45475	27-2528377	501(C)(3)	15,000.	0.			PROGRAM DONATION
GREATER EDMONT COMMUNITY COALITION - 919 MIAMI CHAPEL ROAD - DAYTON, OH 45417	82-1929502	501(C)(3)	7,500.	0.			PROGRAM DONATION
MIAMI VALLEY MEALS INC. 428 S. EDWIN C. MOSES BLVD DAYTON, OH 45402	47-5233212	501(C)(3)	7,500.	0.			PROGRAM DONATION
PRESCHOOL PROMISE, INC. 2251 TIMBER LN DAYTON, OH 45414	81-4799474	501(C)(3)	15,000.	0.			PROGRAM DONATION
SECOND HARVEST FOOD BANK CCL 20 N. MURRAY STREET SPRINGFIELD, OH 45503	83-2134113	501(C)(3)	7,500.	0.			PROGRAM DONATION
STRATEGIC OHIO COUNCIL FOR HIGHER EDUCATION - 2750-B INDIAN RIPPLE RD, STE 225 - BEAVERCREEK, OH 45440	23-7109141	501(C)(3)	11,500.	0.			PROGRAM DONATION
UNITED WAY OF THE GREATER DAYTON AREA - 409 E MONUMENT AVE, STE 405 - DAYTON, OH 45402	31-0536658	501(C)(3)	30,000.	0.			PROGRAM DONATION
VICTORY PROJECT, INC. 409 TROY STREET DAYTON, OH 45404	26-2243366	501(C)(3)	11,500.	0.			PROGRAM DONATION
YMCA OF GREATER DAYTON 118 W. FIRST STREET, STE 300 DAYTON, OH 45402	31-0537517	501(C)(3)	30,000.	0.			PROGRAM DONATION

Schedule I (Form 990)

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

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

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

PART I, LINE 2:

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

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

Open to Public
Inspection

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.

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

- b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b
- 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2

- 3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.
- | | |
|---|---|
| ☒ Compensation committee | ☐ Written employment contract |
| ☒ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

- 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:
- a Receive a severance payment or change-of-control payment? 4a
- b Participate in or receive payment from a supplemental nonqualified retirement plan? 4b
- c Participate in or receive payment from an equity-based compensation arrangement? 4c
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

- 5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:
- a The organization? 5a
- b Any related organization? 5b
- If "Yes" on line 5a or 5b, describe in Part III.
- 6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:
- a The organization? 6a
- b Any related organization? 6b
- If "Yes" on line 6a or 6b, describe in Part III.
- 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III 7
- 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8
- 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9

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

Schedule J (Form 990) (Rev. 12-2024)

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DEBORAH FELDMAN CEO	(i)	1,325,885.	301,204.	57,638.	396,246.	11,019.	2,091,992.	33,620.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ADAM MEZOFF, MD CMO	(i)	750,833.	86,117.	38,929.	403,092.	24,104.	1,303,075.	23,911.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CHRIS BERGMAN CFO	(i)	631,667.	72,413.	33,809.	296,940.	34,193.	1,069,022.	18,791.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) CHARLES KIDWELL CHIEF LEGAL OFFICER	(i)	510,207.	58,360.	15,018.	20,400.	37,393.	641,378.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) BENJAMIN GOODSTEIN VP & CHIEF AMBULATORY OFFICER	(i)	511,159.	57,524.	3,162.	21,029.	37,243.	630,117.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) GOGI KUMAR TRUSTEE	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	409,749.	163,070.	280.	50,166.	0.	623,265.	0.
(7) CINDY BURGER VP & CHIEF EXPERIENCE OFFICER	(i)	372,334.	43,139.	91,270.	84,443.	24,154.	615,340.	76,252.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) KELLY KAVANAUGH VP & CHIEF STRATEGY OFFICER	(i)	404,833.	44,606.	8,064.	91,261.	22,404.	571,168.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) VIPUL PATEL, MD TRUSTEE (UNTIL 11/2024)	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	414,884.	21,000.	6,840.	75,135.	22,104.	539,963.	0.
(10) JAYNE GMEINER VP & CHIEF NURSING OFFICER	(i)	379,510.	43,608.	16,199.	20,979.	21,104.	481,400.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) MERRILEE COX TRUSTEE (UNTIL 11/2024)	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	304,220.	12,095.	352.	16,944.	0.	333,611.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 4B:

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

DEBORAH FELDMAN -	\$375,921
CINDY BURGER -	\$22,743
KELLY KAVANAUGH -	\$5,891
ADAM MEZOFF -	\$382,692
CHRIS BERGMAN -	\$276,771
JAYNE GMEINER -	\$1,139

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

DEBORAH FELDMAN -	\$33,620
CHRIS BERGMAN -	\$18,791
CINDY BURGER -	\$76,252
ADAM MEZOFF -	\$23,911

PART I, LINE 7:

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

PART II, COLUMN F:

THE AMOUNT SHOWN IN COLUMN F WAS REPORTED AS DEFERRED COMPENSATION IN
PRIOR YEARS BUT PAID OUT IN THE CURRENT YEAR. THE AMOUNT IS ALSO
INCLUDED IN COLUMN (B) (III).

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

DAYTON CHILDREN'S HOSPITAL

Employer identification number
31-0672132

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A COUNTY OF MONTGOMERY	31-6000172	613520PD1	11/01/21	278059458.	SEE PART VI		X		X		X
B											
C											
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired								
2 Amount of bonds legally defeased								
3 Total proceeds of issue	278,059,458.							
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds	3,237,775.							
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds	122,338,879.							
11 Other spent proceeds	152,482,804.							
12 Other unspent proceeds								
13 Year of substantial completion	2023							
	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							
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						
16 Has the final allocation of proceeds been made?		X						
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

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

Schedule K (Form 990) (Rev. 12-2024)

Part III Private Business Use

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

Part IV Arbitrage

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

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.**SCHEDULE K, PART I, BOND ISSUES:****(F) DESCRIPTION OF PURPOSE:**

CONSTRUCT & EQUIP FACILITY; REFUND PRIOR BOND ISSUES: 10/13/16,
11/20/15, AND 8/19/14.

SCHEDULE L

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public
Inspection

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

Excess Benefit Transactions

(section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

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

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

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

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

Part II

Loans to and/or From Interested Persons

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

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

Part III

Grants or Assistance Benefiting Interested Persons

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

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

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**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:

AREA. SOME OF THE 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, 2025 ARE AS FOLLOWS: # OF BEDS 206, INPATIENT DAYS 32,894, ADMISSIONS 6,809. AVERAGE LENGTH OF STAY 4.83 DAYS. AVERAGE DAILY CENSUS 109.6, OCCUPANCY RATE 60 PERCENT, SURGERIES PERFORMED 13,162, X-RAY STUDIES 50,955, LAB TESTS 642,041, RESPIRATORY THERAPY PROCEDURES 77,033, PHARMACY DOSES DISPENSED 793,560, CARDIOLOGY PROCEDURES 20,269, NEUROLOGY PROCEDURES 4,888, URGENT CARE VISITS 49,209, EMERGENCY DEPARTMENT VISITS 95,650, OUTPATIENT CLINIC VISITS 360,036.

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.

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

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

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

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

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

Schedule O (Form 990) (Rev. 12-2024)

Name of the organization

DAYTON CHILDREN'S HOSPITAL

Employer identification number

31-0672132

DISCLOSURES RELATED TO EXECUTIVE COMPENSATION MADE AS PART OF IRS FORM 990.
CONTEMPORANEOUS MINUTES WERE KEPT OF THE COMMITTEE PROCEEDINGS.

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

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

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

CHANGE IN PENSION BENEFIT OBLIGATION	-3,866,411.
PEDIATRIC ASSURANCE COMPANY LTD ACTIVITY	2,000,000.
CONTRIBUTIONS RELEASED FROM RESTRICTIONS	5,481,933.
SETTLEMENT OF NEW MARKET TAX CREDIT	10,415,000.
TOTAL TO FORM 990, PART XI, LINE 9	14,030,522.

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service**Related Organizations and Unrelated Partnerships**
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**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	212,581.	9,623,906.	DAYTON CHILDREN'S HOSPITAL
WESTSIDE PROPERTY PROJECT LLC - 33-1907329 ONE CHILDREN'S PLAZA DAYTON, OH 45404	NEW MARKET TAX CREDIT	OHIO	0.	7,595,054.	DAYTON CHILDREN'S HOSPITAL

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

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

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

Schedule R (Form 990) (Rev. 1-2025)

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.

	Yes	No
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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CHILDREN'S HOME CARE OF DAYTON	O	69,645.	CASH
(2) CHILDREN'S HOME CARE OF DAYTON	P	11,577,526.	CASH
(3) CHILDREN'S HOME CARE OF DAYTON	S	19,000,000.	CASH
(4) DAYTON CHILDREN'S HOSPITAL FOUNDATION	O	177,352.	CASH
(5) DAYTON CHILDREN'S HOSPITAL FOUNDATION	C	6,888,258.	CASH
(6) DAYTON CHILDREN'S HOSPITAL FOUNDATION	R	13,654,565.	CASH

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

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) DAYTON CHILDREN'S SPECIALTY PHYSICIANS	O	1,993,920.	CASH
(8) DAYTON CHILDREN'S SPECIALTY PHYSICIANS	R	62,487,798.	CASH
(9) DAYTON CHILDREN'S SPECIALTY PHYSICIANS	P	35,394,443.	CASH
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

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

[illegible]

Part VII	Supplemental Information
-----------------	---------------------------------

Provide additional information for responses to questions on Schedule R. See instructions.

EXTENDED TO MAY 15, 2026

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2024For calendar year 2024 or other tax year beginning **JUL 1, 2024**, and ending **JUN 30, 2025**.Go to **www.irs.gov/Form990T** for instructions and the latest information.

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

Open to Public Inspection for
501(c)(3) Organizations OnlyDepartment of the Treasury
Internal Revenue Service

A ☐ Check box if address changed.	B Exempt under section ☒ 501(c)(3) ☐ 408(e) ☐ 220(e) ☐ 408A ☐ 530(a) ☐ 529(a) ☐ 529A	Print or Type	Name of organization (☐ Check box if name changed and see instructions.) DAYTON CHILDREN'S HOSPITAL Number, street, and room or suite no. If a P.O. box, see instructions. ONE CHILDRENS PLAZA City or town, state or province, country, and ZIP or foreign postal code DAYTON, OH 45404-1815	D Employer identification number 31-0672132 E Group exemption number (see instructions) F ☐ Check box if an amended return.
C Book value of all assets at end of year 1,968,222,515.				
G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity				
H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800				
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐				
J Enter the number of attached Schedules A (Form 990-T) 1				
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No If "Yes," enter the name and identifying number of the parent corporation				
L The books are in care of GREG DILLARD Telephone number 937-641-3000				

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1	2,985.
2	Reserved	2	
3	Add lines 1 and 2	3	2,985.
4	Charitable contributions (see instructions for limitation rules) STMT 1 STMT 2	4	199.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	2,786.
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	2,786.
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9	Trusts. Section 199A deduction. See instructions	9	
10	Total deductions. Add lines 8 and 9	10	1,000.
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	1,786.

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	375.
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	Proxy tax. See instructions	3	
4a	Amount from Form 4255, Part I, line 3, column (q)	4a	
b	Other tax amounts. See instructions	4b	
5	Alternative minimum tax	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	375.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b	Other credits (see instructions)	1b		
c	General business credit. Attach Form 3800 (see instructions)	1c		
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e		
2	Subtract line 1e from Part II, line 7	2		375.
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a		
b	Amount due from Form 8611	3b		
c	Amount due from Form 8697	3c		
d	Amount due from Form 8866	3d		
e	Other amounts due (see instructions)	3e		
f	Total amounts due. Add lines 3a through 3e	3f		0.
4	Total tax. Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here	4		375.

Part III Tax and Payments (continued)

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.
6a	Payments: Preceding year's overpayment credited to the current year	6a	2,291.
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	2,291.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	1,916.
11	Enter the amount of line 10 you want: Credited to 2025 estimated tax 1,916. Refunded	11	0.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2024 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 BERMUDA	Yes	No
2	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
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	VP FINANCE AND CFO	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
	KAREN O. CRIM			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 below (see instructions)?	☒ Yes	☐ No
---	---	-----------------------------

FORM 990-T

CONTRIBUTIONS

STATEMENT 1

DESCRIPTION/KIND OF PROPERTY

METHOD USED TO DETERMINE FMV

AMOUNT

50% CASH ONLY

N/A

186,500.

TOTAL TO FORM 990-T, PART I, LINE 4

186,500.

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 2

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2019

FOR TAX YEAR 2020

FOR TAX YEAR 2021 2,646,206

FOR TAX YEAR 2022 222,812

FOR TAX YEAR 2023 260,033

TOTAL CARRYOVER

3,129,051

TOTAL CURRENT YEAR 10% CONTRIBUTIONS

186,500

TOTAL CONTRIBUTIONS AVAILABLE

3,315,551

TAXABLE INCOME LIMITATION AS ADJUSTED

199

EXCESS CONTRIBUTIONS

3,315,352

EXCESS 100% CONTRIBUTIONS

0

TOTAL EXCESS CONTRIBUTIONS

3,315,352

ALLOWABLE CONTRIBUTIONS DEDUCTION

199

TOTAL CONTRIBUTION DEDUCTION

199

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

Department of the Treasury
Internal Revenue Service

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

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

1
OMB No. 1545-0047

2024

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

A Name of the organization DAYTON CHILDREN'S HOSPITAL	B Employer identification number 31-0672132
C Unrelated business activity code (see instructions) 901101	D Sequence: 1 of 1

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a 8,782.		8,782.
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement) STATEMENT 3		5 2,471.		2,471.
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 11,253.		11,253.

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

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions SEE STATEMENT 4	5	209.
6 Taxes and licenses	6	384.
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement) SEE STATEMENT 5	14	7,675.
15 Total deductions. Add lines 1 through 14	15	8,268.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	2,985.
17 Deduction for net operating loss. See instructions	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	2,985.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold

Enter method of inventory valuation

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

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

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

Part V Unrelated Debt-Financed Income (see instructions)

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

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

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

Nonexempt Controlled Organizations

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

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

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

Totals

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

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

Schedule A (Form 990-T) 2024

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐B ☐C ☐D ☐

Enter amounts for each periodical listed above in the corresponding column.

2 Gross advertising income

A

B

C

D

a Add columns A through D. Enter here and on Part I, line 11, column (A) 0.

3 Direct advertising costs by periodical

a Add columns A through D. Enter here and on Part I, line 11, column (B) 0.

4 Advertising gain (loss). Subtract line 3 from line

2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8

5 Readership costs

6 Circulation income

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-

8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7

a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1 0.

Part XI Supplemental Information (see instructions)

FORM 990-T (A)	INCOME (LOSS) FROM PARTNERSHIPS	STATEMENT 3
----------------	---------------------------------	-------------

DESCRIPTION	NET INCOME OR (LOSS)
HIRTLE CALLAGHAN SELECT EQUITY FUND LP - INTEREST INCOME	223.
HIRTLE CALLAGHAN SELECT EQUITY FUND LP - DIVIDEND INCOME	2,362.
HIRTLE CALLAGHAN SELECT EQUITY FUND LP - OTHER INCOME (LOSS)	-114.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5	2,471.

FORM 990-T (A)	INTEREST PAID	STATEMENT 4
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DESCRIPTION	AMOUNT
INVESTMENT INTEREST EXPENSE	209.
TOTAL TO SCHEDULE A, PART II, LINE 5	209.

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 5
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DESCRIPTION	AMOUNT
TAX PREP FEES	7,675.
TOTAL TO SCHEDULE A, PART II, LINE 14	7,675.

SCHEDULE D
(Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0123

2024

Name

DAYTON CHILDREN'S HOSPITAL

Employer identification number

31-0672132

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

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				1,856.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	1,856.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				6,926.
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	6,926.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	1,856.
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	6,926.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	8,782.

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

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

Social security number or taxpayer identification no.

31-0672132

DAYTON CHILDREN'S HOSPITAL

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

Part II	Long-Term.
----------------	-------------------

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

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

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

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

[illegible]

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

SCHEDULE D
(Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0123

2024

Name

DAYTON CHILDREN'S HOSPITAL

Employer identification number

31-0672132

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

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				1,856.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	1,856.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				6,926.
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	6,926.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	1,856.
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	6,926.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	8,782.

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

31-0672132

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

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

☒ (F) Long-term transactions not reported to you on Form 1099-B

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