

## Return of Organization Exempt From Income Tax

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

2021

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2021 calendar year, or tax year beginning 10/01, 2021, and ending 9/30, 2022

<b>B</b> Check if applicable:	<b>C</b>	<b>D</b> Employer identification number
<input type="checkbox"/> Address change	Charles A Dean Memorial Hospital Northern Light CA Dean Hospital Pritham Avenue P.O. Box 1129 Greenville, ME 04441-1129	<u>04-3341666</u>
<input type="checkbox"/> Name change		<b>E</b> Telephone number
<input type="checkbox"/> Initial return		<u>(207) 973-9081</u>
<input type="checkbox"/> Final return/terminated		<b>G</b> Gross receipts \$ <u>23,745,580.</u>
<input type="checkbox"/> Amended return		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Application pending	<b>F</b> Name and address of principal officer: <u>John J Doyle</u>	<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶ <u>5247</u>
<b>J</b> Website: ▶ <u>https://northernlighthealth.org/C-A-Dean-Hosp</u>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	<b>L</b> Year of formation: <u>1996</u>	<b>M</b> State of legal domicile: <u>ME</u>

**Part I Summary**

	1 Briefly describe the organization's mission or most significant activities: <u>The mission of Charles A. Dean Memorial Hospital d/b/a Northern Light CA Dean Hospital is to provide a continuum of high quality holistic healthcare services.</u>			
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>		13
	4 Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>		8
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) .....	<b>5</b>		189
	6 Total number of volunteers (estimate if necessary) .....	<b>6</b>		26
	7a Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>		0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11 .....	<b>7b</b>		0.
Revenue	8 Contributions and grants (Part VIII, line 1h) .....	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g) .....	548,879.	2,159,623.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	24,708,587.	20,530,566.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	67,239.	2,099.	
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	3,448.	1,047,757.	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	25,328,153.	23,740,045.	
	14 Benefits paid to or for members (Part IX, column (A), line 4) .....	2,612.	500.	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....			
	16a Professional fundraising fees (Part IX, column (A), line 11e) .....	12,811,253.	13,433,876.	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	7,506,258.	8,179,259.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	20,320,123.	21,613,635.	
19 Revenue less expenses. Subtract line 18 from line 12 .....	5,008,030.	2,126,410.		
Net Assets or Fund Balances	20 Total assets (Part X, line 16) .....	Beginning of Current Year	End of Year	
	21 Total liabilities (Part X, line 26) .....	24,475,739.	32,585,929.	
	22 Net assets or fund balances. Subtract line 21 from line 20 .....	11,172,800.	12,641,124.	
		13,302,939.	19,944,805.	

**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.

<b>Sign Here</b>	Signature of officer	Date	<u>7/31/23</u>
	John J Doyle <small>Type or print name and title</small>	NLH VP of Finance	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
		Self-Prepared			
	Firm's name ▶				Firm's EIN ▶
Firm's address ▶				Phone no.	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

The mission of Charles A. Dean Memorial Hospital d/b/a Northern Light CA Dean Hospital is to provide a continuum of high quality holistic healthcare services.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] 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 [X] 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 \$ 18,630,713. including grants of \$ 500.) (Revenue \$ 21,579,693.)

See Schedule O

4b (Code: ) (Expenses \$ 46,451. including grants of \$ ) (Revenue \$ )

Provided charity care, \$46,451 (at cost). 699 persons served.

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

Experienced Medicare shortfall, \$-0- (at cost). 8,631 persons served.

4d Other program services (Describe on Schedule O.) See Schedule O

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

4e Total program service expenses 18,677,164.

**Part IV Checklist of Required Schedules**

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

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. . . . . <b>2a</b> 189		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>2b</b>	X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . . <b>3a</b>		X
<b>b</b>	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. . . . . <b>3b</b>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . <b>4a</b>		X
<b>b</b>	If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . . <b>5a</b>		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . . <b>5b</b>		X
<b>c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? . . . . . <b>5c</b>		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . . <b>6a</b>		X
<b>b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . <b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . . <b>7a</b>		X
<b>b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . . <b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . <b>7c</b>		X
<b>d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . . <b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . <b>7e</b>		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . <b>7f</b>		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . <b>7g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . <b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . . <b>8</b>		X
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . . <b>9a</b>		X
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . . <b>9b</b>		X
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12. . . . . <b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . . <b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders. . . . . <b>11a</b>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . . <b>12a</b>		
<b>b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. . . . . <b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>13a</b>		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. . . . . <b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand . . . . . <b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . . <b>14a</b>		X
<b>b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. . . . . <b>14b</b>		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . <b>15</b>		X
If 'Yes,' see the instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . <b>16</b>		X
If 'Yes,' complete Form 4720, Schedule O.			
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . <b>17</b>		
If 'Yes,' complete Form 6069.			

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1 a</b>	Enter the number of voting members of the governing body at the end of the tax year. . . . . <b>1 a</b> 13 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.		
<b>1 b</b>	Enter the number of voting members included on line 1a, above, who are independent. . . . . <b>1 b</b> 8		
<b>2</b>	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? . . . See Schedule O	X	
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . See Sch O	X	
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . See Schedule O	X	
<b>7 a</b>	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? . . See Schedule O	X	
<b>7 b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . See Sch O	X	
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8 a</b>	a The governing body? . . . . .	X	
<b>8 b</b>	b Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O . . . . .		X

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

		Yes	No
<b>10 a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10 b</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? . . . . .		
<b>11 a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>11 b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
<b>12 a</b>	Did the organization have a written conflict of interest policy? If 'No,' go to line 13 . . . . .	X	
<b>12 b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>12 c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe on Schedule O how this was done . . . See Schedule O . . . . .	X	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	X	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b>	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?		
<b>15 a</b>	a The organization's CEO, Executive Director, or top management official. See Schedule O . . . . .	X	
<b>15 b</b>	b Other officers or key employees of the organization. . . . . If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions.		X
<b>16 a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>16 b</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? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ ME
- 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. See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶  
 John J. Doyle 43 Whiting Hill Road Brewer ME 04412-1006 (207) 973-9081

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

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

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

**1 a** 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Timothy Dentry, NLH Pres/CEO Ex-Officio	1 50	X		X				0.	1,840,352.	60,782.
(2) Anthony J. Filer, NLH SVP, CFO Treasurer	1 50			X				0.	934,170.	61,116.
(3) Glenn Martin, VP, Gen'l Counse Secretary-Pt Yr	1 50			X				0.	713,228.	112,701.
(4) David McDermott, MD VP, Sr Phys Exe	13 37			X			139,871.	419,611.	26,648.	
(5) Paul Bolin SVP & CPO	1 50			X				0.	429,549.	105,611.
(6) Joseph Babbitt, MD Director/Ex-Off	40 0	X					395,793.	0.	53,640.	
(7) Teresa P. Vieira Former SVP & President	0 50					X		0.	386,782.	48,892.
(8) Marie Vienneau Pres/Ex-Officio	20 30	X	X				149,068.	223,601.	54,910.	
(9) Gail E. Lamb Physician	40 0					X	357,641.	0.	21,306.	
(10) Darin M. Peck Physician	40 0					X	296,534.	0.	43,904.	
(11) George Eaton, SVP, CLO Secretary-Pt Yr	1 50			X				0.	254,686.	42,889.
(12) Scott A. McLaughlin Physician	40 0					X	231,774.	0.	48,543.	
(13) Lorraine Rodgerson, RN VP-Nursing & Op	40 0			X			218,736.	0.	37,994.	
(14) Shannon M Meredith Physician	40 0					X	233,043.	0.	22,525.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) Yoosuf Siddiqui Former VP HR Northwest Reg	0 50					X	0.	203,160.	46,842.
(16) Jennifer Goodrich VP of Finance	21 29			X			91,321.	121,938.	34,814.
(17) William Boller Physician	40 0				X		207,582.	0.	2,439.
(18) Marion Huntley Director	0.5 0	X					0.	0.	0.
(19) Dwight Foote, Jr Director	0.5 0	X					0.	0.	0.
(20) Stuart Watt Director/ViceCh	2 0	X		X			0.	0.	0.
(21) Linda Gilbert Director/Chair	2 0	X		X			0.	0.	0.
(22) Diane Bartley Director	0.5 0	X					0.	0.	0.
(23) Jensen Bissell Director	0.5 0	X					0.	0.	0.
(24) William Fletcher, Esq. Director	0.5 0	X					0.	0.	0.
(25) Barbet Mason Director	0.5 0	X					0.	0.	0.
<b>1 b Subtotal</b>							2,321,363.	5,527,077.	825,556.
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>							2,321,363.	5,527,077.	825,556.
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization									24

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
WBRC Inc 44 Central Street Bangor, ME 04401-5116	Architects and Engineers	527,893.
SimpliFi 5020 North Shore Drive, Suite 2 North Little Rock, AR 72118	Temporary Nursing Staff	520,186.
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		2





**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>				
	<b>b</b> Membership dues .....	<b>1 b</b>				
	<b>c</b> Fundraising events .....	<b>1 c</b>				
	<b>d</b> Related organizations .....	<b>1 d</b> 1,386,968.				
	<b>e</b> Government grants (contributions) .....	<b>1 e</b> 764,160.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1 f</b> 8,495.				
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1 g</b>				
	<b>h Total.</b> Add lines 1a-1f .....	<b>▶</b> 2,159,623.				
	<b>Program Service Revenue</b>	<b>Business Code</b>				
<b>2 a</b> <u>Net Patient Care Services</u> .....		621990	20,524,038.	20,524,038.		
<b>b</b> <u>Cafeteria</u> .....		722514	6,528.		6,528.	
<b>c</b> .....						
<b>d</b> .....						
<b>e</b> .....						
<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....	<b>▶</b>	20,530,566.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		1,099.		1,099.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	(i) Real				
		(ii) Personal				
		<b>6 a</b> 4,165.				
	<b>b</b> Less: rental expenses .....	<b>6 b</b> 5,535.				
	<b>c</b> Rental income or (loss) .....	<b>6 c</b> -1,370.				
	<b>d</b> Net rental income or (loss) .....	<b>▶</b>	-1,370.		-1,370.	
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities				
		(ii) Other				
		<b>7 a</b> 1,000.				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7 b</b>				
	<b>c</b> Gain or (loss) .....	<b>7 c</b> 1,000.				
<b>d</b> Net gain or (loss) .....	<b>▶</b>	1,000.		1,000.		
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8 a</b>					
<b>b</b> Less: direct expenses .....	<b>8 b</b>					
<b>c</b> Net income or (loss) from fundraising events .....	<b>▶</b>					
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9 a</b>					
	<b>b</b> Less: direct expenses .....	<b>9 b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....	<b>▶</b>				
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10 a</b>					
	<b>b</b> Less: cost of goods sold .....	<b>10 b</b>				
	<b>c</b> Net income or (loss) from sales of inventory .....	<b>▶</b>				
<b>Miscellaneous Revenue</b>	<b>Business Code</b>					
	<b>11 a</b> <u>340b Pharmacy Benefits</u> .....	621990	1,049,127.	1,049,127.		
	<b>b</b> .....					
	<b>c</b> .....					
	<b>d</b> All other revenue .....					
<b>e Total.</b> Add lines 11a-11d .....	<b>▶</b>	1,049,127.				
<b>12 Total revenue.</b> See instructions .....	<b>▶</b>	23,740,045.	21,573,165.	0.	7,257.	

**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.  X

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	500.	500.		
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	1,129,957.	852,696.	277,261.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	9,535,595.	8,871,407.	664,188.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	539,670.	505,617.	34,053.	
9 Other employee benefits	1,526,569.	1,373,009.	153,560.	
10 Payroll taxes	702,085.	653,334.	48,751.	
11 Fees for services (nonemployees):				
a Management				
b Legal	35.		35.	
c Accounting	2,927.		2,927.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O Sch. O)	3,750,378.	2,300,483.	1,449,895.	
12 Advertising and promotion	96,497.	96,497.		
13 Office expenses	358,423.	268,447.	89,976.	
14 Information technology	580,076.	543,370.	36,706.	
15 Royalties				
16 Occupancy	364,831.	317,403.	47,428.	
17 Travel	64,072.	57,277.	6,795.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	55,315.	54,607.	708.	
20 Interest	143,163.	143,163.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	503,563.	448,343.	55,220.	
23 Insurance	447,345.	418,491.	28,854.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>Medical Supplies Expense</u>	1,091,687.	1,091,687.		
b <u>Taxes and Licensing</u>	393,846.	390,601.	3,245.	
c <u>Repairs &amp; Maintenance</u>	258,962.	249,684.	9,278.	
d <u>Miscellaneous</u>	33,369.	30,838.	2,531.	
e All other expenses	34,770.	9,710.	25,060.	
25 Total functional expenses. Add lines 1 through 24e	21,613,635.	18,677,164.	2,936,471.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash – non-interest-bearing	12,269,295.	1	9,731,494.
	2 Savings and temporary cash investments	184,467.	2	240,642.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,999,082.	4	5,858,447.
	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	85,982.	8	106,075.
	9 Prepaid expenses and deferred charges	13,303.	9	4,855.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 16,218,784.		
	b Less: accumulated depreciation	10b 8,159,591.	5,201,991.	10c 8,059,193.
	11 Investments – publicly traded securities		11	
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,721,619.	15	8,585,223.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	24,475,739.	16	32,585,929.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	1,985,285.	17	3,214,544.
	18 Grants payable		18	
	19 Deferred revenue	3,057,427.	19	1,796,233.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	6,130,088.	25	7,630,347.
	26 <b>Total liabilities.</b> Add lines 17 through 25	11,172,800.	26	12,641,124.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions	11,024,034.	27	11,845,868.
	28 Net assets with donor restrictions	2,278,905.	28	8,098,937.
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	13,302,939.	32	19,944,805.
33 Total liabilities and net assets/fund balances	24,475,739.	33	32,585,929.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	23,740,045.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	21,613,635.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	2,126,410.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	13,302,939.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O). See Schedule O	<b>9</b>	4,515,456.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	19,944,805.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain on Schedule O.			
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>2b</b>	Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>2c</b>	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
<b>3b</b>	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Name of the organization <b>Charles A Dean Memorial Hospital Northern Light CA Dean Hospital</b>	Employer identification number <b>04-3341666</b>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 <b>Total.</b> 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 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 <b>Total support.</b> Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/>						

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

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14.	15	%
16a <b>33-1/3% support test—2021.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b <b>33-1/3% support test—2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose. . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5. . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons. . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year. . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. . . . .						
<b>c</b> Add lines 10a and 10b. . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on. . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

**14 First 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**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)). . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15. . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2021</b> (line 10c, column (f), divided by line 13, column (f)). . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2020</b> Schedule A, Part III, line 17. . . . .	<b>18</b>	%

**19a 33-1/3% support tests—2021.** 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—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. . . . . ▶

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



**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

	Yes	No
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 <b>Part VI</b> .	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 <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	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 <b>Part VI</b> 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 <b>Part VI</b> 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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
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 <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	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 <b>Part VI</b> .	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 <b>Part VI</b> 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.

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

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

<b>Section C – Distributable Amount</b>			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	<b>Distributable Amount.</b> 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 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.)

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**SCHEDULE C  
(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

**2021**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

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

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

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

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

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

Name of organization Charles A Dean Memorial Hospital Northern Light CA Dean Hospital	Employer identification number 04-3341666
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. ▶ \$ \_\_\_\_\_ 0.
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955. ▶ \$ \_\_\_\_\_ 0.
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No
- 4 a Was a correction made?  Yes  No  
b If 'Yes,' describe in Part IV.

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

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

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

<b>Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)</b>	(a) Filing organization's totals	(b) Affiliated group totals												
1 a Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
b Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
c Total lobbying expenditures (add lines 1a and 1b) .....														
d Other exempt purpose expenditures .....														
e Total exempt purpose expenditures (add lines 1c and 1d) .....														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns. ....														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 70%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f) .....														
h Subtract line 1g from line 1a. If zero or less, enter -0- .....														
i Subtract line 1f from line 1c. If zero or less, enter -0- .....														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2 a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

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

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

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

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

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

**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 - Description of Lobbying Activity**

Non-deductible portion of dues.



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

Name of the organization

Employer identification number

Charles A Dean Memorial Hospital Northern Light CA Dean Hospital

04-3341666

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), 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?
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?

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).
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.

Table with 2 columns: Question number, Held at the End of the Tax Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register.

- 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?
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 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
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.

- 1 a 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:
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:

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	761,438.	691,289.	697,354.	699,861.	706,316.
b Contributions	100.				
c Net investment earnings, gains, and losses	-70,144.	73,193.	2,892.	9,872.	13,298.
d Grants or scholarships					
e Other expenditures for facilities and programs	15,968.	3,044.	8,957.	12,379.	19,753.
f Administrative expenses					
g End of year balance	675,426.	761,438.	691,289.	697,354.	699,861.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  48.00 %
  - b Permanent endowment  52.00 %
  - c Term endowment  %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes                                 | No                                  |
|-----------------------------|-------------------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| (ii) Related organizations  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
- b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?

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

**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
1 a Land		274,801.		274,801.
b Buildings		6,039,849.	4,267,415.	1,772,434.
c Leasehold improvements				
d Equipment		6,180,214.	3,892,176.	2,288,038.
e Other		3,723,920.		3,723,920.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				8,059,193.

BAA

**Part VII Investments – Other Securities.**

N/A

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

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

**Part VIII Investments – Program Related.**

N/A

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)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶		

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) Board designated funds-Other	463,976.
(2) Org costs & other long term investments	12,552.
(3) Permanently Donor Restricted Funds	360,583.
(4) Self-Insurance Funds Held by Trustee	9,458.
(5) Temporarily Donor Restricted Funds	7,738,354.
(6) Unrestricted Pledges Receivable	300.
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 15.) .. ▶	8,585,223.

**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) Accrual for Post Retirement Benefit	2,654,557.
(3) Amounts due to Related Org	3,510,153.
(4) Capital Lease Obligation	21,805.
(5) Due to Donor Restricted Funds	1,386,468.
(6) Other Current Liabilities	57,364.
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶	7,630,347.

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. See Part XIII.

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

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	2 a		
	b Donated services and use of facilities	2 b		
	c Recoveries of prior year grants	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2a through 2d		2 e	
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	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4a and 4b		4 c	
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.** N/A

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	2 a		
	b Prior year adjustments	2 b		
	c Other losses	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2a through 2d		2 e	
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	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4a and 4b		4 c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	

**Part XIII Supplemental Information.**

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

**Part V, Line 4 - Intended Uses Of Endowment Fund**

Endowment Funds are designated for purposes that align within this organization's exempt purpose.

**Part X - FASB ASC 740 Footnote**

Northern Light Health, its hospitals, and certain other affiliates have been determined by the Internal Revenue Service to be tax-exempt charitable organizations as described in Section 501(c) (3) or 501(c) (2) of the Internal Revenue Code (the Code) and, accordingly, are exempt from federal income taxes on related income

**Part XIII Supplemental Information** *(continued)***Part X - FASB ASC 740 Footnote (continued)**

pursuant to Section 501(a) of the Code. Accordingly, no provision for federal income taxes has been recorded in the accompanying consolidated financial statements for these organizations.

Tax-exempt charitable organizations could be required to record an obligation for income taxes as the result of a tax position they have historically taken on various tax exposure items including unrelated business income or tax status. Under guidance issued by FASB, assets and liabilities are established for uncertain tax positions taken or positions expected to be taken in income tax returns when such positions are judged to not meet the "more-likely-than-not" threshold, based upon the technical merits of the position. Estimated interest and penalties, if applicable, related to uncertain tax positions are included as a component of income tax expense. Northern Light Health has evaluated its tax position taken or expected to be taken on income tax returns and concluded the impact to be not material.

Certain of Northern Light Health's affiliates are taxable entities. Deferred taxes related to these entities are based on the difference between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect in the years the differences are expected to reverse. The deferred tax assets and liabilities for these entities are not material.

**SCHEDULE H  
(Form 990)**

**Hospitals**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

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

Department of the Treasury  
Internal Revenue Service

<b>Name of the organization</b>	Charles A Dean Memorial Hospital Northern Light CA Dean Hospital	<b>Employer identification number</b>	04-3341666
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**Part I Financial Assistance and Certain Other Community Benefits at Cost**

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

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

<b>Financial Assistance and Means-Tested Government Programs</b>	<b>(a)</b> Number of activities or programs (optional)	<b>(b)</b> Persons served (optional)	<b>(c)</b> Total community benefit expense	<b>(d)</b> Direct offsetting revenue	<b>(e)</b> Net community benefit expense	<b>(f)</b> Percent of total expense
<b>a</b> Financial Assistance at cost (from Worksheet 1).....		699	46,451.		46,451.	0.21
<b>b</b> Medicaid (from Worksheet 3, column a).....						
<b>c</b> Costs of other means-tested government programs (from Worksheet 3, column b)						
<b>d Total.</b> Financial Assistance and Means-Tested Government Programs...	0	699	46,451.	0.	46,451.	0.21
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4).....	5	19	26,301.		26,301.	0.12
<b>f</b> Health professions education (from Worksheet 5).....	2	1	56,336.		56,336.	0.26
<b>g</b> Subsidized health services (from Worksheet 6).....						
<b>h</b> Research (from Worksheet 7).....						
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8).....	2	17	552.		552.	0.
<b>j Total.</b> Other Benefits.....	9	37	83,189.	0.	83,189.	0.38
<b>k Total.</b> Add lines 7d and 7j.....	9	736	129,640.	0.	129,640.	0.59

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

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

**Part III Bad Debt, Medicare, & Collection Practices**

**Section A. Bad Debt Expense**

- 1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15? 1 X
- 2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount Part VI 2 385,207.
- 3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit. 3
- 4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements. Part VI

**Section B. Medicare**

- 5 Enter total revenue received from Medicare (including DSH and IME). 5 11,098,327.
- 6 Enter Medicare allowable costs of care relating to payments on line 5. 6 11,098,327.
- 7 Subtract line 6 from line 5. This is the surplus (or shortfall). 7
- 8 Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: Part VI  
 Cost accounting system  Cost to charge ratio  Other

**Section C. Collection Practices**

- 9a Did the organization have a written debt collection policy during the tax year? 9a X
- b If 'Yes,' did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI. Part VI 9b X

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

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





**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 Northern Light CA Dean Hospita

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

	Yes	No
<b>Community Health Needs Assessment</b>		
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year? .....		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If 'Yes,' provide details of the acquisition in Section C. ....		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If 'No,' skip to line 12. ....	X	
If 'Yes,' indicate what the CHNA report describes (check all that apply):		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: <u>2022</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. .... Part V	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. .... Part V	X	
6b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If 'Yes,' list the other organizations in Section C. ....	X	
7 Did the hospital facility make its CHNA report widely available to the public? .....	X	
If 'Yes,' indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>See Part V, Line 16j for URL</u>		
b <input checked="" type="checkbox"/> Other website (list url): <u>See Part V, Line 16j for URL</u>		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If 'No,' skip to line 11. ....	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: <u>2022</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website? .....	X	
a If 'Yes,' (list url): <u>See Part V, Line 16j for URL</u>		
b If 'No,' is the hospital facility's most recently adopted implementation strategy attached to this return? .....		X
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. .... Part V		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)? .....		X
b If 'Yes' to line 12a, did the organization file Form 4720 to report the section 4959 excise tax? .....		
c If 'Yes' to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

**Part V Facility Information** (continued)

**Financial Assistance Policy (FAP)**

Name of hospital facility or letter of facility reporting group Northern Light CA Dean Hospita

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
<b>13</b>	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? . . . . . If 'Yes,' indicate the eligibility criteria explained in the FAP:	X	
<b>a</b>	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>  150  </u> % and FPG family income limit for eligibility for discounted care of <u>  250  </u> %		
<b>b</b>	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
<b>c</b>	<input type="checkbox"/> Asset level		
<b>d</b>	<input type="checkbox"/> Medical indigency		
<b>e</b>	<input type="checkbox"/> Insurance status		
<b>f</b>	<input type="checkbox"/> Underinsurance status		
<b>g</b>	<input type="checkbox"/> Residency		
<b>h</b>	<input checked="" type="checkbox"/> Other (describe in Section C) <span style="float: right;">Part V</span>		
<b>14</b>	Explained the basis for calculating amounts charged to patients? . . . . .	X	
<b>15</b>	Explained the method for applying for financial assistance? . . . . . If 'Yes,' indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):	X	
<b>a</b>	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
<b>b</b>	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
<b>c</b>	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
<b>d</b>	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
<b>e</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>16</b>	Was widely publicized within the community served by the hospital facility? . . . . . If 'Yes,' indicate how the hospital facility publicized the policy (check all that apply):	X	
<b>a</b>	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>See Part V, Line 16j for URL</u>		
<b>b</b>	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>See Part V, Line 16j for URL</u>		
<b>c</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>See Part V, Line 16j for UR</u>		
<b>d</b>	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>e</b>	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>f</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>g</b>	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
<b>h</b>	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
<b>i</b>	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
<b>j</b>	<input checked="" type="checkbox"/> Other (describe in Section C) <span style="float: right;">Part V</span>		

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**Part V Facility Information** (continued)

**Billing and Collections**

Name of hospital facility or letter of facility reporting group Northern Light CA Dean Hospita

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

**Policy Relating to Emergency Medical Care**

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

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

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

Name of hospital facility or letter of facility reporting group Northern Light CA Dean Hospita

- 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
<b>23</b>		X
<b>24</b>		X

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Schedule H (Form 990) 2021

**Part V Facility Information** (continued)

Copy of

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

**Part V, Line 5 - Account Input from Person Who Represent the Community**

Facility: Northern Light CA Dean Hospita

The Maine Shared CHNA research team conducted a statewide qualitative assessment among stakeholders to identify and prioritize significant health issues in communities across the state. The assessment, coordinated with the Maine CDC, engaged public health expertise throughout the process. Community outreach was conducted between September 2021 and January 2022. All forms of engagement included public forums, community sponsored events, and oral surveys. The purpose of these outreach efforts was to gather feedback on data and to identify health priorities, community assets, and gaps in resources to be used in health improvement planning.

Virtual community forums with residents and service providers were held in the county in partnership with the Maine CDC to solicit input from individuals representing populations with health disparities including medically underserved, low-income, or minority populations. The following organizations attended the September 7, 2021, Piscataquis County Shared CHNA Community Engagement Forum and provided valuable feedback on the Maine Shared CHNA.

Persons representing broad interests of the community who were consulted during the engagement process (the following list was extracted from the Piscataquis County CHNA report, page 20): Bangor Public Health and Community Services, Bangor Public Health Department, Child Behavioral Health Services, Downeast Public Health District, Eastern Area Agency on Aging, Healthy Acadia, Helping Hands with Heart/Maine Highlands Investment Partnership, Northeastern Workforce Development Board, Northern Light Acadia Hospital, Northern Light CA Dean Hospital, Northern Light Health Systems, Northern Light Mayo Hospital, Office of Child and Family Services, Maine Department of Health and Human Services, Partners for Peace, Penquis, Penquis Public

**Part V Facility Information** (continued)

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

**Part V, Line 5 - Account Input from Person Who Represent the Community (continued)**

Health District, Piscataquis Regional Food Center, Public Health Care, Public Health Nursing, Maine Center for Disease Control and Prevention, State of Maine, United Way of Eastern Maine, WIC Nutrition Program.

New this cycle was an expanded effort to reach those who may experience systemic disadvantages and therefore experience a greater rate of health disparities. Two types of outreach were piloted in this effort.

One effort included nine community sponsored events hosted by organizations having statewide reach representing the following communities:

Black or African Americans; people who are homeless or formerly homeless; older adults; people who are deaf or hard of hearing; people who define themselves or identify as lesbian, gay, bisexual, transgender, and queer and/or questioning (LGBTQ+); people with a disability; people with a mental health diagnosis; people with low income; and youth.

Another effort included conducting oral surveys in collaboration with eight ethnic-based community organizations' community health workers in order to better reach Maine's immigrant population that included:

1,000 surveys were conducted in either English (32%), Somali, (24%), Arabic (23%), French (8%), Spanish (5%), Lingala (3%), and other languages including Swahili, Maay Maay, Portuguese, Oromo, Eretria, Kirundi, and Amara. When asked for their countries of origin, respondents most commonly cited the United States (212), Iraq (205), Somalia (157), The Democratic Republic of Congo (81), Djibouti (70), Kenya (30), and Mexico (29). Other countries of origin mentioned included Rwanda, Ethiopia, Angola, Syria, Guatemala, South Africa, Palestine, Puerto Rico, Morocco, Afghanistan, El

**Part V Facility Information** (continued)

Copy of

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

**Part V, Line 5 - Account Input from Person Who Represent the Community (continued)**

Salvador, Nigeria, Canada, Burundi, Eritrea, France, Honduras, Uganda, Jamaica, Mali, Gabon, Sudan, Nicaragua, Peru, and Brazil.

**Part V, Line 6a - List Other Hospital Facilities that Jointly Conducted Needs Assessment**

Facility: Northern Light CA Dean Hospita

The Maine Shared CHNA was conducted through a collaborative effort among Maine's four largest health-care systems - Central Maine Healthcare, Northern Light Health (legal name Eastern Maine Healthcare Systems), MaineGeneral Health, MaineHealth - and the Maine Center for Disease Control and Prevention, an office of the Maine Department of Health and Human Services (DHHS). Northern Light Health member organizations participating in the Shared CHNA included Acadia Hospital, AR Gould Hospital, Blue Hill Hospital, CA Dean Hospital, Eastern Maine Medical Center, Inland Hospital, Maine Coast Hospital, Mayo Hospital, Mercy Hospital, and Sebecook Valley Hospital. See Line 5's response for a comprehensive list of participating organizations, included other non-Northern Light Health hospitals who were consulted during the engagement process.

**Part V, Line 6b - CHNA Conducted by Organizations Other Than Hospital**

Facility: Northern Light CA Dean Hospita

The 2022 Maine Shared CHNA was conducted in collaboration with the Maine Center for Disease Control and Prevention, an office of the Maine Department of Health and Human Services (DHHS), local public health and community agencies. Together, with the hospital facilities, these organizations helped to gather input at local forums while providing expertise and guidance throughout the process. See the response for Line 5 for a list of participating organizations who were consulted during the engagement process

**Part V, Line 11 - Explanation of Needs Not Addressed and Reasons Why**

Facility: Northern Light CA Dean Hospita

**Part V Facility Information** (continued)

Copy of

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

**Part V, Line 11 - Explanation of Needs Not Addressed and Reasons Why (continued)**

Northern Light Health recently conducted their 2022 Shared Community Health Needs Assessment that will inform priority work for implementation in FY23 - FY25. In FY22, Northern Light CA Dean Hospital developed our plan to address significant needs identified in our 2022 Community Health Strategy (aka, implementation strategy). Though priority work from the 2022 Shared CHNA won't begin until FY23, CA Dean Hospital will be prepared to implement priority work from our 2022 strategy with no gap in implementation efforts between the two CHNA cycles. While conducting the 2022 Shared CHNA research and outreach, CA Dean Hospital continued to implement priority work from the final year, FY22, of the three-year 2019 Community Health Strategy (implementation years FY20, FY21, and FY22). Below reflect these efforts related to the 2019 Community Health Strategy.

The data gathered from the 2019 Shared Community Health Needs Assessment (Shared CHNA) informed CA Dean Hospital's Community Health Strategy (Implementation Strategy) developed with input from community stakeholders including those who serve priority populations, the local Public Health District Liaison, local business leaders, and community advocates. Priorities were selected after weighing the severity of each priority area, availability of known and effective interventions, determination that the priority area was un-addressed or under-addressed, and community collaborations underway with CA Dean Hospital. A hospital task force considered the data and identified areas of significant need including priority concerns, intended actions to address the need, programs and resource allocation, planned collaborations, and population of focus. The implementation strategy was presented and adopted by the hospital's governing board.

Northern Light CA Dean Hospital identified three priority areas of focus addressing



**Part V Facility Information** (continued)

Copy of

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

**Part V, Line 11 - Explanation of Needs Not Addressed and Reasons Why (continued)**

the significant needs identified in its 2019 CHNA as follows:

Social determinants of health

Actions taken by CA Dean Hospital to address this priority in FY22: Northern Light Health made significant progress in Social Determinants of Health (SDOH) screening and intervention. The Northern Light Health SDOH Team defined "completed" SDOH screening and established a system policy for minimum SDOH screening standards to provide consistency in screening guidelines. During the course of FY22, the SDOH Team worked with Information Systems to continually improve the SDOH Screening Tool based on user recommendations and will continue to manage user requests moving forward. SDOH team leaders worked with members of Northern Light Health Quality to develop an SDOH screening dashboard which provides real-time screening rates by member organization, practice, provider, and payor type, as well as prevalence of SDOH need from positive screening results. The dashboard is undergoing validation and is anticipated to be available in FY23. Northern Light Health achieved a significant milestone in responding to social health needs when the new Northern Light Health findhelp platform went live on September 13, 2022. Findhelp is a national social care network that will make it easier for patients and providers to find and connect with local resources. The platform is embedded within our electronic health record so that care teams can find and refer patients to resources and has a public portal that community members can access at any time.

Substance use

Actions taken by CA Dean Hospital to address this priority in FY22: Northern Light CA Dean Hospital continued to partner with Northern Light Mayo Hospital, the Piscataquis Youth Substance Use Prevention (PYSUP) Coalition and the Penquis

**Part V Facility Information** (continued)

Copy of

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

**Part V, Line 11 - Explanation of Needs Not Addressed and Reasons Why (continued)**

District Coordinating Council on actions to reduce substance use among youth.

Access to care

Actions taken by CA Dean Hospital to address this priority in FY22: Northern Light CA Dean Hospital fully integrated an ambulatory care pharmacist into the Greenville and Sangerville practices for the purposes of medication therapy management and disease state management. The position was created in collaboration with Northern Light Mayo Hospital physician practices as a means of increasing our patient's access to care in our rural practice areas.

Additional information related to actions taken by Northern Light CA Dean Hospital on the above priorities can be found in their FY22 Progress Report to Our Community at <https://northernlighthealth.org/2019-Community-Health-Strategy>.

Northern Light CA Dean Hospital considered all priorities identified in the Shared CHNA, as well as other sources, through an extensive review process. While the full spectrum of needs is important, CA Dean Hospital is currently poised to focus only on the highest priorities at this time. A number of priorities not selected, due to a variety of reasons are listed below:

- Mental Health - Northern Light CA Dean Hospital did not choose this priority area of focus because previous efforts have been put into place to meet this need. Through partnership with Northern Light Acadia Hospital, clinical services in mental health have been offered to our patients though telepsych or telemedicine. Our focus in the "Access to Care" initiative will also contribute to meeting this need starting in FY 2020 and a priority with focus in mental health will be reconsidered in the years to come.

**Part V Facility Information** (continued)

Copy of

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

**Part V, Line 11 - Explanation of Needs Not Addressed and Reasons Why (continued)**

•Older Adult Health/Healthy Aging - Northern Light CA Dean Hospital did not choose this priority area of focus because we believe that our resources are focused in this area in a meaningful way already. Northern Light CA Dean Hospital's staff Licensed Clinical Social Worker is a facilitating member of the Age Friendly Community Group in our community. The hospital also offers access to our physical therapy gym in our "Community Fitness" program to meet the needs of our elderly population looking for fitness options at an affordable price. Our focus in the "Social Determinants of Health" initiative will also contribute to this need starting in FY 2020. This priority will be reconsidered in the years to come.

**Part V, Line 13h - Other Factors Used in Determining Amounts Charged Patients**

Facility: Northern Light CA Dean Hospita

Income Level

**Part V, Line 16j - Other Means Hospital Facility Publicized the Policy**

Facility: Northern Light CA Dean Hospita

Response for 7a (list URL) is <https://northernlighthealth.org/C-A-Dean-Hospital>

Response for 7b (list URL) is

<https://northernlighthealth.org/Community-Health-Needs-Assessment/2022-Shared-CHNA-Reports>

Response for 10a (list URL) is

<https://northernlighthealth.org/Community-Health-Needs-Assessment/2022-Community-Health-Strategy>

Response for 16a, 16b, 16c (list URL) is

<https://northernlighthealth.org/C-A-Dean-Hospital> under "Pay My Bill"

**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? 4

Name and address	Type of Facility (describe)
1 Northern Light Primary Care 364 Pritham Avenue Greenville, ME 04441	Outpatient clinic
2 Northern Light Primary Care 7 Greenville Road Monson, ME 04464	Outpatient clinic
3 Northern Light Primary Care 22 Haley Court Road Sangerville, ME 04479	Outpatient clinic
4 Northern Light Primary Care/Specialty Clinics 364 Pritham Avenue Greenville, ME 04441	Specialty Clinics

**Part VI Supplemental Information**

Provide the following information.

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

**Part I, Line 6a - Related Organization Community Benefit Report**

The Northern Light CA Dean Hospital community benefit report is contained in an annual community benefit report prepared by Northern Light Health which is the parent organization of all related organizations.

**Part I, Line 7 - Explanation of Costing Methodology**

Ratio of Patient Care Cost-to-Charges is used in calculations.

**Part III, Line 2 - Methodology Used To Estimate Bad Debt Expense**

The costing methodology used to determine the amount is cost to charge ratio.

**Part III, Line 4 - Bad Debt Expense**

Patient and trade accounts receivable are stated at the amount management expects to collect from outstanding balances. See Footnote 2 of the attached financial statements, page 16 to 19 - Patient Service Revenue and Accounts Receivable section.

**Part III, Line 8 - Explanation Of Shortfall As Community Benefit**

Medicare losses should be treated as a community benefit because the losses are incurred in performing an important public service, and Maine hospitals experience one of the lowest Medicare reimbursement rates in the country.

**Part III, Line 9b - Provisions On Collection Practices For Qualified Patients**

All account guarantors who express an inability to pay inpatient and outpatient services will be screened for eligibility for charity care using an application and guidelines established by Northern Light CA Dean Hospital. An account may be

**Part VI Supplemental Information**

Provide the following information.

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

**Part III, Line 9b - Provisions On Collection Practices For Qualified Patients (continued)**

reconsidered for charity care at any time when new information is available about a patient's inability to pay.

**Part VI, Line 2 - Needs Assessment**

No other formal assessment of community needs beyond the CHNA is completed, rather we listen to our providers and employees as members of the community at large. Whether specific needs or overall concerns from one or many community members, Northern Light CA Dean Hospital works to care for our community, whether its members are patients of the hospital or not.

**Part VI, Line 3 - Patient Education of Eligibility for Assistance**

Northern Light Health Financial Counselors screen patients for federal, state or government programs and brochures are displayed at all Northern Light locations. Financial Assistance is widely publicized within the community by the following methods:

- Offered by receiving a conspicuous written notice on their billing statements
- Listed on the Northern Light Health web portal  
[www.northernlighthealth.org/billing](http://www.northernlighthealth.org/billing)
- Posters are displayed in public locations in each hospital facility
- Community posters are displayed outside of the organization (Food Cupboards,

**Part VI Supplemental Information**

Provide the following information.

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

**Part VI, Line 3 - Patient Education of Eligibility for Assistance (continued)**

Libraries, Auditoriums, Churches, Banks)

•Packets are provided at all check in locations which include an application, instructions, and a Financial Assistance Policy (FAP) Plain Language Summary

**Part VI, Line 4 - Community Information**

Located in Greenville, Maine, Northern Light CA Dean Hospital has a service area comprised of both primary and secondary service areas, together referred to as the total service area. Total service areas (TSA's) are developed by the Northern Light Health Planning department based on neighboring zip codes from which a majority of a hospital's inpatient admissions originate. TSA's can sometimes overlap due to hospital locations or because of the specialty services provided by the hospitals.

Towns representing CA Dean Hospital's primary service area include Brownville, E. Central Somerset County, Greenville, Greenville Junction, North Somerset County, Northern Piscataquis County; Rockwood.

Towns representing CA Dean Hospital's secondary service area include Abbot, Brownville, Cambridge, Dexter, Dover Foxcroft, Guilford, Jackman, Milo, Monson, Sangerville, Sebec.

**Part VI Supplemental Information**

Provide the following information.

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

**Part VI, Line 4 - Community Information (continued)**

Piscataquis County's race/ethnicity and selected demographics are provided below for CA Dean Hospital based on the hospital's physical location in Piscataquis County.

Piscataquis County - Race/Ethnicity: American Indian/Alaskan Native 0.8% (135), Asian 0.8% (131), Black/African American 0.6% (96), Native Hawaiian or Pacific Islander 0.0% (0), White 95.8% (16,128), Some other race 0.7% (119), Two or more races 1.3% (227), Hispanic 1.5% (245), Non-Hispanic 98.5% (16,591), Total county population 16,836.

Piscataquis County - Selected Demographics: Median household income \$40,890, Unemployment rate 5.5%, Individuals living in poverty 18.5%, Children living in poverty 23.8%, 65+ living alone 27.4%, Veterans 12.6%, Gay, lesbian, and bisexual (high school students) 9.6%, Gay, lesbian, and bisexual (adults) 3.2%, Transgender youth (high school students) 1.7%, Persons with a disability 26.3%.

Other hospitals serving the Northern Light CA Dean Hospital community: Based on the State of Maine's definition of hospital service area, Northern Light CA Dean Hospital is the only hospital in this community per Hospital Service Area (HSA) designation.

Additionally, the Health Resources & Services Administration designated CA Dean



**Part VI Supplemental Information**

Provide the following information.

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

**Part VI, Line 4 - Community Information (continued)**

Hospital's service area as having a total of five medically underserved populations/areas.

**Part VI, Line 5 - Promotion of Community Health**

Northern Light CA Dean Hospital furthers its exempt purpose by promoting the health of the community through the following grant activity in FY22:

- Community Health Education: Rural Health Clinic Vaccine Confidence Program - Improve vaccine and counter vaccine hesitancy in rural communities where COVID-19 uptake lags in comparison to more populated areas.

Northern Light CA Dean Hospital Board of Directors majority is independent. Northern Light CA Dean Hospital extends medical staff privileges to all qualified physicians in the community for some of its departments. We offer training and educational programs on site and invite medical staff to participate at no charge to them.

**Part VI, Line 6 - Affiliated Health Care System**

The 2022 Maine Shared Community Health Needs Assessment (CHNA) was conducted by Northern Light Health in collaboration with several member/affiliated hospitals, non-affiliated hospitals as well as public health and community organizations across the state. The Maine Shared CHNA informs initiatives to promote community health across the system as well as within each member hospital's local service area. Each

**Part VI Supplemental Information**

Provide the following information.

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

**Part VI, Line 6 - Affiliated Health Care System (continued)**

member hospital adopted a local implementation strategy referred to as a Community Health Strategy and annual community health improvement plans, tailored to meet local needs.

**Part VI, Line 7 - States Filing Community Benefit Report**

N/A

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**2021**

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.

**Open to Public Inspection**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

Charles A Dean Memorial Hospital  
Northern Light CA Dean Hospital

Employer identification number

04-3341666

**Part I Questions Regarding Compensation**

		Yes	No
<b>1 a</b>	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. <span style="float: right;">Part III</span>		
<input type="checkbox"/>	First-class or charter travel		
<input type="checkbox"/>	Travel for companions		
<input checked="" type="checkbox"/>	Tax indemnification and gross-up payments		
<input type="checkbox"/>	Discretionary spending account		
<input type="checkbox"/>	Housing allowance or residence for personal use		
<input type="checkbox"/>	Payments for business use of personal residence		
<input type="checkbox"/>	Health or social club dues or initiation fees		
<input type="checkbox"/>	Personal services (such as maid, chauffeur, chef)		
<b>b</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. ....	X	
<b>2</b>	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? .....	X	
<b>3</b>	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. <span style="float: right;">Part III</span>		
<input type="checkbox"/>	Compensation committee		
<input type="checkbox"/>	Independent compensation consultant		
<input type="checkbox"/>	Form 990 of other organizations		
<input type="checkbox"/>	Written employment contract		
<input type="checkbox"/>	Compensation survey or study		
<input type="checkbox"/>	Approval by the board or compensation committee		
<b>4</b>	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:		
<b>a</b>	Receive a severance payment or change-of-control payment? .....		X
<b>b</b>	Participate in or receive payment from a supplemental nonqualified retirement plan? .....	X	
<b>c</b>	Participate in or receive payment from an equity-based compensation arrangement? .....		X
	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. <span style="float: right;">Part III</span>		
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>			
<b>5</b>	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:		
<b>a</b>	The organization? .....		X
<b>b</b>	Any related organization? .....		X
	If 'Yes' on line 5a or 5b, describe in Part III.		
<b>6</b>	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:		
<b>a</b>	The organization? .....		X
<b>b</b>	Any related organization? .....		X
	If 'Yes' on line 6a or 6b, describe in Part III.		
<b>7</b>	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. ....		X
<b>8</b>	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. ....		X
<b>9</b>	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....		

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

**Schedule J (Form 990) 2021**

**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			(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				(C) Retirement and other deferred compensation
1 Joseph Babbitt, MD Director/Ex-Off	(i)	375,173.	1,250.	19,370.	23,200.	30,440.	449,433.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 Timothy Dentry, NLH Pres/CEO Ex-Officio	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	1,006,465.	377,555.	456,332.	25,716.	35,066.	1,901,134.	436,044.
3 Lorraine Rodgerson, RN VP-Nursing & Op	(i)	174,030.	42,209.	2,497.	16,809.	21,185.	256,730.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4 Paul Bolin SVP & CPO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	381,000.	19,733.	28,816.	74,824.	30,787.	535,160.	0.
5 Anthony J. Filer, NLH SVP, CFO Treasurer	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	574,255.	344,462.	15,453.	26,100.	35,016.	995,286.	0.
6 George Eaton, SVP, CLO Secretary-Pt Yr	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	244,831.	0.	9,855.	20,537.	22,352.	297,575.	0.
7 Jennifer Goodrich VP of Finance	(i)	82,191.	0.	9,130.	6,435.	8,473.	106,229.	0.
	(ii)	109,746.	0.	12,192.	8,593.	11,313.	141,844.	0.
8 Marie Vienneau Pres/Ex-Officio	(i)	111,651.	36,488.	929.	7,898.	14,066.	171,032.	0.
	(ii)	167,476.	54,731.	1,394.	11,847.	21,099.	256,547.	0.
9 David McDermott, MD VP, Sr Phys Exe	(i)	104,844.	17,388.	17,639.	164.	6,498.	146,533.	0.
	(ii)	314,532.	52,163.	52,916.	491.	19,495.	439,597.	0.
10 Glenn Martin, VP, Gen'l Counse Secretary-Pt Yr	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	426,623.	161,695.	124,910.	90,651.	22,050.	825,929.	80,809.
11 Shannon M Meredith Physician	(i)	219,445.	11,289.	2,309.	17,441.	5,084.	255,568.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
12 William Boller Physician	(i)	205,710.	0.	1,872.	0.	2,439.	210,021.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
13 Gail E. Lamb Physician	(i)	324,034.	0.	33,607.	20,250.	1,056.	378,947.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
14 Darin M. Peck Physician	(i)	219,859.	73,158.	3,517.	22,713.	21,191.	340,438.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
15 Scott A. McLaughlin Physician	(i)	225,298.	4,933.	1,543.	18,990.	29,553.	280,317.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
16 Teresa P. Vieira Former SVP & President	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	274,360.	84,394.	28,028.	25,083.	23,809.	435,674.	0.

**Part III Supplemental Information**

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

**Part 1, Line 1a - Relevant Information Regarding Compensation Benefits**

Gail Lamb, highest compensated employee, received tuition of \$11,673.

The following received a wellness program incentive:

Joseph Babbitt, director	\$ 10
Jennifer Goodrich, officer	80
Gail Lamb, highest compensated employee	400
David McDermott, officer	40
Darin Peck, highest compensated employee	400
Marie Vienneau, director/officer	50

This benefit is available for all employees.

**Part I, Line 3 - Methods Used By Related Org. To Establish CEO/Exec. Dir. Compensation**

The SVP, President of Northern Light CA Dean Hospital is employed by the system parent, Eastern Maine Healthcare Systems d/b/a Northern Light Health (NLH). The NLH Executive Performance Management Committee (the Committee) is responsible to determine the compensation of the Northern Light CA Dean Hospital SVP, President in consultation with the NLH President/CEO. The Committee used the following methods to establish the SVP, President compensation:

**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 3 - Methods Used By Related Org. To Establish CEO/Exec. Dir. Compensation (continued)**

- Compensation committee
- Independent compensation consultant
- Written employment contract
- Compensation survey or study
- Approval by the board or compensation committee

**Part I, Line 4 - Received Severance, Supplemental NQ Retirement, Equity-Based Compensation**

Line 4(b) Supplemental non-qualified retirement plan:

Timothy Dentry-

A pension obligation satisfied through a supplemental non-qualified retirement plan is based on a percent of qualified earnings or by specific agreement. The portion accrued for the supplemental non-qualified retirement plan is \$2,516, based on the amounts contributed and related earnings. The supplemental non-qualified retirement benefit is subject to a substantial risk of forfeiture.

Compensation includes a lump-sum payout of \$436,044 from the supplemental non-qualified retirement plan. Existence of the non-qualified plan was reported in

**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 4 - Received Severance, Supplemental NQ Retirement, Equity-Based Compensation (continued)**

prior years and does not represent additional expense beyond what was previously accrued in the company's financial statements.

Glenn Martin -

A pension obligation satisfied through a supplemental non-qualified retirement plan is based on a percent of qualified earnings or by specific agreement. The portion accrued for the supplemental non-qualified retirement plan is \$64,551, based on the amounts contributed and related earnings. The supplemental non-qualified retirement benefit is subject to a substantial risk of forfeiture.

Compensation includes a lump-sum payout of \$80,809 from the supplemental non-qualified retirement plan. Existence of the non-qualified plan was reported in prior years and does not represent additional expense beyond what was previously accrued in the company's financial statements.

Paul Bolin -

A pension obligation satisfied through a supplemental non-qualified retirement plan is based on a percent of qualified earnings or by specific agreement. The portion

**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 4 - Received Severance, Supplemental NQ Retirement, Equity-Based Compensation (continued)**

accrued for the supplemental non-qualified retirement plan is \$56,630, based on the amounts contributed and related earnings. The supplemental non-qualified retirement benefit is subject to a substantial risk of forfeiture.

Other compensation information:

Marie Vienneau -

This director/officer is employed by the parent company, Eastern Maine Healthcare Systems d/b/a Northern Light Health. 40% of her time is dedicated to Northern Light CA Dean Hospital. As a result, part of her compensation is reported in Form 990, Part VII, column D and Schedule J, Part II, Line A(i). The other 60% of her time is dedicated to Northern Light Mayo Hospital, a related organization of Northern Light CA Dean Hospital.

Jennifer Goodrich -

This officer is employed by the parent company, Eastern Maine Healthcare Systems d/b/a Northern Light Health. 50% of her time from October through May and 30% of her time from June through September is dedicated to Northern Light CA Dean



**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 4 - Received Severance, Supplemental NQ Retirement, Equity-Based Compensation (continued)**

Hospital. As a result, part of her compensation is reported in Form 990, Part VII, column D and Schedule J, Part II, Line A(i). The other 50% of her time is dedicated to Northern Light Mayo Hospital and 20% of her time from June through September is dedicated to Northern Light Seabasticook Valley Hospital, related organizations of Northern Light CA Dean Hospital.

David McDermott -

This officer is employed by Northern Light Mayo Hospital, a related organization of Northern Light CA Dean Hospital. 75% of his time is dedicated to Northern Light Mayo Hospital. The other 25% of his time is dedicated to Northern Light CA Dean Hospital. As a result, part of his compensation is reported in Form 990, Part VII, column D and Schedule J, Part II, Line A(i).

Timothy Dentry -

This director/officer is employed by the system parent organization, Eastern Maine Healthcare Systems d/b/a Northern Light Health and is responsible for system-wide operations of ten hospitals and other related health care activities, including

Northern Light CA Dean Hospital.

**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 4 - Received Severance, Supplemental NQ Retirement, Equity-Based Compensation (continued)**

Glenn Martin-

This officer is employed by the system parent organization, Eastern Maine Healthcare Systems d/b/a Northern Light Health and is responsible for system-wide operations of ten hospitals and other related health care activities, including Northern Light CA Dean Hospital.

George Eaton-

This officer is employed by the system parent organization, Eastern Maine Healthcare Systems d/b/a Northern Light Health and is responsible for system-wide operations of ten hospitals and other related health care activities, including Northern Light CA Dean Hospital.

Anthony Filer -

This officer is employed by the system parent organization, Eastern Maine Healthcare Systems d/b/a Northern Light Health and is responsible for system-wide operations of ten hospitals and other related health care activities, including Northern Light CA Dean Hospital.

**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 4 - Received Severance, Supplemental NQ Retirement, Equity-Based Compensation (continued)**

Paul Bolin

This officer is employed by the system parent organization, Eastern Maine Healthcare Systems d/b/a Northern Light Health and is responsible for system-wide human resources, including Northern Light CA Dean Hospital.

Terri Vieira -

This former director/officer is employed by the system parent organization, Eastern Maine Healthcare Systems d/b/a Northern Light Health.

Yoosuf Siddiqui-

This former officer is employed by the system parent organization, Eastern Maine Healthcare Systems d/b/a Northern Light Health.

Compensation for employees of Northern Light CA Dean Hospital listed in Form 990, Part VII and Schedule J, Part II are for administrative services. Board members are not compensated for the time devoted on the board.

Continuation Sheet for Schedule J (Form 990)

2021

Continuation Page 1 of 1

Name of the organization

Charles A Dean Memorial Hospital

Employer identification number

04-3341666

**Part II** Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (Schedule J, Part II)

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 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				
Yoosuf Siddiqui	(i)	0.	0.	0.	0.	0.	0.	
Former VP HR Northwest Reg	(ii)	163,296.	37,537.	2,327.	14,865.	31,977.	250,002.	
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE L  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2021**

**Open To Public  
Inspection**

Name of the organization **Charles A Dean Memorial Hospital  
Northern Light CA Dean Hospital** Employer identification number **04-3341666**

**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)				

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

Schedule L (Form 990) 2021

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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Eric Johnsen	fam mem=brd mem	32,982.	compensation		X
(2) Jaquelyn Gaudet	fam mem=brd mem	19,181.	compensation		X
(3) Rodney Gaudet	fam mem=brd mem	11,340.	compensation		X
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information.**

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

**Supplemental Information**

Eric Johnsen is a family member of a board member and is an employee of NL CA Dean Hospital.

Jaquelyn Gaudit is a family member of a board member/officer and is an employee of NL CA Dean Hospital.

Rodney Gaudet is a family member of a board member/officer and is an employee of NL CA Dean Hospital.

**SCHEDULE O  
(Form 990)**

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

OMB No. 1545-0047

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.

**2021**

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

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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**Form 990, Part III, Line 4a - Program Service Accomplishments**

The Charles A. Dean Memorial Hospital d/b/a Northern Light CA Dean Hospital is a 25 bed Critical Access Hospital in rural northwestern Maine providing emergency, ambulance, inpatient acute care, outpatient surgery, specialty physician clinics and nursing home services to patients regardless of ability to pay. Provided \$385,207 other uncompensated care (at cost).

Additional Statistics:

Northwoods Healthcare & Specialty Clinic visits	18,471
Hospital diagnostic and rehabilitation visits	20,122
Emergency room visits	2,287
Hospital admissions	239
Ambulance runs	355

**Form 990, Part III, Line 4d - Other Program Services Description**

Please see the following excerpt from the Northern Light Health Annual report 2022 to the Community for details of community benefit projects at NLH members:

Northern Light Health

Promises

Annual Report 2022

"A promise made must be a promise kept." - Aristotle

When people keep their promises to us, we feel valued, respected, and appreciated.

At Northern Light Health, we understand the importance of making a promise and doing

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**Form 990, Part III, Line 4d - Other Program Services Description**

the work to keep it.

Our promise to the people and communities we serve across our great state of Maine is to make healthcare work for you. This means that we promise to get better every day by raising quality through teamwork, efficiency, and innovation. We promise to guide the way for our patients and their families, through the care experience. We live in a big, rural state, and we know access to care can be challenging for some people in our communities. So, we are committed to improving access. And last, but certainly not least, we promise to see patients as diverse individuals with their own unique needs.

In this annual report, we highlight the ways our valued employees and community partners are working together to keep our promises to the communities we serve. From helping firefighters access lung cancer studies at world-class research hospitals, to helping busy parents schedule pediatrics appointments on their own time, and using the latest in diagnostic technology to help people with congestive heart failure stay out of the hospital. We are also helping the state address a critical shortage of psychiatric inpatient beds while addressing the state's long-term community-based mental and behavioral health needs.

These stories in this report are just a few examples of the promises we work hard to keep every day. This work inspires us. We hope it inspires you too.

Timothy J. Dentry, MBA

President & CEO

Northern Light Health



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**Form 990, Part III, Line 4d - Other Program Services Description**

Kathy Corey

Board Chair

Northern Light Health

Acadia for All

Emerald Forcier is walking an aisle of gleaming white chairs carefully set on a lush green lawn overlooking the Penobscot River. Her husband, Kurt is hustling along on a lawn tractor, making sure the lawn is short and neat for the upcoming wedding the couple plans to host at their venue, Penobscot Bay Weddings in Winterport. As her four-year-old daughter, Maisie picks wildflowers, Forcier is holding her 8-month-old son Miles in her arms while she thinks about all the work she has left to do in the wedding tent. "I often say to friends and family when they ask how I'm doing, I'm like, I am exhausted. We're starting a new business. And yet the deep, important things are wonderful."

But seven years ago, things were not wonderful for Forcier in terms of her mental health. She was living on the island of Bali; she was having difficulty getting the medications to manage her depression, and she was in a suicidal state. She moved back to the United States and attended an inpatient treatment program, which she credits with saving her life. After six months of hard work restarting her life, she was back in Maine, but her health insurance was due to expire at the beginning of the new year. Despite spending four weeks consistently trying, Forcier could not access any outpatient provider to renew her prescriptions. Desperate for help, she ended up in a hospital emergency department on New Year's Eve 2015. Even then, she was sent away multiple times because psychiatric care was not available.

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"I remember what it was like when I had reached my rock bottom and I needed inpatient services. I also remember the fear and helplessness of being stuck in the emergency department, unable to access the care I needed. I frankly cannot even imagine the terror and the sadness of experiencing both of these things at once. The day a person needs inpatient care is one of the worst days of their life. To be stuck in an emergency department with nowhere to go is a devastating experience far too many people face, and I cannot imagine a child or their parent going through that."

Forcier's experience is unfortunately all too common. Across Maine, there simply are not enough inpatient beds and people who end up in crisis situations turn to hospital emergency departments.

Nadia Mendiola, MD, an adolescent psychiatrist at Northern Light Acadia Hospital, sees it all too often. She says it's particularly troubling when children get stuck in these emergency departments for several weeks, or even months, waiting for an inpatient bed. "Emergency care physicians, they're wonderful at their job but they're not psychiatrists. They have limited options, they have limited space, and you're talking about kids who can't even function in a big home or a big school and now you're confining them to a little spot. It's just not conducive to good care."

This is one of the reasons why Northern Light Acadia Hospital is undertaking an ambitious expansion project to double the number of its single occupancy rooms. The 50,000 square feet expansion will add 50 pediatric inpatient rooms as well as new group and individual treatment spaces. The 50 existing inpatient rooms are being remodeled to single occupancy, adult inpatient rooms to better meet current

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behavioral healthcare standards.

Acadia President Scott Oxley knows the expansion is needed. "Unfortunately, the kids we see today are sicker than they were 30 years ago, so we need more circulation space, more room for group therapies. And really, our existing facility does not accommodate that," shares Oxley.

In addition to the new inpatient rooms, there will also be an expansion of the Mood and Memory clinic for patients with Alzheimer's disease and dementia, and an endowment created for workforce development, recruitment, and retention. All this work requires substantial investment, and Oxley says community support thus far has been exceptional.

"Long term, the key to our success is early detection, early intervention, keeping folks in their communities, and keeping them out of the highest level of care. The reality is there's such a shortage of inpatient beds, that the need is urgent for inpatient beds while we work strategically and collaboratively on the longer-term plan."

For more information about the Capital Campaign go to [northernlight.org/AcadiaForAll](http://northernlight.org/AcadiaForAll). Donors have given generously to the Acadia for All campaign including the Stephen and Tabitha King Foundation which donated one million dollars.

Bingo!

How's your heart health?

Beverly Fowler is her name and Bingo is her game. Every Monday and Wednesday, Fowler

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**Form 990, Part III, Line 4d - Other Program Services Description**

leaves her Bangor apartment and heads to the Bangor Elks Lodge to have lunch with friends, play a few card games, and set up for evening Bingo. "Usually on a Monday night, we get between 80 and 100 people, which is a good, good evening. Some winter nights, if it's snowing or something, we only get about 70, but that's still pretty good," she says. Fowler also plays Tuesdays, Thursdays, Fridays, and Sundays.

"Saturday is a free day," she says with a chuckle.

At 83 years old, Fowler enjoys staying active and socializing, but managing her congestive heart failure was slowing her down. "I kept filling up with fluids and ending up in the hospital for a week at a time. That's happened three or four times," says Fowler.

Alan Jansujwicz, MD, general cardiologist and director of Northern Light Cardiovascular Care is working to improve the quality of life of patients like Beverly by keeping them out of the hospital. "We know patients with heart failure end up being hospitalized over the course of time and each hospitalization matters. The statistics say that if you're hospitalized with heart failure, over the next six months to a year, your risk of not doing well is higher than before you were hospitalized," says Dr. Jansujwicz.

Now, Northern Light Health is offering a new option to patients like Fowler, so they can monitor their condition and correct course before needing hospitalization. A remote monitoring device is implanted in the patient's pulmonary artery through a blood vessel in the groin. It measures pulmonary artery pressure and sends information to a receiver that resembles a giant pillow, which the patient lays on to take daily readings. The receiver records and sends the information to a secure

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website where a patient care manager like Janet Glidden, RN, BSN, MBA, reviews it. If Glidden sees troubling changes in a patient's numbers, she can call them and talk about what's happening. "I'll look at their readings, and if I see they are ranging up, I'll call. They may not feel like there's any change, but I'll say, 'Your numbers are up. What did you do differently yesterday?' It almost always relates to diet or having too many fluids," Glidden shares.

"If the pressure's going up, it tells us the patient might be heading toward heart failure. Maybe we can stop that before it happens by increasing their therapies as opposed to them just slowly slipping into heart failure, getting past that early detection point, and ending up in the emergency department or hospitalized," adds Dr. Jansujwicz.

Fowler says the device is indeed working, she thinks it's kept her out of the hospital at least five times so far and she's had it for less than a year. It does require the patient to commit to taking a daily reading, every week of the year - even when traveling. For Fowler, it's a necessary inconvenience that keeps her out of the hospital so she can spend her time where she wants to be, which most days, is at bingo.

Yes, Please

Self-Scheduling for busy people

Emily Tadlock is a busy working mom with a blended family that includes her partner, Jim Bertolino, his three children, James 16, Isabella 14, Ruby 6, and their infant daughter, six-month-old Elena. A typical day starts preparing formula and getting diapers changed, making breakfast and packing lunches, and getting kids to school

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and daycare. Then, it's time to work a full day, and juggle after school pickups and activities such as theater practice or track practice. "It's nonstop. There's always something going on," shares Tadlock. While Tadlock and Bertolino are tech savvy (he's a software engineer and she's a marketing manager for Northern Light Health), they use a very low-tech, giant white-board calendar in their kitchen to help keep all six schedules straight. "We try to keep track of meals and our grocery list on there, too. If we don't have any more chocolate milk or we're almost out, we write it down there."

With so much going on in their daily lives, flexibility is something they covet. Tadlock is a big fan of Northern Light Health's new online self-scheduling tool for pediatric and primary care appointments. "A lot of times when I call a doctor's office, I have to sit down in front of my calendar to compare with their calendar. They have to say, okay, we have this time. Nope, that doesn't work. Okay, we have this time; that doesn't work either. Whereas with this, I can just pull it up and see what's open and it's easy for me to go, 'Oh this is the perfect time; here it is.' Even if I get distracted; if Ruby comes over and asks me for a paper towel or whatever, I can still come right back to it. I don't have to try to hold her off while I'm on the phone."

Mary Archdeacon, a patient service representative at Northern Light Pediatric Care in Bangor agrees scheduling takes a lot of time. "If somebody calls with three kids to schedule three well child visits, that's a long time on the phone, and we could be doing other tasks such as answering patient questions," shares Archdeacon.

Darmita Wilson, vice president of operations for the Northern Light Medical Group

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says self-scheduling is just one of the new digital offerings designed to improve patient access and experience, staff experience, and employee job satisfaction.

"It is a splendid way for us to bring healthcare to patients. We can provide care how patients want it, when they want it, and where they want it. Self-scheduling is one of the basic tenets of all things going forward," shares Wilson. Other digital experience applications allow patients to fill out their paperwork electronically before coming to the medical practice, saving time in reception.

Northern Light Health offers self-scheduling for many pediatric and adult primary care visits, as well as screening mammograms at most locations. Current patients can get to the tool through the patient portal, but even new patients can schedule appointments online using the Provider Finder or the Schedule an Appointment links found on Northern Light Health websites. "Access is what Northern Light is really all about," adds Wilson.

For Tadlock, less time on the phone and more time with her family is something to be celebrated. "It's a game changer for busy families for sure."

**A Different Kind of Pharmacist**

Are you in control of your diabetes?

Darlene Ouellette is a retired schoolteacher who often put her health needs behind the rest of her family. Caring for her children, including a son with autism, was her priority. On a recent visit with her primary care provider, who happened to be a former student, she had a frank conversation about her health.

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"I felt very comfortable talking to my provider about what was going on in my life, the stress levels and everything. She said she was concerned; she said, 'Would you mind talking with Jessica, our pharmacist, and we'll see where we can go with it?' I said, Sure. I knew at that point I had to do something," recalls Ouellette, who was struggling to keep her blood pressure and diabetes in check.

What Ouellette, did not realize, was that Jessica Bates, PharmD, is not the type of pharmacist that you visit in a retail pharmacy and have a conversation with while picking up medications. Bates is an ambulatory care pharmacist.

"Primary care practitioners refer patients to meet with me for a variety of reasons ranging from diabetes to high blood pressure to medication management. I work directly with the practitioner which allows me to adjust people's medication and provide education about their medications. I also review their medication list for drug interactions and streamline their therapy to ensure they're on the optimal medications," shares Bates. "But limiting the number of medications they have to take is the primary goal."

Patients like Ouellette, meet with Bates in her office, typically for 20-40 minutes. The discussion is primarily about medications and Bates says she can learn a lot about her patients in those meetings that she can share with the primary care practitioners in addition to information she learns about new and existing medications.

"We have monthly meetings, and I usually provide updates for them about clinical guideline changes, new and emerging therapies, or clinical trials that have been



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published. This relationship is mutually beneficial for the provider, for me, and ultimately the patients," says Bates.

Ouellette is a huge fan of this added level of collaboration and care. After ignoring her own medical needs for so long, she's now making progress. She is more careful about her diet and goes for walks every day. She says Bates helped get her blood pressure medications adjusted and her diabetes in check.

"If people come up to me and say, what are you doing? I tell them it's a collaboration between me, my pharmacist, and my physician. We talk all together. It makes it so much easier to know everyone's on the same page. They want to do what's right for you, and they want to try to make sure you're doing well in terms of not only your physical health but your mental health too!"

Keeping it Local

How was your trip to see us?

Nearly 20 years ago, Gavin Ducker, MD, joined Northern Light Health to become what he calls a country doctor. Since that time, Dr. Ducker has provided primary care to thousands of patients in towns throughout central Maine at Northern Light Primary Care in Waterville. He's made the wellness of others his professional commitment and has seen the importance and benefits of screenings for the early detection of lung cancer. He also knows the importance of keeping care close to home. "Over the years, I've had many patients die from lung cancer. It's a sad moment, and I've often wondered how we could have effectively detected those cancers early on to try and cure them. Despite years and years of research, we've never come up with an effective way of doing that until about six or seven years ago."

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When it comes to lung cancer, early detection is key. Seventy-five percent of cancer cases in Maine are detected too late and, as a result, are less likely to be curable. So, when Dr. Ducker has a patient who may qualify for Northern Light Eastern Maine Medical Center's Lung Cancer Screening Program, patient navigator Amy McClary, RN, steps in. The Lung Cancer Screening Program is helping patients discover potential issues earlier, resulting in more treatment options, and leading to brighter and better outcomes. To make the process more convenient for people in rural areas, Eastern Maine Medical Center partners with hospitals in smaller communities, allowing patients to have a low-dose CT scan done closer to home. Once complete, Amy and her team take it from there, handling everything from tracking appointments to working with the patient's local primary care provider, like Dr. Ducker.

"Having this program is so important because early-stage lung cancer is asymptomatic. A lot of the cancers we find are people who just came in for their normal scan, had no symptoms, and didn't even realize they were walking around with this cancerous lung nodule in them. The symptoms for lung cancer don't appear until very late stage when there are fewer treatment options available," explains McClary.

Ryan Saucier, BS, RDMS, RT(R), CRA, director of Medical Imaging at Northern Light Inland Hospital has witnessed first-hand how the collaboration helps patients stay close to home. Instead of driving to Bangor for a five minute scan, patients are scanned with state-of-the-art equipment right at Inland Hospital. "When I think of providing this service to the community and the potential to make a difference in catching a cancer that 75 percent of the time is found too late, it's a wonderful

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opportunity to make a difference in someone's life by participating in this kind of work. I ask myself, 'how do we find a way to serve our patients in a meaningful way?' And this is a great way that we're able to do it, and it feels good."

"The National Institutes of Health finally came up with a program that involves low dose CT scanning, they published the data about six or seven years ago. We've mimicked exactly what they do here at our lung cancer screening program. Each of our member hospitals who can do a low dose CT scan now offer screening to patients locally and get them into the program. It's a big step forward," adds Dr. Ducker.

To see eligibility requirements or more information go to  
[northernlighthealth.org/EMMCLCS](http://northernlighthealth.org/EMMCLCS)

**Breathing Easier**

Can we bring care closer to you?

Portland Fire Lieutenant Dave Crowley keeps a watchful eye as he steams across Casco Bay and patrols the islands and mainland looking for any signs of trouble from boaters, fishermen, or island residents. As a lieutenant, he's responsible for the operation of the boat and the safety of the crew. Saving lives is the job he signed up for. He's rescued stranded boaters and shuttled injured islanders to mainland hospitals. "When I started working on the fire boat, one of my first calls was for Cliff Island, which is eight miles out and about a half hour run. The call was for an eight-year-old child who fell out of a tree. Female, unconscious, not breathing. And, I know it's my kid."

It was one of the scariest calls he would answer in his years on the fireboat.

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Fortunately, his daughter's injuries were not as severe as they initially appeared, and she ended up recovering fully. Crowley admits that while he's looking out for the well-being of others, he's not always been that good about taking care of his own healthcare needs. "My wife pushes me to do a better job of it," shares Crowley.

One thing he is a big fan of is getting something for free. When he was offered an opportunity to get a lung cancer screening as part of a clinical research trial through the joint efforts of the Portland Fire Department, Massachusetts General Hospital (MGH), and Northern Light Mercy Hospital, he didn't need much convincing. The Portland Fire Department used federal funding earmarked for firefighter wellness initiatives to pay for 50 of its firefighters to get lung scans. Through a clinical affiliation agreement with Northern Light Health, firefighters like Dave Crowley were able to get their screenings done right at Mercy Hospital in Portland, who then shared that information with researchers at MGH. Because it didn't cost Crowley anything and it was convenient, he was on board. "I thought it's free, you know, and I've got Scottish blood in me and if I'm going to get something that somebody else is paying for, I'm in line," Crowley says the whole process was quick. "It took me longer to get to Mercy Fore River from Commercial Street than it did to do the scan, including the check-in and everything. It was painless. You lie down on the table, put your arms up over your head, hold your breath, and then they run you through the machine twice and you're done." The decision to get the free screening proved to be a critically important one for Crowley. His screening detected a small spot on his lung. "That was an eye opener; you know, it shows us our mortality," he said.

The spot was caught very early so the plan for Crowley is to go back to Northern Light Mercy Hospital every three months for another scan to see if the spot grows

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any larger. If it does, he will assess his options with his care team but, because they detected this spot, Crowley says the prognosis is very good.

"They go in with a small scope and pluck it out. Most people don't even have shortness of breath afterwards," Crowley said. But if he hadn't had this screening and the spot was cancerous and went undetected, he could have easily been another lung cancer statistic. While he doesn't dwell upon that, he does acknowledge the effect of having this new piece of health information.

"Even the bad news is good news. It's virtually a 100 percent chance of survival. You don't get that for a root canal," he laughs. "My theory of the way I live my life is you should never be so afraid of dying that you're afraid to live. I still do everything I've done before."

Northern Light Health Foundation

Northern Light Health, Investing in Care for the Future of Maine with the Help of Donor Support

With the help of generous and committed community members and corporate partners, Northern Light Health is making good on its promise to make healthcare work for you.

2022 will be remembered as a year where communities across Maine came together to invest in the future of healthcare for all Mainers. In Greenville and Blue Hill, Northern Light CA Dean and Blue Hill Hospitals broke ground on brand new hospital buildings, designed with private inpatient rooms and 24/7 emergency departments. With new, modern layouts, these facilities are designed to ensure that care teams can make the most of space and equipment, to provide the best care possible for

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patients.

In Ellsworth, Northern Light Maine Coast Hospital opened a spacious, family-focused birthing center - ready to welcome future generations to the Downeast region. A two-phase project, the hospital's former obstetrics space will soon be renovated, becoming inpatient rooms that offer enhanced privacy for patients to rest and heal.

Northern Light Acadia Hospital's behavioral health services have statewide reach, thanks to telehealth and embedded providers at Northern Light Health member facilities, but the need for inpatient care has outgrown the physical hospital space in Bangor. In 2022, Northern Light Acadia Hospital broke ground on their much-needed expansion, to increase the number of pediatric inpatient rooms and treatment areas, and update adult inpatient rooms for single occupancy.

January 2023 celebrates one year of One Mercy! We're happy to provide one expanded healthcare campus along the Fore River Parkway.

**Statewide Support for Cancer Care**

Sadly, cancer will touch most of our lives in some way, as a patient, as a family member, or as a friend. Northern Light Cancer Care is committed to providing services for cancer patients throughout Maine. We are grateful for the generous individuals who are stepping up to support these programs.

**A Milestone for Champion the Cure Challenge**

"It's hard to describe the cancer journey in words, but when you know the community is behind you, it's powerful. It means so much in terms of hope and healing," says

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Jon Henry, a patient at Northern Light Cancer Care, explaining why he participates in Northern Light Eastern Maine Medical Center's annual Champion the Cure Challenge.

In August 2022, a long-time Champion the Cure Challenge enthusiast, who wishes to remain anonymous, offered to help make 2022 the first year in the event's history to raise one million dollars to support Northern Light Cancer Care. The generous donor proposed a match of every dollar raised by participants, up to \$250,000, through September 30. The community rose to the challenge. By the end of September, teams and participants had well exceeded the fundraising goal for the first time in the event's 13-year history.

For people like Jon Henry, the matching challenge was an inspiration. "That prompted me to make another donation before the matching challenge ended."

Most of the funds will go toward the purchase of a linear accelerator, which provides radiation oncology treatments. Associate vice president of Oncology at Northern Light Eastern Maine Medical Center, Donna Boehm says, "This milestone achievement for Champion the Cure Challenge will help ensure that world-class cancer care remains available right here in our community."

**Twenty-Eight Years of Supporting Breast Health**

At Northern Light Sebasticook Valley Hospital, supporting breast health is a long-standing tradition. For nearly three decades, the community has rallied together to raise money to support breast health services at Northern Light Women's Health in Pittsfield.

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To schedule a screening mammogram, go to [NorthernLightHealth.org/ScheduleAMammogram](http://NorthernLightHealth.org/ScheduleAMammogram)  
Cancer Survivorship

People who have lived with cancer know treatment is only the beginning of their cancer journey. Northern Light Health's survivorship programs, which include teams of specialists such as physical therapists, nutritionists, and social workers, surround patients with holistic resources and support as they move into the next stage of their cancer journey.

Northern Light Mercy Hospital's survivorship program was created through the generosity of the Tallen Kane Foundation. Last fall, the hospital hosted special virtual events to help connect cancer patients and their families to wellness resources and support. "We are grateful to the Tallen Kane Foundation for their generous support in helping us increase access to vital resources and information for our patients and their families," says Charlie Therrien, president of Northern Light Mercy Hospital.

## Giving by Organization

Acadia Hospital	\$1,825,095.13
AR Gould Hospital	\$233,623.46
Blue Hill Hospital	\$1,498,171.23
CA Dean Hospital	\$5,187,019.51
Eastern Maine Medical Center and Children's Miracle Network Hospitals	\$3,305,292.94
Home Care & Hospice	\$393,051.43
Inland Hospital	\$419,146.42
Maine Coast Hospital	\$2,441,990.75



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**Form 990, Part III, Line 4d - Other Program Services Description**

Mayo Hospital	\$289,976.26
Mercy Hospital	\$3,580,757.13
Northern Light Health	\$361,384.62
Northern Light Health Foundation	\$219,637.03
Sebasticook Valley Hospital	\$90,971.07
Total	\$19,846,116.98

To register for the 2023 Champion the Cure Challenge, visit [ctcchallenge.org](http://ctcchallenge.org)

To learn more about how donors are supporting care in our communities, visit [northernlighthealth.org/foundation](http://northernlighthealth.org/foundation)

## Community Benefit

## Are You Eating OK?

Matt Dexter was 13 years old when his mom headed off for what was supposed to be a routine checkup with her doctor. Seven months later, in April of 2008, Matt's mother died of stomach cancer. "She was our family's rock and a generous person. When she was diagnosed with cancer she changed dramatically. She lost weight, and barely spoke to any family or friends. It really shook my sister, my dad, and me," Dexter recalls.

When he attended college at University of Maine in 2014, Dexter already had a solid foundation for community service, something his mom instilled in him at a young age. An avid runner, he organized a fundraiser road race in his mother's honor and called it the Eastern Trek for Cancer. "It started off very, very simple—raise funds, give them out, have a good time. I quickly realized service to others is what I was meant

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**Form 990, Part III, Line 4d - Other Program Services Description**

to do, and that is how the Christine B. Foundation (CBF) got its start."

From its humble beginnings as a college student's road race in his mother's name, CBF has transformed into a non-profit agency that provides nutrition assistance to cancer patients across Maine. "We have supported more than 1,300 Mainers and provided nearly 300,000 medically tailored meals. We work with 120 volunteers every week. We're headquartered in Bangor and reach people over 11,000 square miles of the state, which is magical with only two staff," explains Dexter, who serves as executive director of CBF.

The Christine B. Foundation partners with agencies, government, colleges, universities, hospitals, and healthcare systems, including Northern Light Health, to provide meal assistance to cancer patients.

"For patients recovering from cancer, a nutritious diet is vitally important. Having the opportunity to provide nutritious meals at no cost to our patients, especially with food prices so high, goes a long way to help us heal those in need in our communities," shares Kate Fergola, community health specialist, Northern Light Mayo Hospital.

Northern Light Health recently awarded CBF a \$10,000 community benefit grant. "The Christine B. Foundation and their amazing team of volunteers bring nutritious food and a caring personal connection to people living with cancer. We are proud to support the growth of their home delivery network improving food equity and access for people in rural Maine communities," shares Doug Michael, MPH, associate vice president, chief community health and grants officer, Northern Light Health.

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**Form 990, Part III, Line 4d - Other Program Services Description**

Matt Dexter is grateful to have community partners like Northern Light Health support CBF's mission.

Learn more about Christine B. Foundation at: [chrisbfund.org](http://chrisbfund.org)

Find Help and other resources at: <https://northernlighthealth.org/Find-Help>

## Total Community Investment by Category

Community Health Improvement Services	\$1,688,553
Health Professions Education	\$2,014,444
Research	\$1,263,109
Cash and In-Kind Contributions	\$250,058
Community Building Activities	\$551,469
Community Benefit Operations	\$1,798,788
Traditional Charity Care	\$13,996,429
Unpaid Cost of Public Programs	
Medicaid	\$112,656,916
Medicare	\$208,557,110
Total Systemwide	\$342,776,876

## Northern Light Health Member Community Benefit

Northern Light Acadia Hospital	\$12,948,815
Northern Light AR Gould Hospital	\$18,778,272
Northern Light Blue Hill Hospital	\$4,883,678
Northern Light CA Dean Hospital	\$129,640

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**Form 990, Part III, Line 4d - Other Program Services Description**

Northern Light Eastern Maine Medical Center	\$227,976,812
Northern Light Home Care & Hospice	\$423,576
Northern Light Inland Hospital	\$13,117,525
Northern Light Maine Coast Hospital	\$13,105,471
Northern Light Mayo Hospital	\$662,439
Northern Light Mercy Hospital	\$49,878,565
Northern Light Health Home Office	\$462,944
Northern Light Sebecook Valley Hospital	\$409,139

To learn more go to:

[northernlighthealth.org/Community-Health-Needs-Assessment/Community-Benefit-Reports](http://northernlighthealth.org/Community-Health-Needs-Assessment/Community-Benefit-Reports)

## Northern Light Health BY THE NUMBERS

- 1 Home Care & Hospice Organization
- 1 Integrated Physician Organization
- 6 Emergency Transport Members
- 8 Nursing Homes
- 7 Joint Ventures
- 10 Hospitals
- 44 Primary Care Practices
- 743 Available Acute Care Beds
- 12,018 Employees
- 396,333 Primary Care Visits
- 26,799 Inpatient Admissions
- 4,587 Observation Admissions

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**Form 990, Part III, Line 4d - Other Program Services Description**

3,008 Births

6,611 Inpatient Surgical Cases

25,990 Outpatient Surgical Cases

396,842 Imaging Procedures

13,561 Inpatient Emergency Department Visits

97,153 Outpatient Emergency Department Visits

418 Cardiac Surgeries

2,470,301 Outpatient Visits

290,769 Telehealth Visits

140,482 Home Health &amp; Hospice Patient Visits

## LifeFlight of Maine

99 Towns Responded to for Scene Calls

198 Total Scene Calls

329 Fixed Wing Air Transports

413 Traumatic Injury Transports

666 Ground Transports

1,329 Helicopter Air Transports

## Northern Light Medical Transport

100 Towns / Townships / Unorganized Territories in Response Area

3,623 Wheelchair Van Transports

18,612 Patients Transported

## Joint Ventures

County Physical Therapy, LLC

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**Form 990, Part III, Line 4d - Other Program Services Description**

LifeFlight of Maine, LLC

LTC, LLC

MedComm, LLC

New Century Healthcare, LLC

Penobscot Logistics Solutions, LLC

Uniship Courier Services, LLC

## Member Locations:

Presque Isle

Northern Light AR Gould Hospital

Northern Light Home Care &amp; Hospice

Northern Light Work Health

Greenville

Northern Light CA Dean Hospital

Dover Foxcroft

Northern Light Mayo Hospital

Northern Light Work Health

Bangor

Northern Light Acadia Hospital

Northern Light Eastern Maine Medical Center

Northern Light Health Foundation

Northern Light Home Care &amp; Hospice

Northern Light Laboratory\*

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**Form 990, Part III, Line 4d - Other Program Services Description**

Northern Light Pharmacy

Northern Light Work Health

Northern Light Work Force

Brewer

Northern Light Beacon Health

Northern Light Eastern Maine Medical Center

Northern Light Health Home Office

Northern Light Laboratory\*

Northern Light Pharmacy

Pittsfield

Northern Light Sebecook Valley Hospital

Northern Light Work Health

Waterville

Northern Light Home Care &amp; Hospice

Northern Light Inland Hospital

Northern Light Work Health

Ellsworth

Northern Light Home Care &amp; Hospice

Northern Light Maine Coast Hospital

Northern Light Work Health

Blue Hill

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Employer identification number

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**Form 990, Part III, Line 4d - Other Program Services Description**

Northern Light Blue Hill Hospital

Portland

Northern Light Home Care & Hospice

Northern Light Laboratory\*

Northern Light Mercy Hospital

Northern Light Pharmacy

Northern Light Work Force

Northern Light Work Health

\*In December 2022, Quest Diagnostics acquired select assets of Northern Light Laboratory.

Northern Light Laboratory has a location in Rutland, Vermont

Our mission, vision, and values

Our Mission

We improve the health of the people and communities we serve.

Our Vision

Northern Light Health will be a leader in healthcare excellence.

Our Values

To accomplish its mission and vision, Northern Light Health will embrace the values:

Integrity



Name of the organization Charles A Dean Memorial Hospital Northern Light CA Dean Hospital	Employer identification number 04-3341666
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**Form 990, Part III, Line 4d - Other Program Services Description**

We commit to the highest standards of behavior and doing the correct thing for the right reasons.

## Respect

We respect the dignity, worth, and rights of others.

## Compassion

We deliver care focused on the needs of each person and guide families and individuals through the experience with kindness and professionalism.

## Accountability

We take a responsible and disciplined approach to achieving our priorities and responding to an ever-changing environment

**Form 990, Part VI, Line 2 - Business or Family Relationship of Officers, Directors, Etc.**

William Fletcher, board member is board member of Moosehead Marine Museum and Jennifer Goodrich, officer is treasurer of Moosehead Marine Museum.

William Fletcher, board member provides general legal counsel service to Maine Community College System and Christopher Winstead, board member is key employee of Maine Community College System.

**Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents**

CA Dean Hospital:

Amended Bylaws as follows:

(1) Amended Article I (Name, Purpose, Registered Agent, Office, Seal),

Section 1 (Name) - added "The Corporation is duly registered in the State of Maine to

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**Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents**

carry on activities under the assumed name "Northern Light C.A. Dean Hospital."".

(2) Amended Article III (Board), Section 5 (Annual Meeting and Regular Meetings) -

(a) Removed "in Greenville, Maine" from the first sentence of Section 5: "The Annual Meeting of the Corporation for the election of the Board of Trustees shall be held in Greenville, Maine during the months of (XXXX or YYYY) in each year, at such time and place as shall be fixed by the Board of Trustees and set forth in the notice of the meeting.

(b) Changed Board of Trustees to Board of "Directors" in the sentence listed in 2(a) above.

(c) Changed (XXXX or YYYY) to "October or November" in the sentence listed in 2(a) above.

(3) Amended Article III (Board), Section 12 (Participation in Meeting by Telephone)

(a) Changed Section name to "Remote Participation in Meeting"

(b) Changed to "Board members, or members of any Board committee, may participate in a meeting of the Board or such committee by, or conduct the meeting through the use of, any means of communication by which all persons participating in the meeting may simultaneously hear each other during the meeting, and such participation in a meeting shall constitute presence in person at such meeting"

(4) Amended Article V (Committees), Section 4 (Designations) - added "although a non-Director committee member may chair a committee meeting in the absence of the committee chair" to the end of the third sentence in Section 4, which now reads: "Individuals other than Directors may serve on all committees, provided nevertheless that the chair of each committee shall always be a Director, although a non-Director committee member may chair a committee meeting in the absence of the committee

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**Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents**

chair."

(5) Amended Article V (Committees), Section 8 (Quality and Professional Affairs Committee) - removed the last sentence of Section 8: "A majority of the Committee must be "independent" as defined in Article VIII when functioning with such delegated authority".

(6) Amended Article VIII (Fiduciary Duty; Prohibited Transactions; Divided Loyalty; Independence), Section 5 (Independent Director)

(a) Changed in subsection b. \$10,000 to "\$100,000" in "Neither the Director nor any member of the immediate family of the Director has, within any of the last three fiscal years of the Corporation, accepted payments from the Corporation and/or its affiliates aggregating in excess of \$10,000 other than compensation to an immediate family member employed by the Corporation or any of its affiliates in a non-executive capacity, compensation for former services as chair or President, or benefits received under a tax-qualified retirement plan".

(b) Changed in subsection e. \$80,000 to "\$100,000" and \$4,000,000 to \$5,000,000 in "Neither the Director nor any member of the immediate family of the Director is, or has been within the last three years, a partner, member, shareholder or executive officer of a company that made payments to, or received payments from, the Corporation and/or its affiliates in an amount which, in any of the last three fiscal years of the Corporation, equaled or exceeded (i) \$80,000, or (ii) 2% of such company's consolidated gross revenues if such company's consolidated gross revenues were less than \$4,000,000, in any of such three fiscal years".

(7) Amended Article IX (Indemnification), Section 1 (Indemnification) - changed to read as follows:

(a) The Corporation (i) shall in all cases indemnify any person who is or was at the time of the conduct in question, a director, officer or member of a committee

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**Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents**

of the Board of Directors, or a director, officer or a member of a committee of the Board of Directors of the Corporation's Member ("Mandatory Indemnites"), and (ii) may (subject to subsection (c) of this section) indemnify any other person, who is or was a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that such person is or was a director, officer, employee or agent of the Corporation or the Corporation's Member, or is or was serving at the request of the Corporation as a director, officer, trustee, partner, fiduciary, employee or agent of another corporation, partnership, joint venture, trust, pension or other employee benefit plan or other enterprise ("Discretionary Indemnites") by reason of the fact that such person is or was a Board member, officer, employee or agent of the Corporation or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement, actually and reasonably incurred by such person in connection with such action, suit or proceeding. Nevertheless, no indemnification shall be provided for any person with respect to any matter as to which such person shall have been finally adjudicated in any action, suit or proceeding not to have acted in good faith in the reasonable belief that such person's action was in the best interests of the Corporation or, with respect to any criminal action or proceeding, had reasonable cause to believe that such person's conduct was unlawful. The termination of any action, suit or proceeding by judgment, order or conviction adverse to such person or by settlement or plea of nolo contendere or its equivalent shall not of itself create a presumption that such person did not act in good faith in the reasonable belief that such person's action was in the best interests of the Corporation or, with respect

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**Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents**

to any criminal action or proceeding, had reasonable cause to believe that such person's conduct was unlawful.

(b) Indemnification of Mandatory Indemnitees shall be required in all cases regardless of the capacity in which such Director or a Director of the Corporation's Member is or was made or threatened to be made a party to the action, suit or proceeding.

(c) Indemnification of Discretionary Indemnitees under subsection (a) (ii), unless ordered by a court or required by these Bylaws, shall be made by the Corporation only as authorized in the specific case upon a determination that indemnification is proper in the circumstances and in the best interests of the Corporation. Where such a determination is required under this subsection, that determination shall be made by the Board of Directors of the Member and a majority vote of the Board of Directors by Directors who were not parties to that action, suit or proceeding. Provided, however, that if more than half of the Directors are involved in such action, suit or proceeding, the determination shall be made by a majority vote of a committee of five disinterested Directors chosen by the disinterested Directors at a regular or special meeting. If there are fewer than five (5) disinterested Directors, the determination shall be based upon the opinion of independent legal counsel retained by the Corporation for such purpose. Such a determination once made may not be revoked and, upon the making of that determination, the person being indemnified may enforce the indemnification against the Corporation by a separate action notwithstanding any attempted or actual subsequent action by the Board of Directors or the Board of Directors of the Member.

(8) Amended Article IX (Indemnification), Section 2 (Advances Against Expenses) - added "by a Mandatory or Discretionary Indemnitee" and "provided, however that advances for expenses incurred by Discretionary Indemnitees shall be made to

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**Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents**

the extent authorized for such Discretionary Indemnitee in accordance with Section 1(c) above".

**Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder**

The Charles A. Dean Memorial Hospital d/b/a Northern Light CA Dean Hospital (the "Corporation") is a Maine nonprofit corporation. Eastern Maine Healthcare Systems d/b/a Northern Light Health ("NLH"), also a Maine nonprofit corporation, is the sole voting corporate member of the Corporation.

**Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body**

Each year at their annual meeting, the directors elect replacements for those directors whose terms are expiring. Election of directors is subject to ratification by the NLH Board of Directors.

**Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders**

The NLH President has authority to appoint and remove the SVP, President of the Corporation. NLH also has joint and superior authority to approve, disapprove or initiate action with respect to the following matters:

- I. amendments to the corporations Articles of Incorporation or Bylaws;
- II. changes in legal form of organization of the Corporation;
- III. election of the Directors/Trustees of the Corporation;
- IV. action concerning the Corporation's operating budget and capital expenditures;
- V. the Corporation's acquisition of assets or assumption of liabilities of an unaffiliated third party;
- VI. transfer of 5% or more of the assets of the Corporation;
- VII. financing transactions concerning the Corporation;
- VIII. merger, consolidation, sale, lease, mortgage, pledge or other disposition of all or substantially all assets of the Corporation;
- IX. add or revise a health care service of the Corporation;

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**Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders (continued)**

- X. discontinue or close a health care service of the Corporation;
- XI. action concerning the Corporation's role in the NLH Strategic Plan;
- XII. action concerning the Corporation's participation in key strategic affiliations with third parties not affiliated with NLH; and
- XIII. dissolution of the Corporation.

**Form 990, Part VI, Line 11b - Form 990 Review Process**

Form 990 is reviewed by the VP of Finance of Northern Light CA Dean Hospital. It is provided to each board member either electronically or in hard copy with an opportunity to ask questions prior to filing with the IRS.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

The organization requests updates of potential conflicts and relationships from the officers and Board members on an annual basis. The request requires disclosure of all business relationships, board memberships, and family relationships. A database is maintained that is compared to payroll records and the accounts payable vendor list to identify any potential conflicts of interest. Transactions are reviewed for reasonableness as an arm's length transaction.

The first agenda item for board meetings and board committee meetings is for members to declare any conflict of interest with upcoming agenda items or deliberations. At any point when consideration is being given to purchase/contract with a party in interest, the member with the conflict is either excused from the discussion and consideration process or abstains from voting on the matter.

All transactions identified with parties in interest are disclosed within the Form 990. All are deemed to be arm's length transactions.

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**Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management**

The SVP, President of Northern Light CA Dean Hospital and the system Chief Executive Officer (CEO) who serves on the board ex-officio are employed by the system parent, Eastern Maine Healthcare Systems d/b/a Northern Light Health (NLH).

The NLH Executive Performance Management Committee (the Committee) is responsible to monitor and evaluate the performance of the NLH CEO. It shall have authority to set the compensation of the NLH CEO, and to review the recommendations of the NLH CEO with respect to the compensation of the Presidents of the Member Organizations and other key management personnel. The Committee is comprised entirely of independent Directors per NLH bylaws.

**Process:**

The Committee meets regularly throughout the fiscal year at the discretion of the Committee chair as well as on call of the Chair of the NLH board. In carrying out its duties pursuant to the Bylaws, the Committee:

- Assures that the executive compensation program is administered in a manner consistent with the NLH executive compensation philosophy.
- Reviews and updates the NLH executive compensation philosophy which serves as the foundation on which all current and future executive compensation decisions are made.
- Assures that value of compensation provided by NLH does not exceed the value of services provided by the executive.
- Reviews annual incentive compensation criteria for eligible executives, as defined by the NLH CEO.
- Reviews periodic compensation survey information and provides expert input to



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**Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management (continued)**

proposed changes to the executive compensation program.

-Assures that a formal and timely performance management system is in place for executives.

-Reviews incentive compensation criteria scoring and associated pay schedules for officers and key employees.

-Provides any public statements regarding executive compensation practices at NLH deemed appropriate.

-Maintains minutes of the meetings and communicates actions to the NLH Board of Directors.

To accomplish this, the committee uses an external consultant with access to comparative data from independent sources and include national as well as regional data points. The NLH CEO reviews all direct report compensation actions with the committee. In addition, the NLH CEO ensures that any subsidiary policies and practices governing executive compensation are consistent with the committee's philosophy and practices statement.

**Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees**

Compensation of other officers and key employees of the organization is established by the Human Resources department who utilize external market research to establish compensation ranges for specific positions.

On an annual basis, the compensation ranges are compared to the updated survey information.

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**Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management (continued)**

The hiring manager will determine where the employee will fall within the ranges established by the Human Resources department based on experience and credentials.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

Northern Light CA Dean Hospital makes its governing documents, conflict of interest policy and financial statements available to the public upon request.

**Form 990, Part IX, Line 11g  
Other Fees For Services**

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Management &amp; General</u>	(D) <u>Fund- raising</u>
Banking Fees	43,775.		43,775.	
Collection Fees	120,426.		120,426.	
Consulting	175,340.	55,721.	119,619.	
Lab Expense	267,904.	267,904.		
Managment Fees	200,278.	10,242.	190,036.	
NLH Support Services	1,031,700.	132,542.	899,158.	
Other Fees for Service	838,313.	761,432.	76,881.	
Temporary Staffing	1,072,642.	1,072,642.		
<b>Total</b>	<u>\$ 3,750,378.</u>	<u>\$ 2,300,483.</u>	<u>\$ 1,449,895.</u>	<u>\$ 0.</u>

**Form 990, Part XI, Line 9  
Other Changes In Net Assets Or Fund Balances**

Net Change in Funds Held at NLH Foundation.....	\$ 4,429,833.
Pension Liab FAS158.....	85,623.
<b>Total</b>	<u>\$ 4,515,456.</u>

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
  - ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) ----- ----- -----					
(2) ----- ----- -----					
(3) ----- ----- -----					

**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) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) Eastern Maine Healthcare Systems ( 43 Whiting Hill Road Brewer, ME 04412 01-0527066	Supporting organization for healthcare affiliates	ME	501 (c) (3)	12 Type II	N/A		X
(2) Eastern Maine Medical Center (EMMC PO Box 404, 489 State Street Bangor, ME 04402-0404 01-0211501	Provide healthcare services	ME	501 (c) (3)	3	EMHS		X
(3) Eastern Maine Healthcare Real Esta 43 Whiting Hill Road Brewer, ME 04412 01-0391036	Leases real estate	ME	501 (c) (2)		EMHS		X
(4) Rosscare 43 Whiting Hill Road, Ste 400 Brewer, ME 04412 01-0391038	Provide services to elderly	ME	501 (c) (3)	PF	EMHS		X

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) Affiliated Healthcare Systems 43 Whiting Hill Road Brewer, ME 04412 01-0385322	Holding Co.	ME	EMHS	C	0.	0.			X
(2) Affiliated Healthcare Manageme 43 Whiting Hill Road Brewer, ME 04412 01-0349339	Hlthcr mgmnt	ME	AHS	C	0.	0.			X
(3) Affiliated Laboratory, Inc. 43 Whiting Hill Road Brewer, ME 04412 01-0381283	Clinicl lab	ME	AHS	C	0.	0.			X

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

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

	Yes	No
<b>1</b> 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?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	X	
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....	X	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
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(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

**Part VII** Supplemental Information

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

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**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(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) Sec 512(b)(13) controlled entity?	
						Yes	No
Acadia Hospital Corp. (AHC) 43 Whiting Hill Road Brewer, ME 04412 01-0459837	Provide healthcare services	ME	501 (c) (3)	3	EMHS		X
Eastern Maine Medical Center Auxilia 43 Whiting Hill Road Brewer, ME 04412 01-0377901	Fund raising for exempt Eastern Maine Medical Center	ME	501 (c) (3)	10	EMMC		X
Acadia Healthcare, Inc. (AHI) 43 Whiting Hill Road Brewer, ME 04412 22-3183888	Provide healthcare services	ME	501 (c) (3)	10	AHC		X
Northern Light Health Foundation 43 Whiting Hill Road, Ste 400 Brewer, ME 04412 22-2514163	Raise and manage funds for exempt organizations	ME	501 (c) (3)	12 Type II	EMHS		X
Inland Hospital 200 Kennedy Memorial Drive Waterville, ME 04901 01-0217211	Provide healthcare services	ME	501 (c) (3)	3	EMHS		X
Lakewood 220 Kennedy Memorial Drive Waterville, ME 04901 01-0421234	Provide skilled and long-term nursing care	ME	501 (c) (3)	3	Inland Hospital		X
Sebasticook Valley Health (SVH) 447 North Main Street Pittsfield, ME 04967 01-0263628	Provide healthcare services	ME	501 (c) (3)	3	EMHS		X
The Aroostook Medical Center (TAMC) PO Box 151, 140 Academy Street Presque Isle, ME 04769-0151 01-0372148	Provide healthcare services	ME	501 (c) (3)	3	EMHS		X
Blue Hill Memorial Hospital 57 Water Street Blue Hill, ME 04614-5231 01-0227195	Provide healthcare services	ME	501 (c) (3)	3	EMHS		X



**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(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) Sec 512(b)(13) controlled entity?	
						Yes	No
Mercy Hospital 175 Fore River Parkway Portland, ME 04102 01-0211534	Provide healthcare services	ME	501 (c) (3)	3	EMHS		X
VNA Home Health & Hospice 225 Gorham Rd. STE 200 South Portland, ME 04106 01-0246804	Provide home health and hospice services	ME	501 (c) (3)	10	EMHS		X
WorkHealth, LLC 43 Whiting Hill Road Brewer, ME 04412 47-4315094	Provide healthcare services	ME	501 (c) (3)	12 Type II	EMHS		X
Maine Coast Regional Health Faciliti 50 Union Street Ellsworth, ME 04605 01-0198331	Provide healthcare services	ME	501 (c) (3)	3	EMHS		X
Maine Coast Medical Realty 50 Union Street Ellsworth, ME 04605 01-0390918	Lease medical facilities	ME	501 (c) (3)	12 Type 1	MCH		X
Beacon Health, LLC 43 Whiting Hill Road Brewer, ME 04412 45-2967056	Accountable care organization	ME	501 (c) (3)	12 Type II	EMHS		X
Beacon Rural Health, LLC 43 Whiting Hill Road Brewer, ME 04412 47-4483187	Accountable care organization	ME	501 (c) (3)	12 Type II	EMHS		X
Beacon Health ACO Holdings, LLC 43 Whiting Hill Road Brewer, ME 04412 36-4903784	Accountable care organization	ME	501 (c) (3)	12 Type II	EMHS		X
LTC, LLC 43 Whiting Hill Road Brewer, ME 04412 01-0211501	Operation of nursing homes	ME	501 (c) (3)	3	EMMC		X

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(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) Sec 512(b)(13) controlled entity?	
						Yes	No
Northern Light Medical Transport 43 Whiting Hill Road Brewer, ME 04412 83-0911574	Ambulance	ME	501 (c) (3)	10	EMHS		X
M Drug, LLC 43 Whiting Hill Road Brewer, ME 04412 27-2175482	Pharmacy	ME	501 (c) (3)	3	EMMC		X
MRH Corp dba Northern Light Mayo Hos 897 W Main Street Dover-Foxcroft, ME 04426 84-3689003	Provide healthcare services	ME	501 (c) (3)	3	EMHS		X

**Part IV** Continuation of Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
Beacon Direct 43 Whiting Hill Road Brewer, ME 04412 37-1864965	Healthcare Self-funded TPA	ME	EMHS	C	0.	0.			X
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## Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

▶ **File a separate application for each return.**  
 ▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

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

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

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

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>Charles A Dean Memorial Hospital Northern Light CA Dean Hospital</b>	Taxpayer identification number (TIN) <b>04-3341666</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. <b>Pritham Avenue P.O. Box 1129</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Greenville, ME 04441-1129</b>	

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

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

• The books are in the care of ▶ John J. Doyle \_\_\_\_\_

Telephone No. ▶ (207) 973-9081 \_\_\_\_\_ Fax No. ▶ (207) 973-7139 \_\_\_\_\_

• If the organization does not have an office or place of business in the United States, check this box..... ▶

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ..... ▶ . If it is for part of the group, check this box... ▶  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until 8/15 \_\_\_\_, 20 23 \_\_, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20 \_\_\_\_ or
- ▶  tax year beginning 10/01 \_\_\_\_, 20 21 \_\_, and ending 9/30 \_\_\_\_, 20 22 \_\_.

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

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

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

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

Form **8868** (Rev. 1-2022)



Charles A. Dean Memorial Hospital  
Northern Light CA Dean Hospital  
04-3341666  
Form 990, Part IV, line 20b



# Eastern Maine Healthcare Systems d/b/a Northern Light Health

CONSOLIDATED FINANCIAL STATEMENTS

and

SUPPLEMENTARY INFORMATION

September 30, 2022 and 2021

With Independent Auditor's Report

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Consolidated Financial Statements**

**September 30, 2022 and 2021**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Eastern Maine Healthcare Systems d/b/a Northern Light Health  
Brewer, Maine

### Opinion

We have audited the accompanying consolidated financial statements of Eastern Maine Healthcare Systems d/b/a Northern Light Health (Northern Light Health), which comprise the consolidated balance sheets as of September 30, 2022 and 2021, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements (collectively, the “financial statements”).

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northern Light Health as of September 30, 2022, and 2021, and the results of their operations, changes in their net assets and their cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

### Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted auditing standards (U.S. GAAS). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northern Light Health and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. GAAP; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material

Board of Directors  
Eastern Maine Healthcare Systems d/b/a Northern Light Health  
Brewer, Maine

if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS, we:

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

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

### **Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary consolidating statements of operations are presented for purposes of additional analysis rather than to present the results of operations of the individual entities, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Berry Dunn McNeil & Parker, LLC*

Portland, Maine  
January 20, 2023



**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Consolidated Balance Sheets**

**September 30, 2022 and 2021**

**ASSETS**

(Dollars in thousands)	<u>2022</u>	<u>2021</u>
Current assets		
Cash and cash equivalents	\$ 100,095	\$ 152,970
Short-term investments	-	155,119
Assets whose use is limited or restricted	13,185	13,222
Patient and trade accounts receivable	253,230	263,138
Estimated third-party payor settlements	107,162	116,651
Other receivables	16,864	21,991
Inventory	28,641	29,853
Prepaid expenses and other current assets	<u>15,474</u>	<u>11,609</u>
Total current assets	<u>534,651</u>	<u>764,553</u>
Property and equipment – net	<u>829,522</u>	<u>795,667</u>
Noncurrent assets whose use is limited or restricted		
Internally designated by the Board of Directors		
Funded depreciation	200,185	230,727
Other designated funds	126,936	172,528
Self-insurance and other funds	47,559	49,669
Bond funds held by trustees	-	8,145
With donor restrictions	78,332	79,243
Beneficial interest in perpetual trusts	<u>14,182</u>	<u>17,939</u>
Total noncurrent assets whose use is limited or restricted	<u>467,194</u>	<u>558,251</u>
Other assets		
Intangibles and other assets	28,188	24,765
Right-of-use – operating lease assets	<u>34,560</u>	<u>37,371</u>
Total other assets	<u>62,748</u>	<u>62,136</u>
Total assets	<u>\$ 1,894,115</u>	<u>\$ 2,180,607</u>

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The accompanying notes are an integral part of these financial statements.

## LIABILITIES AND NET ASSETS

(Dollars in thousands)	<u>2022</u>	<u>2021</u>
<b>Current liabilities</b>		
Accounts payable	\$ 125,630	\$ 131,704
Accrued expenses and other current liabilities	157,690	156,415
Estimated third-party payor settlements	31,508	35,156
Medicare advance payments	40,490	136,479
Line-of-credit borrowings	8,245	8,245
Current portion of long-term debt	19,634	16,260
Current portion of right-of-use operating lease liability	5,877	5,581
Current portion of accrual for self-insurance	<u>15,644</u>	<u>16,567</u>
Total current liabilities	<u>404,718</u>	<u>506,407</u>
<b>Noncurrent liabilities</b>		
Long-term debt – net of current portion	522,375	535,274
Right-of-use operating lease liability, net of current portion	30,456	33,640
Accrual for self-insurance and postretirement benefits	229,948	259,423
Other liabilities	<u>10,138</u>	<u>5,690</u>
Total noncurrent liabilities	<u>792,917</u>	<u>834,027</u>
Total liabilities	<u>1,197,635</u>	<u>1,340,434</u>
<b>Net assets</b>		
Without donor restrictions	603,966	742,991
With donor restrictions	<u>92,514</u>	<u>97,182</u>
Total net assets	<u>696,480</u>	<u>840,173</u>
Total liabilities and net assets	<u>\$1,894,115</u>	<u>\$2,180,607</u>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Consolidated Statements of Operations**

**Years Ended September 30, 2022 and 2021**

(Dollars in thousands)	<u>2022</u>	<u>2021</u>
Revenue		
Net patient service revenue	\$ 1,795,810	\$ 1,773,148
Sales and contract revenue	11,441	13,007
Other revenue	196,171	237,974
Net assets with donor restrictions released from restrictions - operations	<u>2,684</u>	<u>2,947</u>
Total revenue	<u>2,006,106</u>	<u>2,027,076</u>
Expenses		
Compensation and employee benefits	1,136,355	1,128,103
Supplies and other	917,013	762,932
Depreciation and amortization	64,321	58,548
Interest	<u>20,134</u>	<u>20,335</u>
Total expenses	<u>2,137,823</u>	<u>1,969,918</u>
(Loss) income from operations	<u>(131,717)</u>	<u>57,158</u>
Other gains (losses)		
Income tax benefit	(475)	(560)
Joint venture income	6,245	4,800
Investment (losses) income and other, net	<u>(52,088)</u>	<u>23,228</u>
Total other (loss) gain – net	<u>(46,318)</u>	<u>27,468</u>
(Deficiency) excess of revenue and gains over expenses and losses	<u>(178,035)</u>	84,626
Noncontrolling interest	<u>-</u>	<u>2</u>
(Deficiency) excess of revenue and gains over expenses and losses – controlling interest	<u>(178,035)</u>	84,628
Other changes in net assets without donor restrictions		
Net assets with donor restrictions released from restrictions – capital acquisitions	7,675	7,084
Pension and postretirement plan – related adjustments	<u>31,335</u>	<u>25,029</u>
(Decrease) increase in net assets without donor restrictions – controlling interest	\$ <u>(139,025)</u>	\$ <u>116,741</u>

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The accompanying notes are an integral part of these financial statements.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Consolidated Statements of Changes in Net Assets**

**Years Ended September 30, 2022 and 2021**

(Dollars in thousands)	Controlled Net Assets Without Donor Restrictions	Controlled Net Assets With Donor Restrictions	Total Controlled Net Assets	Total Noncontrolling Interest
Net assets – September 30, 2020	\$ <u>626,250</u>	\$ <u>81,385</u>	\$ <u>707,635</u>	\$ <u>(45)</u>
Excess of revenue and gains over expenses and losses	84,626	-	84,626	-
Noncontrolling interest	2	-	2	(2)
Noncontrolling dividends to member	-	-	-	47
Restricted contributions	-	15,470	15,470	-
Net assets released from restrictions				
Capital acquisitions	7,084	(7,084)	-	-
Operations	-	(2,947)	(2,947)	-
Restricted investment income and realized net gains	-	14,861	14,861	-
Change in net unrealized gains on investments	-	(4,503)	(4,503)	-
Pension and postretirement plan – related adjustments	<u>25,029</u>	<u>-</u>	<u>25,029</u>	<u>-</u>
Increase in net assets	<u>116,741</u>	<u>15,797</u>	<u>132,538</u>	<u>45</u>
Net assets – September 30, 2021	<u>742,991</u>	<u>97,182</u>	<u>840,173</u>	<u>-</u>
Deficiency of revenue and gains over expenses and losses	(178,035)	-	(178,035)	-
Restricted contributions	-	18,139	18,139	-
Net assets released from restrictions				
Capital acquisitions	7,675	(7,675)	-	-
Operations	-	(2,684)	(2,684)	-
Restricted investment income and realized net gains	-	394	394	-
Change in net unrealized gains on investments	-	(12,842)	(12,842)	-
Pension and postretirement plan – related adjustments	<u>31,335</u>	<u>-</u>	<u>31,335</u>	<u>-</u>
Decrease in net assets	<u>(139,025)</u>	<u>(4,668)</u>	<u>(143,693)</u>	<u>-</u>
Net assets – September 30, 2022	<u>\$ 603,966</u>	<u>\$ 92,514</u>	<u>\$ 696,480</u>	<u>\$ -</u>

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The accompanying notes are an integral part of these financial statements.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Consolidated Statements of Cash Flows**

**Years Ended September 30, 2022 and 2021**

(Dollars in thousands)	<u>2022</u>	<u>2021</u>
Cash flow from operating activities		
(Decrease) increase in net assets	\$ (143,693)	\$ 132,583
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation, amortization, and accretion	63,725	57,434
Net gain on extinguishment of debt and interest rate swaps	-	1,277
Loss (gain) on sale of property and equipment	273	(205)
Net realized and unrealized losses (gains) on investments	64,253	(38,030)
Equity in earnings of joint venture	(6,245)	(4,800)
Pension and postretirement plan-related adjustments	(31,335)	(25,029)
Contributions with donor restrictions	(18,139)	(15,470)
Change in operating assets and liabilities		
Patient and trade accounts receivable	9,909	(47,412)
Other current assets	2,475	(5,130)
Other assets	164	1,452
Estimated third-party payor settlements	5,841	(11,147)
Medicare advance payments	(95,988)	(41,572)
Right-of-use – operating lease - net	(77)	1,850
Accounts payable, accrued expenses, and other liabilities	(18,780)	33,547
Accrual for self-insurance and postretirement benefits	937	1,179
Net cash (used) provided by operating activities	<u>(166,680)</u>	<u>40,527</u>
Cash flows from investing activities		
Purchase of property and equipment	(85,896)	(98,176)
Proceeds from sales of property and equipment	198	1,287
Proceeds from distributions of equity of joint ventures	2,884	1,400
Investment in joint ventures	-	(60)
Purchases of investments	(58,430)	(1,348,202)
Proceeds from sales of investments	173,472	1,489,026
Net changes in money market investments	61,961	(147,549)
Net cash provided (used) by investing activities	<u>94,189</u>	<u>(102,274)</u>
Cash flow from financing activities		
Proceeds from issuance of long-term debt	160	5,166
Repayment of long-term debt	(17,838)	(7,866)
Increase in borrowing collateralized by patient accounts receivable	8,374	-
Restricted contributions and investment income	18,534	30,331
Decrease (increase) in pledges receivable restricted for long-term purposes	1,933	(3,398)
Net cash provided by financing activities	<u>11,163</u>	<u>24,233</u>
Net decrease in cash and cash equivalents	<u>(61,328)</u>	<u>(37,514)</u>
Cash and cash equivalents and restricted cash – beginning of year	<u>168,426</u>	<u>205,940</u>
Cash and cash equivalents and restricted cash – end of year	\$ <u>107,098</u>	\$ <u>168,426</u>

The accompanying notes are an integral part of these financial statements.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Consolidated Statements of Cash Flows (Concluded)**

**Years Ended September 30, 2022 and 2021**

(Dollars in thousands)

	<u>2022</u>	<u>2021</u>
Composition of cash and cash equivalents and restricted cash – end of year		
Operating cash	\$ 100,095	\$ 152,970
Restricted cash – cash investments-bond funds, see Note 6	<u>7,003</u>	<u>15,456</u>
	<u>\$ 107,098</u>	<u>\$ 168,426</u>

Cash paid for interest approximated \$22,983 and \$23,204 for the years ended September 30, 2022 and 2021, respectively.

Noncash transactions

The System refinanced \$234,400 of tax-exempt bonds during the year ended September 30, 2021.

See Note 7 for disclosure of purchases of property and equipment included in accounts payable.

See Note 16 for disclosure of lease obligations entered into during the years ended September 30, 2022 and 2021.

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The accompanying notes are an integral part of these financial statements.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### 1. Organization and Business

Eastern Maine Healthcare Systems (EMHS) d/b/a Northern Light Health is the parent company in an integrated healthcare delivery system. Northern Light Health controls its subsidiaries by means of stock ownership, corporate membership, or membership interests. Northern Light Health and its subsidiaries provide a broad range of healthcare and related services throughout Maine.

The primary function of Northern Light Health is to provide overall coordination and direction for the activities of the following corporations. Each affiliated organization is a tax-exempt charitable organization, unless otherwise noted.

**Acadia Hospital, Corp. d/b/a Northern Light Acadia Hospital** — Northern Light Acadia Hospital (Acadia) operates a 100-bed acute care psychiatric hospital located in Bangor, Maine and provides outpatient mental health services. Acadia also provides mental health services through the use of tele-psychiatry and in-person care to 19 Maine hospital emergency departments. Acadia is the sole corporate member of Acadia Healthcare, Inc. d/b/a Northern Light Acadia Healthcare. Northern Light Acadia Healthcare provides an alcohol and drug treatment program, adult and children's case management services, school-based services, employee assistance programs, mental health services integrated within primary care practices, and other mental health community services.

On November 9, 2021 Acadia received approval for a \$34,700,000 Certificate of Need (CON) from the State of Maine Department of Health and Human Services (DHHS) to construct a 50 single occupancy room facility and to renovate 50 existing rooms. On September 29, 2022, DHHS approved a revised capital cost of \$52,700,000. Construction for the project commenced in 2022.

**Affiliated Healthcare Systems (AHS)** — AHS is a taxable holding company. AHS has several subsidiaries and is a member in several joint venture limited liability companies.

The following are subsidiaries of Affiliated Healthcare Systems:

**Affiliated Laboratory, Inc. d/b/a Northern Light Laboratory** — Northern Light Laboratory provides medical laboratory services to various Northern Light Health companies, physicians, and many unaffiliated healthcare clients in Northern New England. Northern Light Laboratory operates its core medical laboratory in Bangor and has various drawing stations throughout the State.

**Affiliated Healthcare Management** — Affiliated Healthcare Management provides support for Affiliated Healthcare Systems companies.

**Beacon Health, LLC** — Beacon Health, LLC contracts with payors to provide population health management services and care coordination. Beacon Health, LLC is the sole member of Beacon Rural Health, LLC. Beacon Rural Health, LLC provides population health management services in the Medicare Shared Savings Program. Beacon Health, LLC is the sole shareholder of Beacon Direct, Inc. Beacon Direct, Inc. provides third party administrative, provider network management, and wellness services.

## EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

### Notes to Consolidated Financial Statements

September 30, 2022 and 2021

**Blue Hill Memorial Hospital d/b/a Northern Light Blue Hill Hospital** — Northern Light Blue Hill Hospital (Blue Hill) operates a 25-bed critical access hospital located in Blue Hill, Maine and has family and specialty practices in Blue Hill, Castine, Deer Isle-Stonington, and Bucksport.

On October 6, 2021, Blue Hill received approval for a \$18,200,000 CON from the State of Maine DHHS to undertake a modernization project on the current campus in Blue Hill, Maine. On September 29, 2022, DHHS approved a revised capital cost of \$25,400,000. Construction for the project commenced in 2022.

**Charles A. Dean Memorial Hospital d/b/a Northern Light CA Dean Hospital** — Northern Light CA Dean Hospital (CA Dean) operates a 25-bed critical access hospital and skilled care facility in Greenville, Maine and has family and specialty practices in Greenville, Monson, and Sangerville.

On October 6, 2021, CA Dean received approval for a \$13,600,000 CON from the State of Maine DHHS to undertake a project that would include replacement of the existing hospital. On September 29, 2022, DHHS approved a revised capital cost of \$22,400,000. Construction for the project commenced in 2022.

**Eastern Maine Medical Center d/b/a Northern Light Eastern Maine Medical Center** — Northern Light Eastern Maine Medical Center (EMMC) operates a 411-bed acute care medical center located in Bangor, Maine, which provides a variety of inpatient and ambulatory healthcare services. EMMC is the sole corporate member of Eastern Maine Medical Center Auxiliary, which raises funds to benefit EMMC.

**M Drug, LLC d/b/a Northern Light Pharmacy** — Northern Light Pharmacy operates five retail pharmacies in Bangor, Brewer, and Portland, Maine. Northern Light Pharmacy also operates a division that provides mail order and specialty medications.

**LTC, LLC** — EMMC is the sole member of LTC, LLC. LTC, LLC provides or supports a continuum of nonacute healthcare services. LTC, LLC is a 50% partner in nine separate partnerships, each of which owns and operates a nursing home, residential facility or apartment dwelling. On a combined basis, the nursing homes offer 306 long-term care beds, 54 assisted living units, 26 specialized care beds, and a 111-bed Alzheimer unit to the residents of Central and Northern Maine.

**EMHS Foundation d/b/a Northern Light Health Foundation** — Northern Light Health Foundation holds and manages funds without donor restrictions and funds with donor restrictions for the benefit of various Northern Light Health companies and other exempt organizations in Maine. The amount of assets held for the benefit of unrelated organizations is not material.

**Inland Hospital d/b/a Northern Light Inland Hospital** — Northern Light Inland Hospital (Inland) operates a 48-bed hospital located in Waterville, Maine. Inland is the sole member of Lakewood d/b/a Northern Light Continuing Care, Lakewood (Lakewood), which operates a 105-bed long-term care facility.



# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

**Maine Coast Regional Health Facilities d/b/a Northern Light Maine Coast Hospital** — Northern Light Maine Coast Hospital (Maine Coast) operates a 64-bed acute care hospital located in Ellsworth, Maine.

**Mercy Hospital d/b/a Northern Light Mercy Hospital** — Northern Light Mercy Hospital (Mercy) operates a 200-bed acute care hospital located in Portland, Maine. Mercy provides inpatient and outpatient medical, surgical, obstetrical/gynecological care and has family and specialty practices in the greater Portland area.

**Northern Light Health** — Northern Light Health includes the operation of the home office as well as a wholly-owned subsidiary, WorkHealth, LLC.

**WorkHealth, LLC** — WorkHealth, LLC provides occupational and workplace healthcare services. Northern Light Health is the sole member of WorkHealth, LLC.

**Northern Light Medical Transport** — Northern Light Medical Transport provides emergency and non-emergency medical transportation services, including 911 response, in over 40 Maine communities.

**Rosscare** — Rosscare serves as a holding organization for distributions from the Sylvia Ross Trust, whose principal purpose is to fund rental subsidies to qualifying patients for living units at Sylvia Ross Assisted Living Home. The subsidies are distributed based upon applicant financial need contingent on the financial performance of the Trust.

**Sebasticook Valley Health d/b/a Northern Light Sebasticook Valley Hospital** — Northern Light Sebasticook Valley Hospital (SVH) operates a 25-bed critical access hospital located in Pittsfield, Maine and has family practices in Pittsfield, Newport, and Clinton, Maine, as well as specialty practices in Pittsfield and Detroit, Maine.

**The Aroostook Medical Center d/b/a Northern Light A.R. Gould Hospital** — Northern Light A.R. Gould Hospital (A.R.Gould) operates a community hospital in Presque Isle, Maine with 89 licensed beds and a nursing home in Mars Hill, Maine with 72 beds. A.R. Gould has family and specialty practices in Caribou, Fort Fairfield and Presque Isle, Maine.

**VNA Home Health & Hospice d/b/a Northern Light Home Care & Hospice** — Northern Light Home Care & Hospice provides home health, inpatient and community-based hospice, telehealth, palliative care, and community health services statewide.

**MRH Corp. d/b/a Northern Light Mayo Hospital** — Northern Light Mayo Hospital is a 25 bed, critical access hospital located in Dover-Foxcroft, Maine and has family and specialty practices in Corinth, Dexter, Dover-Foxcroft, and Milo.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### 2. Summary of Significant Accounting Policies

#### Basis of Presentation

The accompanying consolidated financial statements include the accounts of Northern Light Health and its controlled affiliates. The consolidated financial statements include 100% of the assets and liabilities of majority-owned subsidiaries. Material intercompany accounts and transactions among the affiliated organizations have been eliminated in preparing the consolidated financial statements.

The accompanying consolidated financial statements have been presented in conformity with U.S. generally accepted accounting principles (GAAP) consistent with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 954, *Health Care Entities*, and other pronouncements applicable to healthcare organizations.

For purposes of display, transactions deemed by management to be ongoing and central to the provision of healthcare services are reported as revenue and expenses. Peripheral or incidental transactions are reported as other gains and losses.

Northern Light Health reports its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of Northern Light Health. These net assets may be used at the discretion of Northern Light Health's management and the Board of Directors (Board).

**Net assets with donor restrictions:** Net assets that are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Northern Light Health or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of operations and the statement of changes in net assets.

#### Use of Estimates

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. Significant estimates are made in the areas of patient accounts receivable, the valuation of investments and acquisitions, the determination of impairment of long-lived assets, self-insurance reserves, accrued retirement benefits, and amounts receivable and payable under reimbursement regulations.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with a maturity of three months or less at the date of purchase, excluding amounts classified as assets whose use is limited or restricted.

Northern Light Health maintains its cash in bank deposit accounts that, at times, may exceed federally insured limits. Northern Light Health has not experienced any losses on such accounts. Northern Light Health believes it is not exposed to any significant credit risk on cash.

### Investments and Investment Income

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value based on quoted market prices. Equity investments that do not have readily determinable fair values can be carried at cost, less impairment, adjusted for observable events that provide evidence of fair value. Realized gains or losses on the sale of investments are determined by use of average cost. Realized and unrealized gains and losses on investments are reported as other gains (losses).

The recorded value of investments in hedge funds and limited partnerships is based on fair value as estimated by management using information provided by external investment managers. For investments in investment companies for which the fair value is not readily determinable, Northern Light Health utilized the Net Asset Value (NAV) reported by each of the underlying funds as a practical expedient to estimate the value of the investment for each of these funds. Management believes that these valuations are a reasonable estimate of fair value as of September 30, 2022 and 2021, but are subject to uncertainty and, therefore, may differ from the value that would have been used had a market for the investments existed. Such differences could be material. Certain of the hedge fund and limited partnership investments have restrictions on the withdrawal of the funds (see Note 14).

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Consequently, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheets and statements of operations and changes in net assets.

Several Northern Light Health organizations own interests in joint venture entities. Ownership interests between 20% and 50% in a joint venture are accounted for by using the equity method of accounting and included in intangible and other assets. Using the equity method, the investment is increased by Northern Light Health organization's share of the entity's income and additional investments. The investment is decreased by Northern Light Health organization's share of the entity's losses and distributions.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### **Borrowing Collateralized by Patient Accounts Receivable**

During 2022, Northern Light Health entered into a borrowing agreement collateralized by patient accounts receivable with a third party. Eligible patients can elect an arrangement with the third party or pay their balance in full. Northern Light Health receives payment for the account less a discount rate of 9.75%. If the patient loan balance to the third party becomes 60 days past due or there is a change in patient status, as defined by the borrowing agreement, Northern Light Health is required to repay the outstanding balance. Northern Light Health had advances under this arrangement of \$8,374,000 at September 30, 2022, collateralized by patient accounts receivable. The asset is included in patient and trade accounts receivable, and the corresponding liability is included in accrued expenses and other current liabilities on the consolidated balance sheet as of September 30, 2022.

### **Inventory**

Northern Light Health records inventory at the lower of cost or market using the first-in, first-out, or average cost methods.

### **Assets Whose Use Is Limited or Restricted**

Assets whose use is limited or restricted include Board designated assets, assets held in trust under debt agreements, self-insurance trust arrangements, and assets that are donor-restricted. Donor restricted trusts held by unrelated entities for the benefit of various Northern Light Health organizations are reported as beneficial interest in perpetual trusts. Board-designated assets may be used at the Board's discretion.

### **Property and Equipment**

Property and equipment are initially recorded at cost or, in the case of gifts, at fair market value at the date of the gift. Depreciation of property and equipment is computed using the straight-line method over the estimated useful lives of the related assets.

Buildings and equipment under lease obligations are amortized using the straight-line method over the shorter period of the lease term or estimated useful life of the building or equipment. Such amortization is included in depreciation and amortization in the consolidated statements of operations.

Gifts of long-lived assets, such as land, buildings, or equipment, are reported as an increase in net assets without donor restrictions (excluded from the excess (deficiency) of revenue and gains over expenses and losses), unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets, are reported as an increase in net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### Leases

Northern Light Health has adopted the provisions of FASB ASU No. 2016-02, *Leases* (Topic 842), using the modified retrospective approach, effective October 1, 2020. The standard requires lessees to recognize leases on the balance sheet and disclose key information about leasing arrangements. Right-of-use (ROU) assets and lease obligations are recognized on the balance sheet for all leases with a term greater than 12 months.

Leases have been classified as finance or operating leases, with classification affecting the expense recognition in the consolidated statement of operations. Northern Light Health elected the practical expedient package to not reassess at adoption (i) expired or existing contracts for whether they are or contain a lease, (ii) the lease classification of any existing leases or (iii) initial indirect costs for existing leases. Northern Light Health also elected the practical expedient that allows lessees to choose to not separate lease and non-lease components by class of underlying asset and are applying this expedient to all relevant asset classes.

At the inception of a contract or arrangement, Northern Light Health determines if the contract or arrangement is, or contains, a lease based on the facts and circumstances. Lease classification then is determined as of the lease commencement date. Northern Light Health (i) determines the consideration of the contract, (ii) determines whether the lease is an operating or finance lease, and (iii) recognizes lease ROU assets and lease obligations.

The ROU assets represent Northern Light Health's right to use the underlying assets for the lease term and lease liabilities represent the obligation to make lease payments arising from the leases. ROU assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Northern Light Health uses the implicit interest rate within the contract. If not readily available, Northern Light Health uses the estimated incremental borrowing rate. An ROU asset and lease liability are not recognized for leases with an initial term of 12 months or less.

Lease expense on operating leases is recognized over the expected lease term on a straight-line basis, while expense on finance leases is recognized using the effective interest rate method. Lease expense on operating leases is reported as operating lease cost, whereas finance lease ROU assets are amortized to expense over the lease term and interest costs are expensed on the lease obligation throughout the lease term.

### Impairment of Long-Lived Assets

Long-lived assets to be held and used are reviewed for impairment whenever circumstances indicate that the carrying amount of an asset may not be recoverable. Long-lived assets to be disposed of are reported at the lower of the carrying amount or fair value, less cost to sell.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### **Asset Retirement Obligations**

Northern Light Health recognizes the liability for conditional asset retirement obligations when a legal obligation to perform asset retirement activities exists. The fair value of the liability for the legal obligation associated with an asset retirement is recorded in the period in which the obligation is incurred. When the liability is initially recorded, the cost of the asset retirement is capitalized.

Substantially all of the asset retirement obligations recorded relate to estimated costs to remove asbestos that is contained within Northern Light Health's facilities. The adjustments to the carrying amount of the asset retirement obligation were approximately \$26,000 and \$64,000 in 2022 and 2021, respectively, and were primarily attributable to revised estimates and accretion expense.

### **Costs of Borrowing**

Interest costs incurred on borrowed funds during the period of construction of capital assets, net of investment income on borrowed assets held by trustees, are capitalized as a component of the cost of acquiring those assets. The amount of interest that was capitalized totaled approximately \$1,383,000 and \$2,130,000 in 2022 and 2021, respectively. Deferred financing costs and original issue premiums and discounts are amortized over the period the related obligation is outstanding using the effective interest rate method.

### **Endowment**

Northern Light Health has interpreted state law as requiring realized and unrealized gains of net assets with donor restrictions to be retained in a net asset with donor restriction classification until appropriated by the Board and expended. As a result of this interpretation, Northern Light Health classifies as net assets with donor restrictions (a) the original value of the gifts donated to the endowment when explicit donor stipulations requiring permanent maintenance of the historical fair value are present, and (b) the original value of the subsequent gifts to the endowment when explicit donor stipulations requiring permanent maintenance of the historical fair value are present. The remaining portion of the donor-restricted endowment fund composed of accumulated gains not required to be maintained in perpetuity is classified as net assets with donor restrictions until those amounts are appropriated for expenditure in a manner consistent with the donor's stipulations.

Northern Light Health administers a formal spending policy consistent with state law to appropriate the net appreciation of net assets with donor restrictions as is deemed prudent by the Board considering Northern Light Health's long-term and short-term needs, price-level trends, and general economic conditions. Under this policy, Northern Light Health maintains an annual spending level generally in the range of 3%-6%, with a target of 5%, of each endowment fund's moving five-year average market value. Endowment assets are invested in a manner to generate returns at least equal to the planned spending, plus inflation over the long term. To satisfy its long-term rate-of-return objectives, Northern Light Health targets a diversified asset allocation that places a greater emphasis on equity-based investments within prudent risk constraints. Realized and unrealized gains on net assets with donor restrictions, which are not specifically restricted by donors, are reported as a net asset with donor restrictions until appropriated by the Board and expended.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### **Patient Service Revenue and Accounts Receivable**

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

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

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

Northern Light Health determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, and discounts provided to uninsured patients in accordance with Northern Light Health's policy.

Northern Light Health determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. Northern Light Health determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

Patient and trade accounts receivable are stated at the amount management expects to collect from outstanding balances.

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

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**Medicare**

The acute care medical hospitals are subject to the federal Prospective Payment System (PPS) for Medicare inpatient hospital services, inpatient skilled nursing facility services, inpatient rehabilitation services, and certain outpatient services. Under these prospective payment methodologies, Medicare pays a prospectively-determined per discharge, per day, per procedure, or per visit rate for non-physician services. These rates vary according to the applicable Diagnosis Related Group (DRG), Case-Mix Group, or Resource Utilization Group. Capital costs related to Medicare inpatient PPS services are paid based upon a standardized amount per discharge weighted by DRG. For most outpatient services, Medicare makes payments based upon the Ambulatory Payment Classification (APC) of each patient. Certain other outpatient services are reimbursed according to fee schedules.

Northern Light Maine Coast Hospital, and Northern Light A.R. Gould Hospital participate in a Medicare Rural Community Hospital Demonstration Project and are, therefore, no longer subject to PPS payments for inpatient hospital services and associated capital costs for the duration of this program. During the first fiscal year of the program, Medicare paid for the full reasonable costs incurred for inpatient services provided. The payment for subsequent years is the lesser of reasonable costs or a target amount determined by increasing the first-year program costs by the inpatient prospective payment factor update for each succeeding year. Northern Light Inland Hospital became eligible for Medicare Dependent Hospital status effective October 1, 2019, which provides for payments of inpatient services at the greater of a federal rate or a blend of a hospital specific rate. Effective April 1, 2020, Northern Light Maine Coast Hospital became designated as a sole-community hospital, and as such, receives enhanced outpatient reimbursement and is eligible to participate in the 340B program. Several Northern Light Health hospitals receive Disproportionate Share Hospital payments. These payments are made to qualifying hospitals to cover the costs of providing care to low-income patients.

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines. Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee-for-service basis, with no retrospective settlement, provided the Agency's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.



# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### MaineCare

MaineCare is the State of Maine's Medicaid program. Inpatient reimbursement for acute care medical hospitals is based upon prospectively-determined rates that vary according to the applicable DRG. Capital and physician service costs related to MaineCare inpatient services are paid based on a percentage of allowable costs. For most outpatient services, MaineCare makes payment based upon the APC of the patient. Outpatient physician services are paid on a percentage of allowable costs and certain other outpatient services are reimbursed according to fee schedules. Acute hospitals receive interim payments for capital costs and physician services at a tentative rate with final settlement determined after completion of annual cost reports by the State. Nursing facilities are reimbursed partially on a prospectively-determined per diem rate for direct and routine services together with a fixed cost component that is subject to final settlement determined after completion of an annual cost report by the State.

As a specialty psychiatric hospital facility, Northern Light Acadia Hospital is reimbursed for Medicare inpatient services on a PPS basis. The prospective payment methodology for psychiatric facilities is based on a variable acuity per diem rate. Northern Light Acadia Hospital is reimbursed for MaineCare inpatient services based on a negotiated rate related to established charges. Outpatient services are reimbursed based on a percentage of cost.

Northern Light Blue Hill Hospital, Northern Light CA Dean Hospital, Northern Light Mayo Hospital, and Northern Light Sebecook Valley Hospital have been granted Critical Access Hospital (CAH) status by the Medicare and MaineCare Programs. Each CAH is reimbursed a percentage of allowable costs for inpatient and outpatient services provided to Medicare and MaineCare patients.

Northern Light Health has entered into various health management contracts. The contracts provide shared gains and losses based on performance against cost benchmarks with adjustments for quality goals.

The State assesses a healthcare provider tax on the revenues of hospitals. The amount of tax assessed to Northern Light Health organizations was approximately \$37,030,000 and \$33,393,000 in 2022 and 2021, respectively. This amount has been reported in supplies and other expenses in the accompanying consolidated statements of operations.

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

# **EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

## **Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and Northern Light Health's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years become settled or are no longer subject to such audits, reviews, and investigations. Adjustments arising from changes in transaction price in 2022 and 2021 increased patient service revenue by \$10,494,000 and \$7,879,000, respectively.

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

Patients who meet Northern Light Health's criteria for charity care are provided care without charge or at amounts less than established rates. Such amounts determined to qualify as charity care are not reported as revenue. Northern Light Health estimates the costs associated with providing charity care by calculating a ratio of total cost to total gross charges, and then multiplying that ratio by the gross uncompensated charges associated with providing care to patients eligible for free care. The estimated cost of caring for charity care patients was \$13,996,000 and \$12,193,000 for 2022 and 2021, respectively. Funds received from gifts and grants to subsidize charity services provided were \$582,000 and \$405,000 for 2022 and 2021, respectively.

For uninsured patients who do not qualify under the Northern Light Health's sliding fee discount program, Northern Light Health bills the patient based on Northern Light Health's amount generally billed (AGB) for services provided. Patient balances are typically due within 30 days of billing; however, Northern Light Health has entered into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant.

Northern Light Health has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors: payors, service lines, method of reimbursement, and timing of when revenue is recognized. Tables providing details of these factors are presented in Note 5.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### **Contributions and Gifts**

Unconditional promises to give cash and other assets to Northern Light Health are reported at fair value at the date the promise is received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using a risk-free rate applicable to the year in which the promise is received. Amortization of the discount is included in contribution revenue. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received and the conditions are met. Gifts are reported as an increase in net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the consolidated statements of operations as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as additions to net assets without donor restrictions in the accompanying consolidated financial statements.

### **(Deficiency) Excess of Revenue and Gains Over Expenses and Losses**

The consolidated statements of operations include (deficiency) excess of revenue and gains over expenses and losses. Changes in net assets without donor restrictions which are excluded from (deficiency) excess of revenue and gains over expenses and losses, consistent with industry practice, include transfers of assets to and from affiliates for other than goods and services, pension and postretirement plan adjustments, and contributions of long-lived assets (including assets acquired using contributions which, by donor restriction, were to be used for the purposes of acquiring such assets).

### **Other Revenue (Losses)**

Investment (losses) income on operating assets without donor restrictions is included in other revenue in the year earned. Grant revenue, meaningful use incentives, 340B drug discount program revenue, cafeteria sales, and gift shop revenue are also included in other revenue.

### **Income Taxes**

Northern Light Health, its hospitals, and certain other affiliates have been determined by the Internal Revenue Service to be tax-exempt charitable organizations as described in Section 501(c)(3) or 501(c)(2) of the Internal Revenue Code (the Code) and, accordingly, are exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. Accordingly, no provision for federal income taxes has been recorded in the accompanying consolidated financial statements for these organizations.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

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Tax-exempt charitable organizations could be required to record an obligation for income taxes as the result of a tax position they have historically taken on various tax exposure items, including unrelated business income or tax status. Under guidance issued by FASB, assets and liabilities are established for uncertain tax positions taken or positions expected to be taken in income tax returns when such positions are judged to not meet the “more-likely-than-not” threshold, based upon the technical merits of the position. Estimated interest and penalties, if applicable, related to uncertain tax positions are included as a component of income tax expense. Northern Light Health has evaluated its tax position taken or expected to be taken on income tax returns and concluded the impact to be not material.

Certain of Northern Light Health's affiliates are taxable entities. Deferred taxes related to these entities are based on the difference between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect in the years the differences are expected to reverse. The deferred tax assets and liabilities for these entities are not material.

### **Accrual for Self-Insurance Liabilities**

The liabilities for outstanding losses and loss-related expenses include estimates for professional and general liability losses incurred, but not reported, as well as losses pending settlement. Insurance recoveries are included in other assets and are not netted against the liability. Such liabilities are necessarily based on estimates, and while management believes that the amounts provided are adequate, the ultimate liability may be in excess of or less than the amounts provided. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The methods for making such estimates and the resulting liability are actuarially reviewed on an annual basis and any adjustments are reflected in operations during the related period.

Northern Light Health also estimates and records a liability for claims incurred, but not reported for employee health and dental benefits provided through self-insured plans. The liability is estimated based on prior claims experience and the expected time period from the date such claims are incurred to the date the related claims are submitted and paid.

### **Accounting for Defined Benefit Pension and Other Postretirement Plans**

Northern Light Health recognizes the overfunded or underfunded status of its defined benefit and postretirement plans as an asset or liability in its consolidated balance sheets. Certain changes in the funded status of the plans are reported as a change in net assets without donor restrictions presented below the (deficiency) excess of revenue and gains over expenses and losses in the consolidated statements of operations and changes in net assets in the year in which the changes occur.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### COVID-19

In March 2020, the World Health Organization declared coronavirus disease (COVID-19) a global pandemic and the United States federal government declared COVID-19 a national emergency. Northern Light Health implemented an emergency response to ensure the safety of its patients, staff, and the community. In an effort to reduce the spread of COVID-19 and in response to the urging of the Centers for Disease Control and Prevention and the U.S. Surgeon General, elective and non-urgent care was postponed beginning in mid-March of 2020. Additional factors in this decision were the effort to reduce personal protective equipment (PPE), which was in critically short supply worldwide. Due to the potential need for additional hospital beds, certain member hospitals requested and were approved by the State of Maine DHHS to temporarily increase licensed beds by 123 in total. The temporary licensed bed increase has been extended to continue until Maine's COVID-19 public health emergency has ended.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act established the Provider Relief Fund (PRF), PRF Phase 4 funds and American Rescue Plan (ARP) Rural payments to support healthcare providers in the battle against the COVID-19 outbreak. The PRF is being administered by the U.S. Department of Health and Human Services. The Organization has received \$32,570,088 in ARP Rural payments and \$19,904,224 in PRF Phase 4 payments during the year ended September 30, 2022. The Organization received PRF in the amount of \$72,866,131 during the year ended September 30, 2021. PRF funds are to be used for qualifying expenses and to cover lost revenue due to COVID-19. The PRF are considered contributions and are recognized in other revenue when qualifying expenditures or lost revenues have been incurred. Management believes the Organization met the conditions necessary to recognize contributions of \$52,474,312 and \$82,640,926 during the years ended September 30, 2022 and 2021, respectively. Management believes the position taken is a reasonable interpretation of the rules currently available. Due to the complexity of the reporting requirements and the continued issuance of clarifying guidance, there is at least a reasonable possibility the amount of income recognized related to the lost revenues may change by a material amount. Any difference between amounts previously estimated and amounts subsequently determined to be recoverable or payable will be included in income in the year that such amounts become known.

In 2020, Northern Light Health received approximately \$178,051,000 in funds from the Medicare Accelerated and Advance Payment Program, which represent working capital financing which will be repaid through the provision of future services to the Medicare program. Beginning in April 2021, 25% of Medicare payments due Northern Light Health were withheld to offset the liability. Beginning in March 2022, the withheld amount was raised to 50% for amounts remaining. In 2022, CMS offered an extended repayment plan of the remaining balance. Northern Light Health agreed to various repayment plans, beginning in November 2022 and ending September 2023. The repayment plan withholds an equal amount from remittances for each month of the period until the balance is satisfied. Interest is assessed at 4% of the outstanding balance over the repayment period. Amounts to be repaid are included in current liabilities on the consolidated balance sheet as of September 30, 2022 and 2021, respectively.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

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The CARES Act also provided for an extension of time to remit payroll taxes for the period beginning March 27, 2020 and ending before January 1, 2021. Repayment is allowed over a two-year period with half due by December 31, 2021 and the remainder due by December 31, 2022. Deferred payroll taxes included in accrued expenses and other current liabilities total \$15,800,000 and \$31,500,000 at September 30, 2022 and 2021, respectively.

### Subsequent Events

For purposes of the preparation of these consolidated financial statements, Northern Light Health has considered transactions or events occurring through January 20, 2023, which was the date that the financial statements were issued.

Subsequent to September 30, 2022, Northern Light Health negotiated a master services agreement with an outside vendor relating to the provision of certain operational functions including revenue cycle management, information systems, inpatient care management, analytics, enterprise project management, and supply chain. If this transaction is completed as contemplated, the employment of approximately 1,400 employees involved in these operational areas would transfer to the vendor in the first half of calendar 2023.

### 3. Liquidity and Availability of Financial Assets

As of September 30, 2022 and 2021, Northern Light Health has a working average days (based on normal expenditures) cash (from all sources) on hand of 75.20 and 135.84, respectively.

Financial assets available for general expenditures within one year of the balance sheet date consist of the following (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 100,095	\$ 152,970
Short-term investments	-	155,119
Accounts receivable	253,230	263,138
Estimated third-party payor settlements	107,162	116,651
Other receivables	<u>16,864</u>	<u>21,991</u>
	<u>\$ 477,351</u>	<u>\$ 709,869</u>

Northern Light Health has other assets whose use is limited to use for donor-restricted purposes, debt service, and for the professional and general liability insurance program. Additionally, certain other Board-designated assets are designed for future capital expenditures and an operating reserve. These assets whose use is limited, which are more fully described in Note 6 are not for general expenditure within the next year and are not reflected in the amounts above. However, the Board-designated amounts could be made available, if necessary.

Northern Light Health maintains lines of credit totaling approximately \$150 million, as discussed in more detail in Note 9. As of September 30, 2022, approximately \$142 million remained available on the lines of credit. Management regularly monitors liquidity required to meet its operating needs and other contractual commitments.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### 4. Community Benefit

Northern Light Health provides a wide range of free or reduced cost programs and services to those in need of care, injured, or disabled. In addition, a vital role of Northern Light Health is to work in partnership with others to assess community needs and improve population health through prevention and intervention efforts.

Community benefits are provided via a broad range of community health improvement efforts. They are programs, services, and investments designed to improve the health of our communities and increase access to healthcare in response to identified community health needs. These benefits are designed to improve access to healthcare services, enhance the health of the community, advance medical or healthcare knowledge, and relieve or reduce the burden of government or other community efforts.

Community benefit activities are integral to the mission of Northern Light Health and are the basis of tax exemption. Northern Light Health provides community benefit in the form of community health improvement services, health professions education, research, cash and in-kind donations, community building activities, and low or no cost healthcare services to uninsured patients. Northern Light Health and its member organizations strive to improve population health and promote wellness for all who live, play, learn, and work in Northern Light Health communities through community benefit contributions.

Northern Light Health's community health improvement services focus on ways to improve the health of communities outside the traditional walls of facilities and services. Community health improvement services respond to health needs in the communities it serves by providing community health education in the form of presentations, lectures, programs, and wellness initiatives such as nutritional improvement, physical activity, and substance use prevention provided to schools, community groups, support groups, and others. Community-based clinics provide health screenings in the community. Healthcare support services focus on increasing access and quality of healthcare, especially to those living in poverty and other vulnerable populations. Social and environmental improvement activities address social, economic, and physical environment such as improving availability of healthy food options, violence prevention, and economic development activities.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**5. Net Patient Service Revenue**

Net patient service revenue for the years ended September 30, 2022 and 2021 consisted of the following (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Gross patient service revenue		
Inpatient services	\$ <b>1,640,349</b>	\$ 1,606,381
Outpatient services	<u>3,006,963</u>	<u>2,780,329</u>
Gross patient service revenue	<u>4,647,312</u>	<u>4,386,710</u>
Less contractual allowances	<b>(2,815,663)</b>	(2,578,935)
Less charity care	<u>(35,839)</u>	<u>(34,627)</u>
	<u>(2,851,502)</u>	<u>(2,613,562)</u>
Net patient service revenue	\$ <u>1,795,810</u>	\$ <u>1,773,148</u>

In assessing collectability, Northern Light Health has elected the portfolio approach. This portfolio approach is being used as Northern Light Health has a large volume of similar contracts with similar classes of customers. Northern Light Health reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all of the contracts (which are at the patient level) by the particular payor or group of payors, will result in the recognition of the same amount of revenue as applying the analysis at the individual patient level.

The composition of patient care service revenue based on payor, service line, and method of reimbursement for the years ended September 30, 2022 and 2021 is as follows:

	<u>September 30, 2022</u>			
	<u>Inpatient</u>	<u>Outpatient</u>	<u>Home Care And Hospice</u>	<u>Total</u>
Payor:				
Medicare	\$ 112,300	\$ 186,741	\$ 27,960	\$ 327,001
MaineCare	91,739	175,845	2,007	269,591
Managed care	109,641	183,628	9,173	302,442
Commercial insurers	223,466	606,299	4,520	834,285
Uninsured	23,540	29,195	-	52,735
Other	<u>5,834</u>	<u>3,754</u>	<u>168</u>	<u>9,756</u>
Total	\$ <u>566,520</u>	\$ <u>1,185,462</u>	\$ <u>43,828</u>	\$ <u>1,795,810</u>



**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

	September 30, 2021			
	<u>Inpatient</u>	<u>Outpatient</u>	<u>Home Care And Hospice</u>	<u>Total</u>
Payor:				
Medicare	\$ 144,783	\$ 188,926	\$ 34,350	\$ 368,059
MaineCare	96,654	152,008	2,609	251,271
Managed care	105,063	129,249	7,927	242,239
Commercial insurers	239,520	619,411	4,476	863,407
Uninsured	15,007	20,260	-	35,267
Other	<u>7,371</u>	<u>5,324</u>	<u>210</u>	<u>12,905</u>
Total	<u>\$ 608,398</u>	<u>\$ 1,115,178</u>	<u>\$ 49,572</u>	<u>\$ 1,773,148</u>
			<b><u>2022</u></b>	<b><u>2021</u></b>
Method of reimbursement:				
Fee for service			<b>\$ 1,203,238</b>	\$ 1,193,910
Cost reimbursed			<b>119,353</b>	116,816
Capitation and risk sharing			<b>16,434</b>	16,496
Discounted charges and other			<u><b>456,785</b></u>	<u>445,926</u>
			<u><b>\$ 1,795,810</b></u>	<u>\$ 1,773,148</u>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**6. Investments and Assets Whose Use Is Limited or Restricted**

At September 30, 2022 and 2021, investments and assets whose use is limited or restricted consisted of the following (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Short-term investments:		
Fixed-income securities	\$ _____ -	\$ _____ 155,119
Total short-term investments	_____ -	_____ 155,119
Assets whose use is limited or restricted – current:		
Cash investments	<b>6,064</b>	\$ 5,786
Cash investments-bond funds	<b>7,003</b>	7,311
Interest in trusts and charitable gift annuities	<u>118</u>	<u>125</u>
Total assets whose use is limited or restricted - current	\$ <u><b>13,185</b></u>	\$ <u>13,222</u>
Assets whose use is limited or restricted - noncurrent:		
Cash investments	\$ <b>34,890</b>	\$ 27,706
Cash investments-bond funds	-	8,145
Marketable equity securities	<b>5,013</b>	6,110
Mutual funds	<b>53,807</b>	65,943
Institutional funds, common/collective trust, and hedge funds	<b>314,121</b>	388,597
Fixed-income securities	<b>29,633</b>	32,253
Pledges and other receivables	<b>14,298</b>	9,764
Interest in trust and charitable gift annuities	<b>1,250</b>	1,794
Beneficial interest in perpetual trusts	<u>14,182</u>	<u>17,939</u>
Total assets whose use is limited or restricted - noncurrent	\$ <u><b>467,194</b></u>	\$ <u>558,251</u>

For the years ended September 30, 2022 and 2021, investment income and other gains, net were reported as follows (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Consolidated statements of operations		
Other revenue	\$ <b>2,237</b>	\$ 6,000
Investment income and other, net of fees	<b>(52,088)</b>	23,228
Consolidated statements of changes in net assets		
Net assets with donor restrictions –restricted investment income and realized and unrealized investment gains	<b>394</b>	14,861
Net assets with donor restrictions – unrealized investment losses	<u><b>(12,842)</b></u>	<u>(4,503)</u>
Total	\$ <u><b>(62,299)</b></u>	\$ <u>39,586</u>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**Pledges Receivable**

Pledges receivable are reported at the net present value of future unconditional promises to give from donors. At September 30, 2022 and 2021, the future amounts receivable for unconditional promises to give are as follows (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Due within one year	\$ 4,560	\$ 3,350
Due within two to five years	4,016	7,263
Thereafter	<u>400</u>	<u>-</u>
Total receivable	8,976	10,613
Less allowance for uncollectible pledges and discounts	<u>(728)</u>	<u>(432)</u>
Total net receivable	\$ <u>8,248</u>	\$ <u>10,181</u>

**Annuity Agreements**

Northern Light Health has entered into various charitable gift annuity agreements with donors with the assets held in trust and administered by Northern Light Health. These assets are included in assets whose use is limited or restricted in the accompanying consolidated balance sheets and totaled approximately \$1,247,000 and \$1,605,000 at September 30, 2022 and 2021, respectively. A contribution is recognized at the date the agreement is established. Liabilities associated with the agreements are recorded at the present value of estimated future payments to be made to the donors. The liabilities are included in noncurrent liabilities and accrued expenses in the accompanying consolidated balance sheets and totaled approximately \$762,000 and \$749,000 at September 30, 2022 and 2021, respectively.

**7. Property and Equipment**

At September 30, 2022 and 2021, property and equipment consisted of the following (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Land	\$ 20,076	\$ 19,909
Building and land improvements	620,276	581,215
Equipment, furniture, and fixtures	998,042	920,602
Leasehold improvements	<u>23,863</u>	<u>23,058</u>
	1,662,257	1,544,784
Less accumulated depreciation and amortization	<u>(891,786)</u>	<u>(831,252)</u>
	770,471	713,532
Construction in progress	<u>59,051</u>	<u>82,135</u>
Net property and equipment	\$ <u>829,522</u>	\$ <u>795,667</u>

# **EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

## **Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

Northern Light Health and its affiliates have commitments for facility expansions and other projects totaling approximately \$86,870,000 at September 30, 2022.

Construction in progress includes projects for Acadia Hospital, Blue Hill Hospital, CA Dean Hospital and Maine Coast Hospital. The total cost of these projects is expected to be approximately \$107,600,000. At September 30, 2022, there was approximately \$18,000,000 in construction in progress, and \$73,500,000 in construction commitments. All four projects are expected to be completed at various times through 2024.

On November 15, 2022, Acadia Hospital, Blue Hill Hospital, CA Dean Hospital, and Maine Coast Hospital issued \$79,130,000 in notes payable to secure tax-exempt Series 2022C revenue bonds issued by the Maine Health and Higher Educational Facilities Authority to fund the projects with the remaining funded by philanthropic efforts.

Also included in construction in progress are amounts related to the Enterprise Resource Planning (ERP) transformation and the Electronic Health Record (EHR) implementation. The ERP is a tool to manage core business, financial, supply chain, and human resource processes across a single, integrated system. The EHR integrates each patient's medical history, test results, clinicians' notes, plan of care, and revenue cycle in a single record accessible throughout Northern Light Health. The total costs of the projects are expected to be approximately \$134,000,000. During 2022, Strata budgeting and payroll with absence management transition to Infor began and will continue into 2023. Management expects the EHR implementation will continue to be rolled out over the next several years.

At September 30, 2022 and 2021, \$11,595,000 and \$7,710,000, respectively, of property and equipment purchases and costs related to construction projects were included in accounts payable.

Property and equipment include a building and equipment recorded under right-of-use lease assets - finance leases totaling \$12,211,000 and \$3,884,000 with related accumulated amortization of \$2,441,000 and \$906,000 at September 30, 2022 and 2021, respectively.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**8. Intangibles and Other Assets**

At September 30, 2022 and 2021, intangibles and other assets consisted of the following (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Investments in joint ventures:		
LTC, LLC interests	\$ 3,169	\$ 3,882
Advanced Collections Services, LLC	-	490
County Physical Therapy, LLC	535	353
LifeFlight of Maine, LLC	10,276	5,343
MedComm, LLC	72	(73)
Other joint ventures	<u>519</u>	<u>1,215</u>
Total investments in joint ventures	14,571	11,210
Intangibles resulting from acquisition of Mercy, Maine		
Coast and Mayo	3,477	3,477
Other receivables	2,388	2,401
Deferred tax assets	1,977	2,101
Customer lists	1,171	1,378
Other	<u>4,604</u>	<u>4,198</u>
	\$ <u>28,188</u>	\$ <u>24,765</u>

Northern Light Health's share of earnings in its joint ventures totaled \$6,245,000 and \$4,800,000 for the years ended September 30, 2022 and 2021, respectively. Distributions from these joint ventures totaled \$2,884,000 and \$1,400,000 for the years ended September 30, 2022 and 2021, respectively. In 2021, Northern Light Health increased its investment in joint ventures by \$60,000.

During the ordinary course of business, Northern Light Health may provide services to various joint ventures. This income is included in sales and contract revenue and was not material in 2022 and 2021.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

Northern Light Health entities own 50% interests in several joint venture entities (except for a 33.3% interest in Penobscot Logistics Solutions, LLC). The Penobscot Logistics Solutions, LLC building was sold in April, 2022 and the partnership is being dissolved. Selected financial information derived from the unaudited financial statements of each joint venture entity at September 30, 2022 and 2021 is as follows (dollars in thousands):

<b>2022</b>				
<u>Name of Joint Venture</u>	<u>Owner</u>	<u>Total Assets</u>	<u>Long-Term Debt</u>	<u>Net Equity</u>
Colonial Acres	LTC, LLC	\$ 2,414	\$ -	\$ 1,678
Dexter Health Care	LTC, LLC	931	-	337
Katahdin Health Care	LTC, LLC	1,359	177	690
Ross Manor Associates	LTC, LLC	13,242	7,844	2,589
Stillwater Health Care	LTC, LLC	2,934	1,021	1,220
Workman Terrace	LTC, LLC	1,817	-	117
Park East Villa	LTC, LLC	1,615	1,480	29
Hibbard Health Care	LTC, LLC	<u>6,300</u>	<u>4,822</u>	<u>(322)</u>
LTC, LLC		<b>30,612</b>	<b>15,344</b>	<b>6,338</b>
County Physical Therapy, LLC	AR Gould	1,533	464	1,069
LifeFlight of Maine, LLC	NLH	36,371	6,805	20,552
MedComm, LLC	AHS	594	195	144
Penobscot Logistics Solutions, LLC	AHS	59	-	59
Uniship Courier Services, LLC	AHS	<u>1,965</u>	<u>711</u>	<u>1,000</u>
Total		<b>\$ <u>71,134</u></b>	<b>\$ <u>23,519</u></b>	<b>\$ <u>29,162</u></b>

<b>2021</b>				
<u>Name of Joint Venture</u>	<u>Owner</u>	<u>Total Assets</u>	<u>Long-Term Debt</u>	<u>Net Equity</u>
Colonial Acres	LTC, LLC	\$ 2,124	\$ -	\$ 1,679
Dexter Health Care	LTC, LLC	1,276	-	527
Katahdin Health Care	LTC, LLC	1,185	220	627
Ross Manor Associates	LTC, LLC	14,416	8,529	3,491
Stillwater Health Care	LTC, LLC	3,472	1,103	1,586
Workman Terrace	LTC, LLC	1,813	-	113
Park East Villa	LTC, LLC	1,646	1,540	26
Hibbard Health Care	LTC, LLC	<u>6,136</u>	<u>5,043</u>	<u>(284)</u>
LTC, LLC		32,068	16,435	7,765
Advanced Collections Services, LLC	AHS	1,177	-	980
County Physical Therapy, LLC	AR Gould	1,577	595	705
LifeFlight of Maine, LLC	NLH	31,032	8,056	10,687
MedComm, LLC	AHS	547	207	(146)
Penobscot Logistics Solutions, LLC	AHS	5,840	3,623	1,800
Uniship Courier Services, LLC	AHS	1,774	510	948
Other joint ventures		<u>465</u>	<u>-</u>	<u>702</u>
Total		<b>\$ <u>74,480</u></b>	<b>\$ <u>29,426</u></b>	<b>\$ <u>23,441</u></b>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**9. Debt**

Long-term debt at September 30, 2022 and 2021 consisted of the following (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Bonds Payable:		
Mercy Series 2021A Bonds (due in varying amounts each July through the year 2050 with fixed-interest rates ranging from 2.50% to 5.00% per annum)	\$ 74,604	\$ 76,914
EMMC Series 2021B Bonds (due in varying amounts each July through the year 2043 with fixed-interest rate ranging from 0.36% to 3.12% per annum)	139,718	143,954
EMMC 2019C Series Bonds (due in varying amounts each July through the year 2040 with a fixed-interest rate of 5.00% per annum)	29,891	31,746
Inland/Lakewood Series 2017B Bonds (due in varying amounts each July through the year 2037 with fixed-interest rates ranging from 3.50% to 5.00% per annum)	5,594	5,864
EMHS Series 2016A Bonds (due in varying amounts each July beginning 2037 through the year 2046 with a fixed-interest rate of 5.00% per annum)	170,825	170,825
EMHS Series 2016B Bonds (due in varying amounts each July through the year 2036 with fixed-interest rates ranging from 3.711% to 5.022% per annum)	71,355	74,155
Inland Series 2015A Bonds (due in varying amounts each July through the year 2030 with fixed-interest rates ranging from 3.00% to 5.00% per annum)	507	567
Mercy Series 2015 Bonds - Series 2015 Taxable Note (due in varying amounts monthly through the year 2024 with a fixed-interest rate of 4.53% per annum)	1,546	2,519
SVH Finance Authority of Maine 2013 Revenue Obligation Bonds (due in varying amounts each January through the year 2029 with fixed interest rates ranging from 2.87% to 3.41% per annum)	<u>4,201</u>	<u>4,698</u>
	498,241	511,242
Net unamortized original issue premium	<u>32,249</u>	<u>33,145</u>
Bonds payable – net	530,490	544,387
Other long-term debt		
Installment loans and other	6,240	9,359
Lease obligations-finance leases	<u>10,127</u>	<u>3,293</u>
Total long-term debt, before unamortized debt issuance cost	546,857	557,039
Less unamortized debt issuance costs	<u>(4,848)</u>	<u>(5,505)</u>
Total long-term debt	<u>542,009</u>	<u>551,534</u>
Current portion		
Current portion of long-term debt	(17,537)	(15,522)
Current portion of lease obligation-finance leases	<u>(2,097)</u>	<u>(738)</u>
Less current portion	<u>(19,634)</u>	<u>(16,260)</u>
Long-term debt – net of current portion	\$ <u>522,375</u>	\$ <u>535,274</u>

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### **EMHS Obligated Group**

In conjunction with the issuance of the 2016 bonds, the majority of the not-for-profit healthcare providers in Northern Light Health became part of the EMHS Obligated Group. The purpose of the obligated group is to simplify the debt structure of Northern Light Health and to allow Northern Light Health to make capital available to members with lower costs of capital and less restrictive debt covenants. The members of the EMHS Obligated Group are jointly liable for the debt service on the obligations issued under the Master Trust Indenture for the EMHS Obligated Group. On September 30, 2022 and 2021, the EMHS Obligated Group had obligations totaling approximately \$498,241,000 and \$511,242,000, respectively, which are covered under the Master Trust Indenture.

Debt obligations issued under the Master Trust Indenture require that the EMHS Obligated Group on a consolidated basis satisfy certain measures of financial performance (including a minimum debt service coverage ratio) as long as the obligations are outstanding. The EMHS Obligated Group debt service coverage ratio at September 30, 2022 is below the required level. In accordance with the Master Trust Indenture, a consultant has been retained to provide recommendations to achieve compliance with the ratio. The EMHS Obligated Group complied with such covenants at September 30, 2021.

### **Bonds Payable**

**Series 2021A Bonds** — On May 1, 2021, Mercy Hospital issued \$83,370,000 in notes payable to secure tax-exempt revenue bonds issued by the Maine Health and Higher Educational Facilities Authority (the Authority) for the purpose of refunding the Series 2020 bonds and Series 2015 note. The Series 2021A bonds are collateralized by a security interest in its gross receipts and a mortgage lien.

**Series 2021B Bonds** — On May 1, 2021, EMMC issued \$156,870,000 in notes payable to secure taxable revenue bonds issued by the Authority for the purpose of refunding the Series 2013 bonds. The 2021B bonds are collateralized by a security interest in its gross receipts and a mortgage lien.

**Series 2020 Bonds** — On September 1, 2020, Mercy Hospital issued \$45,400,000 in notes payable to secure tax-exempt revenue bonds issued by the Authority for the purpose of consolidating its hospital campus at its Fore River location. The Series 2020 bonds are collateralized by a security interest in its gross receipts. In 2021, the Series 2020 bonds were refinanced by the Series 2021A bonds.

**Series 2019C Bonds** — On November 1, 2019, Eastern Maine Medical Center issued \$42,350,000 in notes payable to secure tax-exempt revenue bonds issued by the Authority for the purpose of refunding the Series 2010A bonds. The Series 2019C bonds are collateralized by a security interest in its gross receipts.

**Series 2017B Bonds** — On December 1, 2017, Inland Hospital and Lakewood issued \$7,310,000 in notes payable to secure tax-exempt revenue bonds issued by the Authority for the purpose of refunding the Series 2007B bonds. The Series 2017B bonds are collateralized by substantially all of the real property of Inland Hospital and Lakewood and a security interest in their gross receipts.



# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

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**Series 2016A Bonds and Series 2016B Taxable Bonds** – On July 13, 2016, the EMHS Obligated Group issued \$170,825,000 in notes payable to secure tax-exempt Series 2016A revenue bonds issued by the Authority and \$79,450,000 in a Series 2016B Taxable Note pursuant to the Master Trust Indenture with U.S. Bank National Association as trustee. The 2016A bonds were issued for the second phase of the EMMC expansion and modernization project, expansion and modernization of an ambulatory care facility at CA Dean, and refunding of A.R. Gould Series 2012A bonds, A.R. Gould and Blue Hill Series 2010A bonds and Maine Coast Series 2008D, 2011C, and 2013A bonds. The 2016B bonds were issued for the purpose of refinancing certain line of credit borrowings and term loan indebtedness of Northern Light Health and other members of the Obligated Group, paying swap termination fees and financing certain transition costs related to members of the Obligated Group. The Series 2016A and 2016B bonds are collateralized by a security interest in the gross receipts of all members of the Obligated Group, as well as mortgages and/or security interests in certain real and/or personal property of certain members of the Obligated Group.

The obligations under the 2016A and 2016B debt instruments were allocated to each of the members of the Obligated Group based on the member's percentage interest in the obligation.

**Series 2015A Bonds** — In 2015, Inland issued \$902,000 in notes payable to secure tax-exempt revenue bonds issued by the Authority for the purpose of refunding the Series 2006A bond. The Series 2015A bonds are collateralized by substantially all of the real property of Inland and a security interest in its gross receipts.

**Series 2015 Note and Series 2015 Taxable Note** — These notes were issued in conjunction with the consolidation of the Mercy Health System of Maine Obligated Group into the EMHS Obligated Group. The notes are collateralized under the 2015 EMHS Obligated Group Supplemental Master Trust Indenture by a first priority security interest in gross revenues and accounts receivable and a mortgage of certain EMHS Obligated Group facilities. In 2021, the Series 2015 note was refinanced by the Series 2021A bonds.

**Series 2013 Bonds** — In 2013, EMMC issued \$143,900,000 in notes payable to secure tax-exempt revenue bonds issued by the Authority for the purpose of financing a portion of the first phase of the expansion and modernization project. The Series 2013 bonds are collateralized by a security interest in its gross receipts, equipment, and a mortgage lien on its main campus. In 2021, the Series 2013 bonds were refinanced by the Series 2021B bonds.

**Finance Authority of Maine 2013 Bonds** — In 2013, SVH issued \$10,500,000 in notes payable to secure tax-exempt revenue bonds issued by the Finance Authority of Maine for the purpose of financing construction costs and refunding existing debt. The Series 2013 bonds are collateralized by a security interest in the pledged receipts.

### **Installment Loans**

Several Northern Light Health affiliates have mortgages, notes payable, and installment loans outstanding totaling \$6,240,000 and \$9,359,000 at September 30, 2022 and 2021, respectively.

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

The notes bear interest at rates ranging between 3.270% and 5.000% per annum and are payable through 2026.

### Letters and Lines of Credit

Northern Light Health obtained a \$75,000,000 non-revolving line of credit arrangement with interest of 3.833% at September 30, 2022. The purpose of the line of credit is to increase available working capital funds needed due to COVID-19. The line of credit is collateralized pursuant to the terms of the Master Trust Indenture for the Northern Light Health Obligated Group and is set to expire on July 14, 2023. There were no borrowings in 2022.

Northern Light Health obtained a \$75,000,000 non-revolving line of credit arrangement with interest of 4.569% at September 30, 2022. The purpose of the line of credit is to increase available working capital funds needed due to COVID-19. The line of credit is collateralized pursuant to the terms of the Master Trust Indenture for the Northern Light Health Obligated Group and is set to expire on July 15, 2023. There were \$8,245,000 of borrowings outstanding at September 30, 2022 and 2021.

Beacon Health, LLC, EMMC and Mercy have letter of credit agreements with various maturities and interest rates. Maximum available borrowings under the agreements are \$1,859,254 and \$5,221,369 at September 30, 2022 and 2021, respectively. There were no borrowings outstanding at September 30, 2022 and 2021.

### Principal Payments

Principal payments required on long-term debt, excluding lease obligations (see Note 16), for the next five years and thereafter, are as follows (dollars in thousands):

	<u>Bonds</u>	<u>Other Debt</u>	<u>Total</u>
Years Ending September 30:			
2023	\$ 14,482	\$ 3,055	\$ 17,537
2024	14,684	1,855	16,539
2025	15,197	875	16,072
2026	15,701	455	16,156
2027	16,248	-	16,248
Thereafter	<u>421,929</u>	<u>-</u>	<u>421,929</u>
Total	<u>\$ 498,241</u>	<u>\$ 6,240</u>	<u>\$ 504,481</u>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**10. Net Assets with Donor Restrictions**

At September 30, net assets with donor restrictions of temporary duration are available for the following purposes (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Cancer care	\$ 4,133	\$ 4,411
Capital projects	25,634	18,147
Charity care	6,887	8,803
Education and research	1,955	2,473
Women's and children's care	1,876	2,443
Other healthcare services	<u>14,190</u>	<u>20,349</u>
 Total	 <u>\$ 54,675</u>	 <u>\$ 56,626</u>

At September 30, net assets with donor restrictions of permanent duration with restricted income are available for the following purposes (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Cancer care	\$ 3,420	\$ 3,283
Capital projects	2,192	2,192
Charity care	3,923	3,899
Education and research	889	869
Women's and children's care	745	635
Other healthcare services	<u>12,488</u>	<u>11,739</u>
 Total	 <u>\$ 23,657</u>	 <u>\$ 22,617</u>

At September 30, net assets with donor restrictions of permanent duration with Board designated income are available for the following purposes (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Capital projects	\$ 2,158	\$ 2,786
Other healthcare services	<u>12,024</u>	<u>15,153</u>
 Total	 <u>14,182</u>	 <u>17,939</u>
 Total net assets with donor restrictions	 <u>\$ 92,514</u>	 <u>\$ 97,182</u>

**Endowment Funds**

Northern Light Health's endowment funds were established for a variety of purposes. Endowment funds include both donor-restricted endowment funds and funds designated by the Board to function as endowment. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**Funds with Deficiencies**

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Northern Light Health to retain as a fund in perpetuity. At September 30, 2022 and 2021, there were no funds with deficiencies.

**Endowment Net Asset Composition and Changes in Endowment Net Assets**

A summary of the endowment net asset composition by type of fund at September 30, 2022 and 2021, and the changes therein for the years then ended, is as follows (dollars in thousands):

	<u>September 30, 2022</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 53,454	\$ 53,454
Board-designated endowment funds	<u>7,401</u>	<u>-</u>	<u>7,401</u>
Total funds	<u>\$ 7,401</u>	<u>\$ 53,454</u>	<u>\$ 60,855</u>
	<u>September 30, 2021</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ -	\$ 65,823	\$ 65,823
Board-designated endowment funds	<u>8,714</u>	<u>-</u>	<u>8,714</u>
Total funds	<u>\$ 8,714</u>	<u>\$ 65,823</u>	<u>\$ 74,537</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets – September 30, 2020	\$ <u>7,679</u>	\$ <u>56,886</u>	\$ <u>64,565</u>
Investment gain:			
Investment income	110	195	305
Net appreciation	1,059	7,831	8,890
Change in beneficial interest in perpetual trust	<u>-</u>	<u>2,512</u>	<u>2,512</u>
Total investment gain	1,169	10,538	11,707
Contributions	-	268	268
Appropriations of endowment assets for expenditure	(122)	(1,407)	(1,529)
Other	<u>(12)</u>	<u>(462)</u>	<u>(474)</u>
Endowment net assets – September 30, 2021	<u>8,714</u>	<u>65,823</u>	<u>74,537</u>
Investment gain:			
Investment income	122	273	395
Net depreciation	(1,298)	(7,775)	(9,073)
Change in beneficial interest in perpetual trust	<u>-</u>	<u>(3,756)</u>	<u>(3,756)</u>
Total investment loss	<u>(1,176)</u>	<u>(11,258)</u>	<u>(12,434)</u>
Contributions	-	643	643

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## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

Additions to donor-restricted funds	-	1,527	1,527
Appropriations of endowment assets for expenditure	(125)	(3,163)	(3,288)
Other	(12)	(118)	(130)
	<u>7,401</u>	<u>53,454</u>	<u>60,855</u>
Endowment net assets – September 30, 2022	\$	\$	\$

### 11. Self-Insurance and Other Contingencies

#### Professional and General Liability

Northern Light Health maintains a deductible program with underlying coverage provided by Medical Mutual Insurance Company of Maine and excess insurance coverage provided by various commercial insurance companies. The program serves as a mechanism to fund deductibles with funding determined by independent actuarial projections. For both professional and general liability, the program provides total limits of \$2,000,000 per claim and \$16,000,000 in the aggregate, subject to a deductible of \$1,000,000 per claim and \$6,000,000 in the aggregate. Additional excess coverage has been obtained. At September 30, 2022 and 2021, there were no known claims outstanding, which in the opinion of management, will be settled in excess of insurance coverage.

The investment assets and accrued self-insurance reserves of the professional and general liability trust were \$46,436,000 and \$42,710,000, respectively, as of September 30, 2022; and \$48,546,000 and \$35,557,000, respectively, as of September 30, 2021.

#### Workers' Compensation

Northern Light Health maintains a common trust fund for a group workers' compensation program in accordance with the Maine Workers' Compensation Act. Because the common trust fund is regulated by the Maine Bureau of Insurance, neither the assets nor the liabilities of the trust are reflected in the accompanying consolidated financial statements. The assets of the trust were approximately \$14,928,000 and \$19,038,000 and the liabilities were approximately \$14,399,000 and \$17,702,000 at September 30, 2022 and 2021, respectively.

#### Employee Health Benefits

Employee health and dental benefits are provided through partially self-insured plans or commercially-acquired programs. The self-insured medical plan had stop loss coverage that provides reimbursement for claims other than those paid within Northern Light Health in excess of \$1,000,000 per individual as of September 30, 2022 and 2021.

#### Other Contingencies

Northern Light Health is party in various legal proceedings and potential claims arising in the ordinary course of business. In addition, the healthcare industry as a whole is subject to numerous laws and regulations of federal, state, and local governments. Compliance with these laws and regulations is subject to government review and interpretation, as well as regulatory actions, which could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenue, from patient services and exclusion from the Medicare and

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

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**September 30, 2022 and 2021**

Medicaid programs. Such compliance in the healthcare industry has recently come under increased governmental scrutiny. Management does not believe that these matters will have a material adverse effect on Northern Light Health's consolidated financial position or results of operations.

**12. Pension and Postretirement Healthcare Plans**

**Cash Balance Plan**

Employees of certain Northern Light Health affiliates participate in a Defined Benefit, Cash Balance Plan (the Plan). At the close of every calendar year, participating employers credit the employee's core account with a contribution based on eligible pay, age, and years of credited service. The employee must be at least 21 years of age and have worked 1,000 hours in the current calendar year to receive the contribution for that year. The funding policy of the Plan is to make contributions at least equal to the minimum amount required under the law.

The following table sets forth the Plan's funded status and amounts recognized in the consolidated balance sheets at September 30, 2022 and 2021 (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Change in benefit obligation		
Benefit obligation – beginning of year	\$ 445,368	\$ 426,224
Service cost	23,971	23,055
Interest cost	11,722	10,261
Benefits paid	(25,341)	(23,208)
Actuarial (gain) loss	(94,948)	8,031
Net change in individual accounts	<u>(899)</u>	<u>1,005</u>
Benefit obligation – end of year	\$ <u>359,873</u>	\$ <u>445,368</u>
Change in Plan assets		
Fair value of Plan assets – beginning of year	\$ 319,099	\$ 269,977
Actual (loss) return on Plan assets	(59,469)	36,015
Employer contribution	16,900	35,310
Benefits paid	(25,341)	(23,208)
Net change in individual accounts	<u>(899)</u>	<u>1,005</u>
Fair value of Plan assets – end of year	\$ <u>250,290</u>	\$ <u>319,099</u>
Funded status at end of year	\$ <u>(109,583)</u>	\$ <u>(126,269)</u>
Cumulative amounts recognized in other changes in unrestricted net assets		
Prior-service costs	\$ 30	\$ 40
Actuarial loss	<u>118,827</u>	<u>142,745</u>
Total recognized in other changes in net assets without donor restrictions	\$ <u>118,857</u>	\$ <u>142,785</u>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

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Prepaid benefit cost	\$ <u>9,274</u>	\$ <u>16,516</u>
Accumulated benefit obligation	\$ <u>331,907</u>	\$ <u>396,258</u>

Northern Light Health's contribution to the Plan for 2022 and 2021 exceeded amounts required by the Employee Retirement Income Security Act of 1974 (ERISA). The Plan's Adjusted Funding Target Attainment Percentage under ERISA was 103% and 101% at September 30, 2022 and 2021, respectively. As a result, the Plan is not subject to ERISA benefit restrictions.

For the years ended September 30, 2022 and 2021, net periodic pension cost for the Plan included the following components (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Service cost for benefits earned during the year	\$ 23,971	\$ 23,055
Interest cost on projected benefit obligation	11,722	10,260
Expected return on Plan assets	(22,447)	(21,419)
Amortization of prior service (credit) cost	10	10
Amortization of net loss	<u>10,885</u>	<u>11,388</u>
Net periodic pension benefit cost	\$ <u>24,141</u>	\$ <u>23,294</u>

Net periodic pension costs of \$169,739 and \$239,587 are reported in other gains (losses) for the years ended September 30, 2022 and 2021, respectively. Service cost is reported in compensation and employee benefits in the statement of operations.

The significant (gains) losses related to changes in the benefit obligation for the years ended September 30, 2022 and 2021 were primarily due to the change in the discount rate assumption.

The following table sets forth the weighted-average assumptions used in determining the benefit obligations at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Discount rate	5.60%	2.75%
Rate of increase in future compensation	3.00	3.00
Cash balance interest credit rate	4.50	4.50

The following sets forth the weighted-average assumptions used to determine net periodic benefit cost for the years ended September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Discount rate	2.75%	2.50%
Rate of increase in future compensation	3.00	3.00
Expected long-term rate of return on plan assets	7.50	7.50

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The discount rate represents an estimate of the rate at which the pension benefits could be "effectively" settled. The rate of compensation increase represents a best estimate of long-term pay increases and reflects an inflation expectation consistent with the discount rate. The long-term rate of return on Plan assets represents an estimate of the rate of return on current assets, taking into account the Plan's asset allocation, and also reflects an inflation expectation consistent with the discount rate.

Northern Light Health expects to make \$22,100,000 in contributions to the Plan during 2023. In addition, the following benefit payments, which reflect expected future services, as appropriate, are expected to be paid during the years ending (dollars in thousands):

2023	\$	29,886
2024		29,216
2025		27,652
2026		31,370
2027		31,240
2028 – 2031		164,930

Northern Light Health has adopted a moderately growth-oriented investment policy for the Plan. It is anticipated that as the Plan matures, the policy should move toward a more conservative posture. Northern Light Health's overall strategy is to invest in high-grade securities and other assets with a minimum risk of market value fluctuation. In general, Northern Light Health's goal is to maintain the following allocation ranges:

	<u>Minimum</u>	Allocation % <u>Target</u>	<u>Maximum</u>
Public Equity	44%	54%	64%
Liability Hedging Assets	30	40	50
Multi Asset	-	4	10
Cash	-	2	10

### Defined Contribution Plans

Certain of Northern Light Health's affiliates sponsor defined contribution plans, which cover substantially all of their employees, and certain hospital-based physicians meeting the Plans' participation requirements. Expense for the years ended September 30, 2022 and 2021 was approximately \$16,732,000 and \$16,245,000, respectively. The affiliates fund the amount of the expense annually.



# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

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### Deferred Compensation Plans

Several of Northern Light Health's affiliates sponsor deferred compensation plans for eligible employees and supplemental executive retirement plans (SERPs) for certain executives. Assets held by Northern Light Health to provide for the payments of contractual liabilities are subject to the claims of Northern Light Health's general creditors. The assets are invested in temporary cash investments, institutional mutual funds, and common/collective trusts. The investment assets and related liabilities of the deferred compensation and SERPs were \$54,195,000 and \$53,824,000, respectively, as of September 30, 2022; and \$67,083,000 and \$65,301,000, respectively, as of September 30, 2021.

### Postretirement Medical Benefits

Various Northern Light Health organizations provide certain medical benefits for retired employees. Employees of these various participating organizations may become eligible for these benefits if they reach normal retirement age while working for such organizations. Early retirement benefits are available to retirees with at least 15 years of vested service. Employees at participating organizations hired after January 1, 2005 and the employees of a nonparticipating company are not eligible for retiree medical benefits. The postretirement medical plan is not funded.

For the years ended September 30, 2022 and 2021, net periodic postretirement medical benefit cost consists of the components listed below (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Service cost for benefits attributed to service during the year	\$ 72	\$ 91
Interest cost on accumulated postretirement benefit obligation	833	937
Amortization of prior service credit and actuarial gain	<u>374</u>	<u>479</u>
Net periodic postretirement medical benefit cost	<u>\$ 1,279</u>	<u>\$ 1,507</u>

Net periodic postretirement medical benefit cost of \$1,206,000 and \$1,416,000 are reported in other gains (losses) for the years ended September 30, 2022 and 2021, respectively. Service cost is reported in compensation and employee benefits in the statement of operations.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

The following table sets forth the components of the accumulated postretirement benefit obligation shown in Northern Light Health's consolidated financial statements at September 30, 2022 and 2021 (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Change in postretirement benefit obligation		
Benefit obligation – beginning of year	\$ 31,208	\$ 38,478
Service cost	72	91
Interest cost	833	937
Benefits paid	(1,691)	(1,710)
Actuarial gain	<u>(7,034)</u>	<u>(6,588)</u>
Benefit obligation at September 30	<u>\$ 23,388</u>	<u>\$ 31,208</u>
Cumulative amounts recognized in other changes in net assets without donor restrictions		
Prior-service costs	\$ 1,294	\$ 1,774
Actuarial gain	<u>(10,901)</u>	<u>(3,973)</u>
Total recognized in other changes in net assets without donor restrictions	<u>\$ (9,607)</u>	<u>\$ (2,199)</u>
Accrued benefit obligation	<u>\$ 32,995</u>	<u>\$ 33,407</u>

Approximately \$1,837,000 and \$1,843,000 of the benefit obligation is included in current liabilities at September 30, 2022 and 2021, respectively.

The significant gain related to changes in the benefit obligation for the year ended September 30, 2022 was primarily due to the increase in the discount rate and claims experience being lower than expected.

In determining the accumulated postretirement medical benefit obligation, Northern Light Health used discount rates of 5.60% in 2022 and 2.75% in 2021. The Plan assumed annual rates of inflation in the per capita cost of covered healthcare benefits. The rates are assumed to decrease gradually down from 6.75% to 4.00% on a graded scale, becoming fixed in 2026.

Northern Light Health expects to contribute \$1,888,000 to the postretirement benefit plan during 2023.

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The following benefit payments, which reflect expected future services, as appropriate, are expected to be paid during the years ending (dollars in thousands):

Years Ending September 30:

2023	\$	1,888
2024		1,870
2025		1,847
2026		1,845
2027		1,832
2028 – 2031		8,975

**Pension and Postretirement Plan-Related Adjustments**

The components of pension and postretirement plan-related adjustments included in other changes in net assets without donor restrictions, net of amortization are as follows (dollars in thousands):

	<u>Cash</u> <u>Balance Plan</u>	Postretirement <u>Medical</u> <u>Benefits</u>	<u>Total</u>
For the year ended September 30, 2022			
Prior service costs	\$ 10	\$ 479	\$ 489
Net actuarial gain	13,033	7,034	20,067
Amortization of net actuarial gain (loss)	<u>10,884</u>	<u>(105)</u>	<u>10,779</u>
	<u>\$ 23,927</u>	<u>\$ 7,408</u>	<u>\$ 31,335</u>
For the year ended September 30, 2021			
Prior service costs	\$ 10	\$ 478	\$ 488
Net actuarial gain	6,565	6,588	13,153
Amortization of net actuarial gain	<u>11,388</u>	<u>-</u>	<u>11,388</u>
	<u>\$ 17,963</u>	<u>\$ 7,066</u>	<u>\$ 25,029</u>

**13. Concentrations**

**Receivables**

Various Northern Light Health affiliates grant credit without collateral to their patients, many of whom are insured under third-party payor agreements. At September 30, the accounts receivable from patients and third-party payors, net of contractual allowances, were as follows:

	<u>2022</u>	<u>2021</u>
Medicare and MaineCare	27%	24%
Commercial and other insurance	54	51
Patients	<u>19</u>	<u>25</u>
	<u>100%</u>	<u>100%</u>

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

### Labor Force

Certain Northern Light Health hospitals have employees that are members of the Maine State Nurses Association and/or Teamsters Union. Approximately 19% to 23% of the workforce at each; EMMC, Maine Coast, and AR Gould, have contracts expiring at various times through January 2026.

### 14. Fair Value Measurements

GAAP establishes a fair value hierarchy that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Levels 1 and 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

Level 1 — Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2 — Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3 — Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

The following tables present the carrying amounts and estimated fair value for Northern Light Health's financial assets and liabilities as of September 30, 2022 and 2021 (dollars in thousands):

	<b>Fair Value Measurements at September 30, 2022</b>			
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
<b>Assets:</b>				
Cash investments	\$ 47,957	\$ -	\$ -	\$ 47,957
Pledges and other receivables	-	14,298	-	14,298
Marketable equity securities	5,013	-	-	5,013
Guaranteed investment contracts	-	-	-	-
Mutual funds				
Participant driven (deferred compensation)	53,807	-	-	53,807
Fixed-income securities – U.S. government				
Treasury and agency obligations	-	13,642	-	13,642
Fixed-income securities – Corporate obligations	-	15,991	-	15,991
Interest in trusts and charitable gift annuities	-	-	1,368	1,368
Beneficial interest in perpetual trust	-	-	14,182	14,182
	<u>\$ 106,777</u>	<u>\$ 43,931</u>	<u>\$ 15,550</u>	166,258
Common/collective trusts				389
Public equity funds				107,397
Public debt funds				190,144
Multi asset funds				15,195
Hedge funds				<u>996</u>
				<u>\$ 480,379</u>
<b>Liabilities:</b>				
Deferred compensation	\$ -	\$ 53,824	\$ -	\$ 53,824
Total	<u>\$ -</u>	<u>\$ 53,824</u>	<u>\$ -</u>	<u>\$ 53,824</u>
<b>Cash Balance Pension Plan Assets (Note 12)</b>				
Institutional mutual funds				
Participant driven (deferred compensation)	<u>\$ 9,011</u>	<u>\$ -</u>	<u>\$ -</u>	9,011
Public equity funds				133,178
Multi asset funds				10,072
Liability hedging funds				<u>98,029</u>
				<u>\$ 250,290</u>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

	Fair Value Measurements at September 30, 2021			
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
<b>Assets:</b>				
Cash investments	\$ 48,948	\$ -	\$ -	\$ 48,948
Pledges and other receivables	-	9,764	-	9,764
Marketable equity securities	6,110	-	-	6,110
Guaranteed investment contracts	-	-	-	-
Mutual funds				
Participant driven (deferred compensation)	65,943	-	-	65,943
Fixed-income securities – U.S. government				
Treasury and agency obligations	-	64,378	-	64,378
Fixed-income securities – Corporate obligations	-	122,994	-	122,994
Interest in trusts and charitable gift annuities	-	-	1,919	1,919
Beneficial interest in perpetual trust	-	-	17,939	17,939
	<u>\$ 121,001</u>	<u>\$ 197,136</u>	<u>\$ 19,858</u>	337,995
Common/collective trusts				1,140
Public equity funds				130,886
Public debt funds				231,607
Multi asset funds				19,575
Hedge funds				<u>5,389</u>
				<u>\$ 726,592</u>
<b>Liabilities:</b>				
Deferred compensation	\$ -	\$ 65,301	\$ -	\$ 65,301
Total	<u>\$ -</u>	<u>\$ 65,301</u>	<u>\$ -</u>	<u>\$ 65,301</u>
<b>Cash Balance Pension Plan Assets (Note 12)</b>				
Institutional mutual funds				
Participant driven (deferred compensation)	<u>\$ 20,023</u>	<u>\$ -</u>	<u>\$ -</u>	20,023
Public equity funds				153,491
Multi asset funds				11,836
Liability hedging funds				<u>133,749</u>
				<u>\$ 319,099</u>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

The following is a reconciliation of assets in which significant unobservable inputs (Level 3) were used in determining fair value (dollars in thousands):

	Beneficial Interest in Perpetual <u>Trust</u>	Interest in Trust and Charitable <u>Gift Annuities</u>	<u>Total</u>
Balance at September 30, 2020	\$ 15,427	\$ 1,690	\$ 17,117
Contributions	-	90	90
Distributions	-	(131)	(131)
Dividends, net of fees	-	11	11
Unrealized gains	<u>2,512</u>	<u>259</u>	<u>2,771</u>
Balance at September 30, 2021	<u>17,939</u>	<u>1,919</u>	<u>19,858</u>
Contributions	-	<b>100</b>	<b>100</b>
Distributions	-	<b>(208)</b>	<b>(208)</b>
Dividends, net of fees	-	<b>101</b>	<b>101</b>
Unrealized gains	<u><b>(3,757)</b></u>	<u><b>(544)</b></u>	<u><b>(4,301)</b></u>
Balance at September 30, 2022	\$ <u><b>14,182</b></u>	\$ <u><b>1,368</b></u>	\$ <u><b>15,550</b></u>

Unrealized gains or losses on beneficial interest in perpetual trusts in Level 3 are included in the change in net unrealized gains or losses on investments in net assets with donor restrictions. Unrealized gains or losses on interest in trusts and charitable gift annuities in Level 3 are included in net unrealized gains or losses on investments in net assets with donor restrictions. Unrealized gains or losses on other equity investments in Level 3 are included in change in net unrealized gains or losses on investments in investment income.

Fair values of investments are provided by investment custodians, trustees, managers, or advisors. The following is a description of the valuation methodologies used for assets and liabilities measured at fair value:

*Cash Investments* — The carrying value of cash investments approximates fair value as maturities are less than three months and/or include money market funds that are based on quoted prices and actively traded.

*Pledges and Other Receivables* — These are valued at the present value of cash expected to be collected in future years, discounted using a risk-free rate applicable to the year in which the pledge is received. Discount rates ranged from 3.90% to 4.12% at September 30, 2022 and 0.27% to 0.93% at September 30, 2021.

*Marketable Equity Securities* — The fair values of marketable securities are based on quoted market prices.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

*Guaranteed Investment Contracts (GICs)* — The estimated fair values of GICs approximate historical costs, as rates of return approximate current market rates.

*Mutual Funds* — The fair values of mutual funds and institutional mutual funds are based on quoted market prices.

*Fixed-Income Securities* — The estimated fair values of debt securities are based on quoted market prices and/or other market data for the same or comparable instruments and transactions.

*Interest in Trusts and Charitable Gift Annuities* — The fair values of the interest in trusts and charitable gift annuities are based on the underlying assets of the trusts and charitable gift annuities reported by the trustees, which all have readily determinable fair values based on quoted market prices of identical or comparable securities. The underlying investments are not readily available to Northern Light Health and therefore this is considered to be a Level 3 investment.

*Beneficial Interest in Perpetual Trusts* — The fair values of the beneficial interest in perpetual trusts are based on the underlying assets of the trusts reported by the trustee, which all have readily determinable fair values based on quoted market prices of identical or comparable securities. The underlying investments are not readily available to Northern Light Health and therefore this is considered to be a Level 3 investment.

*Deferred Compensation Liability* — The fair values of the deferred compensation liabilities are based on the related assets.



**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**Investments at Net Asset Values**

Investments at NAV include common/collective trusts, institutional funds, equity funds, bond funds, partnerships, and hedge funds. The following tables set forth a summary of Northern Light Health's investments with a reported NAV as of September 30, 2022 and 2021 (dollars in thousands):

	<u>Fair Value Estimated Using Net Asset Value Per Share September 30, 2022</u>				
	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Other Redemption Restrictions</u>	<u>Redemption Notice Period</u>
Investments					
Common/Collective trust					
Large Cap U.S. Equity	\$ <u>389</u>	None	Daily	None	1 business day
Public equity funds					
	65,813	None	Daily	None	1-2 business days
	20,108	None	Weekly	None	5-14 business days
	<u>21,476</u>	None	Monthly	None	3-5 business days
	<u>107,397</u>				
Public debt funds					
	161,097	None	Daily	None	1-2 business days
	<u>29,047</u>	None	Monthly	None	30 business days
	<u>190,144</u>				
Multi asset funds	<u>15,195</u>	None	Weekly	None	1 business day
Hedge Funds					
	907	None	Quarterly	None	30-90 business days
	<u>89</u>	None	Annually	None	60 business days
	<u>996</u>				
Total	\$ <u>314,121</u>				
Pension Plan Investments					
Public equity funds					
	\$ 103,968	None	Daily	None	2-5 business days
	15,017	None	Weekly	None	5 business days
	<u>14,193</u>	None	Monthly	None	5-14 business days
	<u>133,178</u>				
Multi asset funds	10,072	None	Weekly	None	1 business day
Liability hedging funds	<u>98,029</u>	None	Weekly	None	1-2 business days
Total	\$ <u>241,279</u>				

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

		Fair Value Estimated Using Net Asset Value Per Share September 30, 2021			
	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Other Redemption Restrictions</u>	<u>Redemption Notice Period</u>
Investments					
Common/Collective trust					
Large Cap U.S. Equity	\$ <u>1,140</u>	None	Daily	None	1 business day
Public equity funds					
	80,175	None	Daily	None	1-2 business day
	25,152	None	Weekly	None	3-5 business days
	<u>25,559</u>	None	Monthly	None	5-14 business days
	<u>130,886</u>				
Public debt funds					
	198,956	None	Daily	None	1-2 business days
	<u>32,651</u>	None	Monthly	None	30 business days
	<u>231,607</u>				
Multi asset funds					
	<u>19,575</u>	None	Weekly	None	1 business day
Hedge Funds					
	5,197	None	Quarterly	None	30-90 business days
	<u>192</u>	None	Annually	None	60 business days
	<u>5,389</u>				
Total	\$ <u><u>388,597</u></u>				
Pension Plan Investments					
Public equity funds					
	\$ 124,670	None	Daily	None	2-5 business days
	14,470	None	Weekly	None	5 business days
	<u>14,351</u>	None	Monthly	None	14 business days
	<u>153,491</u>				
Multi-Asset Funds					
	<u>11,836</u>	None	Weekly	None	1 business day
Liability hedging funds					
	<u>133,749</u>	None	Weekly		1-2 business days
Total	\$ <u><u>299,076</u></u>				

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

*Public Equity Funds* — Consists of a highly diversified mix of publicly traded global equities. Common stocks, preferred stocks or other equity securities are typically utilized. This portfolio is composed of U.S., non-U.S., and global equity segments.

*Public Debt Funds* — Consists of a diversified mix of fixed income managers/mandates who may invest across multiple asset types such as: U.S. governmental bonds, investment grade and high yield corporate bonds, mortgage related bonds, non-U.S./emerging market bonds, etc.

*Liability Hedging Funds* — Consists of a mix of high quality, intermediate to long duration bond strategies including U.S. long corporate credit, U.S. long treasuries, U.S. strips, U.S. intermediate credit, U.S. intermediate treasuries, etc. The allocation is optimized to hedge a portion of the interest rate risk.

*Large Cap U.S. Equity* — Seeks to provide long-term growth of capital by investing primarily in large cap equity securities and to achieve above average results over a market cycle. Large cap (large capitalization) investments involve stocks of companies generally having a market capitalization between \$10 billion and \$200 billion.

*Multi-Asset Funds* — Seeks favorable returns and offers a convenient way to diversify a portfolio by combining funds and separate accounts investing in U.S. and non-U.S. stocks, bonds, global commodities, listed real estate, and infrastructure into one fund.

*Hedge Funds* — Seeks to offer investors low correlation to traditional assets, and aims to provide diversification, lower volatility, and higher risk-adjusted returns at the portfolio level. The fund's underlying managers represent a range of hedge fund strategies, which invest in global developed and emerging market equities, debt, and currency markets.

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**15. Functional Expenses**

Northern Light Health is a community-based health system dedicated to improving the health of the residents of its region. The financial statements report certain expense categories that are attributable to more than one healthcare service or support function. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, including depreciation, amortization, interest, and other occupancy costs, are allocated to a function based on square-footage or units-of-service basis. Allocated healthcare services costs not allocated on a units-of-service basis are otherwise allocated based on revenue. The following is a schedule by year of functional expenses (dollars in thousands):

	<u>2022</u>		
	<u>Healthcare Service</u>	<u>Administrative Support</u>	<u>Total</u>
Salary, payroll taxes, and fringe benefits	\$ 1,014,451	\$ 121,904	\$ 1,136,355
Supplies and other	434,708	18,279	452,987
Purchased services	393,750	32,556	426,306
Provider taxes	37,720	-	37,720
Depreciation and amortization	54,283	10,038	64,321
Interest expense	<u>19,178</u>	<u>956</u>	<u>20,134</u>
	<u>\$ 1,954,090</u>	<u>\$ 183,733</u>	<u>\$ 2,137,823</u>
	<u>2021</u>		
	<u>Healthcare Service</u>	<u>Administrative Support</u>	<u>Total</u>
Salary, payroll taxes, and fringe benefits	\$ 1,004,102	\$ 124,001	\$ 1,128,103
Supplies and other	402,296	19,932	422,228
Purchased services	277,603	29,131	306,734
Provider taxes	33,970	-	33,970
Depreciation and amortization	50,481	8,067	58,548
Interest expense	<u>19,369</u>	<u>966</u>	<u>20,335</u>
	<u>\$ 1,787,821</u>	<u>\$ 182,097</u>	<u>\$ 1,969,918</u>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

**16. Leases and Other Commitments**

**Leases**

Northern Light Health leases certain equipment, warehouse, hospital, and office space subject to various agreements. Operating leases are primarily for real estate, including certain acute care facilities, off-campus outpatient facilities, medical office buildings, and corporate and other administrative offices. Real estate lease agreements typically have initial terms of five to ten years. These real estate leases may include one or more options to renew, with renewals that can extend the lease term from five to ten years. The exercise of lease renewal options is at Northern Light Health's sole discretion. When determining the lease term, options to extend or terminate the lease are included when it is reasonably certain that Northern Light Health will exercise that option.

The following table presents the lease-related assets and liabilities as of September 30, 2022 and 2021 (dollars in thousands):

	<u>2022</u>	<u>2021</u>
Operating Leases		
Right of use assets-operating leases	\$ <u>34,560</u>	\$ <u>37,371</u>
Operating lease liabilities, current	\$ 5,877	\$ 5,581
Operating lease liabilities, long-term	<u>30,456</u>	<u>33,640</u>
Total operating lease liabilities	\$ <u>36,333</u>	\$ <u>39,221</u>
Finance Leases		
Property and equipment	\$ 12,211	\$ 3,884
Accumulated depreciation	<u>(2,441)</u>	<u>(906)</u>
Property and equipment, net	\$ <u>9,770</u>	\$ <u>2,978</u>
Current maturities of long-term debt	\$ 2,097	\$ 738
Long-term debt	<u>8,030</u>	<u>2,555</u>
Total finance lease liabilities	\$ <u>10,127</u>	\$ <u>3,293</u>

The following tables presents certain information related to lease expense for the operating and financing leases as of September 30, 2022 and 2021:

<u>Lease costs</u>	<u>Natural expense classification</u>	<u>2022</u>
Finance lease cost:		
Amortization of right of use assets	Depreciation and amortization	\$ 1,600
Interest on lease obligation	Interest expense	406
Operating lease cost:	Other operating costs	<u>17,565</u>
Total lease cost		\$ <u>19,571</u>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Notes to Consolidated Financial Statements**

**September 30, 2022 and 2021**

<b>Lease costs</b>	<b>Natural expense classification</b>	<b>2021</b>
Finance lease cost:		
Amortization of right of use assets	Depreciation and amortization	\$ 588
Interest on lease obligation	Interest expense	106
Operating lease cost:		
	Other operating costs	<u>16,365</u>
Total lease cost		<u>\$ 17,059</u>

A maturity analysis of the annual undiscounted cash flows reconciled to the carrying value of the operating and finance lease obligations, and certain other statistical data related to these leases, follows:

	<u>Operating</u>	<u>Finance</u>	<u>Total</u>
2023	\$ 8,459	\$ 2,552	\$ 11,011
2024	6,967	2,519	9,486
2025	6,242	2,426	8,668
2026	5,373	1,804	7,177
2027	4,387	1,036	5,423
Thereafter	<u>13,237</u>	<u>1,050</u>	<u>14,287</u>
Total	44,665	11,387	56,052
Less Discount	<u>(8,332)</u>	<u>(1,260)</u>	<u>(9,592)</u>
Total	<u>\$ 36,333</u>	<u>\$ 10,127</u>	<u>\$ 46,460</u>

2022 Operating:

Weighted-average discount rate	5.19%
Weighted-average remaining lease term	7.38 years

2022 Finance:

Weighted-average discount rate	5.04%
Weighted-average remaining lease term	4.89 years

2021 Operating:

Weighted-average discount rate	5.15%
Weighted-average remaining lease term	7.95 years

2021 Finance:

Weighted-average discount rate	5.50%
Weighted-average remaining lease term	4.29 years

# EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH

## Notes to Consolidated Financial Statements

September 30, 2022 and 2021

The following table summarizes supplemental statement of cash flow information related to leases for the years ended September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows - operating leases	\$ 7,057	\$ 4,989
Financing cash flows - finance leases	\$ 1,558	\$ 304
Non-cash lease related items*:		
ROU assets obtained in exchange for new finance leases	\$ 8,392	\$ 3,347
ROU assets obtained in exchange for new operating leases	\$ 4,169	\$ 44,211

\*Included in these amounts are the ROU assets recorded upon the adoption of the new lease accounting standard at October 1, 2020 (\$267 for finance lease right of use assets and \$35,334 for operating lease right of use assets).

In the ordinary course of business, Northern Light Health routinely lease equipment pursuant to new lease arrangements that will likely result in future lease and rental expense in excess of amounts indicated above.

Northern Light Health leases warehouse and office space from Penobscot Logistics Solutions, LLC, a related party. The building was sold in April, 2022 to an unrelated party. Total lease expense through April 30, 2022 was \$288,464.

### Other Commitments

Northern Light Health has agreements through 2030 with its clinical and ERP systems vendors for remote hosting services, and a perpetual license agreement for clinical systems vendors. The payments provide for the maintenance and support for the licensed software and hardware.

The following is a schedule by year of annual payments under remote hosting agreements, perpetual license agreements and hardware agreements existing at September 30, 2022 (dollars in thousands):

Years Ending September 30:

2023	\$ 17,381
2024	12,044
2025	12,501
2026	11,447
2027	11,399
Thereafter	<u>30,888</u>
	\$ <u>95,660</u>

**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Consolidating Statement of Operations**

**Year Ended September 30, 2022**

	Acadia Hospital (Consolidated)	Affiliated Healthcare Systems (Consolidated)	A.R. Gould Hospital	Beacon Health, LLC (Consolidated)	Blue Hill Hospital	CA Dean Hospital	Eastern Maine Medical Center (Consolidated)	Home Care and Hospice	Inland Hospital (Consolidated)	Maine Coast Hospital (Consolidated)	Mayo Hospital	Mercy Hospital	Northern Light Health (Consolidated)	Northern Light Health Foundation	Northern Light Medical Transport	Northern Light Pharmacy	Rosscare	Sebasticook Valley Hospital	Eliminations and Reclassifications	2022 NLH Consolidated	
<b>Revenue</b>																					
Net patient service revenue	\$ 73,035,263	\$ 10,306,543	\$ 134,800,837	\$ -	\$ 42,960,125	\$ 20,293,323	\$ 870,166,743	\$ 43,565,274	\$ 74,481,119	\$ 98,641,355	\$ 60,721,878	\$ 240,065,700	\$ 808,041	\$ -	\$ 5,958,436	\$ 63,739,382	\$ -	\$ 57,203,728	\$ (937,904)	\$ 1,795,809,843	
Sales and contract revenue	5,383,299	34,163,623	164,332	6,200,492	24,124	18,305	7,597,655	534,650	575,852	54,266	107,600	347,237	212,572,166	4,153,333	1,929,721	3,469,737	-	975,744	(266,831,074)	11,441,062	
Other revenue	7,366,316	835,282	20,402,809	4,595,711	4,110,539	2,038,837	105,898,295	1,391,054	12,220,274	8,316,673	4,400,405	13,653,558	152,916,096	380	556,109	12,032,653	414,845	5,012,784	(159,991,918)	196,170,702	
Net assets released from restrictions - operations	165,420	-	52,794	-	86,983	7,214	952,938	165,946	81,090	126,921	-	976,075	-	44,454	-	-	-	23,989	-	2,683,824	
<b>Total revenue</b>	<b>85,950,298</b>	<b>45,305,448</b>	<b>155,420,772</b>	<b>10,796,203</b>	<b>47,181,771</b>	<b>22,357,679</b>	<b>984,615,631</b>	<b>45,656,924</b>	<b>87,358,335</b>	<b>107,139,215</b>	<b>65,229,883</b>	<b>255,042,570</b>	<b>366,296,303</b>	<b>4,198,167</b>	<b>8,444,266</b>	<b>79,241,772</b>	<b>414,845</b>	<b>63,216,245</b>	<b>(427,760,896)</b>	<b>2,006,105,431</b>	
<b>Expenses</b>																					
Compensation and employee benefits	57,024,410	17,523,025	84,186,250	4,222,763	19,456,559	13,125,367	446,757,034	35,584,928	41,428,597	43,199,264	32,458,395	129,837,666	174,169,676	3,030,344	6,639,747	7,545,916	20,683	23,761,085	(3,616,683)	1,136,355,026	
Supplies and other	22,957,476	25,493,460	77,946,779	3,912,608	19,447,537	7,844,418	575,860,730	12,895,961	52,310,547	57,807,503	25,830,266	127,369,562	231,641,403	1,031,526	2,784,543	68,796,575	214,891	27,011,323	(424,144,213)	917,012,895	
Depreciation and amortization	832,359	332,681	3,504,302	32,342	684,789	503,563	28,989,868	121,074	1,997,925	2,091,509	1,522,961	7,566,225	14,454,757	8,141	206,982	344,207	-	1,127,015	-	64,320,700	
Interest	1,035	96,475	835,793	-	90,024	143,163	11,860,316	813	613,443	472,382	197,814	3,271,851	2,390,079	-	-	804	-	160,006	-	20,133,998	
<b>Total expenses</b>	<b>80,815,280</b>	<b>43,445,641</b>	<b>166,473,124</b>	<b>8,167,713</b>	<b>39,678,909</b>	<b>21,616,511</b>	<b>1,063,467,948</b>	<b>48,602,776</b>	<b>96,350,512</b>	<b>103,570,658</b>	<b>60,009,436</b>	<b>268,045,304</b>	<b>422,655,915</b>	<b>4,070,011</b>	<b>9,631,272</b>	<b>76,687,502</b>	<b>235,574</b>	<b>52,059,429</b>	<b>(427,760,896)</b>	<b>2,137,822,619</b>	
<b>Income (loss) from operations</b>	<b>5,135,018</b>	<b>1,859,807</b>	<b>(11,052,352)</b>	<b>2,628,490</b>	<b>7,502,862</b>	<b>741,168</b>	<b>(78,852,317)</b>	<b>(2,945,852)</b>	<b>(8,992,177)</b>	<b>3,568,557</b>	<b>5,220,447</b>	<b>(13,002,734)</b>	<b>(56,359,612)</b>	<b>128,156</b>	<b>(1,187,006)</b>	<b>2,554,270</b>	<b>179,271</b>	<b>11,156,816</b>	<b>-</b>	<b>(131,717,188)</b>	
<b>Other gains (losses)</b>																					
Income tax (expense) benefit	-	(218,000)	-	(165,781)	-	-	(46,810)	-	-	-	-	-	-	-	-	(44,466)	-	-	-	(475,057)	
Joint venture income	-	843,625	182,077	-	-	-	286,716	-	-	-	-	-	4,932,572	-	-	-	-	-	-	6,244,990	
Investment income and other, net	(68,667)	(114,242)	39,371	(6,056)	(2,118)	(1,226)	(1,777,014)	-	(475)	979	-	322,779	(46,864,354)	(1,237,849)	(1,240)	-	(6,796)	128	(2,371,190)	(52,087,970)	
<b>Other gains (losses) - net</b>	<b>(68,667)</b>	<b>511,383</b>	<b>221,448</b>	<b>(171,837)</b>	<b>(2,118)</b>	<b>(1,226)</b>	<b>(1,537,108)</b>	<b>-</b>	<b>(475)</b>	<b>979</b>	<b>-</b>	<b>322,779</b>	<b>(41,931,782)</b>	<b>(1,237,849)</b>	<b>(1,240)</b>	<b>(44,466)</b>	<b>(6,796)</b>	<b>128</b>	<b>(2,371,190)</b>	<b>(46,318,037)</b>	
<b>Excess (deficiency) of revenue and gains over expenses and losses</b>	<b>5,066,351</b>	<b>2,371,190</b>	<b>(10,830,904)</b>	<b>2,456,653</b>	<b>7,500,744</b>	<b>739,942</b>	<b>(80,389,425)</b>	<b>(2,945,852)</b>	<b>(8,992,652)</b>	<b>3,569,536</b>	<b>5,220,447</b>	<b>(12,679,955)</b>	<b>(98,291,394)</b>	<b>(1,109,693)</b>	<b>(1,188,246)</b>	<b>2,509,804</b>	<b>172,475</b>	<b>11,156,944</b>	<b>(2,371,190)</b>	<b>(178,035,225)</b>	
<b>Noncontrolling interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Excess (deficiency) of revenue and gains over expenses and losses - controlling interest</b>	<b>5,066,351</b>	<b>2,371,190</b>	<b>(10,830,904)</b>	<b>2,456,653</b>	<b>7,500,744</b>	<b>739,942</b>	<b>(80,389,425)</b>	<b>(2,945,852)</b>	<b>(8,992,652)</b>	<b>3,569,536</b>	<b>5,220,447</b>	<b>(12,679,955)</b>	<b>(98,291,394)</b>	<b>(1,109,693)</b>	<b>(1,188,246)</b>	<b>2,509,804</b>	<b>172,475</b>	<b>11,156,944</b>	<b>(2,371,190)</b>	<b>(178,035,225)</b>	
<b>Net assets released from restrictions - Capital acquisitions</b>	<b>-</b>	<b>-</b>	<b>401,916</b>	<b>-</b>	<b>61,131</b>	<b>-</b>	<b>4,213,856</b>	<b>-</b>	<b>202,107</b>	<b>69,849</b>	<b>-</b>	<b>2,651,635</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,571</b>	<b>-</b>	<b>7,675,065</b>	
<b>Net change in funds held at affiliates</b>	<b>(6,652)</b>	<b>-</b>	<b>(408)</b>	<b>-</b>	<b>(445)</b>	<b>(3,731)</b>	<b>165,770</b>	<b>(442,413)</b>	<b>57,884</b>	<b>(725,871)</b>	<b>22</b>	<b>195</b>	<b>(2,925)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(273)</b>	<b>958,847</b>	<b>-</b>	
<b>Interentity equity transfers</b>	<b>4,377</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(125,000)</b>	<b>-</b>	<b>963</b>	<b>169,219</b>	<b>-</b>	<b>-</b>	<b>(27,961)</b>	<b>(21,598)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Pension and postretirement plan - related adjustments</b>	<b>1,542,055</b>	<b>1,360,771</b>	<b>-</b>	<b>251,720</b>	<b>72,835</b>	<b>85,623</b>	<b>22,674,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,487,914</b>	<b>-</b>	<b>166,860</b>	<b>-</b>	<b>53,575</b>	<b>-</b>	<b>(1,360,771)</b>	<b>31,335,207</b>	
<b>Increase (decrease) in unrestricted net assets — controlling interest</b>	<b>\$ 6,606,131</b>	<b>\$ 3,731,961</b>	<b>\$ (10,429,396)</b>	<b>\$ 2,708,373</b>	<b>\$ 7,634,265</b>	<b>\$ 821,834</b>	<b>\$ (53,460,174)</b>	<b>\$ (3,388,265)</b>	<b>\$ (8,731,698)</b>	<b>\$ 3,082,733</b>	<b>\$ 5,220,469</b>	<b>\$ (10,028,125)</b>	<b>\$ (91,834,366)</b>	<b>\$ (1,131,291)</b>	<b>\$ (1,021,386)</b>	<b>\$ 2,509,804</b>	<b>\$ 226,050</b>	<b>\$ 11,231,242</b>	<b>\$ (2,773,114)</b>	<b>\$ (139,024,953)</b>	

The above supplementary consolidating information is presented only for purposes of additional analysis and not as a presentation of the results of operations of each component of the consolidating group.



**EASTERN MAINE HEALTHCARE SYSTEMS d/b/a NORTHERN LIGHT HEALTH**

**Consolidating Statement of Operations**

**Year Ended September 30, 2021**

	Acadia Hospital (Consolidated)	Affiliated Healthcare Systems (Consolidated)	A.R. Gould Hospital	Beacon Health, LLC (Consolidated)	Blue Hill Hospital	C.A. Dean Hospital	Eastern Maine Medical Center (Consolidated)	Home Care and Hospice	Inland Hospital (Consolidated)	Maine Coast Hospital (Consolidated)	Mayo Hospital	Mercy Hospital	Northern Light Health (Consolidated)	Northern Light Health Foundation	Northern Light Medical Transport	Northern Light Pharmacy	Rosscare	Sebasticook Valley Hospital	Eliminations and Reclassifications	2021 NLH Consolidated	
<b>Revenue</b>																					
Net patient service revenue	\$ 72,617,495	\$ 9,195,280	\$ 133,461,854	\$ -	\$ 40,680,468	\$ 20,010,100	\$ 893,632,034	\$ 49,572,394	\$ 77,240,038	\$ 83,559,939	\$ 56,201,366	\$ 230,949,023	\$ 745,838	\$ -	\$ 6,118,449	\$ 51,171,401	\$ -	\$ 49,118,064	\$ (1,125,618)	\$ 1,773,148,125	
Sales and contract revenue	4,524,338	37,052,052	331,846	10,824,765	956,413	91,980	8,650,425	736,174	587,598	724,706	128,596	337,043	199,747,562	4,335,344	1,675,639	3,240,737	-	443,513	(261,382,457)	13,006,274	
Other revenue	3,116,572	923,947	17,335,551	5,120,343	3,492,918	4,837,986	138,866,534	23,641	12,747,936	7,369,847	3,799,289	19,060,710	155,657,776	4,145	314,396	9,985,079	330,742	7,191,022	(152,204,584)	237,973,850	
Net assets released from restrictions - operations	75,358	-	89,170	-	80,602	14,946	1,595,841	239,908	29,229	221,387	7,194	479,516	10,000	78,125	-	-	-	25,959	-	2,947,235	
<b>Total revenue</b>	<b>80,333,763</b>	<b>47,171,279</b>	<b>151,218,421</b>	<b>15,945,108</b>	<b>45,210,401</b>	<b>24,955,012</b>	<b>1,042,744,834</b>	<b>50,572,117</b>	<b>90,604,801</b>	<b>91,875,879</b>	<b>60,136,445</b>	<b>250,826,292</b>	<b>356,161,176</b>	<b>4,417,614</b>	<b>8,108,484</b>	<b>64,397,217</b>	<b>330,742</b>	<b>56,778,558</b>	<b>(414,712,659)</b>	<b>2,027,075,484</b>	
<b>Expenses</b>																					
Compensation and employee benefits	52,892,771	17,037,402	84,853,660	10,098,138	20,531,037	12,469,711	448,936,487	37,041,991	41,882,518	45,820,376	33,769,570	124,776,515	161,630,709	3,477,746	5,880,117	6,774,698	-	22,255,604	(2,026,500)	1,128,102,550	
Supplies and other	17,623,471	24,986,921	65,419,756	3,919,495	17,890,167	7,170,431	498,120,751	11,399,828	44,992,225	44,690,326	19,856,941	111,206,725	225,526,909	952,185	2,576,895	55,946,610	225,551	23,113,421	(412,686,159)	762,932,449	
Depreciation and amortization	840,482	343,442	3,463,167	33,782	709,396	528,422	28,765,108	117,755	1,935,132	1,864,804	1,658,988	4,129,724	12,376,030	8,530	189,420	394,021	-	1,190,083	-	58,548,286	
Interest	(967)	105,734	839,187	59	92,041	144,133	13,060,858	-	615,723	457,902	145,778	2,130,294	2,276,944	-	-	1,896	284,270	180,881	-	20,334,733	
<b>Total expenses</b>	<b>71,355,757</b>	<b>42,473,499</b>	<b>154,575,770</b>	<b>14,051,474</b>	<b>39,222,641</b>	<b>20,312,697</b>	<b>988,883,204</b>	<b>48,559,574</b>	<b>89,425,598</b>	<b>92,833,408</b>	<b>55,431,277</b>	<b>242,243,258</b>	<b>401,810,592</b>	<b>4,438,461</b>	<b>8,646,432</b>	<b>63,117,225</b>	<b>509,821</b>	<b>46,739,989</b>	<b>(414,712,659)</b>	<b>1,969,918,018</b>	
<b>Income (loss) from operations</b>	<b>8,978,006</b>	<b>4,697,780</b>	<b>(3,357,349)</b>	<b>1,893,634</b>	<b>5,987,760</b>	<b>4,642,315</b>	<b>53,861,630</b>	<b>2,012,543</b>	<b>1,179,203</b>	<b>(957,529)</b>	<b>4,705,168</b>	<b>8,583,034</b>	<b>(45,649,416)</b>	<b>(20,847)</b>	<b>(537,948)</b>	<b>1,279,992</b>	<b>(179,079)</b>	<b>10,038,569</b>	<b>-</b>	<b>57,157,466</b>	
<b>Other gains (losses)</b>																					
Income tax expense	-	(498,241)	-	-	-	-	(61,987)	-	-	-	-	-	-	-	-	-	-	-	-	(560,228)	
Joint venture income	-	138,458	229,258	-	-	-	916,023	-	-	-	-	-	3,516,346	-	-	-	-	-	-	4,800,085	
Investment (losses) income and other - net	(88,168)	(184,553)	36,935	(6,977)	(2,824)	(2,916)	(669,110)	-	144,060	3,873	-	(964,953)	27,249,208	1,879,198	(1,675)	-	(8,246)	124	(4,155,562)	23,228,414	
<b>Other gains (losses) - net</b>	<b>(88,168)</b>	<b>(544,336)</b>	<b>266,193</b>	<b>(6,977)</b>	<b>(2,824)</b>	<b>(2,916)</b>	<b>184,926</b>	<b>-</b>	<b>144,060</b>	<b>3,873</b>	<b>-</b>	<b>(964,953)</b>	<b>30,765,554</b>	<b>1,879,198</b>	<b>(1,675)</b>	<b>-</b>	<b>(8,246)</b>	<b>124</b>	<b>(4,155,562)</b>	<b>27,468,271</b>	
<b>Excess (deficiency) of revenue and gains over expenses and losses</b>	<b>8,889,838</b>	<b>4,153,444</b>	<b>(3,091,156)</b>	<b>1,886,657</b>	<b>5,984,936</b>	<b>4,639,399</b>	<b>54,046,556</b>	<b>2,012,543</b>	<b>1,323,263</b>	<b>(953,656)</b>	<b>4,705,168</b>	<b>7,618,081</b>	<b>(14,883,862)</b>	<b>1,858,351</b>	<b>(539,623)</b>	<b>1,279,992</b>	<b>(187,325)</b>	<b>10,038,693</b>	<b>(4,155,562)</b>	<b>84,625,737</b>	
<b>Noncontrolling interest</b>	<b>-</b>	<b>2,118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,118</b>	
<b>Excess (deficiency) of revenue and gains over expenses and losses - controlling interest</b>	<b>8,889,838</b>	<b>4,155,562</b>	<b>(3,091,156)</b>	<b>1,886,657</b>	<b>5,984,936</b>	<b>4,639,399</b>	<b>54,046,556</b>	<b>2,012,543</b>	<b>1,323,263</b>	<b>(953,656)</b>	<b>4,705,168</b>	<b>7,618,081</b>	<b>(14,883,862)</b>	<b>1,858,351</b>	<b>(539,623)</b>	<b>1,279,992</b>	<b>(187,325)</b>	<b>10,038,693</b>	<b>(4,155,562)</b>	<b>84,627,855</b>	
<b>Net assets released from restrictions - Capital acquisitions</b>	<b>-</b>	<b>-</b>	<b>239,865</b>	<b>-</b>	<b>99,477</b>	<b>368,632</b>	<b>2,720,203</b>	<b>-</b>	<b>461,093</b>	<b>117,774</b>	<b>36,359</b>	<b>3,037,597</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,200</b>	<b>-</b>	<b>7,084,200</b>	
<b>Net change in funds held at affiliates</b>	<b>(1,535)</b>	<b>-</b>	<b>502</b>	<b>-</b>	<b>558</b>	<b>4,613</b>	<b>54,327</b>	<b>549,328</b>	<b>2,972</b>	<b>346,456</b>	<b>12,242</b>	<b>83</b>	<b>3,666</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,326</b>	<b>(974,538)</b>	<b>-</b>	
<b>Interentity equity transfers</b>	<b>4,366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,759</b>	<b>406,893</b>	<b>(12,237)</b>	<b>-</b>	<b>(23,533)</b>	<b>(417,248)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Pension and postretirement plan related adjustments</b>	<b>1,850,376</b>	<b>1,697,128</b>	<b>-</b>	<b>46,795</b>	<b>85,074</b>	<b>186,511</b>	<b>23,468,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(836,927)</b>	<b>-</b>	<b>168,795</b>	<b>-</b>	<b>59,662</b>	<b>-</b>	<b>(1,697,128)</b>	<b>25,029,114</b>	
<b>Increase (decrease) in unrestricted net assets - controlling interest</b>	<b>\$ 10,743,045</b>	<b>\$ 5,852,690</b>	<b>\$ (2,850,789)</b>	<b>\$ 1,933,452</b>	<b>\$ 6,170,045</b>	<b>\$ 5,199,155</b>	<b>\$ 80,289,914</b>	<b>\$ 2,561,871</b>	<b>\$ 1,829,087</b>	<b>\$ (82,533)</b>	<b>\$ 4,741,532</b>	<b>\$ 10,655,761</b>	<b>\$ (15,740,656)</b>	<b>\$ 1,441,103</b>	<b>\$ (370,828)</b>	<b>\$ 1,279,992</b>	<b>\$ (127,663)</b>	<b>\$ 10,043,219</b>	<b>\$ (6,827,228)</b>	<b>\$ 116,741,169</b>	

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